

INDEPENDENT AUDITOR'S REPORT

To,
The Executive Officer,
Nagar Parishad Swai-Madhapur
Bharatpur, Rajasthan

We have audited the accompanying financial statements of NAGAR PARISHAD SWAI-MADHOPUR, which comprise the Balance Sheet as at March 31, 2017 and Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the 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.

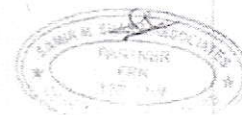
Auditor's Responsibility

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.

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.

In our opinion and to the best of our information and according to the explanations given to us and read with Schedule 32 and a statement on additional matters of the report, 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, 2017 and
- b) in the case of the Income and Expenditure Account, of the surplus / deficit for the year ended on that date

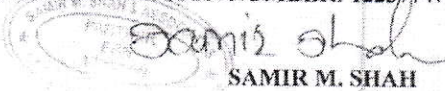


We further report that:

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

A statement on additional matters is given in the annexure.

FOR SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM'S REGISTRATION NUMBER: 122377W


SAMIR M. SHAH
PARTNER
MEMBERSHIP NUMBER: 111052

Place: Ahmedabad
Date: 04th December, 2018

Additional matters to be reported by the financial statements auditor

S.No.	Particulars	Remarks
1	Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified;	No, It has not been appropriately classified.
2	Whether all grants sanctioned or received by the Municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the Municipality whether such deductions have been properly accounted;	All grants sanctioned or received by the Municipality during the year, have not 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 utilized for the purposes for which they were created;	No Earmarked Funds have been created as per the provision of any statute
	Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	No, the Municipality is not maintaining proper records showing full particulars.
5	Whether in case of lease hold property given by the Municipality, whether lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry;	No, the municipality is not maintaining proper records showing full particulars of leasehold property, lease rentals and renewals are therefore not verified
6	Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stores; Whether the procedures of physical verification of stores followed by the Municipality are reasonable and adequate if not, state the inadequacies in such procedures; Whether any material discrepancies have been noticed on physical verification of stores as compared to stores records, and if so, whether the same have been properly dealt with in the books of account;	As informed, Yes. No store records is maintain by the municipality
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;	Some Amount given as Loan & Advances
8	Whether advances given to municipal employees and interest thereon are being regularly recovered;	No, In some cases Advances given to employees and



		clarification regarding recovered.
9	Whether there exists an adequate internal control procedure for the purchase of stores, fixed assets and services	As informed, Yes
10	Whether there exists an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payments there for	As informed, Yes
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, delayed in some cases
12	Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof;	No
13	Whether the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained; whether Bank Reconciliation statements have been properly prepared for all the bank accounts of the Municipality;	No
14	Whether the year-end and reconciliation procedures have been carried out;	No
15	In some cases advances given to Sundry Creditors and not clarification regarding recovered.	
16	Some accounts are showing outstanding balances as on 31-03-2017 and accounts are not showing true and fair view of the accounts :- a. Suspense Account in Balance Sheet - Rs. 1,25,86,496/- b. Suspense Account in Profit and Loss Account - Rs. 26,85,143/- c. Opening Differences in Bank - Rs. 2,31,51,227/-	

FOR SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM'S REGISTRATION NUMBER: 122377W


