



## INDEPENDENT AUDITOR'S REPORT

To the member of **Municipal Board, Shahpura**

We have audited the accompanying financial statements of **Municipal Board, Shahpura**, which comprise the Balance Sheet as at **March 31, 2017** and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the **Municipal Board** in accordance with the Rajasthan Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the **Municipal Board's** preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Municipal Board's** internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis for Qualified Opinion

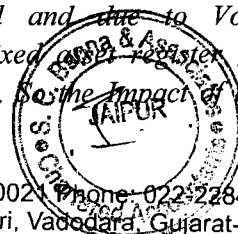
#### I. We invite attention to:

##### 1. Fixed Asset

- *As per Rajasthan Municipal Accounts manual "Depreciation on the fixed assets shall be provided on straight line method uniformly on all assets having useful life of more than one year with respect to prescribed rates of depreciation guided by the Income tax Act , 1961 and rules subject to 95 % of their book value (cost less residual value 5%). However the municipal board of Shahpura , Jaipur has charged depreciation of Rs.2,32,87,806.00 which is not as per manual and due to Voluminous , incompleteness of data and non maintenance of fixed assets register , the actual depreciation as per manual could not be quantified. So the impact of the same on Income & Expenditure a/c is uncertainable.*

#### Offices :

- Mumbai : 501, 5th Floor , Arcadia,195, Nariman Point, Mumbai, Maharashtra-400021, Phone: 022-22845755  
Vadodara : 74-76, Gayatri Chambers, RC Dutt Road, Near Railway Station, Alkapuri, Vadodara, Gujarat-390005  
Phone : 0265-2331056, 2334365  
New Delhi : Plot No. 3-Th-78, No. A4, Maiden Garhi, New Delhi-110068  
Udaipur : 179, Sector No 3, Hiran Magri, Udaipur, Rajasthan-313001



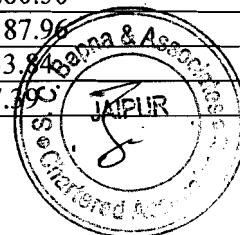


2. **Debit Balances of Liability side items:** There are some account heads in asset side of accounts while they should be in Liability Side, like PF Loan Deduction which should always be in liability side while it is in asset side by Rs. 55171.00. which shows that payment has been made but no deductions has been made. As the nature of payment is not clear, so the impact of which on the accounts could not be ascertained.
3. **Provisions, Contingent Liabilities and Contingent Assets :** The Municipal Board has not made any Provision regarding Salary , Audit Fees, Accounting Fees & some other heads. Contingent Liabilities are not disclosed in the notes.
4. **Party wise details:** The Municipality has not made accounting entries of Earnest Money and Security Deposits party Wise , because of that we are unable to find out or reconcile the party wise receipts and refunds .In this case there may be a chances that municipality has paid excess refund to some parties.
5. **Gratuity & Leave Encashment** The Board has not provided Gratuity and leave encashment therefore not complying Accounting Standard 15 issued by Institute of Chartered Accountants of India i.e. Employees Benefit Plan. The impact of non provision of gratuity and Leave encashment on income & Expenditure a/c cannot be quantified in the absence of desired employees data.
6. **Liabilities that may arise on account of late filing of return , late payment, short or non deduction and mismatching of TDS ,RVAT , Royalty and labour cess** has not been ascertained and hence not considered. To this extent surplus of income over expenditure is overstated and liabilities are understated.
7. **Balances lying at external liabilities (Sundry deposit, statutory and other liabilities) and current assets (loans, advances and deposits)** are subject to reconciliation on receipt of confirmation/statements many outstanding balances may be required to be adjusted through income & expenditure account either by writing back , write off or adjustment due to reconciliation. As such , the accounts do not reflect true and fair view to this extent.
8. In Annual accounts (Comparison of Budget with Actual Income & Expenses) which are prepared by Municipality and Accounts which are prepared on Accrual based accounting system , we found differences in so many heads. The municipality has not given reasons/reconciliation of these difference. Some of the examples are as follows::

Name of Head	Amount as per Budget sheet (in lacs)	Amount as per Accrual based accounting (in lacs)
Octroi	159.07	172.15
State finance Commission Grant	260.50	308.04
Central Finance Commission Grant	187.96	190.39
Swachh Bharat Mission Grant	33.84	113.44
MLA Grant	7.39	15.39

