

**NAGAR PALIKA KAPREN,
DISTT. BUNDI (RAJ.)**

STATEMENT OF AFFAIRS

AS ON 31ST MARCH, 2017

**SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
"HEAVEN", 8, WESTERN PARK SOCIETY
NR. INDUCTOTHERM, BOPAL, AHMEDABAD - 380058
Phone no.:- +91-7622012032.
E-mail:- info@smshah.co.in**

INDEPENDENT AUDITOR'S REPORT

To
Executive Officer,
Nagar Palika Kapren,
Dist Bundi.

We have audited the accompanying financial statements of Nagar Palika Kapren, which comprise the Balance Sheet as at March 31, 2017 and the Income & 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 and 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.

Auditors' 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 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 ULB'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 ULB'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.


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In our opinion and to the best of our information and according to the explanations given to us and read with Schedule 29 of the report, the aforesaid financial statements give the information required by the Act in the manner so required and 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 Company as at March 31, 2017;
- (b) in the case of the Income & Expenditure Account, of the ~~surplus~~/deficit for the year ended on that date

We further report that:

- a. We have sought and 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 ULB so far as appears from our examination of those books.
- c. The Balance Sheet and Income & expenditure Account dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the Balance Sheet and Income & expenditure Account comply with the Rajasthan Municipal Accounts Manual

Place : AHMEDABAD
Date : 12th JULY, 2017

For SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. No.: 122377W



Samir Shah

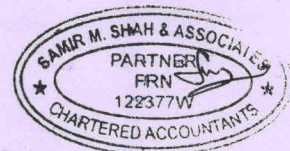
SAMIR M. SHAH
(PARTNER)
MEMBERSHIP No.: 111052

[Signature]
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नगर पालिका कायदा

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 properly classified | Yes all the amount due or received by the Municipality during the year has been brought into accounts. |
| 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 grant toward any dues of the Municipality whether such deduction have been properly accounted. | No, the entire grant received during the year has not been accounted properly and deduction made toward grants also has not been properly accounted. |
| 3. | Whether any Earmarked Funds have been created as per the provision of any statue and if so, whether such earmarked Funds have been utilised for the purpose for which they were created. | Yes all the Earmarked Funds has been created as per the rules. Earmarked funds has been utilised for the purpose for which they were created. |
| 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 accounts. | Fixed assets register is not properly maintained. Physical verification of the fixed assets is not carried out at the reasonable intervals. |
| 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. | Lease rentals are not collected regularly. |
| 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 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; | Municipality physically verify at reasonable intervals in respect of stores. |
| 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; | Municipality has given PF loan to its employees and collected principal and interest reasonable period. |

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|-----|---|--|
| 8. | Whether advances given to municipality employees and interest thereon are being regularly recovered; | Yes advance given to the employees are recovered regularly long with the interest thereon. |
| 9. | Whether there exist an adequate internal control procedure for the purchase of stores, fixed assets and services. | Yes adequate internal control system is followed for the purchase related to store, fixed asset and services. |
| 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, | Yes adequate Internal control procedure are followed for the contracting of work and project, periodic inspections and measurements, quality checks and payments thereof. |
| 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. | Yes Municipality is regular in depositing statutory dues payable to government. |
| 12. | Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof; | No, personal expenses has not been charged to the Municipality's account. |
| 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 banks accounts of the municipality; | Yes all the required books of accounts as specified under Rajasthan Municipality Accounts Manual and other applicable acts are maintained. Bank reconciliation statements for all the banks are properly prepared. |
| 14. | Whether the year-end and reconciliation procedure have been carried out; | Yes all the year end & reconciliation procedure all followed. |

