



### INDEPENDENT AUDITOR'S REPORT 2013-14

To,  
 Commissioner  
 Nagarparishad, Balotra

We have audited the accompanying financial statements of Nagarparishad, Balotra, which comprise the Balance Sheet as at March 31, 2014, the Income and Expenditure Account and Cash Flow Statement for the year then ended, and a summary of significant accounting Policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash 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 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, the financial statements give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual.



For-Pavan Kumar & Associates  
 Chartered Accountant

CA Pavan Kumar  
 M.No 079387





- a) In the case of the Balance Sheet, of the State of affairs of the ULB asset March31, 2014
- b) In the case of the Income and Expenditure Account. Of surplus/deficit for 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 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 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;
- e) I have submitted my assessment based on the documents / information and facts that were made available to me. The auditor reserves his rights to alter / amend this audit report in light of the documents / facts / information which may be brought to his notice subsequent to submission of the report.
- f) The auditor also reserves his right to alter amend delete any unintentional error.

A Statement on additional matters is given in the annexure.

**PAVAN KUMAR & ASSOCISTES**  
Chartered Accountants  
FRN No.- 08320C



  
Signature

(PAVAN KUMAR GARG)  
(Chartered Accountants)  
Membership No.-079387

Place of Signature: Balotra  
Date: 03/05/2016





**Nagarparishad, Balotra**  
**(For year ended 31/03/2014)**

Additional matter to be reported by the financial statements auditor:

1. Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified.	Yes, (As certified by the municipal authority.)
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.	Yes, (As certified by the municipal authority.)
3. Whether any Earmarked Funds have been created as per the provision of any statute and, if so, whether such Earmarked Funds have been utilized for the purpose for which they were created.	Yes, (As certified by the municipal authority.)
4. Whether the Municipality is maintaining proper record 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.	Yes, (As certified by the municipal authority.)
5. Whether in case of leasehold property given by the Municipality, whether lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry.	Yes, (As certified by the municipal authority.)
6. Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stored; whether the procedures of physical verification of stores followed by the Municipality are reasonable and adequate if not, state the inadequacies in such procedure; 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.	Yes, (As certified by the municipal authority.)
7. Whether the parties to whom loans or advances have been given by the Municipality are repaying the principal amounts as stipulate 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.	Yes, (As certified by the municipal authority.)
8. Whether advances give to municipal employees and interest thereon are being regularly recovered.	Yes, (As certified by the municipal authority.)
9. Whether there exists an adequate internal control procedure for the purchase of stores, fixed assets and services.	Yes, (As certified by the municipal authority.)
10. Whether there exists an adequate internal control procedure for the	Yes, (As certified by the municipal authority.)



For-Pavan Kumar & Associates  
Chartered Accountant  
*[Signature]*  
CA Pavan Kumar  
M.No.079387





11. Contracting of works and projects, periodic inspections and measurements, quality checks and payments there for.	Yes, (As certified by the municipal authority.)
12. Whether the Municipality is regular in depositing statutory dues including tax deduced 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, (As certified by the municipal authority.)
13. Whether any personal expenses have been charged to the Municipality's accounts, if so, the details thereof.	Yes, (As certified by the municipal authority.)
14. 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.	Yes, (As certified by the municipal authority.)
15. Whether the year end and reconciliation have been carried out.	Yes, (As certified by the municipal authority.)

**PAVAN KUMAR & ASSOCIATES**  
Chartered Accountants  
FRN No.- 08320C



  
Signature

(PAVAN KUMAR GARG)  
(Chartered Accountants)  
Membership No.-079387

Place of Signature: Balotra  
Date: 03/05/2016



# Financial Statements

(Balance Sheet, Profit And Loss Account, Schedules to BS/PL, and Notes to Accounts and Accounting Policies)