**Offices :**

- Mumbai : 501, 5th Floor , Arcadia,195, Nariman Point, Mumbai, Maharashtra-400021 Phone: 022-22845755  
Vadodara : 74-76, Gayatri Chambers, RC Dutt Road,Near Railway Station, Alkapuri, Vadodara, Gujarat-390005  
Phone : 0265-2331056, 2334365  
New Delhi : Plot No. 3-Th-78, No. A4,Maiden Garhi, New Delhi-110068  
Udaipur : 179, Sector No 3, Hiran Magri, Udaipur, Rajasthan-313001





*Qualified opinion*

In our opinion and to the best of our information and according to the explanations given to us, *except for the effects of the matters described in the Basis for Qualified Opinion mentioned above* the financial statements give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual:

- a) in the case of the Balance Sheet, of the state of affairs of the **Municipal Board** as at **March 31, 2017** and
- b) in the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date;

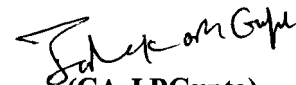
We further report that:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) in our opinion proper books of account as required by law have been kept by the **Municipal Board** so far as appears from our examination of those books:
- c) the Balance Sheet and Income and Expenditure Account, dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the Balance Sheet and Income and Expenditure Account comply with the Rajasthan Municipal Accounts Manual;

A statement on additional matters is given in the **Annexure "A"**

**Place : Jaipur**  
**Date : 11.06.2018**

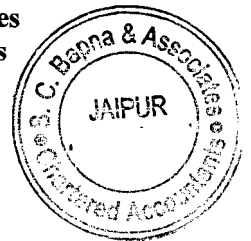
**For S.C.Bapna & Associates**  
**Chartered Accountants**

  
(CA J.P.Gupta)

(Partner)

M No. 088903

FRN No.115649W



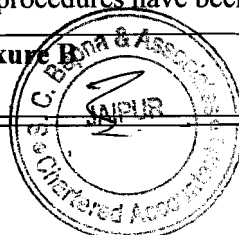
**Offices :**

Mumbai : 501, 5th Floor , Arcadia,195, Nariman Point, Mumbai, Maharashtra-400021 Phone: 022-22845755  
Vadodara : 74-76, Gayatri Chambers, RC Dutt Road,Near Railway Station, Alkapuri, Vadodara, Gujarat-390005  
Phone : 0265-2331056, 2334365  
New Delhi : Plot No. 3-Th-78, No. A4,Maiden Garhi, New Delhi-110068  
Udaipur : 179, Sector No 3, Hiran Magri, Udaipur, Rajasthan-313001

**SHAH PURA MUNICIPAL BOARD**

**Annexure "A" - Additional matters to be reported by the financial statements auditor**

1. Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified;	Accounting is as per cash book maintained by ULB
2. Whether all grants sanctioned or received by the Municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the Municipality whether such deductions have been properly accounted;	Accounting is as per cash book maintained by ULB
3. Whether any Earmarked Funds have been created as per the provision of any statute and, if so, whether such Earmarked Funds have been utilized for the purposes for which they were created;	Yes
4. Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	No
5. Whether in case of leasehold property given by the Municipality, whether lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry;	No Complete details not Maintained
6. Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stores; Whether the procedures of physical verification of stores followed by the Municipality are reasonable and adequate if not, state the inadequacies in such procedures; Whether any material discrepancies have been noticed on physical verification of stores as compared to stores records, and if so, whether the same have been properly dealt with in the books of account;	No. There is no procedure for physical verification
7. Whether the parties to whom loans or advances have been given by the Municipality are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the Municipality for recovery of the principal and interest;	No Complete details not Maintained
8. Whether advances given to municipal employees and interest thereon are being regularly recovered;	No Complete details not Maintained
9. Whether there exists an adequate internal control procedure for the purchase of stores, fixed assets and services	No
10. Whether there exists an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payments there for	No
11. Whether the Municipality is regular in depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government, ESI, PF etc., and if not, the nature and cause of such delay and the amount not deposited;	No
12. Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof;	No
13. Whether the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained; whether Bank Reconciliation statements have been properly prepared for all the bank accounts of the Municipality;	No
14. Whether the year-end and reconciliation procedures have been carried out;	No
15. Other Observations are given in Annexure B	<b>Annexure B</b>