SAMIR M. SHAH
PARTNER
MEMBERSHIP NUMBER: 111052

Place: Ahmedabad
Date: 04th December, 2018

NAGAR PARISHAD
SWAI-MADHOPUR



FINANCIAL YEAR
2016-17

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.: 02717 - 233062

email : samir@smshah.co.in

Financial Statement for the year 2016-17
Nagar Parishad Swai-Madhopur

Balance Sheet of Nagar Parishad Swai-Madhopur Rajasthan As at 31-03-2017			
LIABILITIES	Schedule	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
RESERVE & SURPLUS			
Municipal (General) Fund	1	65,628,728.04	159,775,667.11
Earmarked Funds	2	-2,908,838.00	10,072,415.00
Reserve & Surplus	3	-	-
Total Reserve & Surplus (A)		62,719,890.04	169,848,082.11
GRANT/ CONTRIBUTION			
Grant/ Contribution For Specific Purpose	4	198,131,624.00	82,012,753.00
Total Grant (B)		198,131,624.00	82,012,753.00
LOANS			
Secured Loans	5	-	-
Unsecured Loans	6	-	-
Total Loans (C)		-	-
CURRENT LIABILITIES & PROVISIONS			
Sundry Deposits	7	48,319,081.00	45,334,218.00
Sundry Creditors	8	-2,073,756.00	1,105,853.00
Statutory Liabilities	9	6,509,648.00	1,421,185.00
Other Liabilities	10	92,254,790.00	2,435,351.00
Provisions/Previous Year Differences	11	35,737,723.53	-
Total Current Liabilities and Provisions (D)		180,747,486.53	50,296,607.00
TOTAL LIABILITIES (A+B+C+D)		441,599,000.57	302,157,442.11

Notes to Accounts and Accounting Policies

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SAMIR M. SHAH & ASSOCIATES

Chartered Accountants

FIRM REG. No.: 12237

Samir M. Shah

SAMIR M. SHAH

(Partner)

M.No. 111052

Date: 4/12/18

Place: Ahmedabad

Signature of

EO/Commissioner

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स्वाई माधोपुर

Signature of

सीताराम बागोरिया
लेखाधिकारी
नगर परिषद स्वाई माधोपुर

Financial Statement for the year 2016-17
Nagar Parishad Swai-Madhapur

Balance Sheet of Nagar Parishad Swai-Madhapur Rajasthan As at 31-03-2017			
ASSETS	Schedule	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
FIXED ASSETS			
Gross Block	12	386,074,961.00	328,442,066.00
Less : Depreciation Fund	13	124,413,249.60	96,369,456.89
Net Block		261,661,711.40	232,072,609.11
Capital Work In Process	14	-	-
Total Fixed Assets (A)		261,661,711.40	232,072,609.11
INVESTMENTS			
Deposits Against Earmarked Funds	15	10,072,415.00	10,072,415.00
Specific Fund Investments	16	-	-
Total Investments (B)		10,072,415.00	10,072,415.00
CURRENT ASSETS, LOAN & ADVANCES			
Inventories	17	-	-
Sundry Debtors/ Receivables	18	-	-
Cash & Bank Balances	19	169,297,482.17	59,403,097.00
Loans, Advances & Deposits	20	435,921.00	477,850.00
Cash Book Differences		131,471.00	131,471.00
Total Current Assets, Loans & Advances (C)		169,864,874.17	60,012,418.00
TOTAL ASSETS(A+B+C)		441,599,000.57	302,157,442.11

Notes to Accounts and Accounting Policies

32

SAMIR M. SHAH & ASSOCIATES

Chartered Accountants

FIRM REG. No.: 122377W

Samir Shah

SAMIR M. SHAH

(Partner)

M.No. 111052

Date : 4/12/18

Place : Ahmedabad

Signature of
EO/Commissioner

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Signature of
CAO /Sr. AO

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Financial Statement for the year 2016-17

Nagar Parishad Swai-Madhapur

Profit and Loss Account of Nagar Parishad Swai-Madhapur, Rajasthan For the Year Ending 31-03-2017			
PARTICULARS	Schedule	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
INCOME			
Income From Taxes	21	2,067,374.00	4,896,410.00
Assigned Compensations	22	-	78,373,000.00
Rental Income from Municipal Properties	23	3,758,275.00	2,012,907.00
Fees and User Charges	24	10,115,825.00	10,121,649.00
Revenue Grants, Contributions and Subsidies	25	-	-
Income from Corporation Assets and Investment	26	9,126,668.00	10,987,154.00
Miscellaneous Income	27	9,234,252.50	3,232,596.00
Total Income		34,302,394.50	109,623,716.00
EXPENDITURE			
Establishment Expenses	28	93,985,342.00	78,860,134.00
General Administrative Expenses	29	11,441,616.00	8,316,440.00
Decrease in Stores / (Increase in Stock)		-	-
Public Works	30	-5,806,423.00	14,778,103.55
Miscellaneous Expenses	31	785,005.86	146,117.00
Interest & Financial Exp.		-	-
Depreciation During the Year		28,043,792.71	31,816,295.00
Total Expenditure		128,449,333.57	133,917,089.55
Surplus/ Deficit before adjustment of prior period items and Depreciation		(94,146,939.07)	(24,293,373.55)
Less: Prior Period Items		-	-
Less: Prior Period adjustment of Depreciation		-	-
NET SURPLUS/ DEFICIT		(94,146,939.07)	(24,293,373.55)