Balance Sheet of MUNICIPAL COUNCIL, BALOTRA				
As on 31/03/2014				
LIABILITIES	Schedule	Current Year		Previous Year
		31/03/2014		31/03/2013
		(Amount in Rs.)		(Amount in Rs.)
RESERVE & SURPLUS				
Municipal (General) Fund	1	3857820000.80		3631194504.14
Earmarked Funds	2	39982070.30		41571857.30
Reserve & Surplus	3	0.00		0.00
Total Reserve & Surplus (A)		3897802071.10		3672766361.44
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B)	4	0.00		0.00
LOANS				
Secured Loans	5	166449905.00		0.00
Unsecured Loans	6	0.00		0.00
Total Loans [C]		166449905.00		0.00
CURRENT LIABILITIES & PROVISIONS				
Sundry Deposits	7	34653471.00		23856539.00
Sundry Creditors	8	29757897.00		14133017.00
Statutory Liabilities	9	65129.00		236278.00
Other Liabilities	10	0.00		0.00
Provisions	11	0.00		0.00
Total Current Liabilities and Provisions (D)		64476497.00		38225834.00
TOTAL LIABILITIES (A+B+C+D)		4128728473.10		3710992195.44



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Balance Sheet of MUNICIPAL COUNCIL, BALOTRA				
As on 31/03/2014				
ASSETS	Schedule	Current Year		Previous Year
		31/03/2014		31/03/2013
		(Amount in Rs.)		(Amount in Rs.)
FIXED ASSETS				
Gross Block	12	3897733077.00		3476404204.00
Depreciation Fund	13	207285599.00		103672490.00
Net Block		3690447478.00		3372731714.00
Capital Work In Process	14	0.00		0.00
Total Fixed Assets (A)		3690447478.00		3372731714.00
INVESTMENTS				
General Fund Investments	15	115527448.00		71173368.00
Specific Fund Investments	16	39982070.30		41571857.30
Total Investments (B)		155509518.30		112745225.30
CURRENT ASSETS, LOAN & ADVANCES				
Inventories	17	0.00		0.00
Sundry Debtors/Receivables	18	3195000.00		0.00
Cash & Bank Balances	19	271673759.80		222567008.14
Loans, Advances & Deposits	20	7902717.00		2948248.00
Total Current Assets, Loans & Advances [C]		282771476.80		225515256.14
TOTAL ASSETS (A+B+C)		4128728473.10		3710992195.44



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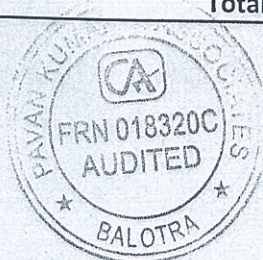
Profit and Loss Account of MUNICIPAL COUNCIL, BALOTRA As on 31/03/2014				
PARTICULARS	Schedule	Current Year		Previous Year
		31/03/2014 (Amount in Rs.)		31/03/2013 (Amount in Rs.)
<b>INCOME</b>				
Income From Taxes	21	11141134.00		11295676.00
Assigned Compensations	22	94754000.00		85772000.00
Rental Income From Municipal Properties	23	838349.00		579644.00
Fees and User Charges	24	5879045.00		2113217.00
Revenue Grants, Contributions and Subsidies	25	263719942.90		82837063.50
Income From Corporation Assets and investment	26	178484886.94		215981647.97
Miscellaneous Income	27	4965077.00		2567356.00
<b>Total Income</b>		<b>559782434.84</b>		<b>401146604.47</b>
<b>EXPENDITURE</b>				
Establishment Expenses	28	77387927.00		66776078.00
General Administrative Expenses	29	14804662.18		12526642.00
Decrease in Stores/(Increase in Stock)				
Public Works	30	130240073.00		84540035.00
Miscellaneous Expenses	31	7111167.00		2179408.00
Interest & Financial Exp.				
Depreciation During the Year		✓ 103613109.00		103672490.00
<b>Total Expenditure</b>		<b>333156938.18</b>		<b>269694653.00</b>
Surplus\Deficit before adjustment of Prior Period items and Depreciation		226625496.66		131451951.47
Less: Prior Period Items		0.00		0.00
Less: Prior Period adjustment of Depreciation		0.00		0.00
<b>NET SURPLUS\DEFICIT</b>		<b>226625496.66</b>		<b>131451951.47</b>