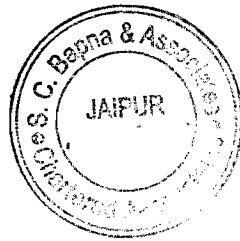
## Annexure-B

1. There are differences in Balances as per Cash Book and Bank statements, for which bank reconciliation statements should be prepared, but the bank reconciliation statement is not prepared. The difference in cash book and bank statements are as below:

(2016-17)

Bank Name	Bal. as per Bank book	Bal. as per Cash book	Difference
Non Interest bearing PD Account (4847)	56332375.66	53023765.00	3308611.00
Rajasthan Marudhara Gramin Bank (19546)	416859.00	369522.00	47337.00
Bank of Baroda Shahpura (a/c 5691)	48779.00	30366.00	18413.00
HDFC Bank Shahpura (a/c 505)	19230.36	6379.36	12851.00
ICICI Bank	7718098.00	16751742.00	6042924.00

2. Municipality has not made provision for salary and some other heads in FY 2016-17. As the details of provision not provided, so financial impact on accounts is not ascertainable.
3. During the Audit we found that municipality has received on 15.11.2016 (during demonetization) Rs. 100000.00 SBN from krishan Kumar employee for advance given in the year 2010. According to the Government rules, advance should be adjusted within the stipulated time as per rules. if any employee is not given the details of advances , he should be charged interest on such amount as per rate mentioned in lekha niyam. In this case municipality has given advance to krishan kumar in year 2010, hence interest should be recovered from him on such advance from year 2010 to 15.11.2016. Please note that Rs. 100000.00 was received in cash by municipality in demonetization period.



**SHAH PURA MUNICIPAL BOARD  
BALANCE SHEET AS AT 31.03.2017**

Particulars	Schedule	As At 31 March 2017	As At 31 March 2016
<b>LIABILITIES</b>			
<b>RESERVE &amp; SURPLUS</b>			
Municipal (General) Fund	1	235,836,047	214,967,691
Earmarked Funds	2	139,772	909,968
<b>Total Reserve &amp; Surplus (A)</b>		<b>235,975,819</b>	<b>215,877,659</b>
<b>GRANTS &amp; CONTRIBUTIONS</b>			
<b>Total Grants &amp; Contributions (B)</b>	3	<b>24,152,632</b>	<b>12,739,154</b>
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
Sundry Deposits	4	1,864,657	5,277,863
Employees Liabilities	5	5,338	792,277
Statutory and Other Liabilities	6	2,130,777	2,422,282
<b>Total Current Liabilities and Provisions (C)</b>		<b>4,000,772</b>	<b>8,492,422</b>
<b>TOTAL LIABILITIES (A+B+C)</b>		<b>264,129,223</b>	<b>237,109,235</b>
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
Gross Block	7	432,300,051	430,701,803
Less: Depreciation Fund		(250,465,085)	(227,177,279)
<b>Net Block</b>		<b>181,834,966</b>	<b>203,524,524</b>
<b>Total Fixed Assets (A)</b>		<b>181,834,966</b>	<b>203,524,524</b>
<b>CURRENT ASSETS, LOAN &amp; ADVANCES</b>			
Inventory	8	689,700	689,700
Cash & Bank Balances	9	81,161,895	32,363,349
Loans and Advances	10	442,662	531,662
<b>Total Current Assets, Loans &amp; Advances (B)</b>		<b>82,294,257</b>	<b>33,584,711</b>
<b>TOTAL ASSETS(A+B)</b>		<b>264,129,223</b>	<b>237,109,235</b>

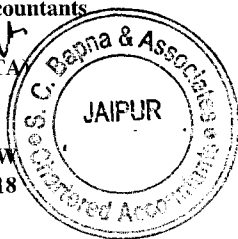
Other notes forming part of Financial Statements  
Significant Accounting Policies

As per our Report of even date attached

For S.C.Bapna & Associates  
Chartered Accountants

*J.P. Gupta*  
CA J.P. GUPTA

Partner  
M.No. 88903  
FRN : 115649W  
Date: 11.06.2018  
Place: Jaipur



For & on behalf of Board of Directors

*Pareek*  
(Chairman)  
अध्यक्ष  
नगरपालिका  
शाहपुरा (जयपुर)

*Isar*  
(Executive Officer)

