

2017-18

NAGAR NIGAM
JODHPUR
AUDIT REPORT
2017-18

AUDITOR

JAIN PARAS BILALA & CO

Chartered Accountants

50 Kaajyotinagar,

Jaipur- 302005 (Rajasthan)



Jain Paras Bilala & Co.
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To,
The Commissioner,
Municipal Corporation Jodhpur
Rajasthan

Report to Financial Statement

We have audited the accompanying financial statements of **Municipal Corporation Jodhpur, Rajasthan** which comprise the Balance Sheet as at March 31, 2018, the Income and Expenditure Statement and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

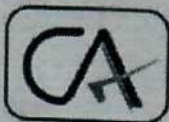
Management's Responsibility for the Financial Statements

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 flows 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

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.





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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 judgement, 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.

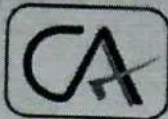
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

Subject to statement on additional matters as given in Annexure-A attached herewith, and the following :

- a) Liabilities that may arise on account of late filing of return, late payment, short or non-deduction and mismatching of TDS, RVAT, Royalty, GST and Labour cess and Patrakar Kalyan Kosh has not been ascertained and hence not considered. To this extent Surplus of Income over Expenditure is overstated and Liabilities are understated.*
- b) Liabilities or recovery on account of pending cases and/or notices filed against or by municipal council by/against third parties is not ascertainable and hence not considered. Financial impact of such cases has not been ascertained and hence we are unable to comment on correctness or otherwise of Income, Expenditure, Assets or Liabilities to this extent. Contingent Liabilities, if any, arising out of these cases has not been estimated by the municipal council nor has been disclosed in notes to accounts.*





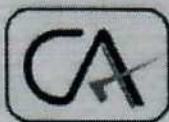
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- c) The discrepancy between the balances of loans, sundry deposits, sundry creditors, statutory and other liabilities as per double entry records of the council vis-à-vis as per records maintained by the nagar nigam as at the year end could not be determined as the records of nagar nigam are pending for updation, review and/or not maintained at all. However as per LFAD Report (2016-18), outstanding Loan amount is Rs.180.92 Lakhs, and Security deposit is Rs.62.16 lakhs and the same do not match with the amount shown as per double entry accounts As such to this extent of discrepancy, the accounts do not reflect true and fair view. Besides, adjustment has not been made for lapsed deposit no longer payable. As such, Liabilities are overstated and Surplus of Income over expenditure is understated.
- d) There has been discrepancy between the balances of advances as per double entry records of the council i.e. Rs. 3,81,95,240/60 p vis-à-vis as per records maintained by the nagar parishad i.e. Rs.3,43,72,499/60 p as at the year end and as per LFAD Report (2016-18) Rs.2,86,06,879/60 p. This discrepancy has not been properly explained by the management of the municipal council. As such to this extent of discrepancy, the accounts do not reflect true and fair view. Besides, adjustment has not been made for old advances pending for bills etc. As such, Assets and Surplus of Income over expenditure are overstated.
- e) Confirmation of balances in respect of advance given and shown under the Schedule 17 to financial statements has not been obtained and produced before us for verification. Even advance ledger has credit balance. No proper explanation has been received regarding this from the management of the ULB. As such we are unable to express an opinion regarding the correctness or otherwise of the quantum of advances as disclosed. To this extent, the accounts do not reflect true and fair view.
- f) Closing balance confirmation certificate in respect of Loan (Cr) appearing at Schedule 5 to financial statements has not been obtained. As informed to us, the reconciliation process with the respective organization is under process and the accounting effect on reconciliation in respect of interest and/or loan paymnets will be made once the process is completed. Besides,





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no proper explanation regarding the balance of Loan against Provident Fund given to employees (being brought forward from previous year) and interest thereon. As such we are unable to express an opinion regarding the correctness or otherwise of the quantum of loan liability as disclosed. To this extent, the accounts do not reflect true and fair view.

- g) *Confirmation of balances in respect of Sundry deposits (shown under the Schedule 6 to financial statements) and in respect of Sundry creditors (shown under the Schedule 7 to financial statements) have not been obtained and produced before us for verification. . As such we are unable to express an opinion regarding the correctness or otherwise of the quantum of sundry deposits and sundry creditors as disclosed. To this extent , the accounts do not reflect true and fair view.*
- h) *Unutilised Grant balances as appeared in Schedule 4 (Grant/ Contribution for specific purpose) to financial statements do not match with the balances in bank accounts specifically for the grant as appeared in Annexure II to Financial Statement This implies that the expenses on account of schemes for which grant has been granted has been routed through some other head or the grant amount has been utilized for other purpose other than for which grant has been granted. Even utilization certificates has not been produced before us for verification. To the extent of this mismatch, the accounts does not reflect true and fair view.*

- i) *There are cases of cash payments over Rs. 10,000/- as per details below:*

Date	Particulars	Amount
01-07-2017	Other Expenses	10,217/-
10-07-2017	Advance	20,000/-

- j) *All expenses except, accounting charges and audit fee are accounted for on cash basis. Similarly, all incomes except interest on deposits in savings and fixed deposit accounts with banks barring few cases are accounted for on cash basis Receipts in PD Accounts (treasury) by deposit of amount directly*





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by the tax payers are taken into account on verification with treasury irrespective of the year of receipt.

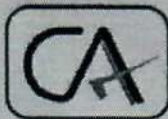
- k) Amount of mobile tower and marriage place registration fees, user charges, urban development tax, penalty income etc of various types has not been realized and provided for.

Source	On Account of	Amount
LFAD Report 2016-18 dt29.03.2019	Fees and Tax	In rupees unless otherwise stated
Pg. 16	Lease premium on account of conversion from non-commercial to commercial use	2,67,26,340/-
Pg17	Interest on delay payment of land conversion fees	15,52,664/=
Pg 23	Navinikaran fees from marriage palce-Nirali Dhani Bhati Bawari	16,81,715/=
Pg 24	Fees from Mangalayatan Marriage Garden	7,07,142=
Pg.25	Registration fees from Marriage Place	22,59,373/=
Pg.26	Road Cutting Charge-M/s Reliance Jio	35,61,292/=
Pg 41	Service Tax	25,70,246/=
Pg 45	House Tax	7585.99 Lakhs
Pg.59	15 % contribution receivable from Jodhpur Development Authority	3033.14 Lakhs
Pg 61	10 Years Lease Premium	19,65,94,091/=
Pg.101	Urban Development Tax	119,4640,354/=

As such both Surplus of Income over expenditure and assets are understated to such extent

- l) Liabilities on account of repayment to State Government towards their share against various realizations as per Local Audit Report (2016-18) has





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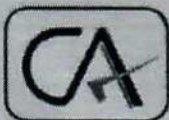
not been disposed off/considered in the accounts. As such, to this extent, Liabilities are understated and Surplus of Income over expenditure is overstated.

Details as per Table below:

<i>Order under which amount to be remitted</i>	<i>Page no of Local audit report(2016-18)</i>	<i>Amount (in Rs.) to be remitted to Government Exchequer</i>
<i>7(1) and 7(4)Rajasthan Nagarpalika (nagariya bhumi vishpadan 1974)- Lease premium</i>	<i>62</i>	<i>341.63 Lakh</i>

- m) Double entry accounting has not been properly done as payments are recorded page wise and not on the basis of individual vouchers. Besides voucher and cheque no are not specified in most of the cases. We , despite of this and of any other erroneous omission and/or wrong classification of accounts head including showing of capital expenditure as revenue or voce- versa , have (on the basis of test checks carried out by us) relied upon the double entry accounts as produced before us by nagar nigam to show true and fair view of financial statement read with notes as given in this audit report and notes on account forming part of financial statement.*
- n) Sundry creditors have debit balances of Rs.12,37,62,191/= for which no proper explanation has been furnished to us by municipal corporation. Expenses on account of these need to be adjusted properly so as to present true and fair view.*
- o) The rationale behind addition and deduction from corpus fund has not been explained to us. In our opinion, the adjustment pertain to earlier years.*
- p) Tax deducted at source have debit balance of Rs. 36,96,364/= which implies either excess payment has been made or the deduction are not properly recognized in double entry accounts. To this extent, the financial statemments do not show true and fair view.*





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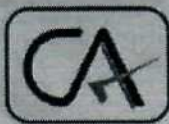
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- q) *Evidence of discharge of liability by contractor on account of provident fund and employee state insurance not found on record ,as such we are unable to comment on arising of any liability for non- payment of this (being principal employer) by nagar nigam .To this extent account do not reflect true and fair view.*
- r) *Area and value of land and the area of land free from encroachments has not been determined by nagar nigam. Title deeds of immovable properties were not produced before us for verification. Hence, we are unable to comment on the total area of immovable assets held by the corporation. The area of land need to be physically verified to determine whether they are free from encroachment by others Besides ,the value of land sold has not been adjusted with corresponding assets, as such the Assets are overstated and defecit of of Income and Expenditure are under stated*
- s) *According to the information made availaible to us , all work order involving amount one lakh rupees or more are issued pursuant to e-tender process and other work order are issued after obtaing requisite no. of quotation of various parties and due verification thereof. But list of work order issued through tender or otherwise are not made availaible to us at the time of audit, as such we are unable to express any opinion on correctness or otherwise of the procedure being followed by the nagar nigam regarding above.*
- t) *The closing balances of specific grants/schemes have been taken as appeared in double entry tally account. User certificate for usage of grant have not been produced before us, as such the balances have not been reconciled with such user certificate.*





