

<p>HEM SANDEEP & CO. CHARTERED ACCOUNTANTS (Peer Reviewed Firm-1st, 2nd & 3rdCycle) H-49, Shyam Nagar Extension, Near Raj Residency, Nadi Ka Phatak, Benar Road, Jaipur (Rajasthan) Mobile: +91 9811183907 9718073117 Email: hemsandeeep@yahoo.com : hemsandeeep.hem@gmail.com</p>	<p>CA Jain H.C. B.Com (H),FCA CA VijMs.S. B.Com (H),FCA CA Malik G.K B.Com (H),FCA CA Gupta R. B.Com(H), FCA, DISA CA Gupta M B.Com(H),FCA, DISA CA Varshney P. B.Com, FCA, DISA</p>	<p>CA Srivastava A. B.Com ,FCA CA Dinesh B.Com (H),FCA CA Jain S. B.Com (H),FCA CA Vij S.B.Com (H),FCA CA Karn M B.Com(H), FCA CA Gupta A.K. M.Com, ACA CA Shukla P. M.Com, FCA</p>
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INDEPENDENT AUDITOR'S REPORT

To
The Executive Officer
Municipal Board Shrimadhampur,
Rajasthan

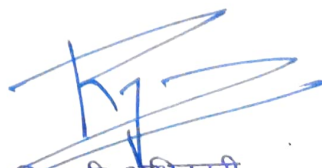
We have audited the accompanying financial statement of **Municipal Board Shrimadhampur** (Rajasthan), which comprise the Balance sheet as at March 31, 2022, the Income & Expenditure Account for the year ended, and a summary of significant accounting policies and other explanatory information and notes to account.

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 of the ULB 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




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नगरपालिका श्रीमाधोपुर

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. These Standards require that we comply with ethical requirements and plans 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 amount 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 ULB's preparation and fair presentation 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 ULB'S internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimate made by management, as well as evaluating the overall presentation of the financial statements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

OPINION


In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the Rajasthan Municipal accounts manual:

- a) In case of the Balance sheet, of the state of affairs of the ULB as at 31st march 2022.
- b) In the case of the Income & Expenditure Account, of the surplus/deficit for the year ended as at 31st March 2022.

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 accounts as required by law have been kept by the ULB so far as appears from our examination of those books;
- c) The balance sheet ,Income & Expenditure account, and cash flow statement dealt with by this report are in agreement with the books of accounts;
- d) In our opinion, the balance sheet, Income & expenditure Account, and cash flow statement comply with the Rajasthan Municipal accounts Manual.




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A statement on additional matters is given in the annexure.

For Hem Sandeep & Co.
Chartered Accountants
FRN:009907N

अधिकाारी
नगरपालिका श्रीमधोपुर
Executive Officer
Nagarपालिका श्रीमधोपुर

CA. Mantreshwar Karna
Partner
M. NO. -512175
Place:
UDIN

अधिकाारी लेखा शाखा
नगरपालिका श्रीमधोपुर
Accountant
Nagarपालिका श्रीमधोपुर





Additional matters to be reported by the financial statements auditor:

S.NO.	PARTICULARS	REMARK
1.	Whether all sums due to and received by the municipality have been brought to account and have been appropriately classified; Some	Annexure-1

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	issue identified in the Accounting system and Discrepancies identified.	
2	Whether all grants sanctioned or received by the municipality during the year, have been properly accounted, and where are deduction is made out of such grants towards any dues of the municipality whether such deduction have been properly accounted;	Annexure-2
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 purpose for which they were created;	Annexure-3
4	Whether the municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;	Annexure-4
5	Whether in case of leasehold property given by the municipality, whether lease rentals are collected regularly by the municipality and that the lease agreement are renewed after their expiry;	Annexure-5
6	Whether physical verification has been conducted by the municipality at reasonable intervals in respect of stores; whether the procedure 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 in such procedures; whether any material discrepancies have been noticed on physical verification of store as compared to stores records, and if so, whether the same have been properly dealt with in the books of accounts;	Annexure-6
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;	Annexure-7




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8	Whether advances given to municipality employees and interest thereon are being regularly recovered;	Annexure-8
9	Whether there exist an adequate internal control procedure for the purchase of store; fixed assets and services;	Annexure-9
10	Whether there exists an adequate internal control procedure for the contracting of work and project, periodic inspections and measurements, quality checks and payments there for;	Annexure-10
11	Whether the municipality is regular in depositing undisputed statutory dues including provident fund, TDS, works contract Tax, cess and any other statutory dues payable to the Govt. and if not, the nature and cause of such delay and amount not deposited;	Annexure-11
12	Whether any personal expenses have been charged to the municipality's accounts; if so, the details thereof;	Annexure-12
13	Whether the books and register specified under the Rajasthan Municipality 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 ;	Annexure-13
14	Whether the year-end and reconciliation procedure have been carried out by the municipality;	Annexure-14
15	Other suggestion	Annexure-15

Annexure-I

All sums sue to and received by the municipality have been brought to account and have been appropriately classified subject to following;

We are unable to certify the balances of security deposit determined by the Municipal Board in the financial statement prepared under the Accrual based Double Entry System as at the year end.

