

INDEPENDENT AUDITOR'S REPORT

To
Executive Officer,
Nagar Palika Anta,
Distt. Baran.

We have audited the accompanying financial statements of Nagar Palika Anta, which comprise the Balance Sheet as at March 31, 2018, and the Income & Expenditure Account and Cash Flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

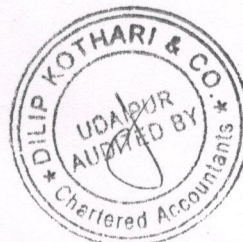
Management's Responsibility for the Financial Statements

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 flow 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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DILIP KOTHARI & COMPANY

Chartered Accountants

121 Sarva Ritu Vilas, Udaipur (Raj.) 313001

Email- dkandc@gmail.com Tel:-0294-2483659

In our opinion and to the best of our information and according to the explanations given to us, 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:

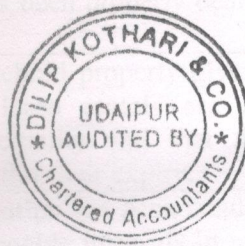
- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2018;
- (b) in the case of the Income & Expenditure Account, of the surplus/deficit for the year ended on that date; and
- (c) in the case of the Cash Flow Statement, of the cash flows for the year ended on 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, Income & expenditure Account, and Cash flow Statement dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the Balance Sheet, Income & expenditure Account, and Cash flow Statement comply with the Rajasthan Municipal Accounts Manual;

Date : 08.05.2019

Place : Udaipur



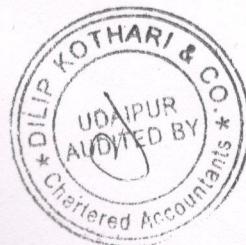
For DILIP KOTHARI & CO.
Chartered Accountants

(Signature)
CA. DILIP KOTHARI
Partner
M.No. : 403524

(Signature)
अधिकाारी
नगर पालिका, अन्ता

(A) 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.	Yes the entire grant received during the year has been accounted properly.
3.	Whether any Earmarked Funds have been created as per the provision of any statute 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 not given any loan to any party during the year under consideration.
8.	Whether advances given to municipality employees and interest thereon are being regularly recovered;	Yes advance given to the employees are recovered



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नगर परिषद, उदापुर

DILIP KOTHARI & COMPANY

Chartered Accountants

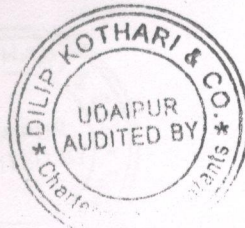
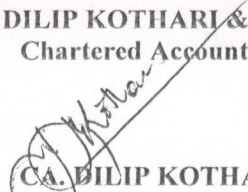
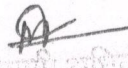
121 Sarva Ritu Vilas, Udaipur (Raj.) 313001

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		regularly along 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 is 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;	No Bank Reconciliation not prepaid

Date : 08.05.2019

Place: Udaipur

For **DILIP KOTHARI & CO.**
Chartered Accountants
CA. **DILIP KOTHARI**
Partner
M.No. : 403524
अधिसारी अधिकारी
नगर पालिका, अन्त

Balance Sheet of Municipal Board of Anta, Baran As on 31 March 2018

PARTICULARS	Schedule	2017-18	2016-17
		(Amount in Rs.)	(Amount in Rs.)
I - LIABILITIES			
RESERVE & SURPLUS			
Municipal (General) Fund	1	901,089,539	882,149,299
Earmarked Funds	2	3,301,769	-
Total Reserve & Surplus (A)		904,391,308	882,149,299
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	3	97,845,974	81,966,376
LOANS			
CURRENT LIABILITIES & PROVISIONS			
Sundry Deposits	4	8,718,137	8,000,819
Sundry Creditors	5	-84,504	-84,504
Statutory Liabilities	6	213,537	249,458
Other Liabilities	7	1,950,148	5,951,968
Total Current Liabilities and Provisions (C)		10,797,318	14,117,741
TOTAL LIABILITIES (A+B+C)		1,013,034,600	978,233,415
II - ASSETS			
FIXED ASSETS			
Gross Block	8	899,945,895	875,791,397
Depreciation Fund	9	17,045,445	5,704,105
Net Block		882,900,450	870,087,292
Total Fixed Assets (A)		882,900,450	870,087,292
INVESTMENTS			
General Fund Investments	10	52,279,679	39,352,303
Total Investments (B)		52,279,679	39,352,303
CURRENT ASSETS, LOAN & ADVANCES			
Cash & Bank Balances	11	76,189,397	68,980,376
Other Current Assets	12	1,665,075	-186,556
Total Current Assets, Loans & Advances (C)		77,854,472	68,793,820
TOTAL ASSETS(A+B+C)		1,013,034,600	978,233,415