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- u) Closing Stock of Stores has not been determined by the nagar nigam and hence not considered in the accounts. To this extent both, Surplus of Income over Expenditure and Assets are understated.*
- v) Cash book maintained by nagar nigam in computer system do not depicts certain balances. Details as per Annexure 'A1' enclosed. Besides there are negative balances in cash book. Details as per Annexure "A 2" enclosed*
- w) Bank Reconciliation, in respect of bank accounts, have not been prepared.. As such, treatment of differences which may arise out of reconciliation including old differences and bank charges debited by bank remains unaccounted for. To this extent accounts does not reflect true and fair view. The details of difference between bank balances as at the year end on the basis of bank statement as made available to us vis-a-vis double entry tally accounts are given in enclosed Annexure "A1"*

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 the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2018;
- b) in the case of the Income and Expenditure Statement, of the 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 obtained all the available information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;





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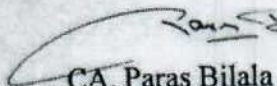
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- b) in our opinion proper books of account as required by law have been kept by the ULB so far as appears from our examination of those books;
- c) the Balance Sheet, Income and Expenditure Account and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the Balance Sheet, Income and Expenditure Account and Cash Flow Statement comply with the Rajasthan Municipal Accounts Manual.

For Jain Paras Bilala & Co.
Chartered Accountants


CA. Paras Bilala
Partner



Membership No.: 400917

Firm Registration No. : 011046C

UDIN- 19400917 AAAACZ 8316

Place : Jaipur

Date : 27th Aug 2019



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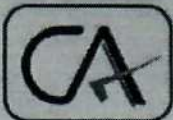
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Annexure A to Auditor's Report (2017-18)

Additional Matters to be reported by the financial statement auditor

1. In our opinion and according to records examined by us and to the best of our knowledge and belief all sums due to and received by the Municipality have been brought to account on Cash Basis except accounting charges and audit fee which are brought to accounts on accrual basis and have been *generally to some extent* appropriately classified .
2. In our opinion and according to the information and explanations given to us all grants sanctioned or received by the Municipality during the year, have been accounted properly on cash basis, and where any deduction is made out of such grants towards any dues of the Municipality, such deductions have been properly accounted.
3. Earmarked Funds have been created by the Municipality for Gratuity and Provident Fund, According to the information and explanations given to us Earmarked Funds have been utilized for the purposes for which they were created to some extent.
4. As explained to us the *Municipality is not maintaining records showing full particulars, including quantitative details and situation of fixed assets*. As informed to us, Management of ULB *has not carried out physical verification of fixed assets* . As such we are unable to comment on material discrepancies, if any, on physical verification and its treatment in books of accounts.





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5. The Municipality *is not maintaining proper records showing full particulars of leasehold property*. Lease Rentals are therefore not verified.
6. As explained to us *physical verification of stores has not been conducted by the nagar nigam ..* As such we are unable to comment on the procedures of physical verification of stores vis-a-vis material discrepancies, if any, on physical verification and its treatment in books of accounts. *Moreover, neither the stores has been verified and valued at the year-end nor has same been recognized in the accounts prepared for the year under report.*
7. As explained to us, Municipality has granted advance against work *but the same has not been adjusted within one month as required as per Rajasthan Municipal Council manual and no reasonable steps are carried out for adjustment of such advance.* Moreover, Municipality has granted loans to the employees .
8. The Municipality has granted loans to the employees against PF. Deduction from salary are made towards the loans.
9. In our opinion and according to the information and explanations given to us, there exists an adequate internal control procedure for the purchase of stores, fixed assets and services

In our opinion and according to the information and explanations given to us and on the basis of our test checks , there exists an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payments thereof





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- g) The Corporation needs to have an internal auditor for auditing of the accounts on day to day basis so as to ensure proper reconciliation of bank and other accounts and instant adjustment of outstanding(s) which are either not payable or recoverable and also to ensure compliance of statutory requirement
10. *The Municipality is generally, barring few circumstances as observed by us on perusal of double entry accounting records of nagar nigam for the period, regular in depositing undisputed statutory dues including tax deducted at source, commercial tax (which includes sales tax, State GST, Central GST and Integrated GST) works contract tax, cess and royalty payable to the Government, ESI, PF, Patrakar Kalyan Khosh etc The details of outstanding balances in respect of statutory liabilities are reported in Annexure "A3" (enclosed herewith.) Cases of non-deduction of income tax at source, etc as traced by us on the basis of our test checking are also given in the Annexure "A4" enclosed herewith Besides, evidence of discharge of liability by contractor on account of provident fund , employee state insurance and service tax not found on record ,as such we are unable to comment on payment of this liability.*
11. To the best of our knowledge and according to information and explanation given to us, no personal expenses have been charged to the Municipality's accounts.
12. To the best of our knowledge and according to information and explanation given to us, the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained. *Accounting effect of bank charges debited by Bank, Old*





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Besides, some weakness in internal control procedures which require immediate attention of the management are as under:

- a) There is excessive number of bank accounts which need to be pruned to a reasonable number as may be determined by the municipality and or any higher authority, if any .
- b) Quality checks in respect of all contracts need to be carried out. As explained to us, quality checks are being done in respect of those contract whose terms and conditions require such certificate
- c) Photographs of places where contractual work is carried out at various places should have date inscribed on it and should be obtained on five to six various dates as the situation warrant.
- d) Evidence of discharge of payment on account of provident fund and employee state insurance by the contractors need to be obtained, otherwise being principal employer the liability will fall upon the nagar nigam
- e) Payment Voucher Serial No. is as per voucher issued by various department. Voucher No. and date should be specified on each voucher separately on the basis of date of issue of cheques./ date of payment. Cheques should be prepared only after the sanction by competent authority
- f) *The Corporation should take necessary steps to reconcile/ write off/ write back old balances appearing in liability or asset side. Necessary adjustments may be carried out before preparation of next financial statements so that same reflect true state of affairs of the Corporation .*





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Differences, Non- collection of cheques, Cancellation of stale cheques not presented has not been considered in accounts in few cases.

13. To the best of our knowledge and according to information and explanation given to us, *year-end procedures and reconciliation procedures at year end have not been carried out.*