Annexure-2

All the grants sanctioned or received by the municipality during the year, have been properly accounted, and where any deduction is made out of



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such grants towards any dues of the municipality and such deductions have been properly accounted subject to following;

The ULB has accounted Grant received and usage their of under the Double entry accounting system and the ULB has also maintained register for the Grant in the specified Format.

Annexure-3

Whether any Earmarked Funds have been created by the municipality for Gratuity and Provident Fund and if so, whether such Earmarked Funds have been utilized for the purposes for which they were created.

Earmarked funds have been created by the municipality for Gratuity & Provident Fund. Earmarked Funds have been utilized for the purposes for which they were created to some extent.

Annexure-4

Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

The ULB is not maintaining the proper fixed assets register. Physical verification of the fixed assets is not carried out at the reasonable intervals. Physical verification should be done on half year basis and recorded in books.

Annexure-5

Whether in case 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;

The Municipality is not maintaining proper records showing full particulars of Leasehold property. Lease Rentals are therefore not verified.

Annexure-6

Whether physical verification has been conducted by the municipal at reasonable intervals in respect of stores; Whether the procedures of physical verification of stores followed by the municipality are reasonable & adequate if not, state the inadequacies in such procedures;

1. The ULB is maintaining the register of stores but no physical verification of stores has been carried by ULB,



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2. No physical verification of stores is maintained by reasonable. As such we are unable to comment on the procedures of Physical verification of stores vis-à-vis material discrepancies. Physical verification should be done on half year basis and recorded in books.

Annexure-7

Whether the parties to whom loans or advances have been given by the municipality are repaying the principal amount as stipulated and are also regular in payment of the interest and if not, whether reasonable step have been taken by the municipality for recovery of the principal and interest;

The ULB has given loans and advances to Hudco & Rudisco which is outstanding in books of accounts. Opening advance of below party should be cleared immediately, details are as under-

Advance Given	Amount Rs.
Rudisco	2971000.00
Advance to Janlekha Samiti	245000.00
Total	3216000.00


Annexure-8

Whether advance given to municipal employees and interest thereon are being regularly recovered;

1. The municipality has granted loan to the employees against PF. Deduction from salary are made towards the Loans.
2. The municipality has granted advance to the employees for office work temporary and adjusted properly after the work completed.

Annexure-9




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Whether there exists & adequate internal control procedure for the purchase of stores, fixed assets & services;

Adequate internal control system is followed as per defined by the HO, for the purchase related to store, fixed asset and services.

Annexure-10

Whether there is an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payment there for;

Proper & Adequate internal control procedures are available for works & project contract. Work inspection & measurements was done by junior engineer. Assistant engineer and Executive engineer as per process defined by the HO.


Annexure-11

Whether the municipality is regular in depositing undisputed statutory dues including provident fund, TDS, Works contract Tax, cess and any other statutory dues payable to the Govt. and if not, the nature and cause of such delay and amount not deposited;

Municipality is regular in depositing statutory dues payable to government. However there are outstanding following debit balance as on 31/03/2022 which should be reconciled -

Sr. No.	Particulars	Amount
1	GPF Payable	263707
2	Gratuity Payable	2118369
3	GST Payable (UIDSSMT)	43358




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4	LIC Payable	17930
5	MD 5 th Deduction	1186493
6	Pension Payable	479922
7	Sales Tax Payable	7815

Annexure-12

Whether any personal expenses have been charged to the municipality's accounts if so, the details thereof;

No personal expenses have been charged from ULB's Accounts.

Annexure-13

Books & registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts & rules;

Most of the required books of accounts as specified under Rajasthan Municipality Accounts Manual and other applicable acts are maintained by the Municipal Corporation. Bank Reconciliation prepared but difference reason is not given party transaction wise. We have taken bank balances as per mentioned in cash book.

Annexure-14

Year/Period end and reconciliation procedures

Properly maintained.


We are suggesting maintaining bank recon – party wise/ transaction wise for differences between Bank balances to book balance.

Annexure-15

Suggestion-

Excess bank balance may be shifted in FFD.




अधिसाप अधलकरी
नगरपालिका श्रीमाधुपुर

For Hem Sandeep & Co.
Chartered Accountants
FRN:009907N

Executive Officer
अधिकाारी
नगरपालिका श्रीमाधोपुर

CA. Mantreshwar Karna
Partner
M. NO. -512175
Place:
UDIN

Accountant
प्रकाश देखा शाखा
नगरपालिका श्रीमाधोपुर

MUNICIPAL BOARD SHRIMADHOPUR

NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF AUDIT REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED ON 31.03.2022

A. Accounting polices

1. Basic of Accounting:

The financial statements are prepared on going concern and under historical cost basis under mercantile basis of accounting. The method of accounting is the double entry accounting system.