Notes to Accounts and Accounting Policies

For and Behalf on Nagar Palika

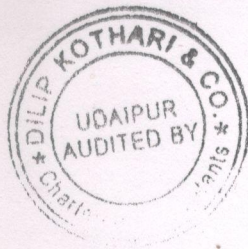
For Dilip Kothari & Co.
Chartered Accountants
Firm Regn. No..012451C

(Signature)
CA Dilip Kothari
(Partner)

Membership No. 403524

Date: - 08/05/2019

Place: -Udaipur



(Signature)
अभिषेक अधिकारी
नगर पालिका, अन्ता

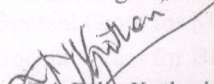
(Executive Officer)

Income and Expenditure Account of Municipal Board of Anta, Baran
For the Year Ending 31 March 2018

PARTICULARS	Schedule	2017-18	2016-17
		(Amount in Rs.)	(Amount in Rs.)
INCOME			
Income From Taxes	13	456,187	332,875
Assigned Compensations	14	24,504,000	23,963,000
Rental Income from Municipal Properties	15	1,782,061	224,300
Fees and User Charges	16	6,910,609	553,400
Revenue Grants, Contributions and Subsidies	17	15,694,084	4,020,205
Income from Corporation Assets and Investment	18	1,358,514	1,856,055
Miscellaneous Income	19	1,070,129	242,003
Total Income - I		51,775,584	31,191,838
EXPENDITURE			
Establishment Expenses	20	22,694,825	19,009,143
General Administrative Expenses	21	17,694,488	6,808,717
Interest & Financial Exp.	22	-	8,645
Miscellaneous Expenses	23	8,461,000	657,386
Depreciation During the Year		11,341,340	5,704,105
Total Expenditure - II		60,191,653	32,187,996
Surplus\ (Deficit) before adjustment of prior period items and Depreciation		-8,416,069	-996,158
NET SURPLUS\ DEFICIT		-8,416,069	-996,158

Notes to Accounts and Accounting Policies

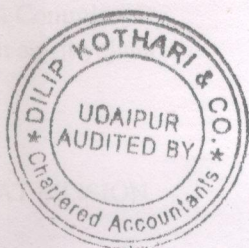
For Dilip Kothari & Co.
Chartered Accountants
Firm Regn. No. 012451C


CA Dilip Kothari
(Partner)


Membership No. 403524

Date: - 08/05/2019

Place: -Udaipur



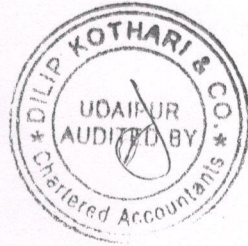
For and Behalf on Nagar Palika

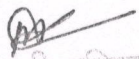

अधिसूत्री अधिकारी
नगर पालिका, अन्ता

(Executive Officer)

**Schedule forming part of Balance Sheet of Municipal Board of Anta, Baran
As on 31 March 2018**

PARTICULARS	2017-18	2016-17
	(Amount in Rs.)	(Amount in Rs.)
Schedule - 1		
MUNICIPAL (GENERAL) FUND		
Opening balance	882,149,299	883,145,457
Add : - Addition during the year	27,409,263	-
Less:- Deduction during the year	52,953	-
Add: Excess of Income over Expenditure	-8,416,069	-996,158
Total	901,089,539	882,149,299
Schedule - 2		
EARMARKED FUND		
Gratuity Fund	800,119	
General Provident Fund	2,491,650	
Pension Fund		
Special Fund - Other		
Total	3,301,769	-
Schedule - 3		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Special Grant for 13/14th Financial Commission	53,340,500	47,934,009
Special Grant for Pannadhyay jivan amrit yojana	12,400	12,300
Special Grant for IHSDP yojana	10,265,006	10,238,006
Special Grant for MLA/MP	2,007,013	2,377,844
Special Grant for BPL Yojana	3,834,760	4,372,060
Special Grant for SWACH BHARAT MISSION	-2,694,945	1,976,492
Special Grant from S.F.C.	29,015,490	12,989,914
Census Grant	65,750	65,750
Welfare	2,000,000	2,000,000
Total	97,845,974	81,966,376
Schedule - 4		
SUNDRY DEPOSITS		
Security & Amanat Payable	8,718,137	8,000,819
Total	8,718,137	8,000,819