Place : AHMEDABAD
Date : 12th JULY, 2017

For SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. No.: 122377W

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नगर पालिका कार्यालय



Samir Shah

SAMIR M. SHAH
(PARTNER)
MEMBERSHIP No.: 111052

**NAGAR PALIKA
KAPREN, DISTT. BUNDI (RAJ.)
BALANCE SHEET AS ON DATE 31ST MARCH, 2017**

(Figures In Rupees)

| PARTICULARS | SCH EDULE | 31st March 2017 | 31st March 2016 |
|---|--------------|---------------------|---------------------|
| LIABILITIES | | | |
| RESERVE & SURPLUS | | | |
| Municipal (General) Fund | 1 | 178480849.00 | 157918588.00 |
| Earmarked Funds | | | |
| Reserve & Surplus | 2 | 0.00 | 0.00 |
| Total Reserve & Surplus (A) | | <u>178480849.00</u> | <u>157918588.00</u> |
| GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B) | 3 | 68772660.00 | 51586683.00 |
| LOAN LIABILITY | | | |
| Secured Loans | | 3684028.00 | 3684028.00 |
| Unsecured Loans | | 0.00 | 0.00 |
| Total Loans (C) | | <u>3684028.00</u> | <u>3684028.00</u> |
| CURRENT LIABILITIES & PROVISION | | | |
| Sundry Deposits | 4 | 9681781.00 | 8391005.00 |
| Sundry Creditors | 5 | 0.00 | 0.00 |
| Statutory Liabilities | 6 | 114418.00 | 20560.00 |
| Other Liabilities | 7 | 16968807.00 | 17545072.00 |
| Provision | | 0.00 | 0.00 |
| Total Current Liabilities and Provisions (D) | | <u>26765006.00</u> | <u>25956637.00</u> |
| TOTAL LIABILITIES (A+B+C+D) | | <u>277702543.00</u> | <u>239145936.00</u> |
| ASSETS | | | |
| FIXED ASSETS | | | |
| Gross Block | 8 | 207524626.00 | 180281379.00 |
| Depreciation Fund | 9 | (14981962.00) | 5858100.00 |
| Net Block | | <u>192542664.00</u> | <u>174423279.00</u> |
| Capital Work In Progress | | 0.00 | 0.00 |
| Total Fixed Assets (A) | | <u>192542664.00</u> | <u>174423279.00</u> |
| INVESTMENTS | | | |
| General Fund Investments | 10 | 41336865.00 | 38171499.00 |
| Specific Fund Investments | | 0.00 | 0.00 |
| Total Investments (B) | | <u>41336865.00</u> | <u>38171499.00</u> |
| CURRENT ASSETS, LOANS & ADVANCES | | | |
| Inventories | | 0.00 | 0.00 |
| Sundry Debtors/Receivables | 11 | 0.00 | 0.00 |
| Cash & Bank Balances | 12 | 43823014.00 | 26551158.00 |
| Loans, Advances & Deposits | 13 | 0.00 | 0.00 |
| Total Current Assets, Loans & Advances (C) | | <u>43823014.00</u> | <u>26551158.00</u> |
| TOTAL ASSETS (A+B+C) | | <u>277702543.00</u> | <u>239145936.00</u> |
| Notes to Accounts and Accounting Policies | 29 | | |

For, SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 122377W

Samir Shah
SAMIR M. SHAH
(PARTNER)

MEMBERSHIP NO. 111052

DATE : 12TH JULY, 2017

PLACE: AHMEDABAD



For, NAGAR PALIKA KAPREN,
DISTT. BUNDI (RAJ.)

[Signature]
(CHIEF EXECUTIVE OFFICER)

मुख्य कार्यकारी अधिकारी
नगर पालिका, कापरेन

DATE :

PLACE :

[Signature]
अभिधीसी अधिकारी
नगर पालिका कापरेन

**NAGAR PALIKA
KAPREN, DISTT. BUNDI (RAJ.)**

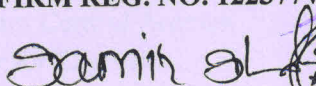
INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2017