For Jain Paras Bilala & Co.
Chartered Accountants

CA. Paras Bilala
Partner

Membership No.: 400917

Firm Registration No. : 011046C

UDIN-19400917AAAAC28316

Place : Jaipur

Date : 27th Aug 2019



MUNICIPAL CORPORATION JODHPUR

ANNEXURE "A.1" TO ANNEXURE ON AUDIT REPORT FOR YEAR ENDED 31.03.2018

SR NO	NAME OF BANK	DOUBLE ENTRY BOOK BALANCE	CASH BOOK BALANCE COMPUTERISED	BALANCE OF BANK STATEMENT	DATE OF DOCUMENT RELIED UPON	DIFFERENCE C-D	DIFFERENCE C-E
A	B	C	D	E	F	G	F
1A	Amrit Yojana						
1B	ICICI Bank A/c No. 683101700789 Amrit Yojana	-5,00,000.00	NOT ENTERED IN CB	13,85,635.00	30.06.2018 (OPENING)	UN KNOWN	-18,85,635.00
	YASH BANK (AMRIT YOJANA)	16,49,45,562.97	16,49,45,563.00	16,49,45,564.27	01.04.2018 (OPENING)	-0.03	-1.30
	Bank Amanat Book						
2A	CASH AMANAT A/C	21,980.00	NOT ENTERED IN CB	N.A	N.A	UN KNOWN	N.A
2B	ICICI BANK AMANAT A/C 421835	10,03,001.57	10,03,001.00	10,03,001.29	01.04.2018 (OPENING)	0.57	0.28
2C	SYNDICATE BANK AMANAT-84022210004859	52,13,381.00	52,13,381.00	58,11,466.78	01.04.2018 (OPENING)		-15,98,085.78
	Bank Earmarked Fund Book						
3A	P.D A/C- GPF -WITH INTEREST -57	32,71,52,869.00	37,04,38,392.00	37,04,38,392.00	31.03.2018	-4,32,85,523.00	-4,32,85,523.00
3B	P.D. A/C - GRATUITY - WITH INTEREST-503	1,87,42,660.00	1,87,42,660.00	1,87,42,660.00	31.03.2018		
3C	SYNDICATE BANK (GPF) A/C NO 84022210004863	81,46,738.53	2085971.14*	20,85,971.14	01.04.2018 (OPENING)	WVALUE	60,60,767.39
	Bank General Cash Book						
4A	BANK OF MAHARASHTRA 60145084373	3,10,650.00	3,10,650.00	4,59,584.85	01.04.2018 (OPENING)		-1,48,934.85
4B	BANK OF MAHARASHTRA (SALARY A/C) 1866	22,72,891.00	22,72,891.00	66,66,422.00	01.04.2018 (OPENING)		-43,93,531.00
4C	HDFC BANK (A/C 50100031170278)	7,36,199.00	7,36,199.00	7,57,222.00	01.04.2018 (OPENING)		-21,023.00
4D	HDFC BANK (ONLINE DEPOSIT) (3084)	33,06,392.00	33,06,392.00	33,72,817.01	01.04.2018 (OPENING)		-66,425.01
4E	Pd Genral 4165	50,22,53,527.07	478020018.00	50,22,53,527.07	01.04.2018 (OPENING)	2,42,33,509.07	
4F	SBBJ A/C NO. SOJATI GATE 51013400256	8,06,704.64	NOT ENTERED IN CB	NOT PRODUCED/SHOWN	N.A	UN KNOWN	UN KNOWN
4G	SYNDICATE BANK A/C NO. 84013070000022	36,23,509.00	36,23,509.00	NOT PRODUCED/SHOWN	N.A	UN KNOWN	UN KNOWN
4H	SYNDICATE BANK (CHALLAN A/C) 84022010005559 (256)	8,67,24,755.00	8,67,24,755.00	9,53,96,149.68	01.04.2018 (OPENING)		-86,71,394.68
4I	THE BANK OF RAJASTHAN A/C (ICICI) 350101415774	1,52,06,730.00	1,52,06,730.00	2,03,54,549.25	28.05.2018 (OPENING)		-51,47,819.25
4J	THE BANK OF RAJASTHAN A/C (ICICI) NO. 412087	8,05,308.00	8,05,308.00	12,00,249.45	30.05.2018 (OPENING)		-3,94,941.45
4K	UNION BANK OF INDIA-(USER CHARGES) 5008	28,90,640.00	NOT ENTERED IN CB	28,90,640.00	31.03.2018 (CLOSING)	UN KNOWN	
	Bank IHSDP Book						
5A	HDFC BANK-(IHSDP)-50100058163518	2,69,521.00	NOT ENTERED IN CB	3,40,481.00	01.04.2018 (OPENING)	UN KNOWN	-70,960.00
5B	SYNDICATE BANK (L.H.S.D.P.) A/C NO 840222014557	7,010.52	7,010.52	7,010.52	01.04.2018 (OPENING)		
	Bank Kail Bert						
6A	AXIS BANK (KALI BERT) 912010021967204	19,85,492.82	NOT PRODUCED/SHOWN	NOT PRODUCED/SHOWN	N.A	UN KNOWN	UN KNOWN
	Bank NULM Book						
7A	BANK OF MAHARASHTRA (NULM) 528	1,06,20,020.00	1,06,20,020.00	1,12,86,210.00	01.04.2018 (OPENING)		-6,66,190.00
	Bank Parking						
8A	Idbi 09081 (Parking Yojna)	1,01,24,474.00	1,01,24,474.00	NOT PRODUCED/SHOWN	N.A	UN KNOWN	UN KNOWN
	Bank SJSRV Book						
9A	SBBJ A/C - SJSRV A/C - 51013407070	-10,43,238.00	NOT PRODUCED/SHOWN	5,62,898.63	31.03.2018	UN KNOWN	-16,06,136.63

CONTD

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ANNEXURE 'A' TO AUDIT REPORT FOR YEAR ENDED 31.03.2018---CONTD

10A	Bank STP Book	31,64,183.05	NOT PRODUCED/SHOWN	NOT PRODUCED/SHOWN	N.A	UN KNOWN	UN KNOWN
10B	AXIS BANK A/C NO 362	5,32,083.21	NOT PRODUCED/SHOWN	NOT PRODUCED/SHOWN	N.A	UN KNOWN	UN KNOWN
10C	INDUSLAND BANK A/C NO 0026M87909001 O B C BANK 2537	6,18,117.00	NOT PRODUCED/SHOWN	NOT PRODUCED/SHOWN	31.03.2018	UN KNOWN	2,13,158.00
11A	Bank Swachh Bharat ICICI BANK (SWACH BHARAT MISSION)683101700748	19,14,07,383.00	19,14,07,383.00	19,21,82,261.00	12.04.2018(OPENING)	-7,74,878.00	
12A	Bank TFC Book AXIS BANK-668	20,71,401.00	NOT ENTERED IN CB	NOT PRODUCED/SHOWN	N.A	UN KNOWN	-0.82
12B	ICICI BANK (TFC) 031501001868	13,82,650.00	13,82,650.00	13,82,650.82	30.06.2018(OPENING)	0.37	UN KNOWN
12C	SYNDICATE BANK (T.F.C) A/C NO 84022200013743	79,702.37	79,702.00	NOT PRODUCED/SHOWN	N.A	-5,545.09	UN KNOWN
13A	Bank UIDSSMT Book SYNDICATE BANK (UIDSSMT) A/C NO 84022200014281	1,42,195.32	1,47,740.41	NOT PRODUCED/SHOWN	N.A	-0.38	UN KNOWN
14A	Bank UIT Book SYNDICATE BANK-TAX-84022210005436	13,22,146.87	13,22,147.25	13,22,147.25	01.04.2018 (OPENING)	-0.38	UN KNOWN
15A	CM Jal Swavlamban Yojna Axis Bank (cm Jal Swavlamban Yojna) 22438	31,73,780.00	31,73,780.00	NOT PRODUCED/SHOWN	N.A	-94,173.10	UN KNOWN
16A	Rajive Awas Yojna ICICI-(RAJEEV AAWASHIYA YOJNA)31501002286	72,82,169.00	72,82,169.00	73,86,342.10	17.04.2018 (OPENING)		UN KNOWN
17A	Post Office G.P.O.(POSTAL ORDER)	89,634.00	NOT PRODUCED/SHOWN	NOT PRODUCED/SHOWN	N.A	UNEXPLAINED	-16,07,14,883.76
	Balance Miss Match Bank Contra Cheque cancel	-16,07,14,883.76 -10,72,44,713.40 1,81,69,577.00	UNEXPLAINED UNEXPLAINED UNEXPLAINED			UNEXPLAINED	-10,72,44,713.40
	TOTAL	1,12,71,02,203.58					
	CASH IN HAND	-21,980.06					
	BANK BALANCE	1,12,70,80,223.58					

N.B.--BANK RECONCILIATION PROCEDURE NOT UNDERTAKEN BY NAGAR NIGAM IN APPLICABLE CASES



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MUNICIPAL CORPORATION JODHPUR


ANNEXURE 12th TO ANNEXURE ON AUDITOR'S REPORT FOR YEAR ENDED 31.03.2018


DETAILS OF NEGATIVE CASH BALANCES DURING THE YEAR ENDED 31ST MARCH 2018

(AS PER DOUBLE ENTRY ACCOUNTING DATA)

DATE	AMOUNT OF NEGATIVE BALANCE
2017-18	
8-Jun	21.00 Cr
10-Jun	22.00 Cr
11-Jun	22.00 Cr
12-Jun	22.00 Cr
13-Jun	22.00 Cr
14-Jun	22.00 Cr
15-Jun	22.00 Cr
16-Jun	32.00 Cr
17-Jun	32.00 Cr
18-Jun	32.00 Cr
19-Jun	32.00 Cr
20-Jun	32.00 Cr
21-Jun	91.00 Cr
22-Jun	56.00 Cr
23-Jun	89.00 Cr
31-Jul	78.00 Cr
3-Aug	5444.00 Cr
8-Aug	3355.00 Cr
9-Aug	3355.00 Cr
10-Aug	3355.00 Cr
11-Aug	3355.00 Cr
12-Aug	3355.00 Cr
13-Aug	3355.00 Cr
14-Aug	2821.00 Cr
15-Aug	2821.00 Cr
16-Aug	995.00 Cr
17-Aug	995.00 Cr
18-Aug	10546.00 Cr
19-Aug	10546.00 Cr
20-Aug	10546.00 Cr
21-Aug	10546.00 Cr
22-Aug	10546.00 Cr
23-Aug	10546.00 Cr
1-Sep	230.00 Cr
2-Sep	230.00 Cr
3-Sep	230.00 Cr
13-Sep	1500.00 Cr
20-Sep	634.00 Cr
21-Sep	634.00 Cr
22-Sep	634.00 Cr
23-Sep	634.00 Cr
24-Sep	634.00 Cr
25-Sep	634.00 Cr
26-Sep	634.00 Cr
27-Sep	634.00 Cr
28-Sep	634.00 Cr
29-Sep	634.00 Cr
30-Sep	634.00 Cr
1-Oct	634.00 Cr
2-Oct	634.00 Cr
13-Mar	2.00 Cr

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MUNICIPAL CORPORATION JODHPUR

ANNEXURE "A3" TO ANNEXURE ON AUDITOR'S REPORT FOR YEAR ENDED 31.03.2018 (AS PER DOUBLE ENTRY TALLY ACCOUNTS)