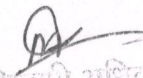



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 नगर पालिका, अन्ता

**Schedule forming part of Income and Expenditure Account of Municipal Board of Anta, Baran
As on 31 March 2018**

PARTICULARS	2017-18	2016-17
	(Amount in Rs.)	(Amount in Rs.)
Schedule - 13		
INCOME FROM TAXES		
House Tax	-	-
Urban Development Tax	456,187	-
Other taxes	-	332,875
Total	456,187	332,875
Schedule - 14		
ASSIGNED COMPENSATION		
Octroi Compensations	24,504,000	23,963,000
Total	24,504,000	23,963,000
Schedule - 15		
RENTAL INCOME FROM MUNICIPAL PROPERTIES		
Income from Rent and Teh Bazari	376,117	224,300
Rent from lease of lands	1,405,944	-
Total	1,782,061	224,300
Schedule - 16		
FEES AND USER CHARGES		
Permission Fees	44,717	145,138
Suchikaran & Registration Charges	279,000	53,400
Fees for Certificate or Extract	43,981	9,555
Vikas Charges	937,936	41,609
Seva/ Administration Fees	344,094	46,799
Regularisation Fees	-	24,413
Penalties and Fines	328,540	14,100
Other Charges	-	107,028
User Charges	339,759	111,358
Property Transfer Charges	4,592,582	-
Total	6,910,609	553,400




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 नगर पालिका, अन्ता

Schedule forming part of Income and Expenditure Account of Municipal Board of Anta, Baran
As on 31 March 2018

PARTICULARS	2017-18	2016-17
	(Amount in Rs.)	(Amount in Rs.)
Schedule - 17		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Revenue Grant	15,694,084	4,020,205
Total	15,694,084	4,020,205
Schedule - 18		
INCOME FROM CORP. ASSET/INVESTMENT		
Interest from Bank Accounts	1,325,497	916,527
Interest From Loans & Advances	33,017	1,020
Other Interest		938,508
Total	1,358,514	1,856,055
Schedule - 19		
MISCELLANEOUS INCOME		
Cleaning of Gutters		179,633
Sale of Forms & Publications	309,065	50,000
Sale of Others	-	-
Other Deduction	40,000	-
Deposit forfeited	19,500	-
Advertisement Fees	19,249	-
Others	682,315	12,370
Total	1,070,129	242,003
Schedule - 20		
ESTABLISHMENT EXP.		
Salary and Other Payment	17,742,693	17,339,050
Benefits & Allowances	642,550	694,447
Other Terminal & Retirement Benefits	4,309,582	975,646
Total	22,694,825	19,009,143

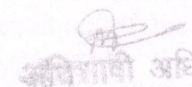


अधिसूची अधिकारी
नगरपालिका अन्ता

**Schedule forming part of Income and Expenditure Account of Municipal Board of Anta, Baran
As on 31 March 2018**

PARTICULARS	2017-18	2016-17
	(Amount in Rs.)	(Amount in Rs.)
Schedule - 21		
GENERAL ADMINISTRATION EXP.		
Advertisement Expenses	792,222	251,829
Audit fees	32,500	3,000
Books & Periodicals	9,172	7,696
Rent, Rates and Taxes	8,700	114,808
Communication Expenses	53,713	28,212
Insurance Exp.	26,184	20,505
Printing and Stationery	141,536	199,700
Travelling & Conveyance	466,559	216,859
Professional and other Fees	141,200	188,962
Other Administrative Expenses	276,001	422,013
Bulk Purchases	-	27,720
Hire Charges	-	253,186
Repairs & maintenance – Others	346,165	2,738,445
Other Operating & Maintenance Exp.	15,400,536	2,335,782
Total	17,694,488	6,808,717
Schedule - 22		
INTEREST AND FINANCE CHARGES		
Bank Charges	-	4,556
Other Interest	-	4,089
Total	-	8,645
Schedule - 23		
MISCELLANEOUS EXPENSES		
Own Programmes	-	657,386
MJS Contribution	600,000	-
RUDIFCO Deduction	250,000	-
Annapurna contribution	500,000	-
IIHSPD Deduction	7,100,000	-
Other Miscellaneous Expenses	11,000	-
Total	8,461,000	657,386




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