Notes to Accounts and Accounting Policies

32

SAMIR M. SHAH & ASSOCIATES
Chartered Accountants
FIRM REG. No. 122377W

Samir M. Shah
SAMIR M. SHAH
(Partner)
M.No. 111052

Date: 4/12/18
Place: Ahmedabad

[Signature]
Signature of
EO/Commissioner

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[Signature]
Signature of
CAO/Sr. AO

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Schedule forming part of Balance Sheet of Nagar Parishad Swai-Madhopur, Rajasthan As on 31-03-2017		
PARTICULARS	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
Schedule-1		
MUNICIPAL (GENERAL) FUND		
Opening balance		
Add :- Addition during the year	159,775,667.11	156,121,485.26
Less:- Deduction during the year	-	31,947,555.00
	94,146,939.07	28,293,373.15
TOTAL	65,628,728.04	159,775,667.11
Schedule-2		
EARMARKED FUND		
Opening balance		
Add :- Addition during the year	10,072,415.00	7,196,207.00
Less:- Deduction during the year	10,830.00	2,876,208.00
	12,992,083.00	-
TOTAL	(2,908,838.00)	10,072,415.00
Schedule-3		
RESERVE & SURPLUS		
Opening balance		
Add :- Addition during the Year	-	-
Less :- Withdrawal during the Year	-	-
TOTAL	-	-
Schedule- 4		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
13-14 VITH AAYOGH		
Amrit Yojana	73,856,273.00	20,372,244.00
Badh Aapda Yojana	8,745,122.00	-
Bahamashah Yojana Expenses	47,270.00	47,270.00
BRGF Yojana	-1,709.00	-
Census Grant	106,709.00	106,709.00
Grant - Collector	79,665.00	-
Grant State Govt. State Finance Grant	200,000.00	-
Grant-State Govt.-MLA Grant	50,120,795.00	23,852,162.00
Grant-State Govt.-MP Grant	2,667,159.00	2,793,863.00
Grant-State Govt.-Rain Basera	254,670.00	254,670.00
IDSMT Yojana	-423,555.00	-
HSMDP Yojana	2,227,841.00	2,227,841.00
M.M BPL Awas Yojana	-249,817.00	296,536.00
MM Sadi Kambal Yojana	112,558.00	112,558.00
NULM Yojana	1,515,000.00	1,515,000.00
Pannadhay Yojna Scholarship	6,770,006.00	-
SIRY Yojana	104,337.00	104,337.00
Swachh Bharat Yojna	-	19,386,073.00
TOTAL	51,999,300.00	10,943,490.00
Schedule- 5		
SECURED LOANS		
TOTAL	-	-
Schedule- 6		
UNSECURED LOAN		
(Long Term Loan)	-	-
TOTAL	-	-
Schedule- 7		
SUNDRY DEPOSITS		
Amanat		
EMD	-281,199.00	-
EMD-WHS	2,933,493.00	2,933,493.00
MD	811,310.00	811,310.00
Security Deposits	5,712.00	5,712.00
TOTAL	44,849,765.00	41,583,703.00
Schedule- 8		
SUNDARY CREDITORS		
TOTAL	-2,073,756.00	1,105,853.00
TOTAL	-2,073,756.00	1,105,853.00

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Schedule forming part of Balance Sheet of Nagar Parishad Swai-Madhupur, Rajasthan As on 31-03-2017