I DETAILS OF DEPOSIT OF TAXES

Sl. No.	Particulars	Date of Payment	Amount (in RS)	Due Date of Remittance	Date of Remittance	Amount Paid
	Tax deducted at source (other than salary)	2016-17 B/F 2017-18	5,56,576 3,14,44,436	7th of successive month	2017-18 Excess Paid	3,56,97,376 (36,96,364)
1	Total		3,20,01,012			3,20,01,012
	Commercial Tax	2016-17 B/F 2017-18	6,007 3,12,69,682	6th of successive month	2017-18 Balance not Paid	29237605 2038084
2	Total		3,12,75,689			3,12,75,689
	Service Tax	2016-17 B/F 2017-18	7,93,022 17,85,928	6th of successive month	2017-18	25,78,950.00
3	Total		6,51,30,328			6,51,30,328
	Labour Cess	2016-17 B/F 2017-18	6,716 1,05,01,845	15th of successive month	2017-18 Balance not Paid	82,79,602 22,28,959
4	Total		1,05,08,561			1,05,08,561
	Royalty	2016-17 B/F 2017-18	- 66,50,165	15th of successive month	2017-18 Balance not Paid	48,97,265 17,52,900
5	Total		66,50,165			66,50,165

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MUNICIPAL CORPORATION JODHPUR

ANNEXURE "A4" TO ANNEXURE ON AUDITOR'S REPORT FOR YEAR ENDED 31.03.2018
(AS PER DOUBLE ENTRY TALLY ACCOUNTS)

I CASES OF NON-DEDUCTION OF TAX AT SOURCE/ APPLICABLE OTHER DEDUCTION

Sl. No	Particulars	Date of Payment	Amount (in RS)	Section under which tax to be deducted	Rate of Deduction
1	Baaji Construction Other Construction Work	22-04-2017	2,56,614	194C	2%
2	Ensol Multi Equioment (P) Ltd Vehicles	28-04-2017	10,93,917	194C	2%
3	Home Guard Training Centre Contingency (Public Health Section)	28-02-2018	3,44,355	194C	2%
4	Croass Land Traders Pvt Ltd Plant & Machinery	26-10-2017	11,54,820	194C	2%
5	Aafreen Suppliers Construction of Electricity line	28-04-2017	1,85,000	194C	2%
6	Advertisement Bank Payment	21-07-2017	40,000	194C	2%
7	Contingmcy (Public Health Relation) Bank Payment	12-06-2017	4,34,720	194C	2%
	Bank Payment	27-09-2017	94,380	194C	2%
	Bank Payment	27-09-2017	47,910	194C	2%
	Home Guard Training Centre	15-11-2017	77,670	194C	2%
8	Contingmcy Expenses Bank Payment	10-04-2017	39,887	194C	2%
	Bank Payment	18-04-2017	34,050	194C	2%
	Bank Payment	19-04-2017	48,875	194C	2%
	Bank Payment	04-05-2017	65,810	194C	2%
	Bank Payment	12-06-2017	47,323	194C	2%
	Bank Payment	12-06-2017	41,550	194C	2%
	Bank Payment	13-06-2017	31,480	194C	2%
	Bank Payment	20-07-2017	43,135	194C	2%
	Bank Payment	24-07-2017	57,470	194C	2%
	Bank Payment	18-08-2017	73,600	194C	2%
	Bank Payment	18-08-2017	61,845	194C	2%
	Home Guard Training Centre	24-08-2017	1,65,645	194C	2%
	Bank Payment	01-09-2017	48,000	194C	2%

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MUNICIPAL CORPORATION JODHPUR

ANNEXURE "A" TO ANNEXURE ON AUDITOR'S REPORT —CONTD—page 2

	Bank Payment	12-09-2017	40,250	194C	2%
	Bank Payment	12-09-2017	33,000	194C	2%
	Bank Payment	20-09-2017	3,78,301	194C	2%
	Bank Payment	27-09-2017	1,31,122	194C	2%
	Bank Payment	27-09-2017	1,57,283	194C	2%
	Narayan Singh	06-10-2017	20,00,000	194C	2%
	Bank Payment	09-10-2017	5,57,700	194C	2%
	Bank Payment	15-11-2017	38,290	194C	2%
	Bank Payment	01-12-2017	40,120	194C	2%
	Bank Payment	14-12-2017	40,000	194C	2%
	Home Guard Training Centre	04-01-2018	3,67,790	194C	2%
	Home Guard Training Centre	24-01-2018	3,34,620	194C	2%
	Bank Payment	31-01-2018	80,000	194C	2%
	Bank Payment	23-02-2018	32,208	194C	2%
9	Court Expenses				
	Bank Payment	20-09-2017	72,000	194C	2%
	Bank Payment	16-11-2017	47,758	194C	2%
10	Postage Expenses				
	Bank Payment (Applicable cases)	2017-18	6,85,263	194C	2%
11	Printing & Stationery				
	Bank Payment	25-07-2017	34,500	194C	2%
	Bank Payment	16-08-2017	43,730	194C	2%
	Bank Payment	04-12-2017	39,500	194C	2%
	Bank Payment	28-03-2018	40,208	194C	2%
12	Vechile Expenses				
	Bank Payment	04-08-2017	35,876	194C	2%
	Bank Payment	07-11-2017	39,455	194C	2%
	Bank Payment	04-12-2017	60,000	194C	2%
	Bank Payment	08-01-2018	39,716	194C	2%
	Bank Payment	01-02-2018	2,35,246	194C	2%
	Bank Payment	15-02-2018	3,00,000	194C	2%
	Bank Payment	23-02-2018	1,00,871	194C	2%
	Bank Payment	21-03-2018	37,085	194C	2%
	Bank Payment	21-03-2018	35,000	194C	2%

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ANNEXURE "A2" TO ANNEXURE ON AUDITOR'S REPORT —CONTD—page 3

13	Chara Dana Expenses				
	Bank Payment	12-06-2017	75,000	194C	2%
	Bank Payment	10-10-2017	52,750	194C	2%
14	Festival & Entertainment Expenses				
	Bank Payment (Applicable cases)	2017-18	61,58,010	194C	2%
15	Development - Nandi Gaushala				
	Bank Payment	04-12-2017	1,50,758	194C	2%
16	Repairs and Maintenance-				
	Bank Payment	12-05-2017	39,818	194C	2%
	Bank Payment	12-06-2017	39,110	194C	2%
	Bank Payment	28-06-2017	37,945	194C	2%
	Bank Payment	29-09-2017	39,104	194C	2%
	Bank Payment	05-10-2017	49,500	194C	2%
	Bank Payment	07-02-2019	37,235	194C	2%
17	Repairs and Maintenance- Vechile				
	National Tyre Co	06-04-2017	2,00,000	194C	2%
	Hindustan Lubs India	11-04-2017	43,533	194C	2%
	JEN Mechanical -Garage department	05-07-2017	50,000	194C	2%
	Hindustan Lubs India	25-07-2017	77,654	194C	2%


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NAGAR NIGAM JODHPUR
Balance Sheet As on 31st March 2018

LIABILITIES	Schedule	31st March 2018	31st March 2017
		(Amount)	(Amount)
RESERVE & SURPLUS			
Municipal (General) Fund	1	-58,67,24,481.16	10,84,79,568.00
Earmarked Funds	2	34,58,95,529.00	33,84,72,483.00
Reserve & Surplus	3	2,75,69,09,639.18	2,32,91,70,605.00
Total Reserve & Surplus (A)		2,51,60,80,687.02	2,77,61,22,656.00
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE			
Grant/Contribution for Specific purpose	4	81,61,83,948.04	48,13,29,519.00
Total Grant/Contribution (B)		81,61,83,948.04	48,13,29,519.00
LOANS			
Secured Loan	5	39,38,83,786.00	76,56,72,177.00
Total Loans (C)		39,38,83,786.00	76,56,72,177.00
CURRENT LIABILITIES & PROVISIONS			
Sundry Deposits	6	72,50,60,877.00	70,54,71,533.00
Sundry Creditors	7	9,29,86,640.02	9,89,65,165.02
Statutory Liabilities	8	92,30,69,219.32	13,62,321.00
Other Liabilities	9	23,23,578.96	51,07,75,861.32
Provisions	10	1,47,000.00	-
Total Current Liabilities and Provisions (D)		1,74,35,87,315.30	1,31,65,74,880.34
TOTAL LIABILITIES (A+B+C+D)		5,46,97,15,736.36	5,33,96,99,232.34

Notes to Accounts and Accounting Policies 31

As per our report attached

For Jain Paras Bilala & Co.
Chartered Accountants

CA. Paras Bilala
Partner
Firm Registration No. : 011046C
Membership No.: 400917

Place : Jaipur

Date 27th Aug 2019

आयुक्त
नगर निगम, जोधपुर
EO/Commissioner

CAO/ Sr. A.O

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नगर निगम, जोधपुर

NAGAR NIGAM JODHPUR
Balance Sheet As on 31st March 2018

ASSETS	Schedule	31st March 2018	31st March 2017
		(Amount)	(Amount)
<u>FIXED ASSETS</u>			
Gross Block	11	6,65,66,05,636.18	6,12,61,11,317.00
Depreciation Fund	12	2,35,21,87,344.00	2,03,41,20,013.65
Net Block		4,30,44,18,292.18	4,09,19,91,303.35
Total Fixed Assets (A)		4,30,44,18,292.18	4,09,19,91,303.35
<u>INVESTMENTS</u>			
General Fund Investments	13	50,22,53,527.07	35,25,89,595.07
Specific Fund Investments	14	35,40,42,267.53	33,84,72,482.53
Total Investments (B)		85,62,95,794.60	69,10,62,077.60
<u>CURRENT ASSETS, LOAN & ADVANCES</u>			
Inventories	15		14,95,324.00
Cash & Bank Balances	16	27,08,06,408.98	52,63,23,255.79
Loans, Advances and Deposits	17	3,81,95,240.60	2,88,27,271.60
Total Current Assets, Loans & Advances (C)		30,90,01,649.58	55,66,45,851.39
TOTAL ASSETS(A+B+C)		5,46,97,15,736.36	5,33,96,99,232.34

Notes to Accounts and Accounting Policies

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As per our report attached

For Jain Paras Bilala & Co.
Chartered Accountants

CA. Paras Bilala
Partner
Firm Registration No. : 011046C
Membership No.: 400917

Place : Jaipur

Date 27th Aug 2019

आयुक्त
नगर निगम, जोधपुर
EO/Commissioner

लेखाधिकारी
नगर निगम, जोधपुर
CAO/ST.A.O.