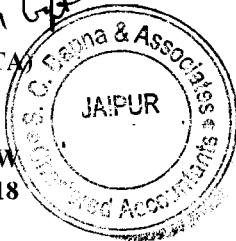
**SHAH PURA MUNICIPAL BOARD**  
**STATEMENT OF INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED ON 31st MARCH 2017**

PARTICULARS	Schedule	For the Year Ended 31.03.2017	For the Year Ended 31.03.2016
<b>INCOME</b>			
Income From Taxes	11	17,280,600	14,550,400
Rental Income From Municipal Properties	12	1,293,590	1,018,999
Fees and User Charges	13	1,769,183	4,095,821
Revenue Grants, Contribution and Subsidies	14	49,843,575	43,912,483
Miscellaneous Income	15	837,233	788,865
<b>Total Income</b>		<b>71,024,181</b>	<b>64,366,568</b>
<b>EXPENDITURE</b>			
Establishment Expenses	16	16,277,637	18,616,656
General Administrative Expenses	17	3,856,294	5,434,692
Operation & Maintenance Expenses	18	6,734,088	12,193,710
Depreciation	7	23,287,806	19,002,059
<b>Total Expenditure</b>		<b>50,155,825</b>	<b>55,247,117</b>
Surplus\ Deficit before adjustment of prior period items and Depreciation		20,868,356	9,119,451
Less: Prior Period Items			-
Less: Prior Period adjustment of Depreciation			-
<b>NET SURPLUS\ DEFICIT</b>		<b>20,868,356</b>	<b>9,119,451</b>
Other notes forming part of Financial Statements			
Significant Accounting Policies			

As per our Report of even date attached  
**For S.C.Bapna & Associates**  
**Chartered Accountants**

**For & on behalf of Board of Directors**

*Sai Bapna Gpt*  
 (CA J.P GUPTA)  
 Partner  
 M.No 88903  
 FRN : 115649W  
 Date:11.06.2018  
 Place:Jaipur



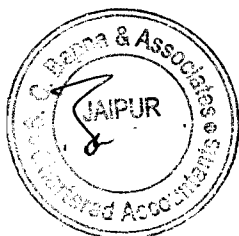
*Pooja*  
 (Chairman)  
 अहमदशाह  
 इलाहाबादी  
 शास्त्रालय

*Esay*  
 (Executive Officer)

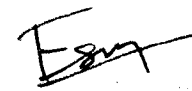
**SHAH PURA MUNICIPAL BOARD**

**Notes on Financial Statements for the year ended 31st March, 2017**

Particulars	For the period ending on 31.03.2017	For the period ending on 31.03.2016
<b>Schedule-1</b>		
<b>MUNICIPAL (GENERAL) FUND</b>		
Opening balance	214,967,691	205,848,240
Add: Excess of Expenditure over Income	20,868,356	9,119,451
<b>Total</b>	<b>235,836,047</b>	<b>214,967,691</b>
<b>Schedule-2</b>		
<b>EARMARKED FUNDS</b>		
General Provident Fund a/c	139,772	909,968
	<b>139,772</b>	<b>909,968</b>
<b>Schedule-3</b>		
<b>GRANTS &amp; CONTRIBUTIONS</b>		
<b>Special grant for Census</b>		
Opening Balance	49,546	47,740
Add: Received during the Year	574,728	35,710
Less: Used During the Year	-	(33,904)
<b>Balance of Special Grant for Census (A)</b>	<b>624,274</b>	<b>49,546</b>
<b>Special grant for 19th Animal Census</b>		
Opening Balance	41,107	-
Add: Received during the Year	12,000	41,107
Less: Used During the Year	-	-
<b>Balance of Special Grant for 19th Animal Census (B)</b>	<b>53,107</b>	<b>41,107</b>
<b>Grant From MLA</b>		
Opening Balance	-	-
Add: Received during the Year	1,539,000	-
Less: Used During the Year	-	-
<b>Balance of Finance Grant (C)</b>	<b>1,539,000</b>	<b>-</b>
<b>Swacch Bharat Abhiyan Grant</b>		
Opening Balance	12,648,501	10,653,901
Add: Received Transfer from Finance Grant	11,344,000	3,867,000
Less: Used During the Year	(2,056,250)	(1,872,400)
<b>Balance of Swacch Bharat Abhiyan Grant (D)</b>	<b>21,936,251</b>	<b>12,648,501</b>
<b>Total of Grants &amp; Contributions (A+B+C+D)</b>	<b>24,152,632</b>	<b>12,739,154</b>