| PARTICULARS | SCH EDULE | (Figures in Rupees) | |
|--|--------------|----------------------|---------------------|
| | | 31st March 2017 | 31st March 2016 |
| INCOME | | | |
| Income From Taxes | 14 | 230903.00 | 607299.00 |
| Assigned Compensation | 15 | 13665000.00 | 12423000.00 |
| Rental Income From Municipal Properties | 16 | 546562.00 | 234299.00 |
| Fees And User Charges | 17 | 1722319.00 | 990405.00 |
| Sale & Transportation Charge | 18 | 380781.00 | 253760.00 |
| Revenue Grants, Contributions and Subsidies | 19 | 0.00 | 0.00 |
| Income from Corporation Assets and Investments | 20 | 1582478.00 | 1368354.00 |
| Miscellaneous Income | 21 | 1173815.00 | 277954.00 |
| Total Income | | 19301858.00 | 16155071.00 |
| EXPENDITURE | | | |
| Establishment Expenses | 22 | 13638389.00 | 12109786.00 |
| General Administrative Expenses | 23 | 1097811.00 | 896535.00 |
| Miscellaneous Expenses | 24 | 0.00 | 6782.00 |
| Operational & Maintenance exp. | 25 | 624779.00 | 594309.00 |
| Interest & Financial Exp. | 26 | 545.00 | 680.00 |
| Festival Expenses | 27 | 1031425.00 | 874141.00 |
| Depreciation During The Year | 28 | 9123862.00 | 5858100.00 |
| Total Expenditure | | 25516811.00 | 20340333.00 |
| Surplus / Deficit before Adjustment of prior period items and depreciations | | (6214953.00) | -4185262.00 |
| Less:- Prior Period Items | | 0.00 | 0.00 |
| Less:- Prior Period Adjustments of Depreciation | | 0.00 | 0.00 |
| NET SURPLUS/ (DEFICIT) | | (6214953.00) | (4185262.00) |

Notes to Accounts and Accounting Policies

29

For, SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 122377W


SAMIR M. SHAH
(PARTNER)

MEMBERSHIP NO. 111052

DATE : 12TH JULY, 2017

PLACE: AHMEDABAD




For, NAGAR PALIKA KAPREN,
DISTT. BUNDI (RAJ.)


(CHIEF EXECUTIVE OFFICER)

नगर पालिका, कापरेन


DATE : _____

PLACE : _____


प्रबंधन अधिकारी
नगर पालिका, कापरेन

Schedule Forming Part of Balance Sheet of Nagar Palika Kapren as on Dated 31st March 2017


| PARTICULARS | March 31, 2017 | March 31, 2016 |
|--|-----------------------|-----------------------|
| Schedule-1 | | |
| MUNICIPAL (GENERAL) FUND | | |
| Opening balance | 157918588.00 | 150187730.00 |
| Add:-Addition during the Year | 26833550.00 | 13026591.00 |
| Less:- Deduction during the Year | 56336.00 | 5295733.00 |
| Add:- Excess of Income Over Expenditure | (6214953.00) | (4185262.00) |
| Total (Rs) | 178480849.00 | 157918588.00 |
| Schedule-2 | | |
| RESERVE & SURPLUS | | |
| Opening balance | 0.00 | 0.00 |
| Add:-Addition During The Year | 0.00 | 0.00 |
| Less:- Withdrawal during The Year | 0.00 | 0.00 |
| Total (Rs) | 0.00 | 0.00 |
| Schedule-3 | | |
| GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE | | |
| Grant From MLA/MP Fund | 1984251.00 | 1992.00 |
| Grant From MP Fund | (225044.00) | 706033.00 |
| Special Grant for 14th Financial Commission | 22783719.00 | 11730900.00 |
| Special Grant for 13th Financial Commission | 0.00 | 5621233.00 |
| Special Grant From Fourth Finance Commission | 15640.00 | 5527021.00 |
| Grant for Pannadhay Jeevan Amrit Youjna | 0.00 | 264000.00 |
| Special Grant For Swarn Jayanti Sahari Rojgar Sch. | 7314.00 | 7314.00 |
| Special Grant From Fifth Finance Commission | 34144557.00 | 23316000.00 |
| Special Grant From Swach Bharat Mission | 9311283.00 | 3151350.00 |
| Special Grant From Rain Basera | 57810.00 | 77810.00 |
| Special Grant From Hudco Sulabh | 292959.00 | 292959.00 |
| Special Grant For City Development | 384730.00 | 384730.00 |
| Public Participation (Aid) | 2100.00 | 2100.00 |
| Other Grants | 9171.00 | 9171.00 |
| Grant for Janganna | 4170.00 | 63570.00 |
| Grants for Saree Kambal Youjna | 0.00 | 430500.00 |
| Total (Rs) | 68772660.00 | 51586683.00 |
| Schedule-4 | | |
| SUNDRY DEPOSITS | | |
| Earnest Money Deposit | 4684795.00 | 4281290.00 |
| Securities Deposit | 4996986.00 | 4109715.00 |
| Total (Rs) | 9681781.00 | 8391005.00 |
| Schedule-5 | | |
| SUNDRY CREDITORS | | |
| Contractor Control Account | 0.00 | 0.00 |
| Creditor for Expenses | 0.00 | 0.00 |
| Total (Rs) | 0.00 | 0.00 |
| Schedule-6 | | |
| STATUTORY LIABILITIES | | |
| Income tax | 29863.00 | 7314.00 |
| Cess | 13071.00 | 487.00 |
| Commercial Tax Payable | 13015.00 | 365.00 |
| Royalty Payable | 39216.00 | 974.00 |
| Patrakar Kalyan Fund | 19253.00 | 11420.00 |