लेखाधिकारी
नगर निगम, जोधपुर

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NAGAR NIGAM JODHPUR

Income and Expenditure Statement for the year ended on 31st March 2018

PARTICULARS	Schedule	31st March 2018	31st March 2017
		(Amount)	(Amount)
INCOME			
Income from Taxes	18	17,87,55,752.00	25,30,42,794.00
Assigned Compensations	19	80,33,35,000.00	80,60,64,000.00
Rental Income from Municipal Properties	20	2,36,18,290.00	3,29,28,281.00
Fees and User Charges	21	40,00,26,317.00	21,74,86,727.00
Revenue Grants, Contributions and Subsidies	22	33,44,19,299.78	57,72,56,822.00
Income from Corporation Assets and Investment	23	8,74,07,060.28	5,59,08,564.00
Miscellaneous Income	24	11,11,78,243.00	9,78,98,609.00
Total Income		1,93,87,39,962.06	2,04,05,85,797.00
EXPENDITURE			
Establishment Expenses	25	1,43,68,35,786.00	96,86,34,754.00
General Administrative Expenses	26	15,28,07,197.00	21,67,27,086.00
Decrease in Stores/ (Increase In Stores)	27	14,95,324.00	22,08,914.00
Public Works	28	64,74,12,508.78	34,74,78,423.00
Interest & Financial Charges	29	5,22,98,503.01	3,14,45,870.00
Miscellaneous Expenses	30	15,83,96,012.00	11,27,71,952.00
Depreciation During the Year	12	31,80,67,330.35	30,80,93,427.00
Total Expenditure		2,76,73,12,661.14	1,98,73,60,426.00
Surplus\ Deficit before adjustment of prior period items and Depreciation		(82,85,72,699.08)	5,32,25,371.00
Less: Prior Period Items		-	-
Less: Prior Period adjustment of Depreciation		-	-
NET SURPLUS\ (DEFICIT)		(82,85,72,699.08)	5,32,25,371.00

Notes to Accounts and Accounting Policies

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As per our report attached

For Jain Paras Bilala & Co.
Chartered Accountants

CA. Paras Bilala
Partner

Firm Registration No. : 011046C
Membership No.: 400917

Place : Jaipur

Date 27th Aug 2019



आयुक्त
नगर निगम जोधपुर
Commissioner

CAO & A.O.
नगर निगम, जोधपुर

NAGAR NIGAM JODHPUR

Statement of Cash Flow As on 31st March 2018

NO	PARTICULARS	31st March 2018	31st March 2017
A.	<u>Cash flow From Operating Activities</u>		
a.	Surplus/(Deficit) over expenditure	-82,85,72,699.08	5,32,25,371.00
b.	Add: Non Cash Items Debited in Income & Expenditure A/c. Depreciation	31,80,67,330.35	30,80,93,427.00
	Add: Non-operating Items debited in Income & Expenditure A/c		
	Less: Non-operating Items credited in Income & Expenditure A/c. Interest Received	1,95,49,893.28	88,17,384.00
	Sale of Land, etc	6,78,57,167.00	4,70,91,180.00
	Rental Income	2,36,18,290.00	3,29,28,281.00
c.	Adjusted income over expenditure before changes in current assets and current liabilities and extra ordinary items.	-62,15,30,719.01	27,24,81,953.00
d.	Changes in current assets and current liabilities		
	Add: Increase in Sundry Deposit	1,95,89,344.00	38,73,30,281.00
	Less Decrease in Sundry Creditors	-59,78,525.00	2,57,02,568.00
	Add: Increase in Statutory Liabilities	92,17,06,898.32	33,29,994.00
	Less Decrease in Other Liabilities	-50,84,52,282.36	-10,17,39,308.00
	Add: Increase in Provisions	1,47,000.00	-
	Add: Decrease in Inventory	14,95,324.00	22,08,914.00
	Less Increase in Loans and Advances	-93,67,969.00	6,75,30,973.00
e.	Add: Adjustment to Capital Contribution	42,77,39,034.18	29,37,08,496.00
	Net cash generated from/ (used in) operating activities (A)	22,53,48,105.13	95,05,53,871.00
B.	<u>Cash flows from investing activities</u>		
a.	Add: Proceeds from sale of land etc	6,78,57,167.00	4,70,91,180.00
b.	Add: Interest Received	1,95,49,893.28	88,17,384.00
c.	Add: Rental Income	2,36,18,290.00	3,29,28,281.00
d.	Add: Decrease in General funds investments	-14,96,63,932.00	-31,48,63,000.00
	Less: Decrease in Specific funds investments	-1,55,69,785.00	-1,58,69,961.00
	Add: Adjustment to Earmarked Fund	74,23,046.00	1,58,69,961.00
e.	Less: Purchase of fixed assets	-53,04,94,319.18	-29,37,08,496.00
	Net cash generated from/ (used in) investing activities (B)	-57,72,79,639.90	-51,97,34,651.00
C.	<u>Cash flows from financing activities</u>		
a.	Grants utilised for specific purpose	33,48,34,429.04	43,92,10,286.00
b.	Less: Decrease in Loans	-37,17,88,391.00	-6,29,41,130.00
c.	Adjustment to Corpus Fund	13,33,68,649.92	-47,30,40,132.00
	Net cash generated from (used in) financing activities (C)	9,64,14,687.96	-9,67,70,976.00
D.	<u>Net increase/ (decrease) in cash and cash equivalents (A + B + C)</u>	-25,55,16,846.81	33,40,48,244.00
E.	<u>Change in Cash and Cash Equivalents</u>		
a.	Cash and cash equivalents at beginning of period	52,63,23,255.79	19,22,75,012.00
b.	Cash and cash equivalents at end of period	27,08,06,408.98	52,63,23,256.00
	Net increase/ (decrease) in cash and cash equivalents (b-a)	-25,55,16,846.81	33,40,48,244.00

For Jain Paras Bilala & Co.
Chartered Accountant



CA. Paras Bilala
Partner
Firm Registration No.: 011046C
Membership No.: 400917

Place: Jaipur

Date 27th Aug 2019

EO/Commissioner

नगर निगम, जोधपुर

CAO/Sr.A.O

नगर निगम, जोधपुर

NAGAR NIGAM JODHPUR
Schedule forming part of Financial Statements As on 31st March 2018

Schedule - 1

2017-18

2016-17

MUNICIPAL (GENERAL) FUND	Amount	Amount
Opening Balance	10,84,79,568.00	52,82,94,329.00
Add : - Addition during the year	15,28,13,593.00	35,82,71,722.00
Less:- Deduction during the year	-1,94,44,943.08	-83,13,11,854.00
Add Excess of Income over expenditure	-82,85,72,699.08	5,32,25,371.00
Total	-58,67,24,481.16	10,84,79,568.00

Schedule - 2

EARMARKED FUND	Amount	Amount
Gratuity Fund	1,87,42,660.00	25,38,680.00
General Provident Fund	32,71,52,869.00	33,59,33,803.00
Total	34,58,95,529.00	33,84,72,483.00

Schedule - 3

RESERVE & SURPLUS	Amount	Amount
312-10-01 Capital Contribution		
Capital Reserve	46,64,556.00	46,64,556.00
Special Funds (Utilised)	2,75,22,45,083.18	2,32,45,06,049.00
Total	2,75,69,09,639.18	2,32,91,70,605.00

Schedule - 4

GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE	Amount	Amount
Special Grant for 14th Financial Commission	4,98,34,311.00	58,33,360.00
Special Grant for 5th Financial Commission	2,69,01,397.04	-
Special Grant for Carcus Plant	13,95,880.00	13,95,880.00
Special Grant for BRTS Bus Operation	153.00	153.00
Special Grant for IHSDP	3,17,477.00	3,17,477.00
Special Grant for Amrit Yojana	-	17,78,90,162.00
Special Grant for NULM	3,63,525.00	67,84,742.00
Special Grant for Salawas Treatement Plant	4,99,99,000.00	4,99,99,000.00
Special Grant for SJSRY	91,00,000.00	91,00,000.00
Special Grant for Swacch Bharat Mission	18,14,93,356.00	21,46,22,612.00
Special Grant for UIDSMT	1,36,823.00	1,36,823.00
Special Grant for MP/MLA Fund	4,18,12,058.00	-
Special Grant for Amrit Yojna	13,64,94,671.00	-
Jan Swastha and vikash (P.H.D.) Grant	3,55,28,000.00	-
Invu to Jojari River Project Grant	22,10,33,000.00	-
Energy Conservation Grant	5,16,75,000.00	-
Special Grant for CM Jal Swawlamban Yojana	31,05,347.00	67,27,000.00
Special Grant From Rajeev Aawas Yojna	69,73,950.00	85,22,310.00
Total	81,61,63,948.04	48,13,29,519.00