PARTICULARS	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
Schedule- 9		
STATUTORY LIABILITIES		
Income Tax (TDS) Payable		
Gratuity Payable		
Income Tax (TDS) Payable	-121,862.00	171,153.00
P.F. Fund	12,822.00	4,950.00
P.F. Loan	1,604,066.00	48,064.00
Patrakar Kalyan Fund	3,477,871.00	-
Pension Payable	2,338.00	1,088.00
Royalties	-137,230.00	147,752.00
RPMF	1,089,783.00	774,673.00
Shram Kar (Labour Tax)	150.00	1,190.00
SI	507,661.00	213,781.00
State Insurance	76,283.00	27,502.00
State Insurance Loan	-27,612.00	6,000.00
TDS	35,010.00	5,840.00
	-9,662.00	19,192.00
Schedule- 10	TOTAL	6,509,648.00
OTHER LIABILITIES		
Arrear Payable		
Bank Loan Payable	-600,000.00	-
Earned Leave Salary Payable	618,815.00	955,772.00
LIC Payable	1,118,545.00	119,694.00
Net Salary Payable	145,036.00	220,740.00
NPS	86,391,293.00	59,695.00
Salary payable Officer	4,555,076.00	1,079,450.00
	26,025.00	-
Schedule- 11	TOTAL	92,254,790.00
Current Year Opening Differences		
Suspense	23,151,227.48	-
	12,586,496.05	-
Schedule- 12	TOTAL	35,737,723.53
GROSS BLOCK		
Ace AX130		
Ashray Shal	2,216,114.00	-
Auto Tripper	4,222,385.00	-
Building Wall	4,846,910.00	-
Bus Shelter	1,618,888.00	-
Camera	424,500.00	424,500.00
CC Road	5,450.00	-
Chairs	212,217,362.00	196,128,648.00
Collectrate Park	55,062.00	55,062.00
Community Centre	49,553.00	-
Computer	5,614,858.00	5,614,858.00
Construction in Park	259,305.00	80,300.00
Cooler	1,288,618.00	1,288,618.00
Dambar Road	64,400.00	60,000.00
Drain	1,725,475.00	1,725,475.00
Dustbin	1,536,598.00	-
Electric Equipment	95,667.00	95,667.00
Electric Line Expension	1,459,240.00	1,426,839.00
Fans	9,535,479.00	6,770,348.00
Furniture & Fixture	119,225.00	115,855.00
Household Toilets	1,366,748.00	1,362,788.00
Invertor	8,552,000.00	-
Mal Jal Naliya	14,000.00	-
Motor	298,709.00	298,709.00
Nali Construction	7,309.00	-
Other New Construction	40,523,458.00	33,775,419.00
Other Plant & Mahinery	27,095,976.00	24,822,327.00
Paitch Repair	321,044.00	321,044.00
Parking	83,987.00	-
Public Toilets	163,579.00	-
Pul & Puliya	3,049,352.00	1,478,922.00
Ranthambore Circle	1,717,465.00	1,717,465.00
	63,420.00	-