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 नगर पालिका कार्यालय



Schedule Forming Part of Balance Sheet of Nagar Palika Kapren as on Dated 31st March 2017


| PARTICULARS | | March 31, 2017 | March 31, 2016 |
|---|-------------------|-----------------------|-----------------------|
| | Total (Rs) | 114418.00 | 20560.00 |
| Schedule-7 | | | |
| OTHER LIABILITIES | | | |
| Pension Fund Payable | | 5530732.00 | 5490572.00 |
| PF Loan | | (309950.00) | 132800.00 |
| Other | | 8669895.00 | 8669895.00 |
| PF Deduction | | 3244341.00 | 3345313.00 |
| Deduction for Gratuity | | (166211.00) | (93508.00) |
| | Total (Rs) | 16968807.00 | 17545072.00 |
| Schedule-8 | | | |
| GROSS BLOCK | | | |
| Immovable Assets | | | |
| Land | | 122473154.00 | 122473154.00 |
| Office Building | | 13470413.00 | 12977811.00 |
| | | 135943567.00 | 135450965.00 |
| Infrastructure Assets | | | |
| Roads & Bridge | | 22842178.00 | 2454520.00 |
| Others | | 18616838.00 | 18544495.00 |
| | | 41459016.00 | 20999015.00 |
| Moveable Assets | | | |
| Furniture & Fixtures | | 463616.00 | 119116.00 |
| Vehicles | | 2896944.00 | 1428207.00 |
| Social Assets | | 22410580.00 | 22228416.00 |
| Office Equipments | | 10660.00 | 10660.00 |
| Software | | 45000.00 | 45000.00 |
| Cleaning Equipment (Hath Thella) | | 105000.00 | 0.00 |
| Community Toilet | | 1043415.00 | 0.00 |
| Public Toilet | | 276582.00 | 0.00 |
| Mini High Msak Light | | 587458.00 | 0.00 |
| Teen Shed & Chabutra | | 2282788.00 | 0.00 |
| | | 30122043.00 | 23831399.00 |
| | Total (Rs) | 207524626.00 | 180281379.00 |
| Schedule-9 | | | |
| DEPRICIATION FUND | | | |
| Opening Balance | | 5858100.00 | 5858100.00 |
| Add:- Dep. Provided During the Year | | 9123862.00 | 0.00 |
| Less:- Depreciation For The Previous Year | | 0.00 | 0.00 |
| | Total (Rs) | 14981962.00 | 5858100.00 |
| Schedule-10 | | | |
| GENERAL FUND INVESTMENT | | | |
| P.D Account With Interest | | 37201931.00 | 34301555.00 |
| Non-Interest Bearing PD A/c | | 4134934.00 | 3869944.00 |
| | Total (Rs) | 41336865.00 | 38171499.00 |