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NAGAR NIGAM JODHPUR(2017-18)

Schedule - 5

Secured Loan	Amount	Amount
Loan from RUIDP/other scheme loan(net of debit Rs 48,84,002/-)	54,19,18,532.00	53,65,91,892.00
Loans from banks & other financial institutions	(21,00,34,746.00)	16,70,80,285.00
Loan From Employee GPF Fund	6,20,00,000.00	6,20,00,000.00
Total	39,38,83,786.00	76,56,72,177.00

Schedule - 6

SUNDRY DEPOSITS	Amount	Amount
Security & Amanat Payable	72,50,60,877.00	70,54,71,533.00
Total	72,50,60,877.00	70,54,71,533.00

Schedule - 7

SUNDRY CREDITORS	Amount	Amount
Other Creditors (Net of debit Rs 12,37,62,191/-)	9,29,86,640.02	9,89,65,165.02
Total	9,29,86,640.02	9,89,65,165.02

Schedule - 8

STATUTORY LIABILITIES	Amount	Amount
Income Tax (TDS) Payable	(36,96,364.00)	5,56,576.00
Commercial Tax Payable	20,38,084.00	6,007.00
Labour Cess Payable	22,28,959.00	6,716.00
Royalty Payable	17,52,899.96	-
Service Tax Payable	-	7,93,022.00
Total	23,23,578.96	13,62,321.00

Schedule - 9

EMPLOYEES LIABILITIES	Amount	Amount
Employee Liabilities	92,11,10,211.32	49,71,55,504.32
Recoveries Payable	19,59,008.00	1,36,20,357.00
Total	92,30,69,219.32	51,07,75,861.32

Schedule - 10

PROVISIONS	Amount	Amount
360-10-01 Audit Fee Payable	48,000.00	-
360-10-02 Double Entry Accounting Payable	99,000.00	-
Total	1,47,000.00	-



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NAGAR NIGAM JODHPUR(2017-18)

Schedule - 11

FIXED ASSETS : GROSS BLOCK		
Immovable Assets	Amount	Amount
Land	4,10,02,709.00	4,10,02,709
Parks & Garden	1,25,71,48,162.00	1,24,71,21,843
Office Building	14,78,29,482.00	12,05,55,099
Shops	41,10,00,084.00	41,10,00,084
Social Assets	1,82,25,22,515.00	1,81,68,75,385
Infrastructure Assets		
Roads & Bridges	1,23,62,63,748.00	1,03,20,20,605
Sewerage & Drainage	55,85,05,370.00	43,54,22,382
Public Lighting	11,84,38,521.00	6,05,58,185
Others	93,44,65,910.18	85,13,12,290
Moveable Assets		
Plant & Machinery	4,25,03,152.00	3,84,67,024
Vehicles	7,23,99,455.00	5,76,60,086
Furniture & Fixture	70,80,119.00	66,69,214
Computers	65,66,807.00	65,66,807
Office Equipment	8,79,602.00	8,79,602
Total	6,65,66,05,636.18	6,12,61,11,317.00

Schedule - 12

DEPRECIATION FUND	Amount	Amount
Opening balance	2,03,41,20,013.65	1,72,60,26,586.65
Add:- Depreciation for the year (as per Annexure I)	31,80,67,330.35	30,80,93,427.00
Total	2,35,21,87,344.00	2,03,41,20,013.65

Schedule - 13

GENERAL FUND INVESTMENT	Amount	Amount
P.D Account with Interest	-	-
Non-Interest Bearing PD	50,22,53,527.07	35,25,89,595.07
Total	50,22,53,527.07	35,25,89,595.07

Schedule - 14

SPECIFIC FUND INVESTMENT	Amount	Amount
Employee's GPF Accounts	33,52,99,607.53	32,74,62,056.53
Employee's Gratuity Accounts	1,87,42,660.00	1,10,10,426.00
Total	35,40,42,267.53	33,84,72,482.53

Schedule - 15

INVENTORIES	Amount	Amount
Stock in Hand	-	14,95,324.00
Total	-	14,95,324.00



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NAGAR NIGAM JODHPUR(2017-18)

Schedule - 16

CASH & BANK BALANCES	Amount	Amount
Cash-in-hand	21,980.00	21,980.00
Bank Accounts (as per Annexure II)	1,12,70,80,223.58	1,21,73,63,353.39
Less Transfer to General Fund Investment	-50,22,53,527.07	-35,25,89,595.07
Less Transfer to Specific Fund Investment	-35,40,42,267.53	-33,84,72,482.53
Total	27,08,06,408.98	52,63,23,255.79

Schedule - 17

LOANS,ADVANCES & DEPOSITS	Amount	Amount
Advance to Staff (Net of Credit Rs. 1,04,290/-)	42,44,734.52	42,92,737.60
Advance to Contractors and Suppliers	1,40,57,017.00	1,45,47,519.00
Deposits with RSEB/JDVVN	10,00,000.00	10,00,000.00
Advance to Other Deptt.	1,88,93,489.08	89,87,015.00
Total	3,81,95,240.60	2,88,27,271.60

Schedule - 18

INCOME FROM TAXES	Amount	Amount
House Tax	18,94,827.00	21,29,609.00
Urban Development Tax	17,68,60,925.00	21,43,11,185.00
Sewerage Tax	-	3,66,02,000.00
Total	17,87,55,752.00	25,30,42,794.00

Schedule - 19

ASSIGNED COMPENSATION	Amount	Amount
Octroi Compensation	80,33,35,000.00	80,60,64,000.00
Total	80,33,35,000.00	80,60,64,000.00

Schedule - 20

RENTAL INCOME FROM MUNICIPAL PROPERTIES	Amount	Amount
Income from Rent and Teh Bazari	38,81,738.00	1,64,97,304.00
Rent from lease of lands	1,97,36,552.00	1,64,30,977.00
Total	2,36,18,290.00	3,29,28,281.00

Schedule - 21

FEES AND USER CHARGES	Amount	Amount
Licencing Fee-Cattle House	1,29,77,507.00	68,61,639.00
User Charges	33,16,240.00	5,53,58,656.00
License Fees Construction and Development Work	-	2,77,36,404.00
Empanelment & Registration Charges	7,19,68,415.00	64,19,372.00
Fees for Certificate or Extract	3,27,81,928.00	15,25,757.00
Fees for Grant of Permit	49,17,547.00	3,26,23,312.00
Regularisation Fees	11,83,90,677.00	8,69,61,587.00
Other Fees	15,56,74,003.00	-
Total	40,00,26,317.00	21,74,86,727.00



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NAGAR NIGAM JODHPUR(2017-18)

Schedule - 22

REVENUE GRANT,CONTRIBUTION,SUBSIDIES	Amount	Amount
Revenue Grant	33,44,19,299.78	57,72,56,822.00
Total	33,44,19,299.78	57,72,56,822.00

Schedule - 23

INCOME FROM CORP.ASSET/INVESTMENT	Amount	Amount
Interest Received	1,95,49,893.28	88,17,384.00
Sale of Forms & Publications	9,13,500.00	31,400.00
Receipt from Sale of Land	6,69,43,667.00	4,70,59,780.00
Total	8,74,07,060.28	5,59,08,564.00

Schedule - 24

MISCELLANEOUS INCOME	Amount	Amount
Income from Maintenance of Sewer		23,00,000.00
Penalties under Different Act & Rules	1,91,40,767.00	3,08,85,157.00
Non Issue Cheque Cancelled	8,26,476.00	-
Hire Charges for Vehicles	-	1,47,796.00
Recovery from Employees	1,38,508.00	27,52,839.00
Other Recovery	46,90,355.00	-
Income from Parking Fee	2,45,25,500.00	2,06,26,340.00
Batman Levy	2,89,75,998.00	-
Varsha Jal Sangrahan	4,45,000.00	-
Other income	3,24,35,639.00	4,11,86,477.00
Total	11,11,78,243.00	9,78,98,609.00

Schedule - 25

ESTABLISHMENT EXPENSES	Amount	Amount
Corporator (Parishad) Allowance	7,41,250.00	17,93,138.00
Dress Allowance	40,69,839.00	35,71,200.00
Medical Reimbursement	17,60,528.00	17,35,842.00
Salary and Other Payment	1,34,68,66,882.00	93,47,83,368.00
Leave Encashment	4,37,28,641.00	-
Travelling Reimbursement	3,61,463.00	2,00,449.00
Other Terminal & Retirement Benefits	3,93,07,183.00	2,65,50,757.00
Total	1,43,68,35,786.00	96,86,34,754.00



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NAGAR NIGAM JODHPUR(2017-18)