  
 Pooja  
 Chartered Accountant  
 No. 1234, Sector 1, Jaipur

  
 Esay



**Schedule- 4****SUNDRY DEPOSITS**

Security Deposit

1,864,657

5,277,863

**1,864,657****5,277,863****Schedule- 5****EMPLOYEES LIABILITIES**

Salary Payable

5,338

792,277

**5,338****792,277****Schedule- 6****STATUTORY & OTHER LIABILITIES**

Avapt Bhumi

650,018

650,018

Bank Loan Deduction

166,814

235,214

Gratuity

-

18,225

Income Tax Deducted

7,056

57,356

LIC

-

26,268

Other Liability (Stale Cheques)

25,023

9,001

Pension Deduction

339,073

322,037

PF Loan Deduction

(55,171)

57,535

Royalty Deduction

990,454

1,026,154

Sales Tax

7,510

20,474

**Total****2,130,777****2,422,282****Schedule- 8****INVENTORIES**

Stock in Hand

689,700

689,700

**689,700****689,700****Schedule- 9****CASH & BANK BALANCES**

Cash in Hand

8,227

107,164

**Balances in Saving & Current a/cs:**

Bank of Baroda Shahpura (a/c 5691)

30,366

39,293

HDFC Bank Shahpura (a/c 505)

6,379

123,352

ICICI Bank (343)

2,931,154

2,030,011

ICICI Bank 0

16,751,742

7,014,587

Interest Bearing P.D. Account

139,772

909,968

Jaipur Nagore Gramin Anchlik Bank(8341)

369,522

715,654

Non- Interest Bearing P.D. Account

56,954,119

19,183,119

OBC (sjsry)

866

866

SBBJ (a/c 505)

300

300

SBBJ (Durdy Busty)

8,522

8,522

SBBJ (SJSRY)

7,487

7,487

SBBJ- Shahpura(a/c 15205)

2,979,500

1,510,316

The Jaipur Central Co-operative Bank Ltd. (a/c 356)

27,328

648,711

U.C.O Bank (sjsry a/c 3471)

2,520

2,520

U.C.O Bank Shahpura (a/c 39/07)

941,349

58,737

UCO Bank (Jan Sahabhagita)

2,742

2,742

**Total****81,161,895****32,363,349**

*Parul*

अवकाश  
नगरपालिका  
शाहपुरा (जयपुर)

*ESM*

**Schedule- 10****LOANS & ADVANCES AND DEPOSITS**

Advances to Others	28,512	117,512
Income Tax demand under Protest	414,150	414,150
<b>Total</b>	<b>442,662</b>	<b>531,662</b>

**Schedule – 11****INCOME FROM TAXES**

Building, Land & House Tax	65,600	95,400
Compensation in Lieu of Octroi	17,215,000	14,455,000
<b>Total</b>	<b>17,280,600</b>	<b>14,550,400</b>

**Schedule – 12****RENTAL INCOME FROM MUNICIPAL PROPERTIES**

Teh Bazari Rent	36,200	33,235
Income from Rent	205,000	187,941
Lease Land annual premium Charges	1,052,390	797,823
<b>Total</b>	<b>1,293,590</b>	<b>1,018,999</b>

**Schedule - 13****FEES AND USER CHARGES**

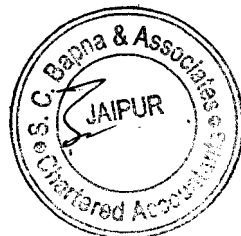
Advertisement fees	3,530	3,684
Application Fees	17,705	22,020
Birth/Death Certificate Fees	16,765	21,527
Construction Of Building & Projection Fees	79,302	83,761
Contract of Dead Animals	-	36,000
Copying Fees	6,073	18,940
Development Charges	37,460	625,992
Election Income	-	74,446
Land Conversation Fees	822,971	2,101,335
Marriage Certificate Fees	12,200	10,600
Mutation Fees	703,590	911,715
Other Certificate	1,968	3,119
Other Penalties	300	2,050
Rashan Card Income	891	904
Road damage recovery charges	54,968	91,128
RTI Fees	861	-
Tender Fees	10,600	88,600
<b>Total</b>	<b>1,769,183</b>	<b>4,095,821</b>