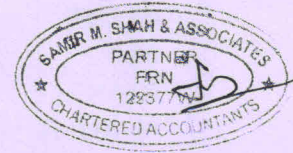

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 नगर पालिका कापरेन



Schedule Forming Part of Balance Sheet of Nagar Palika Kapren as on Dated 31st March 2017

| PARTICULARS | March 31, 2017 | March 31, 2016 |
|--|--------------------|--------------------|
| Schedule-11 | | |
| SUNDRY DEBTORS/RECEIVABLES | | |
| House Tax | 0.00 | 0.00 |
| Shop Rent Receivables | 0.00 | 0.00 |
| Total (Rs) | 0.00 | 0.00 |
| Schedule-12 | | |
| CASH & BANK BALANCES | | |
| Cash In Hand | 40911.00 | 38232.00 |
| <i>Balances In Saving & Current A/Cs</i> | | |
| Balance with Nationalized Banks | 43131841.00 | 25834323.00 |
| Balance with Schedule Bank | 649909.00 | 678250.00 |
| Balance with Post Offices | 353.00 | 353.00 |
| Total (Rs) | 43823014.00 | 26551158.00 |
| Schedule-13 | | |
| LOANS, ADVANCES & DEPOSITS | | |
| Advance to Staff | 0.00 | 0.00 |
| Total (Rs) | 0.00 | 0.00 |


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नगर पालिका, कापरेन



Schedule Forming Part of Income & Expenditure of Nagar Palika Kapren Dist.Bundi as on Dated 31st March, 2017


| PARTICULARS | March 31, 2017 | March 31, 2016 |
|--|-----------------------|-----------------------|
| Schedule-14 | | |
| INCOME FROM TAXES | | |
| House Tax | 0.00 | 0.00 |
| Urban Development Tax | 230903.00 | 607299.00 |
| Total (Rs) | 230903.00 | 607299.00 |
| Schedule-15 | | |
| ASSIGNED COMPENSATION | | |
| Octroi Compensation | 13665000.00 | 12423000.00 |
| Total (Rs) | 13665000.00 | 12423000.00 |
| Schedule-16 | | |
| RENTAL INCOME FROM MUNICIPLE PROPERTIES | | |
| Rent From Nagrik Suvidha | 143933.00 | 65500.00 |
| Rent From Tha Bazari | 236190.00 | 65500.00 |
| Rent From Lease Land | 166439.00 | 103299.00 |
| Other Rent | 0.00 | 0.00 |
| Total (Rs) | 546562.00 | 234299.00 |
| Schedule-17 | | |
| FEES AND USER CHARGES | | |
| Tamir Fees | 40370.00 | 61734.00 |
| Suchikaran & Registration Charge | 168145.00 | 52488.00 |
| Copy Fees | 7632.00 | 30564.00 |
| Permission Fees | 0.00 | 0.00 |
| Certificate & Duplicate Fees | 53367.00 | 70130.00 |
| Vikas Charges | 311067.00 | 86582.00 |
| Regulation Fees | 117656.00 | 79608.00 |
| Penelty Income | 35000.00 | 0.00 |
| Road Damege Recovery Income | 130747.00 | 15366.00 |
| Income from State Grant Patta | 20109.00 | 40653.00 |
| Income from Fire Vehicle | 3885.00 | 30334.00 |
| Income from Fair | 179720.00 | 138250.00 |
| Income From Water Tank Charges | 5000.00 | 10000.00 |
| Propety Transfer Charge | 649621.00 | 374696.00 |
| Total (Rs) | 1722319.00 | 990405.00 |
| Schedule-18 | | |
| SALE & TRANSPORTATION CHARGE | | |
| Sale of Products | 0.00 | 0.00 |
| Sale of Forms & Formates | 152670.00 | 226660.00 |
| Contract For Singhada | 12600.00 | 12000.00 |
| Sale of Old Item | 76000.00 | 0.00 |
| Contract dead Animal | 139511.00 | 15100.00 |
| Total (Rs) | 380781.00 | 253760.00 |