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Schedule forming part of Balance Sheet of Nagar Parishad Swai-Madhopur, Rajasthan As on 31-03-2017		
PARTICULARS	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
RCC Slab	586,955.00	-
Residence Building	1,734,691.00	1,734,691.00
Running Track	607,506.00	-
Safai Upkaran	1,047,135.00	22,520.00
Sewerage and Drainage	45,559,292.00	43,397,889.00
Shine Boards	200,000.00	200,000.00
Tables	290,186.00	290,186.00
Toilets	189,124.00	-
Tool & Equipments	10,000.00	-
Tractor	1,134,210.00	1,134,210.00
Tube Well	3,633,726.00	3,633,726.00
UPS	4,000.00	-
Wheel Baraj	466,000.00	466,000.00
TOTAL	386,074,961.00	328,442,066.00
Schedule- 13		
DEPRECIATION FUND		
Opening Balance	96,369,456.89	64,553,162.29
Add:- Depreciation provided during the year	28,043,792.71	31,816,294.60
TOTAL	124,413,249.60	96,369,456.89
Schedule- 14		
CAPITAL WORK IN PROGRESS	-	-
TOTAL	-	-
Schedule- 15		
DEPOSITS AGAINST EARMARKED FUNDS		
Opening balance	10,072,415.00	7,196,207.00
Add :- Addition during the year	-	2,876,208.00
Less:- Deduction during the year	-	-
TOTAL	10,072,415.00	10,072,415.00
Schedule- 16		
SPECIFIC FUND INVESTMENT	-	-
TOTAL	-	-
Schedule - 17		
INVENTORIES	-	-
TOTAL	-	-
Schedule- 18		
SUNDRY DEBTORS / RECEIVABLES	-	-
TOTAL	-	-
Schedule- 19		
CASH & BANK BALANCES		
Cash in Hand	30,440.00	35,513.00
Nationalized Banks	169,267,042.17	59,367,584.00
TOTAL	169,297,482.17	59,403,097.00
Schedule- 20		
LOANS, ADVANCES & DEPOSITS		
Advances to Employees	240,021.00	477,850.00
Advances to Others	195,900.00	-
TOTAL	435,921.00	477,850.00
Schedule - 21		
INCOME FROM TAXES		
House Tax	-	-
Nagariya Vikas Kar	2,067,374.00	4,896,410.00
Property Tax	-	-
Urban Development Tax	-	-
TOTAL	2,067,374.00	4,896,410.00
Schedule - 22		
ASSIGNED COMPENSATION		
Oetroi Compensations	-	78,372,000.00
Patraivali Fees	-	1,000.00
TOTAL	-	78,373,000.00

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Schedule forming part of Balance Sheet of Nagar Parishad Swai-Madhopur, Rajasthan As on 31-03-2017		
PARTICULARS	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
Schedule - 23		
RENTAL INCOME FROM MUNICIPALE PROPERTIES		
Other Rent		
Rent From Civic Amenities	295,867.00	56,650.00
Rent From Office Building	-	-
Rent Received From Vehicle	15,262.00	47,293.00
Sabji Mandi Rent	56,000.00	-
Shop Rent	1,316,350.00	1,805,000.00
	2,074,796.00	103,964.00
TOTAL	3,758,275.00	2,012,907.00
Schedule - 24		
FEES AND USER CHARGES		
Advertisement Fees		
Development Charges	3,211,500.00	-
Empanelment & Registration Charges	-	454,290.00
Fees For Certification	79,300.00	-
Fees For Grant of Permit	-	1,326,110.00
Licensing Fees	372,237.00	1,531,934.00
Other Fees	10,000.00	1,047,661.00
Penalties	172,387.00	334,882.00
Permission Fees	536,428.00	361,458.00
Praman Patra & Lipijan	1,795,387.00	-
User Charges	137,875.00	144,515.00
Vikas Sulk	3,206,349.00	3,064,859.00
Vinivman Shulk	309,170.00	-
	285,192.00	1,855,940.00
TOTAL	10,115,825.00	10,121,649.00
Schedule - 25		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Annual Aid by Govt.		
160-01 (Revenue Grant (13&14 Vit Ayog))		
160-03 (Revenue Grant (Rain Basera))	-	-
MP MLA Fund	-	-
TOTAL	-	-
Schedule - 26		
INCOME FROM CORP.ASSET/INVESTMENT		
Sale of Form and Format 150-11		
Sale of stores and scraps	323,630.00	804,122.00
Sale of Utpad 150-10	-	-
Vahan Kiraya 150-40	8,700,038.00	10,169,032.00
	103,000.00	14,000.00
TOTAL	9,126,668.00	10,987,154.00
Schedule - 27		
MISCELLANEOUS OR INTEREST INCOME		
Penalties under Different Act & Rules		
Agnishaman Fees		
Audit Fees Ankshep	-	203,672.00
Audit Recovery	197,280.00	20,469.00
BSUP Fees	2,400.00	3,545.00
Consultancy Fees	-	15,581.00
Dairy Booth	86,093.00	-
Electricity Charges	399,600.00	-
Interest From Bank A/c	6,799.00	-
Investigation Fees	879,616.50	-
Lapses Deposit	581,093.00	225,790.00
Marriage Home Fees	-	-
Misc. Income	500,302.00	-
Other Interests	1,461,062.00	1,450,028.00
Safai Fees	1,127,015.00	954,507.00
Surcharges	88,040.00	275,138.00
Suspense	936,109.00	-
Tanka Fees	2,685,143.00	-
	283,700.00	83,866.00
TOTAL	9,234,252.50	3,232,596.00