2. Recognition of Revenue:

Property and other taxes are recognized in the period in which they are received

- Revenue in respect of trade license fees are determined in the year in which they are received.
- Assigned revenue like entertainment tax, Advertisement Tax, duty /Surcharge on transfer on Immovable property are accounted during the year only upon actual receipt.



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- Other incomes, which are of an uncertain nature for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognized on actual receipt.

3. Recognition of expenditure:

- All revenue expenditures are treated as expenditures in the period in which they are paid.
- In case of works, expenditures are considered in the year in which the payment has been made.
- Post- Retirement benefits are booked on payment basis i.e. when they are due for payment.
- Provision is taken only for Audit fees and Accounting Fees only.

Fixed Assets:

1. Fixed Assets

i. Recognition:

All fixed assets are carried at cost less accumulated depreciation. The cost of fixed assets include cost incurred/ money spent in acquiring or installing or constructing the fixed assets, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to date.

ii. Depreciation:

Depreciation is provided on Written down value method as per rates specified in Income Tax Act, 1961 as suggested in Rajasthan Municipal Accounting Manual.

iii. GRANT:

- General Grants, which are of revenue nature , are recognized as income on annual receipts.
- Grants, which are re-imburement of specific revenue expenditure is recognized as income in the accounting



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period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

- c. Grant received towards capital expenditure is treated as a liability till such time the fixed assets is constructed or acquired. On construction/acquisition of fixed asset, the grant corresponding to the value of the asset so constructed/acquired is treated as a capital receipts and transferred to capital contribution.

2. Notes to Accounts:

1. Bank balances has been taken and accepted as per books.
2. Balance in grant accounts according to the utilization certificate.
3. Balance in personal accounts (Debit/credit), Sundry debtors and creditors are subject to confirmation.
4. No sinking fund has been created for replacement of assets as prescribed in Rajasthan Municipal Accounts Manual Chapter-18.
5. Balances of TDS, Labour cess, service tax, GST are subject to confirmation.
6. Earnest Money deposit and Security deposit are subject to confirmation.
7. Overall we prepare balance sheet according to data provided by the Shrimadhpor (Dist- Sikar) Municipal.

For Hem Sandeep & Co.
Chartered Accountants
FRN:009907N

CA. Mantreshwar Karna
Partner
M. NO. -512175
Place:
UDIN

Executive Officer
अधिकाारी
Nagarpalika Shrimadhpor
नगरपालिका श्रीमधपुर

Accountant
प्रमाणी लेखा शाखा
Nagarpalika Shrimadhpor
नगरपालिका श्रीमधपुर



Financial Statement for the year 2021-22

Nagarpalika, Shri Madhopur

Balance Sheet of Nagarpalika, Shri Madhopur Rajasthan As at 31-03-2022			
LIABILITIES	Schedule	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
RESERVE & SURPLUS			
Municipal (General) Fund	1	2,94,91,422.11	2,20,38,748.11
Earmarked Funds	2	2,14,36,309.00	1,95,56,118.00
Reserve & Surplus	3	8,05,94,761.71	10,09,95,636.37
Total Reserve & Surplus (A)		13,15,22,492.82	14,25,90,502.48
GRANT CONTRIBUTION			
Grant Contribution For Specific Purpose	4	42,75,15,110.57	33,94,31,691.57
Total Grant (B)		42,75,15,110.57	33,94,31,691.57
LOANS			
Secured Loans	5	-	-
Unsecured Loans	6	-	-
Total Loans (C)		-	-
CURRENT LIABILITIES & PROVISIONS			
Sundry Deposits	7	1,28,20,170.00	1,21,26,871.00
Sundry Creditors	8	1,07,542.00	1,07,542.00
Statutory Liabilities	9	35,95,889.00	66,95,838.00
Other Liabilities	10	21,54,243.00	11,25,564.00
Provisions	11	-	-
Total Current Liabilities and Provisions (D)		1,86,77,844.00	2,00,55,815.00
TOTAL LIABILITIES (A+B+C+D)		57,77,15,447.39	50,20,78,009.05
ASSETS	Schedule	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
FIXED ASSETS			
Gross Block	12	27,98,13,215.00	22,07,64,144.00
Less : Depreciation Fund	13	8,32,15,401.41	6,28,14,526.75
Net Block		19,65,97,813.59	15,79,49,617.25
Capital Work In Process	14	-	-
Total Fixed Assets (A)		19,65,97,813.59	15,79,49,617.25
INVESTMENTS			
Deposits Against Earmarked Funds	15	2,14,36,309.00	1,95,56,118.00
General Fund Investments	16	-	-
Total Investments (B)		2,14,36,309.00	1,95,56,118.00
CURRENT ASSETS, LOAN & ADVANCES			
Inventories	17	-	-
Sundry Debtors/ Receivables	18	-	-
Cash & Bank Balances	19	35,24,61,324.80	31,92,18,273.80
Loans, Advances & Deposits	20	72,20,000.00	53,54,000.00
Total Current Assets, Loans & Advances (C)		35,96,81,324.80	32,45,72,273.80
TOTAL ASSETS(A+B+C)		57,77,15,447.39	50,20,78,009.05

Notes to Accounts and Accounting Policies

As per our report of even date attached

For Hem Sandeep & Co.