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नगर पाठिका, कामरुध



Schedule Forming Part of Income & Expenditure of Nagar Palika Kapren Dist.Bundi as on Dated 31st March, 2017


| PARTICULARS | March 31, 2017 | March 31, 2016 |
|---|-----------------------|-----------------------|
| Schedule-19 | | |
| REVENUE GRANT, CONTRIBUTION, SUBSIDIES | | |
| Amount Transfer from Grants | 0.00 | 0.00 |
| Total (Rs) | 0.00 | 0.00 |
| Schedule-20 | | |
| INCOME FROM CORP. ASSET/INVESTMENT | | |
| Interest on SB a/c | 1582478.00 | 1368354.00 |
| Other Interest | 0.00 | 0.00 |
| Total (Rs) | 1582478.00 | 1368354.00 |
| Schedule-21 | | |
| MISCELLANEOUS INCOME | | |
| Income From Election | 0.00 | 61725.00 |
| Income From Other | 353841.00 | 23217.00 |
| Income from Agriculture | 214000.00 | 138000.00 |
| Audit Recovery | 605974.00 | 55012.00 |
| Total (Rs) | 1173815.00 | 277954.00 |
| Schedule-22 | | |
| ESABLISHMENT EXP. | | |
| Salary, Wages & Bonus | 13000345.00 | 11429349.00 |
| Honorarium & Fees to Management | 545650.00 | 616167.00 |
| Uniform Allowance | 39450.00 | 37800.00 |
| Travelling Allowance | 52944.00 | 26470.00 |
| Total (Rs) | 13638389.00 | 12109786.00 |
| Schedule-23 | | |
| GENERAL ADMINISTRATION EXP. | | |
| Electricity & Water Exp. | 211924.00 | 175974.00 |
| JCB Rent | 94725.00 | 0.00 |
| Communication Exp | 33354.00 | 50591.00 |
| Books & News papers | 4010.00 | 2608.00 |
| Printing & Stationery | 45086.00 | 46276.00 |
| Insurance Exp. | 48160.00 | 48426.00 |
| Bhumi Muwaja Vikash Tax | 0.00 | 140800.00 |
| Consulatancy Exp. | 240719.00 | 13856.00 |
| Legal Exp. | 24620.00 | 21000.00 |
| Audit Fee | 132000.00 | 0.00 |
| Other Administrative Exp. | 5700.00 | 130964.00 |
| Advertisement Exp. | 257513.00 | 266040.00 |
| Total (Rs) | 1097811.00 | 896535.00 |
| Schedule-24 | | |
| MISCELLENOUS EXPENSES | | |
| Other Misce. Exp. | 0.00 | 5782.00 |
| Palika Registration Fees | 0.00 | 1000.00 |
| Total (Rs) | 0.00 | 6782.00 |


 भाषासाक्षी अधिकारी
 नगर पालिका कापरेन



Schedule Forming Part of Income & Expenditure of Nagar Palika Kapren Dist.Bundi as on Dated 31st March, 2017