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Schedule forming part of Balance Sheet of Nagar Parishad Swai-Madhopur, Rajasthan As on 31-03-2017		
PARTICULARS	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
Schedule -28		
ESTABLISHMENT EXP.		
Allowance and Benefit	42,068,435.00	2,478,287.00
DA Arrear	-	-
NPS	1,827,724.00	557,125.00
Other Gratuity	1,025,267.00	4,722,237.00
Other Pension Contribution	5,634,043.00	5,384,965.00
Other Terminal and Retirement Benefits	-	-
Salary, Wages and Bonus	43,429,873.00	65,717,520.00
TOTAL	93,985,342.00	78,860,134.00
Schedule -29		
GENERAL ADMINISTRATION EXPENSES		
Advertisement & Prachar 220-60	1,385,749.00	3,904,049.00
Audit Fees & Accounting	420,000.00	234,000.00
Books and Journals 220-20	191,631.00	2,108.00
Communication Expenses	116,291.00	62,216.00
Contract vehicle rent expenses	3,348,262.00	-
DPR Advisor	172,500.00	-
Insurance Expenses	209,397.00	-
Legal Fees 220-51	512,413.00	545,335.00
Other Administration Exp. 220-80	2,699,127.00	2,446,227.00
Other Expenses	6,663.00	-
Printing & Stationary 220-21	1,424,027.00	614,323.00
Professional and Other Fees	208,000.00	-
Rent, Rates & Tax 220-10	748,156.00	-
Trevel & Transportation 220-30	-	508,182.00
TOTAL	11,441,616.00	8,316,440.00
Schedule -30		
OPERATING & OPERATIONAL EXPENSES (PUBLIC WORKS)		
Animal House Feed (Chara)	-	549,834.00
Consultancy	169,176.00	792,103.00
Fuel & Power	998,130.00	2,773,108.55
Jan Garna Expenses	53,002.00	-
Maintainance	5,511,710.00	3,761,676.00
Other Operating & Maintenance Exp.	288,280.00	906,874.00
Other Repair & Maintenance	568,140.00	14,336.00
PSP expenses	-	-
Repair & Maintenance of Assets	2,491,150.00	-
Repair & Maintenance of Builinf	319,152.00	32,825.00
Repair & Maintenance of Vehicle	915,003.00	2,502,152.00
Repair & Maintenance of Public Assets	1,301,675.00	91,950.00
Repair and Maintenance JCB	-	-
Safai	9,097,624.00	3,969,606.00
Vehicle Rent	123,675.00	154,070.00
Yojna Expenses	-27,643,140.00	-770,431.00
TOTAL	-5,806,423.00	14,778,103.55
Schedule -31		
MISCELLANEOUS EXPENSES		
Election Expenses	-	140,410.00
Meeting Exps	85,426.00	3,550.00
Sevanti Expenses	34,650.00	-
Other Expenses	664,929.86	2,157.00
TOTAL	785,005.86	146,117.00


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Depreciation Statement for the year 2016-17 of Swai-Madhopur