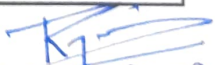
Chartered Accountants

FRN:009907N

CA. Mantreshwar Karna

Partner




 अधिकारी
 नगरपालिका श्रीमाधोपुर


Accountant
 नगरपालिका श्रीमाधोपुर
 नगरपालिका श्रीमाधोपुर

Financial Statement for the year 2021-22
Nagarpalika, Shri Madhopur

Profit and Loss Account of Nagarpalika, Shri Madhopur Rajasthan For the Year Ending 31-3-2022			
PARTICULARS	Schedule	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
INCOME			
Income From Taxes	21	25,92,768.00	14,51,021.00
Assigned Compensations	22	5,12,66,000.00	4,86,05,000.00
Rental Income from Municipal Properties	23	44,45,279.00	14,84,196.00
Fees and User Charges	24	86,70,720.00	3,66,56,318.28
Revenue Grants, Contributions and Subsidies	25	-	-
Sale and freight charges	26	70,310.00	2,36,200.00
Miscellaneous and interest income	27	50,71,687.00	46,25,703.50
Total Income		7,21,16,764.00	9,30,58,438.78
EXPENDITURE			
Establishment Expenses	28	4,88,26,968.00	3,64,19,958.00
General Administrative Expenses	29	87,66,288.00	70,92,654.53
Public Works	30	31,73,615.00	20,17,764.00
Miscellaneous Expenses	31	4,34,755.00	1,02,210.00
Yojna Expenses	32	31,78,542.00	6,73,61,600.00
Depreciation During the Year	13	2,04,00,874.66	1,52,38,180.48
Total Expenditure		8,47,81,042.66	12,82,32,367.01
Surplus\ Deficit before adjustment of prior period items		(1,26,64,278.66)	(3,51,73,928.23)
Add/Less; Prior Period Items		-	-
		-	-
NET SURPLUS\ DEFICIT		(1,26,64,278.66)	(3,51,73,928.23)

Notes to Accounts and Accounting Policies
As per our report of even date attached
For Hem Sandeep & Co.
Chartered Accountants
FRN:009907N

CA. Mantreshwar Karna
Partner
M. NO. -512175
Place:
Date :


अधीक्षारी अधिकारी
Executive Officer
नगरपालिका श्रीमधोपुर
Nagarpalika Shri Madhopur



प्र.अधीक्षारी शाखा
प्र.अधीक्षारी शाखा
Nagarpalika Shri Madhopur



Schedule forming part of Financial statement of Nagrpalika, Shri Madhopur Rajasthan for the year 2021-22

PARTICULARS	Current Year	Previous Year
	(Amount in Rs.)	(Amount in Rs.)
Schedule-1		
MUNICIPAL (GENERAL) FUND		
Opening balance		2,20,38,748.11
Add :- Addition during the year	2,20,38,748.11	
Less :- Deduction during the year	77,36,596.00	
	2,83,922.00	
TOTAL	2,94,91,422.11	2,20,38,748.11
Schedule-2		
EARMARKED FUND		
Earmarked Fund- Gratuity	76,86,500.00	60,94,690.00
Earmarked Fund - Pf	1,37,49,809.00	1,34,61,428.00
TOTAL	2,14,36,309.00	1,95,56,118.00
Schedule-3		
RESERVE & SURPLUS		
Capital Contribution	10,09,95,636.37	-13,08,672.40
Add :- Addition during the Year	-	-
Less - Withdrawal during the Year	2,04,00,874.66	3,88,83,079.23
Special Funds (Utilised)	-	14,11,87,388.00
TOTAL	8,05,94,761.71	10,09,95,636.37
Schedule- 4		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
12th 13th 14th Vith Aayog Anudaan	15,34,40,709.35	15,34,40,709.35
6th Finance Commission	2,69,72,722.00	
BPL Yojna	11,37,500.00	11,37,500.00
Grant for Special Purpose- Road Repairing	9,37,170.00	9,37,170.00
Grant for 15th Finance Commission	3,08,86,000.00	
Jila Jangadna Anudan	5,974.00	5,974.00
Misc Grant Income	26,115.00	26,115.00
MJSA Scheme	5,01,287.00	5,01,287.00
Nirbandh Yojna	-	-32,322.00
N U L M Grant	-2,00,174.00	-2,00,174.00
Pancham Rajya Vith Aayoge	7,14,18,775.00	4,14,78,000.00
Panna Dhay Yojna	2,74,400.00	2,74,400.00
Rain Basera Anudan	2,61,592.00	2,61,592.00
Sansad Kota	4,43,103.00	4,43,103.00
Scheme Krishi A/c	17,17,011.00	17,17,011.00
Scheme SJSRY A/c	13,29,653.22	13,29,653.22
Scholarship Grant	-	-2,51,600.00
State Finance Commission Grants	13,40,09,275.00	13,40,09,275.00
Swachh Bharat Abhiyaan	43,53,998.00	43,53,998.00
	-	-
TOTAL	42,75,15,110.57	33,94,31,691.57
Schedule- 5		
SECURED LOANS		
	-	-
TOTAL		
Schedule- 6		
UNSECURED LOAN		
TOTAL		
Schedule- 7		
SUNDRY DEPOSITS		
Security Deposits	91,30,129.00	79,99,584.00
EMD	36,90,041.00	41,27,287.00
SD 10%	-	-
Performance Gauranty	-	-
TOTAL	1,28,20,170.00	1,21,26,871.00
Schedule- 8		
SUNDRY CREDITORS		
Creditors against Contractor		
Other Creditors	1,07,542.00	1,07,542.00
TOTAL	1,07,542.00	1,07,542.00