**Schedule - 14****REVENUE GRANT, CONTRIBUTION, SUBSIDIES**

Central Finance Commission Grant	19,039,315	17,862,483
State Finance Commission Grant	30,804,260	26,050,000
<b>Total</b>	<b>49,843,575</b>	<b>43,912,483</b>

**Schedule - 15****MISCELLANEOUS INCOME**

Interest from SB a/c	837,233	315,516
Other Income	-	473,349
<b>Total</b>	<b>837,233</b>	<b>788,865</b>



*Pareek*  
 S. C. Banna & Associates  
 Chartered Accountants  
 Jaipur

*Jan*

**Schedule -16****ESTABLISHMENT EXPENSES**

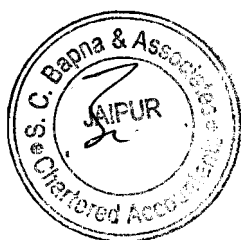
Salary and Other Payment	15,507,529	17,906,316
Parshad Allowance	770,108	585,478
Provident Fund	-	124,862
<b>Total</b>	<b>16,277,637</b>	<b>18,616,656</b>

**Schedule -17****GENERAL ADMINISTRATION EXP.**

Audit Fees	214,350	-
Advertisement Expenses	468,538	2,262,196
Accounting Charges	111,650	
Bank Charges	27,019	9,259
Computer Consumables	9,922	12,547
Contingencies and other Contracts	1,704,867	2,009,939
Election Expenses	228,325	8,420
Electricity and Water Expenses	76,750	53,306
Festivals Exp.	19,405	41,650
Fuel Petrol & diesel	452,412	400,879
Insurance Exp.	49,424	50,745
Legal fees	129,400	63,333
Medicine & Phenyle	139,350	268,130
Newspaper, Magazine & general Exp.	14,380	6,814
Other Expenses	69,486	-
Printing and Stationary	76,019	178,997
Telephone & Postage & Fax	37,139	28,985
Travelling , Conveyance Exp.	27,858	39,492
<b>Total</b>	<b>3,856,294</b>	<b>5,434,692</b>

**Schedule- 18****OPERATION AND MAINTENANCE**

Contract Expenses	3,163,052	3,669,915
Electricity Line Growth	3,500	699,738
Expenses for Dead Bodies	-	5,000
Purchase Electrical Appliances	1,685,441	1,803,139
Purchase Equipment of Clearence	136,825	9,100
Purchase Fire Brigade items	-	288,817
Purchase of Extra Item	544,740	1,800
Rain Basera Expenses	-	237,424
Repair & Maintainance of Building	-	4,466,179
Repair and Maintenance Office Equipments	3,250	2,580
Repair and Maintenance vehicle expenses	244,897	119,712
Road and Bridge	883,521	627,390
Water & Electrical bill payment	67,862	-
Swayat Shasan Sanstha Sadsayta Shulk	1,000	1,000
Conversion of agriculture Land	-	261,916
<b>Total</b>	<b>6,734,088</b>	<b>12,193,710</b>



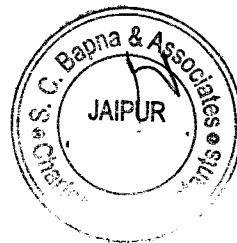
*Parul*  
 S.S. C. Babna & Associates  
 Chartered Accountants

*Em*  
 S.S. C. Babna & Associates  
 Chartered Accountants

Schedule 7

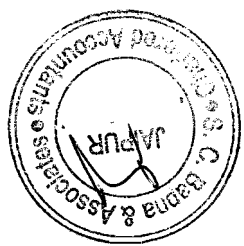
Fixed Assets:

PARTICULARS	RATE	GROSS BLOCK		Depreciation Upto 31.03.2016	Depreciation During the Year	Depreciation Upto 31.03.2017	Net Block	
		Additions	Total					
<b>Land</b>	<b>0%</b>							
Garden		3,000,000	3,000,000					
Fire Station		2,000,000	2,000,000					
RSRTC		20,000,000	20,000,000					
Park		100,000	100,000					
<b>Total</b>			<b>25,100,000</b>				<b>25,100,000</b>	
<b>Building</b>	<b>5%</b>							
Office Building		2,513,730	561,282	3,075,012				
Office Quarter		400,000		400,000				
Chungi Naka W N 16		200,000		200,000				
Chungi Naka W N 08		150,000		150,000				
Chungi Naka W N 13		500,000		500,000				
Chungi Naka ward N 03		200,000		200,000				
Toilets W N 14		30,000		30,000				
Toilets W N 09		60,000		60,000				
Toilets w n 05		50,000		50,000				
Toilets w n 11		100,000		100,000				
Toilets w n 11a		30,000		30,000				
Toilets w n 15		100,000		100,000				
Toilets w n 15a		15,000		15,000				
Sulabh Complex w n 15		1,500,000		1,500,000				
Bathroom w n 16		100,000		100,000				
Water Hut		100,000		100,000				
Toilets w n 15b		40,000		40,000				
Toilets W N 23		40,000		40,000				
Toilets W N 8		50,000		50,000				
Toilets W N 13		50,000		50,000				
<b>Total</b>				<b>6,790,012</b>	3,284,487	350,553	3,635,040	<b>3,154,972</b>
<b>Roads &amp; Bridges</b>								
CC Road	10%	294,800,000		294,800,000				
Damar Road	16.67%	15,300,000		15,300,000				
New Road Construction	5%	81,454,562		81,454,562				
<b>Total</b>				<b>391,554,562</b>	222,474,118	22,024,089	244,498,207	<b>147,056,355</b>



*Parul*

*ESM*



17/11/2011  
 17/11/2011  
 17/11/2011

*Banna*

*Ben*

Plant & Machinery	5%	6,000	6,000				
Engine		5,600	5,600				
Light Motor		6,000	6,000				
Submersible Pump		992,250	992,250				
Cleaner Machine		159,475	159,475				
CCTV Camera		-	75,075				
Filing Machine		-	80,180				
Photo State Machine							
Total			1,324,580	126,001	174,396	300,397	1,024,183
Vehicles	5%						
Tractor		395,400	395,400				
Tata Ace		399,469	399,469				
HMT		962,900	962,900				
Messsi 1035 Di		244,400	244,400				
Sonalka		259,000	259,000				
Auto Tipper		196,811	196,811				
Auto Hopper		159,858	159,858				
Total			2,617,838	369,159	310,552	679,711	1,938,127
Office & Other Equipments	5%	80,850	14,200	95,050			
Computers		8,190	8,190				
Locks		12,500	12,500				
Berrier		81,500	81,500				
Trolli		42,780	42,780				
Getti		7,650	7,650				
Pawra Iron		7,344	7,344				
Horse Pipe		14,000	14,000				
Panje and Phawre		212,400	212,400				
Camera Printer Computer		28,000	28,000				
Fax Machine		455,700	455,700				
Other Equipments							
Total			965,114	303,447	98,185	401,632	563,482



Handwritten signature and stamp.

Handwritten signature.

Furniture, Fixture, Fittings	5%								
Cooler Body		15,300							
Furniture & Fixtures		244,693	48,777	293,470					
Steel Almirah		30,000	6,365	36,365					
Table Sunmika		28,900		28,900					
Chair Fourn		89,776		89,776					
Chair Cain		10,200		10,200					
Chair Cain Supreme		6,500		6,500					
Room Cooler		40,800		40,800					
Fan		16,490		16,490					
Doors		25,600		25,600					
Windows		19,000		19,000					
Chenal Gate		12,000		12,000					
Bench		11,700		11,700					
Fursh		7,344		7,344					
Total		613,445		221,097					355,870
Other Fixed Assets									
Kachra Patra		2,880,500		2,880,500					
Sign Board		355,000		355,000					
Bercade		99,000		99,000					
Total		3,334,500		398,970					2,641,977
TOTAL		430,701,803	1,598,248	432,300,051	191,222,656	23,287,806	250,465,085		181,834,966

**Stock In Hand**

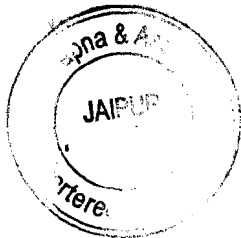
**Stores**

CFL	8,250
Dust Bin	20,000
Fixtures	272,800
Gamle	1,600
Murcury Sodium 150W	1,150
Murcury Sodium 250W	21,000
Sodium Light 4	20,000
Sodium Murcury 70W	240,000
Switches	2,400
Tree Guard	102,500

---

---

**689,700**



*Esu*

*Baral*