S.No.	Block Name	Opening Balance on 1st April 2016	Capitalization during the year	Total of Block as at 31st March 2017	Opening Balance of Dep. Fund	Rate of Depreciation	Rate of Depreciation as per 2nd Dec.	Dep. Amount for 1st Half Year (A+B)(F)	Dep. Amount for 2nd Half Year (G)(H)	Total Dep. Fund for Current Year (H+I)	Closing Balance of Dep. Fund (H+J)	Closing Balance of Block (D+K)
1	Building											
	Construction & Part	830,358.89		830,358.89	430,282.20	0.10	0.05	84,923.58	84,923.58	169,847.16	500,511.73	309,120.02
	Public Toilets	633,278.90	1,141,300.00	1,774,578.90	1,043,643.60	0.10	0.05	1,25,727.60	1,25,727.60	251,455.20	1,523,123.70	1,575,012.55
	Commonwealth corner school	4,673,638.35		4,673,638.35	1,643,819.40	0.10	0.05	457,383.85	457,383.85	914,767.70	3,758,870.65	3,075,438.25
	Assembly Hall		1,027,864.00	1,027,864.00	343,773.76	0.10	0.05	33,967.12	33,967.12	67,934.24	960,930.00	3,091,804.70
	ma. Building	1,390,977.25		1,390,977.25	1,390,977.25	0.10	0.05	139,097.73	139,097.73	278,195.46	1,112,781.79	908,051.78
	Toilets		189,124.00	189,124.00		0.10	0.05	9,456.20	9,456.20	18,912.40	170,211.60	179,997.60
	Household Toilets		1,618,888.00	1,618,888.00		0.10	0.05	161,888.80	161,888.80	323,777.60	1,295,110.20	1,377,943.60
	Boundary wall		4,000.00	4,000.00		0.10	0.05	400.00	400.00	800.00	3,200.00	8,124,200.00
2	Road and Bridge											
	Household Toilets		8,048,336.00	8,048,336.00	58,892,067.39	0.10	0.05	14,228,452.26	14,228,452.26	28,456,904.52	14,830,511.16	79,602,726.06
	Running track	137,236,586.01		137,236,586.01	86,273.75	0.10	0.05	163,920.13	163,920.13	327,840.26	298,176.75	1,395,007.39
	Ce Road	1,639,204.25		1,639,204.25	85,673.25	0.10	0.05	163,920.13	163,920.13	327,840.26	1,475,364.00	1,395,007.39
	demer road	1,631,581.75		1,631,581.75	85,673.25	0.10	0.05	163,920.13	163,920.13	327,840.26	1,475,364.00	1,395,007.39
	pool and culvert					0.10	0.05	4,955.30	4,955.30	9,910.60	4,955.30	44,597.70
	Collectate Park					0.10	0.05	8,398.70	8,398.70	16,797.40	8,398.70	75,698.20
	Patch Repair					0.10	0.05	16,357.90	16,357.90	32,715.80	16,357.90	142,221.10
	Paving					0.10	0.05	6,342.00	6,342.00	12,684.00	6,342.00	57,076.00
	Kashimbore Circle					0.10	0.05	3,332,628.59	3,332,628.59	6,665,257.18	24,587,816.05	24,587,816.05
	Nat. Construction	30,409,970.92		30,409,970.92	9,022,909.06	0.10	0.05	3,481,948.05	3,481,948.05	6,963,896.10	23,446,074.82	20,474,806.84
3	Sewerage and Drainage	32,377,647.00		32,377,647.00	12,091,348.40	0.10	0.05	3,481,948.05	3,481,948.05	6,963,896.10	25,413,750.90	20,474,806.84
4	Public Electric Equipment	198,745.40		198,745.40	538,093.60	0.10	0.05	53,809.36	53,809.36	107,618.72	93,114.64	309,938.16
5	Electric Line Expansion	3,759,309.40		3,759,309.40	3,555,348.60	0.10	0.05	375,534.86	375,534.86	751,069.72	3,008,239.68	2,454,856.21
6	Furniture & Electricity Equipment											
	Cooler	24,000.00		24,000.00	35,409.00	0.10	0.05	2,900.00	2,900.00	5,800.00	18,200.00	4,300.00
	Furniture & Electrical	948,475.43		948,475.43	474,372.57	0.10	0.05	95,243.54	95,243.54	190,487.08	758,988.35	442,979.32
	chairs	40,156.50		40,156.50	14,905.50	0.10	0.05	4,015.65	4,015.65	8,031.30	32,125.20	27,235.30
	tables	229,592.30		229,592.30	60,593.70	0.10	0.05	22,359.23	22,359.23	44,718.46	184,873.84	134,639.37
	fans	91,441.00		91,441.00	24,414.00	0.10	0.05	9,481.10	9,481.10	18,962.20	72,478.80	60,815.90
7	Plant & Machinery											
	Other New Construction	63,182.55		63,182.55	33,483.45	0.10	0.05	6,218.36	6,218.36	12,436.72	50,745.83	22,481.75