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 नगरपालिका श्रीमाधोपुर

Schedule forming part of Financial statement of Nagrpalika, Shri Madhopur Rajasthan for the year 2021-22

PARTICULARS	Current Year	Previous Year
	(Amount in Rs.)	(Amount in Rs.)
Schedule- 9		
STATUTORY LIABILITIES		
At Source Deduction on Advertisement		-
At Source Deduction on Advertisement (Swach Bharat)	26,127.00	26,127.00
At Source Deduction on Advertisement (UIDSSMT)	773.00	773.00
DMFT Payable	415.00	415.00
DMFT Payable (UIDSSMT)	14,205.00	14,205.00
Gratuity Payable	2,09,328.00	2,09,328.00
GST Payable(Swach Bharat)	-21,18,369.00	1,16,304.00
GST Payable (UIDSSMT)	43,356.00	43,356.00
Kalyan Kosh Fund	-43,358.00	-43,358.00
Labour Cess	378.00	378.00
Labour Cess (Swach Bharat)	3,30,502.00	23,488.00
Labour Cess (UIDSSMT)	12,560.00	12,560.00
LIC Payable	76,535.00	76,535.00
MD 5th Deduction	-17,930.00	1,46,553.00
New Pension Scheme	-11,86,493.00	1,29,679.00
Palika Contribution	29,85,490.00	29,85,490.00
Pension Payable	56,047.00	56,527.00
PF Loan A/c	-4,79,922.00	-82,566.00
PF Payable A/c	10,000.00	10,000.00
Post Office LIC	-2,63,707.00	-87,550.00
Rajasthan Sanbad	149.00	149.00
Royalty Payable	11,273.00	11,273.00
Royalty Payable (UIDSSMT)	15,67,386.00	9,14,493.00
Sale Tax Payable	21,67,221.00	21,67,221.00
Tds	-7,815.00	-7,815.00
	2,01,738.00	-27,727.00
TOTAL	35,95,889.00	66,95,838.00
Schedule- 10		
OTHER LIABILITIES		
Advances A/c	-1,30,934.00	-1,30,934.00
C.M Covid Realif Fund	12,62,870.00	3,62,870.00
Net Salary Payable		
N.P.S	-4,96,238.00	
Other Duction A/c	2,06,584.00	2,06,584.00
PD N.P.S (1501)	4,29,526.00	4,29,526.00
Pension Fund	4,01,457.00	2,57,518.00
GST Payable	4,80,978.00	-
TOTAL	21,54,243.00	11,25,564.00
Schedule- 11		
PROVISIONS		
Audit Fees Payable	-	-
accounting fees payable	-	-
TOTAL	-	-
Schedule- 12		
GROSS BLOCK		
Immovable Assets		
Building	74,38,023.00	49,36,578.00
Land	17.00	17.00
TOTAL	74,38,040.00	49,36,595.00
Infrastructure Assets		
Roads & Bridge	17,40,29,689.00	12,93,86,606.00
Sewerage and Drainage	2,07,47,895.00	1,89,01,043.00
Waterways	15,42,765.00	14,43,447.00
Other Fixed Assets	3,26,40,735.00	2,71,10,074.00
TOTAL	22,89,61,084.00	17,68,41,170.00
Movable Assets		
Office & Other Equipments	3,26,260.00	2,78,300.00
Public Complex	15,86,626.00	13,46,854.00
Plant and Machinery	7,07,275.00	3,25,935.00
Furniture Fixture & Electricity Equipment	4,28,465.00	3,78,345.00
Computer	3,57,190.00	3,34,090.00
Vehicle	72,18,518.00	62,40,518.00
Public Electricity Equipment	2,77,08,052.00	2,50,00,632.00
Dusbeen	14,23,072.00	14,23,072.00
Garbage Equipments	18,84,133.00	18,84,133.00
Mobile Toilet	17,74,500.00	17,74,500.00
TOTAL	4,34,14,091.00	3,89,86,379.00
GRAND TOTAL	27,98,13,215.00	22,07,64,144.00
Schedule-13		
DEPRECIATION FUND		
Opening Balance	6,28,14,526.75	4,75,76,346.27
Add:- Depreciation provided during the year	2,04,00,874.66	1,52,38,180.48
TOTAL	8,32,15,401.41	6,28,14,526.75