Schedule - 26

GENERAL ADMINISTRATION EXP.	Amount	Amount
Advertisement Expenses	90,93,902.00	83,44,926.00
Audit fees	10,72,775.00	6,90,000.00
Accounting Expenses	1,65,000.00	-
Contingencies Expenses	2,60,60,877.00	4,62,80,450.00
Contract Vehicle Expenses	6,81,78,251.00	12,53,48,240.00
Vehicle Insurance	9,76,625.00	-
Court Expenses	22,82,479.00	24,32,434.00
Water & Electricity Bill /expenses	1,73,35,359.00	-
Rent, Rates and Taxes	-	1,45,08,398.00
Communication Expenses	20,41,840.00	16,68,508.00
Printing and Stationery	10,88,510.00	6,90,592.00
Professional and other Fees	-	2,62,360.00
Power & Fuel	1,19,85,766.00	73,99,873.00
Bulk Purchases	1,58,949.00	3,11,450.00
E-Governance Expenses	1,23,66,864.00	87,89,855.00
Total	15,28,07,197.00	21,67,27,086.00

Schedule - 27

DECREASE IN STORES/(INCREASE IN STORES)	Amount	Amount
Opening stock	14,95,324.00	37,04,238.00
Less:-Closing stock	-	-14,95,324.00
Total	14,95,324.00	22,08,914.00

Schedule - 28

PUBLIC WORKS	Amount	Amount
Other Construction Work	3,68,80,333.00	36,26,550.00
Repairs & maintenance -Infrastructure Assets	29,68,02,053.78	17,61,71,283.00
Contingency Expenses (Public Health)	22,44,35,950.00	-
Revenue Grant Expenses	2,93,63,490.00	4,26,80,280.00
Garbage Clearance Expenses	5,99,30,682.00	12,50,20,310.00
Total	64,74,12,508.78	34,74,78,423.00

Schedule - 29

INTEREST AND FINANCE CHARGES	Amount	Amount
Interest on Loans from Government Bodies & associations	5,22,98,441.00	3,14,45,870.00
Bank Charges	62.01	-
Total	5,22,98,503.01	3,14,45,870.00



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NAGAR NIGAM JODHPUR(2017-18)

Schedule - 30

MISCELLANEOUS EXPENSES		Amount	Amount
Chara Dana Expenses		9,32,60,508.00	10,22,11,280.00
Own Programmes		1,65,52,017.00	55,41,129.00
Amrit Yojana Deduction		2,00,00,000.00	-
Annapurna Deduction		94,00,000.00	-
CMR Deduction		8,00,000.00	-
CM SJSRV Deduction		5,00,000.00	-
CM Jal Swalamban Deduction		4,00,000.00	-
Other Deduction Against Grant		1,45,43,000.00	-
RUDF Contribution Expenses		-	50,00,000.00
Income Tax(TDS) Demand Payment		29,40,487.00	-
Other Miscellaneous Expenses		-	19,543.00
Total		15,83,96,012.00	11,27,71,952.00



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NAGAR NIGAM JODHPUR
ANNEXURE I TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2018
Calculation Of Depreciation

Particulars	Gross Value B/F	Depreciation B/F	Op WDV	Upto Sep	After Sep	Total	Dep Rate	Depreciation Current	Gross Value C/F	Depreciation C/F	Cl WDV
Immovable Assets											
Land	4,10,02,709	-	4,10,02,709			4,10,02,709	0%	-	4,10,02,709	-	4,10,02,709
Parks & Garden	1,24,71,21,845	-	1,24,71,21,845	50,97,855	49,28,462	1,25,71,48,162	0%	-	1,25,71,48,162	-	1,25,71,48,162
Office Building	12,05,55,099	8,02,45,460.20	4,03,09,639	83,66,700	1,89,07,683	6,75,84,022	10%	58,13,018	14,78,29,482	8,60,59,478	6,17,71,004
Shops	41,10,00,084	29,60,27,918.10	11,49,72,166	-	-	11,49,72,166	10%	1,14,97,217	41,10,00,084	30,75,25,135	10,34,74,949
Social Assets	1,81,68,75,385	57,23,61,896.00	1,24,45,13,489	30,35,999	26,11,131	1,25,01,60,619	10%	12,48,85,505	1,82,25,22,515	69,72,47,401	1,12,52,75,114
Infrastructure Assets											
Roads & Bridges	1,03,20,20,605	30,72,23,115.10	72,47,97,490	6,99,01,467	13,43,41,676	92,90,40,633	10%	8,61,86,979	1,23,62,63,748	39,34,10,095	84,28,53,853
Sewerage & Drainage	43,54,22,382	12,64,12,855.10	30,90,09,527	4,50,88,090	7,80,14,698	43,20,92,515	10%	3,93,08,507	55,85,05,370	16,57,21,362	39,27,84,008
Public Lighting	6,05,58,185	1,90,19,605.55	4,15,38,579	35,07,630	5,43,72,706	9,94,18,915	10%	72,23,257.25	11,84,38,521	2,62,42,863	9,21,95,858
Others	85,13,12,290	55,45,33,854.10	29,67,78,436	3,72,72,058	4,58,81,562	37,99,32,056	10%	3,56,99,128	93,44,65,910	59,02,32,982	34,42,32,928
Movable Assets											
Plant & Machinery	3,84,67,024	1,84,69,695.90	1,99,98,328	20,13,161	20,22,967	2,40,34,456	15%	34,53,446	4,25,03,152	2,19,22,142	2,05,81,010
Vehicles	5,76,60,086	5,08,82,955.25	67,77,131	70,89,073	76,50,296	2,15,16,500	15%	26,53,703	7,23,99,455	5,35,36,658	1,88,62,797
Furniture & Fixture	66,69,214	42,68,197.00	24,01,017	2,28,225	1,82,680	28,11,922	10%	2,72,058	70,80,119	48,40,255	28,39,864
Computers	65,66,807	39,08,748.70	26,58,058	-	-	26,58,058	40%	10,63,223	65,66,807	49,71,972	15,94,835
Office Equipment	8,79,602	7,66,712.65	1,12,889	-	-	1,12,889	10%	11,289	8,79,602	7,78,002	1,01,600
TOTAL	6,12,61,11,317	2,03,41,20,014	4,09,19,91,303	18,15,80,258	34,89,14,061	4,62,24,85,623		31,80,67,330	5,85,66,05,636	2,35,21,87,344	4,30,44,18,292


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NAGAR NIGAM JODHPUR
ANNEXURE II TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2018
DETAILS OF BANK ACCOUNT AS ON 31.03.2018

SR NO	NAME OF BANK	31.03.2018	31.03.2017
	Amrit Yojana		
1A	ICICI Bank A/c No. 683101700789 Amrit Yojana	-5,00,000.00	17,78,90,182.00
1B	YASH BANK (AMRIT YOJANA)	16,48,45,562.97	
	Bank Amanat Book		
2A	ICICI BANK AMANAT A/C 421935	10,03,001.57	2,54,904.57
2B	SYNDICATE BANK-AMANT-84022210004859	52,13,381.00	35,89,510.00
	Bank Earmarked Fund Book		
3A	P.D. A/C - GPF - WITH INTEREST -87	32,71,52,869.00	31,83,15,318.00
3B	P.D. A/C - GRATUITY - WITH INTEREST-503	1,87,42,640.00	1,10,10,436.00
3C	SYNDICATE BANK (GPF) A/C NO 84022210004863	81,46,738.53	81,46,738.53
	Bank General Cash Book		
4A	BANK OF MAHARASHTRA 60145094373	3,10,650.00	85,43,792.00
4B	BANK OF MAHARASHTRA (SALARY A/C)1866	22,72,891.00	23,52,303.70
4B.1	BANK OF PATIYALA-65227975308		7,00,792.00
4C	HDFC BANK (A/C 50100031170276)	7,36,199.00	7,28,009.00
4D	HDFC BANK-(ONLINE DEPOSIT)(3084)	33,06,392.00	55,91,187.00
4E	Pd Genral 4165	50,22,53,527.07	36,26,89,596.07
4F	SBBJ A/C NO. SOJATI GATE 51013400256	8,06,704.64	8,06,704.65
4G	SYNDICATE BANK A/C NO. 84013070000022	36,23,509.00	8,12,54,857.00
4H	SYNDICATE BANK (CHALLAN A/C) 84022010005559 (256)	8,67,24,755.00	11,80,434.75
4I	THE BANK OF RAJASTHAN A/C (ICICI) 350101415774	1,52,06,730.00	66,24,824.00
4J	THE BANK OF RAJASTHAN A/C (ICICI) NO. 412087	8,05,308.00	32,30,360.00
4K	UNION BANK OF INDIA-(USER CHARGES) 5008	28,90,640.00	27,82,242.00
	Bank IHSDP Book		
5A	HDFC BANK-(IHSDP)-50100058163518	2,69,521.00	2,69,521.00
5B	SYNDICATE BANK (I.H.S.D.P.) A/C NO 840222014557	7,010.52	2,41,565.94
	Bank Kali Beri		
6A	AXIS BANK (KALI BERI) 912010021967204	19,95,492.62	19,95,492.62
	Bank NULM Book		
7A	BANK OF MAHARASHTRA (NULM) 528	1,06,20,020.00	24,76,826.00
7A.1	ICICI-(NULM)080001000661		43,07,916.00
	Bank Parking		
8A	Idbi 09091(Parking Yojna)	1,01,24,474.00	
	Bank SJSRY Book		
9A	SBBJ A/C - SJSRY A/C - 51013407070	-10,43,238.00	80,56,762.00
	Bank STP Book		
10A	AXIS BANK A/C NO 362	31,64,183.05	31,64,183.05
10B	INDUSLAND BANK A/C NO 0026M97909001	5,32,083.21	5,32,083.21
10C	O B C BANK 2537	6,18,117.00	6,02,525.00
	Bank Swachh Bharat		
11A	ICICI BANK (SWACHH BHARAT MISSION)683101700748	19,14,07,383.00	13,68,90,097.00
11A.1	BANK OF MAHARASHTRA(SWACHH B.M.)-80226541506		7,71,64,439.00
	Bank TFC Book		
12A	AXIS BANK-668	20,71,401.00	20,71,401.00
12B	ICICI BANK (TFC) 031501001868	13,82,650.00	58,33,360.00
12C	SYNDICATE BANK (T.F.C) A/C NO 84022200013743	79,702.37	48,479.37
	Bank UIDSSMT Book		
13A	SYNDICATE BANK (UIDSSMT) A/C NO 84022200014281	1,42,195.32	1,36,823.26
	Bank UIT Book		
14A	SYNDICATE BANK-TAX-84022210005436	13,22,146.87	45,25,981.58
15A	CM Jal Swavlamban Yojna	31,73,780.00	
	Axis Bank (cm Jal Swavlamban Yojna) 22438		
16A	Rajive Aawas Yojana	72,92,169.00	85,22,310.00
	ICICI-(RAJEEV AAWASHIYA YOJANA)31501002286		
17A	Post Office	69,634.00	69,634.00
	G.P.O.(POSTAL ORDER)		
	TOTAL- BANK	1,37,68,70,243.74	1,24,12,86,362.30
	Balance Miss Match	-16,07,14,883.76	-91026127.51
	Bank Contra	-10,72,44,713.40	67103118.6
	Cheque Cancel	1,81,89,577.00	
	TOTAL	1,12,70,80,223.58	1,21,73,83,353.39