| PARTICULARS | March 31, 2017 | March 31, 2016 |
|---|-----------------------|-----------------------|
| Schedule-25 | | |
| OPERATIONAL & MAINTINANCE EXPENSES | | |
| Garbage Exp | 2650.00 | 6088.00 |
| Fuel & Energy | 247302.00 | 285138.00 |
| Repair & Maintenance (Infra. Assets) | 135181.00 | 23695.00 |
| Repair & Maintenance (Public Facilities) | 100149.00 | 67655.00 |
| Repair & Maintenance (Vehicle) | 42932.00 | 103228.00 |
| Repair & Maintenance (Other) | 96565.00 | 108505.00 |
| Total (Rs) | 624779.00 | 594309.00 |
| Schedule-26 | | |
| Interest & Financial Expenses | | |
| Bank Charges | 545.00 | 680.00 |
| Total (Rs) | 545.00 | 680.00 |
| Schedule-27 | | |
| Festival Expenses | | |
| Festival Exp. Office | 870646.00 | 741202.00 |
| Festival Exp. Other | 160779.00 | 110959.00 |
| Election Exp. | 0.00 | 21980.00 |
| Total (Rs) | 1031425.00 | 874141.00 |
| Schedule-28 | | |
| DEPRICIATION | | |
| Building | 1347041.00 | 1297781.00 |
| Public Toilet | 13829.00 | 0.00 |
| Community Toilet | 80247.00 | 0.00 |
| Teen Shed Work | 114139.00 | 0.00 |
| Road & Bridge | 2074468.00 | 245452.00 |
| Hath Thella | 5250.00 | 0.00 |
| Mask Light | 58746.00 | 0.00 |
| Vehicle | 321236.00 | 214231.00 |
| Furniture & Fixtures | 43705.00 | 14995.00 |
| Other Fixed Assets | 2790144.00 | 1854450.00 |
| GPS Systems | 5400.00 | 0.00 |
| Office Equipments | 1599.00 | 1599.00 |
| Software | 27000.00 | 6750.00 |
| Social Assets | 2241058.00 | 2222842.00 |
| Total (Rs) | 9123862.00 | 5858100.00 |


 प्रबन्धकारी अधिकारी
 नगर पालिका कापरेन



NAGAR PALIKA
KAPREN, DISTT. BUNDI (RAJ.)

Schedule-29

**NOTES TO THE ACCOUNTS AND ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 MARCH, 2017**

- 1 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.
- 2 Paise are rounded up to nearest rupees.
- 3 Depreciation on the assets which have been put to use for less than 180 days during the financial year have been charged with depreciation for the half year, whereas those assets which have been put to use for more than 180 days, have been charged with full depreciation.
- 4 The valuation of assets has been made on the basis of their actual cost, as information provided by the Nagar Palika.
- 5 According to the information and explanations given to us, long term investments are valued at cost as per the Accounting Standard 13 of Indian GAAP.
- 6 According to the information and explanations given to us, there are no inventories / stores maintained by the Nagar Palika and hence same are not reported.
- 7 According to the information and explanations given to us, there are no outstanding debtors / receivables maintained by the Nagar Palika and hence same are not reported.
- 8 According to the information and explanations given to us, the Nagar Palika has not given any loan, advance or deposit to any Staff, Contractors or any other party.
- 9 According to the information and explanations given to us, the Nagar Palika is not having Creditors & hence no provision has been made for Creditors/ Expenses.
- 10 According to the information and explanations given to us, the v has not accrued any incomes and expenses at the end of the year.
- 11 According to the information and explanations given to us, there is no contingent liability as on 31.03.2017
- 12 All balances such as cash, bank accounts, investment and secured loan are subject to reconciliation and confirmation.
- 13 All sundry debit and credit balances standing as debtors, creditors, sundry deposits, statutory liabilities and other balances are subject to confirmation.


अधिकासी अधिकारी
नगर पालिका काप्रेन

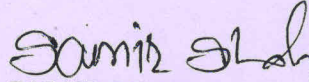


14 We have verified the vouchers and documentary evidence wherever made available. Where no documentary evidences were available, we relied on the authentication given by the Nagar Palika

Note: The Balance Sheet has been prepared in line to the information provided by the NAGAR PALIKA KAPREN, DISTT. BUNDI (RAJ.) (herein referred to as the Nagar Palika). All realizable values, market values, cost of acquisition and construction and other relevant rates of assets have been provided by the Nagar Palika.

For, SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 122377W

For, NAGAR PALIKA KAPREN,
DISTT. BUNDI (RAJ.)



SAMIR M. SHAH
(PARTNER)




(CHIEF EXECUTIVE OFFICER)

MEMBERSHIP NO. 111052
DATE : 12TH JULY, 2017
PLACE: AHMEDABAD

DATE : 12th July, 2017
PLACE: नगर पालिका, कापरेन


अधिकासी अधिकारी
नगर पालिका कापरेन