अधिशाषी अधिकारी
 नगरपालिका श्रीमाधोपुर

Schedule forming part of Financial statement of Nagarpalika, Shri Madhopur Rajasthan for the year 2021-22

PARTICULARS	Current Year	Previous Year
	(Amount in Rs.)	(Amount in Rs.)
Schedule- 9		
STATUTORY LIABILITIES		
At Source Deduction on Advertisement		-
At Source Deduction on Advertisement (Swachh Bharat)	26,127.00	26,127.00
At Source Deduction on Advertisement (UIDSSMT)	773.00	773.00
DMFT Payable	415.00	415.00
DMFT Payable (UIDSSMT)	14,205.00	14,205.00
Gratuity Payable	2,09,328.00	2,09,328.00
GST Payable(Swachh Bharat)	-21,18,369.00	1,16,304.00
GST Payable (UIDSSMT)	43,356.00	43,356.00
Kalyan Kosh Fund	-43,358.00	-43,358.00
Labour Cess	378.00	378.00
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Labour Cess (UIDSSMT)	12,560.00	12,560.00
LIC Payable	76,535.00	76,535.00
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PF Payable A/c	10,000.00	10,000.00
Post Office LIC	-2,63,707.00	-87,550.00
Rajasthan Sanbad	149.00	149.00
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Sale Tax Payable	21,67,221.00	21,67,221.00
Tds	-7,815.00	-7,815.00
	2,01,738.00	-27,727.00
TOTAL	35,95,889.00	66,95,838.00
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Net Salary Payable		
N.P.S	-4,96,238.00	
Other Duction A/c	2,06,584.00	2,06,584.00
PD N.P.S (1501)	4,29,526.00	4,29,526.00
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GST Payable	4,80,978.00	
TOTAL	21,54,243.00	11,25,564.00
Schedule- 11		
PROVISIONS		
Audit Fees Payable	-	-
accounting fees payable	-	-
TOTAL	-	-
Schedule- 12		
GROSS BLOCK		
Immovable Assets		
Building	74,38,023.00	49,36,578.00
Land	17.00	17.00
TOTAL	74,38,040.00	49,36,595.00
Infrastructure Assets		
Roads & Bridge	17,40,29,689.00	12,93,86,606.00
Sewerage and Drainage	2,07,47,895.00	1,89,01,043.00
Waterways	15,42,765.00	14,43,447.00
Other Fixed Assets	3,26,40,735.00	2,71,10,074.00
TOTAL	22,89,61,084.00	17,68,41,170.00
Movable Assets		
Office & Other Equipments	3,26,260.00	2,78,300.00
Public Complex	15,86,626.00	13,46,854.00
Plant and Machinery	7,07,275.00	3,25,935.00
Furniture Fixture & Electricity Equipment	4,28,465.00	3,78,345.00
Computer	3,57,190.00	3,34,090.00
Vehicle	72,18,518.00	62,40,518.00
Public Electricity Equipment	2,77,08,052.00	2,50,00,632.00
Dusbeen	14,23,072.00	14,23,072.00
Garbage Equipments	18,84,133.00	18,84,133.00
Mobile Toilet	17,74,500.00	17,74,500.00
TOTAL	4,34,14,091.00	3,89,86,379.00
GRAND TOTAL	27,98,13,215.00	22,07,64,144.00
Schedule-13		
DEPRECIATION FUND		
Opening Balance	6,28,14,526.75	4,75,76,346.27
Add - Depreciation provided during the year	2,04,00,874.66	1,52,38,180.48
TOTAL	8,32,15,401.41	6,28,14,526.75



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 नगरपालिका श्रीमाधोपुर

Schedule forming part of Financial statement of Nagrpalika, Shri Madhopur Rajasthan for the year 2021-22		
PARTICULARS	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
Schedule- 14		
CAPITAL WORK IN PROGRESS		
	-	-
Schedule- 15		
TOTAL		
Specific Fund Investments		
Gratuity Pd A/c		
PF PD A/c	76,86,500.00	60,94,690.00
	1,37,49,809.00	1,34,61,428.00
Schedule- 16		
TOTAL	2,14,36,309.00	1,95,56,118.00
General Fund Investments		
PD A/C		
R.U.D.F	-	-
CMAR Deduction	-	-
	-	-
Schedule - 17		
TOTAL		
Stock others		
	-	-
Schedule- 18		
SUNDRY DEBTORS / RECEIVABLES		
	-	-
	-	-
	-	-
TOTAL		
Schedule- 19		
CASH & BANK BALANCES		
Cash in Hand	551.00	333.00
Bank Balance	35,24,60,773.80	31,92,17,940.80
TOTAL	35,24,61,324.80	31,92,18,273.80
Schedule- 20		
LOANS, ADVANCES & DEPOSITS		
Janlekha Samiti	2,45,000.00	2,45,000.00
Advance to Staff	-	-
Advance to Others	-	-
Hudco Loan	40,04,000.00	21,38,000.00
Rudisco	29,71,000.00	29,71,000.00
TOTAL	72,20,000.00	53,54,000.00
Schedule - 21		
INCOME FROM TAXES		
Urban Development Tax	12,68,412.00	71,594.00
Nagariya Vikash Kar	13,24,356.00	13,79,427.00
TOTAL	25,92,768.00	14,51,021.00
Schedule - 22		
ASSIGNED COMPENSATION		
Octroy Compesation	5,12,66,000.00	4,86,05,000.00
TOTAL	5,12,66,000.00	4,86,05,000.00
Schedule - 23		
RENTAL INCOME FROM MUNICIPALE PROPERTIES		
Lease income		
Interest on Lease	44,45,279.00	14,84,196.00
House Rent Income		