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SCHEDULE 31

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS
I ACCOUNTING POLICIES

1. Basis of Accounting


The financial statements are prepared on a going concern and under historical cost basis under cash basis of accounting except in case of contractual payments like accounting charges and audit fees. The method of accounting is the double entry system. However, initial opening balances has been derived based on transitional methodology devised for first time adoption of double entry accounting system which inter-alia includes certain estimates, assumptions and back calculation, instead of tracing the transactions since its inception.

2. Recognition of Revenue

i. Revenue

- a. Property and Other Taxes are recognized in the period in which they are received
- b. Revenues in respect of Profession Tax on Organisations /entities are determined in the year in which they are received
- c. Advertisement taxes are considered on receipt basis.
- d. Revenue in respect of Trade License Fees are determined in the year in which they are received
- e. Assigned revenues like Entertainment Tax, Duty / Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.
- f. Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognized on actual receipt.


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ii. *Provision against payables*

- a. Provisions against payables are made based on type of income; age judgement and past experience of the management. Security deposits and earnest money deposit identified by the Municipal Corporation to be no longer payable are written back and considered as income.

3. Recognition of Expenditure

i. *Expenditure*

- a. Expenses on Salaries, bonus and other allowances are recognized as and when they are paid.
- b. All revenue expenditures are treated as expenditures in the period in which they are paid.
- c. In case of works contracts, expenditures are considered in the year in which the payment has been made
- d. Provision for expenses are made at the year-end for certain expenses of yearly contractual nature for which the amount is known beforehand like audit fees and accounting charges.
- e. Expenses on account of retirement benefit viz. encashment of leave etc. are recognized on cash basis.

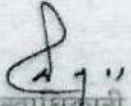
ii. *Provision against receivables*


- a. Provisions against receivables are made based on type of income; age of receivable and judgement and past experience of the management. Incomes that have been accrued and are doubtful of recovery are provided for.

4. Fixed Assets

i. *Recognition*

- a. 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 asset, 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 that date.


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- b. All assets costing less than Rs. 5,000/- are expensed/charged to Income & Expenditure Account in the year of purchase.
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-

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. Revaluation of Fixed Assets:

- a. Revaluation of fixed assets is undertaken either at the time of issue of municipal bonds or when commercial development/lease of properties is made.
- b. Increase in net book value arising on revaluation is credited to 'Revaluation Reserve Account'. Decrease in net book value is charged to Income and Expenditure account.
- c. Revaluation reserve is amortized by proportionate amount of depreciation charged on the revalued portion of the cost of the fixed assets.

5. Borrowing cost

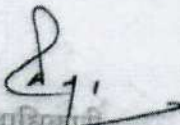
Borrowing cost is recognized as revenue expenditure as and when paid :

6. Inventories

Closing Stock of Stores has not been determined by the nagar nigam and hence not considered in the accounts. Hence the stock is NIL as at the year end.

7. Grants

- a. General Grants, which are of revenue nature, are recognized as income on actual receipt


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- b. Grants, which are re-imbursement of specific revenue expenditure is recognized as income in the accounting 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 asset 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 receipt and transferred to capital contribution.

8. Employee benefits

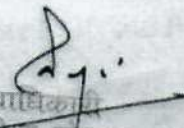
- a. Separate Funds are formed for meeting the provident and gratuity.
- b. Contribution towards Provident and gratuity funds is recognized as and when it is due.


9. Investments

- a. All investments are initially recognized at cost. The cost of investment shall include cost incurred in acquiring the investment and other incidental expenses incurred for its acquisition.
- b. Long-term investments are carried at their cost. However in the event of any permanent diminution in their value as on the date of balance sheet, these are provided for.
- c. Short-term investments are carried at their cost or market value (if quoted) whichever is lower.

10. Opening Balances

There may exist possibilities that certain assets and liabilities are identified after preparation of draft Opening Balance Sheet as well as after preparation of the first Balance Sheet subsequent to Opening Balance Sheet. In such case, the value of assets or liabilities identified will be directly incorporated in the Opening Balance Sheet (where first Balance Sheet subsequent to the Opening Balance Sheet is not prepared) or through the account "Adjustments to Opening Balance Sheet" in the Balance Sheet for the period concerned.


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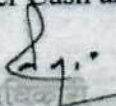

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


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II NOTES TO ACCOUNT

- 1) The value of depreciation on assets are calculated on Written down value method as per rates specified in Income Tax Act, 1961 as suggested in Rajasthan Municipal Accounting Manual and added to opening Depreciation Fund to arrive at Depreciation Fund as at the year end.
- 2) Liabilities or recovery on account of pending cases and/or notices filed against or by municipal council by/against third parties is not ascertainable and hence not considered. Contingent Liabilities, if any, arising out of these cases has not been estimated by the municipal council.
- 3) All expenses except accounting charges, and audit fee are accounted for on cash basis. Similarly, all incomes except interest on deposits in savings and fixed deposit accounts with banks barring few are accounted for on cash basis Receipts in PD Accounts (treasury) by deposit of amount directly by the tax payers are taken into account on verification with treasury irrespective of the year of receipt.
- 4) Balance of the Deposits received from contractors/suppliers is on the basis of receipts issued against deposit and deduction made from payments to them and are subject to confirmation.
- 5) Balance of Loan against Provident Fund given to employees are subject to their confirmation.
- 6) Balances of Debtors, Creditors and other parties are subject to confirmation
- 7) These accounts have been prepared covering receipts of various Grants/Aids/Funds from State Government for specific purpose/scheme. In view of long duration of scheme, utilization of same is subject to verification on completion of scheme.
- 8) Grant balances are considered and/or adjusted on the basis of information provided by DLB.
- 9) Difference in Manual Cash Book maintained by Nagar Nigam which has been shown as 'Balance Mismatch' under Cash and Bank Balances will be rectified in future years


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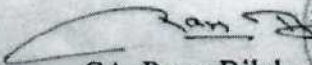
- 10) 'Bank Contra' Control Account is maintained for contra entries, (to check withdrawal from one bank and non – deposit of the same in another bank account on the same day). Balance lying as credit in the account and shown under Cash and Bank Balances will be rectified in future years
- 11) Debit balance on re-issue of Cancel Cheque without corresponding debit in bank account has been shown separately as 'Cancel Cheque' under Cash and Bank Balances and will be rectified in future years on reconciliation by debit to respective bank account.
- 12) Earmarked Funds have been created by the Municipality for Gratuity and Provident Fund. These Funds have only been utilized for the purposes for which they were created to some extent.
- 13) Previous year's figures have been regrouped/re-arranged wherever considered necessary.

Signatories to Schedule 1 to 31

In confirmation and witness of facts

For Jain Paras Bilala & Co.
Chartered Accountants

For Nagar Nigam :Jodhpur,Rajasthan


CA. Paras Bilala


Partner

Membership No.: 400917

Firm Registration No. : 011046C

Place : Jaipur

Date : 27th Aug 2019


EO/Comptroller
नगर निगम, जोधपुर


CAO/Secy A.O.
नगर निगम, जोधपुर