	Tube Well	17,283,370.90		17,283,370.90	7,536,850.10	0.10	0.05	1,955,702.59	1,955,702.59	3,911,405.18	13,371,965.71	10,962,373.21
	Bus shelter	2,713,375.30		2,713,375.30	919,868.70	0.10	0.05	271,337.53	271,337.53	542,675.06	2,171,697.77	1,529,412.87
	RCC Shed	316,375.00		316,375.00	106,125.00	0.10	0.05	31,637.50	31,637.50	63,275.00	253,100.00	180,412.50
	some fixed asset	150,000.00		150,000.00	50,000.00	0.10	0.05	15,000.00	15,000.00	30,000.00	120,000.00	527,607.25
	Wheel Barrow	349,500.00		349,500.00	116,500.00	0.10	0.05	34,950.00	34,950.00	69,900.00	279,600.00	85,000.00
	Auto Ax 130	2,216,114.00		2,216,114.00	116,500.00	0.10	0.05	221,611.40	221,611.40	443,222.80	1,772,891.20	1,980,050.00
	Auto Tripper	4,846,910.00		4,846,910.00	32,104.40	0.10	0.05	484,691.00	484,691.00	969,382.00	3,882,528.00	4,496,010.50
	other plant and machinery	288,839.60		288,839.60	1,176.00	0.10	0.05	28,883.96	28,883.96	57,767.92	231,051.68	227,941.24
	sable cakelen	21,354.00		21,354.00	1,176.00	0.10	0.05	45,365.90	45,365.90	90,731.80	12,422.20	669,899.60
	Investor					0.10	0.05	700.00	700.00	1,400.00	700.00	13,300.00
	Carpet					0.10	0.05	272.50	272.50	545.00	272.50	5,177.50
	Motor					0.10	0.05	730.90	730.90	1,461.80	730.90	6,578.10
	Tractor	907,368.00		907,368.00	276,842.00	0.10	0.05	90,736.80	90,736.80	181,473.60	725,894.40	589,769.20
8	Office Equipment											
	Tool & Equipments					0.10	0.05	6,000.00	6,000.00	12,000.00	6,000.00	4,000.00
	Computer	59,591.00		59,591.00	26,709.00	0.10	0.05	5,959.10	5,959.10	11,918.20	47,672.80	102,429.40
9	misc. jai naliya											
	misc. jai naliya	322,786.50		322,786.50	36,354.50	0.10	0.05	32,278.65	32,278.65	64,557.30	258,229.20	317,115.20
	Total	235,435,646.11	22,249,107.00	257,684,753.11	95,308,458.80			26,254,402.37	26,254,402.37	52,508,804.74	175,175,948.37	172,078,460.81



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**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 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.
- 3 Fixed Assets are stated at its cost less accumulated depreciation. Cost comprise of purchase price and attributable cost, if any.
- 4 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.
- 5 According to the information and explanations given to us, there are no Inventories and hence same are not reported.
- 6 The Department has not provided for outstanding debtors / receivables .
- 7 According to the information and explanations given to us, the Municipal Board has given any loan, advance or deposit to any Staff, Contractors or any other party.
- 8 According to the information and explanations given to us, the Municipal Board has not accrued any incomes and expenses at the end of the year.
- 9 According to the information and explanations given to us, there is no contingent liability as on 31.03.2017
- 10 All balances such as cash, bank accounts, investment and secured loan are subject to reconciliation and confirmation.
- 11 All sundry debit and credit balances standing as debtors, creditors, sundry deposits, statutory liabilities and other balances are subject to confirmation.
- 12 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 department.

Note: The Balance Sheet has been prepared in line to the information provided by the NAGAR PARISHAD SWAI MADHOPUR . All realizable values, market values, cost of acquisition and construction and other relevant rates of assets have been provided by the department.

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