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नगरपालिका श्रीमाधोपुर

Schedule forming part of Financial statement of Nagarpalika, Shri Madhopur Rajasthan for the year 2021-22		
PARTICULARS	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
Schedule - 24	44,45,279.00	14,84,196.00
FEES AND USER CHARGES		
Conversion Fees of agriculture land	-	-
Extract and Copying Fees	-	48,071.00
Fees of Certificate	-	6,185.00
Marriage Registration Fees	1,700.00	20,000.00
Advertisement Fees	19,250.00	3,15,351.00
Birth and Death Certificate Fees	8,01,800.00	-
Permit Fees	12,570.00	35,113.00
Other Fees	87,012.00	36,438.00
Building Construction Fees	1,53,828.00	69,881.00
Road Cutting Fees	24,439.00	45,793.28
Transfer Fees	3,66,205.00	1,07,842.00
Atkraman Fees	52,376.00	-
Application Fees	1,27,040.00	1,25,950.00
Dairy Fees	1,500.00	-
Fees for inspection Charge	1,500.00	19,247.00
Krishi Bhoomi Bhai Shulk	37,587.00	3,50,90,200.00
Audit Fees	31,14,011.00	1,500.00
Penalty and Fine	-	51,025.00
Safai Fees	2,84,739.00	3,000.00
BSUP Fees	-	2,22,908.00
Election Fees	3,70,756.00	36,971.00
Up-Vibhajan Shulk	-	1,08,168.00
Le-out Fees	22,07,813.00	1,14,880.00
Map Fees	4,43,105.00	9,000.00
Mela Fees	47,138.00	9,000.00
Patta Bhoimi Varshik Premium	-	1,39,510.00
Samjhota Fees	8,960.00	280.00
Token Fees	-	5.00
Tower Registration	1,90,000.00	40,000.00
Pratilipi Shulk	52,647.00	-
Environment Development Fees	18,367.00	-
Navinikaran Fees	26,480.00	-
Panjikaran Fees	20,275.00	-
Patrawali Fees	200.00	-
Primum Shulk	33,320.00	-
Processing Fees	16,800.00	-
Pumbharan Fees	1,28,122.00	-
Rupantarn Fees	22,680.00	-
TOTAL	86,70,720.00	3,66,56,318.28
Schedule - 25		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Revenue Grant	-	-
Revenue Grant for 14 Vith Aayoge	-	-
Swachh Bharat Mission	-	-
5th vit Ayog Revenue	-	-
IHSDP	-	-
TOTAL	-	-
Schedule - 26		
SALE AND FREIGHT CHARGES		
Sale of forms & Format	70,310.00	2,36,200.00
Sale of Products	-	-
Sale of Wastage	-	-
Sale of Scrap	-	-
TOTAL	70,310.00	2,36,200.00
Schedule - 27		
MISCELLANEOUS OR INTEREST INCOME		
Interest From Bank A/c	31,92,770.00	39,58,824.50
Miscellaneous Income	18,78,917.00	6,66,879.00
TOTAL	50,71,687.00	46,25,703.50
GRAND TOTAL	7,21,16,764.00	9,30,58,438.78
Schedule - 28		
ESTABLISHMENT EXP.		
Salary, Wages and Bonus	4,32,56,926.00	3,20,70,126.00
Allowances & Profit	17,08,741.00	3,52,206.00
Leave Pension Contribution	-	-
DA Arear	2,29,247.00	20,44,359.00
Contractual Staff Salary	36,32,054.00	19,53,267.00
Leave Incashment	-	-
TOTAL	4,88,26,968.00	3,64,19,958.00



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नगरपालिका श्रीमाधोपुर

Schedule forming part of Financial statement of Nagrpalika, Shri Madhopur Rajasthan for the year 2021-22		
PARTICULARS	Current Year	Previous Year
	(Amount in Rs.)	(Amount in Rs.)
Schedule -29		
GENERAL ADMINISTRATION EXP.		
Advertisement & Promotion Expenses	-	5,99,842.00
Accounting Fees	9,51,895.00	-
Water Expenses	1,94,490.00	94,050.00
Electricity Expenses	1,25,362.00	2,37,390.00
Insurance Expenses	8,92,044.00	1,33,647.00
Legal Charge	59,191.00	1,68,040.00
News Paper	3,09,841.00	9,911.00
Postage Charge	9,665.00	5,483.00
Printing Stationery Expenses	3,000.00	2,56,798.00
Telephone Expenses	10,32,292.00	35,408.00
Travelling Expenses	63,232.00	5,19,693.00
Election Expenses	17,20,957.00	4,69,904.00
Computer Expenses	7,260.00	1,17,614.00
Other Administrative Expenses	8,620.00	9,76,456.00
Building Rent expenses	13,44,077.00	12,857.00
Covid-19 Expenses	1,50,000.00	25,84,845.00
Krishmi Bhomi Niyaman	12,22,474.00	2,62,230.00
Sarve Expenses	-	19,600.00
Vehicle Rent Expenses	3,38,372.00	5,84,181.00
Bank Charge	2,124.00	4,705.53
Janrator Rent	1,96,100.00	-
LE-Out Plan Expenses	87,792.00	-
Tender Uploding Fees	47,500.00	-
TOTAL	87,66,288.00	70,92,654.53
Schedule -30		
OPERATING & OPERATIONAL EXPENSES (PUBLIC WORKS)		
Other Opreating Exp	2,74,348.00	9,28,516.00
Repair and Maintaince of Public Assets Expenses	-	76,389.00
Repair and Maintaince of Fixed Assets Expenses	14,40,324.00	5,83,910.00
Repair and Maintaince-Vehicle	13,33,455.00	4,08,699.00
Repair and Maintaince Other Expenses	8,340.00	9,600.00
Repair and Maintance Building Expenses	1,17,148.00	10,650.00
TOTAL	31,73,615.00	20,17,764.00
Schedule -31		
PROGRAMME EXPENSES / MISCELLENOUS EXP.		
Miscellaneous Expenses	-	-
Own Programme Exps.	4,34,755.00	1,02,210.00
TOTAL	4,34,755.00	1,02,210.00
Schedule -32		
REVENUE GRANTS,CONTRIBUTION & SUBSIDIES		
Revenue Grant for 14 Vith Aayoge	9,81,758.00	1,35,32,600.00
CMAR Expenses	-	20,000.00
Revenue Grant for Annaypurna Yojana	-	32,90,000.00
Revenue Grant for Indra Rasoi Yojana	6,79,784.00	3,96,000.00
Revenue Grant for IRY Yojana	9,17,000.00	5,05,000.00
Revenue Grant for Pancham Rajya vith Aayoge	-	2,66,12,000.00
Revenue Grant for Sate Finance Commission	-	2,30,06,000.00
Rudisco	6,00,000.00	-
TOTAL	31,78,542.00	6,73,61,600.00
GRAND TOTAL	6,43,80,168.00	11,29,94,186.53

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नगरपालिका श्रीमाधोपुर
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MUNICIPAL BOARD SHRIMADHOPUR
Depreciation Chart (2021-22)

particulars	Gross value B/F	Depreciation B/F	op. wdv	Up to sept	After sept	Total	Dep. Rate	Depreciation current	Gross value c/f	Depreciation c/f	C. Wdv
Immovable Assets											
Land	13	0.00	13		4		17	0	0.00	0.00	17.00
Building (old+New)	4936582	1337812.67	3598769.331	2510795	230422	6339986.331	10	622477.53	7677799	1960290.20	5717508.80
Infrastructure Assets											
Roads & Bridge	129386606	35586397.44	93800208.56	2033074	42706009	138539291.6	10	11718628.71	174125689	47305026.14	126820562.86
Sewerage & Drainage	18919637	5328493.18	13591143.82	1749203	97649	15437995.82	10	1538917.13	20766489	6867410.32	13899078.68
Public Toilets	3121354	525206.10	2596147.9			2596147.9	10	259614.79	3121354	784820.89	2336533.11
Movable Fixed Assets											
Cleaning Equipments and Dustbins	4596531	117241.29	3424289.707	1560	282215	3708064.707	10	356695.72	4880306	1528937.01	3351368.99
Electrical Light Extension	25332747	17730845.03	12601901.97	1313468	1393952	25309321.97	15	2191851.90	28040167	14922696.92	13117470.08
Furniture, Fixtures and others	378345	163091.88	215253.1184	48000	2120	265373.1184	10	76431.31	428465	189523.19	238941.81
Vehicles	6240518	2867598.38	3372919.618	978000	99125	4450044.618	15	660072.32	7317643	3527670.70	3789972.30
Computer	334090	225752.05	108337.952	69500		177837.952	40	57235.18	403590	282987.23	1206002.77
Other Construction	27517721	2877088.73	24640632.27	4563758	970221	30174611.27	10	2968950.08	33051700	5846038.81	27205661.19
Total	220764144	62814526.75	157949617.2	13197862	45851213	216998692.2		20400874.66	279813219	83215401.42	196597917.6



अखिराफा अधिकारी
 नगरपालिका श्रीमदहोपुर