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Schedule forming Part of Balance Sheet Of			
MUNICIPAL COUNCIL, BALOTRA			
As On 31/03/2014			
	Current Year		Previous Year
	31/03/2014		31/03/2013
	(Amount in Rs.)		(Amount in Rs.)
<b>Schedule-1</b>			
<b>MUNICIPAL (GENERAL) FUND</b>			
Opening Balance	3631194504.14		3499742552.67
Add : - Addition During the Year	0.00		0.00
Less : - Deduction During the Year	0.00		0.00
Add :-Excess of Income over Expenditure	226625496.66		131451951.47
<b>Total</b>	<b>3857820000.80</b>		<b>3631194504.14</b>
<b>Schedule-2</b>			
<b>EARMARKED FUND</b>			
Gratuity Fund	3397125.90		5953135.90
General Provident Fund	36584944.40		35618721.40
<b>Total</b>	<b>39982070.30</b>		<b>41571857.30</b>
<b>Schedule-3</b>			
<b>RESERVE &amp; SURPLUS</b>			
Opening Balance	0.00		0.00
Add : - Addition During the Year	0.00		0.00
Less : - Withdrawal during the year	0.00		0.00
<b>Total</b>	<b>0.00</b>		<b>0.00</b>
<b>Schedule-4</b>			
<b>GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE</b>			
Central Government (HUDCO)	0.00		0.00
Grant from St RUIDP	0.00		0.00
Grant from State Govt.	0.00		0.00
Public Participation (Aid)	0.00		0.00
Special Grant for 11/12th Financial Commission	0.00		0.00
Special Grant for city Development	0.00		0.00
Special Grant For Heritage Scheme	0.00		0.00
Special Grant For Heritage Walk	0.00		0.00
Special Grant For Maintenance of Environment & Slum Area	0.00		0.00
Special Grant for Natural Hazards	0.00		0.00
Special Grant for Road and Gutters	0.00		0.00
Special Grant for Sawrna Jayanti Sahari Rojgar Sch.	0.00		0.00
Special Grant From S.F.C	0.00		0.00
Urban Development Grant	0.00		0.00
<b>Total</b>	<b>0.00</b>		<b>0.00</b>



For-Pavan Kumar & Associates  
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*P. K. & A.*  
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M.No.079387



Schedule forming Part of Balance Sheet Of MUNICIPAL COUNCIL, BALOTRA As On 31/03/2014			
	Current Year		Previous Year
	31/03/2014		31/03/2013
	(Amount in Rs.)		(Amount in Rs.)
<b>Schedule-5</b>			
<b>SECURED LOANS</b>			
State Government (From ADB through RUIDP)	0.00		0.00
Secured Loan Form RUIDP	0.00		0.00
Loan Form RUDIFCO	166,449,905.00		0.00
Loan From HUDCO (Seured by GOVT.Guarantee)	0.00		0.00
Bank Loan	0.00		0.00
<b>Total</b>	<b>166,449,905.00</b>		<b>0.00</b>
<b>Schedule-6</b>			
<b>UNSECURED LOAN</b>			
Bank Of Rajsthan (Long Term Loan)	0.00		0.00
<b>Total</b>	<b>0.00</b>		<b>0.00</b>
<b>Schedule-7</b>			
<b>SUNDRY DEPOSITS</b>			
Security Deposits	24,230,065.00		13,177,586.00
Amanat Payable	10,423,406.00		10,678,953.00
<b>Total</b>	<b>34,653,471.00</b>		<b>23,856,539.00</b>
<b>Schedule-8</b>			
<b>SUNDARY CREDITORS</b>			
Creditors For supplies	0.00		0.00
Other Creditors-State Govt.Share in Grond Rent	29,757,897.00		14,133,017.00
<b>Total</b>	<b>29,757,897.00</b>		<b>14,133,017.00</b>
<b>Schedule-9</b>			
<b>STATUTORY LIABILITIES</b>			
Income Tax (TDS) Payable	65,129.00		236,278.00
Commercial Tax Payable	0.00		0.00
Salary Payable	0.00		0.00
Labour Cess Deduction	0.00		0.00
<b>Total</b>	<b>65,129.00</b>		<b>236,278.00</b>
<b>Schedule-10</b>			
<b>OTHER LIABILITIES</b>			
Payable to Other Department agency Recoveries Royalty Payable	0.00		0.00
Flood Relief Fund	0.00		0.00
Relief Fund	0.00		0.00
<b>Total</b>	<b>0.00</b>		<b>0.00</b>



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<b>Schedule-11</b>			
<b>PROVISIONS</b>			
Audit Fees Payable			
Electricity Expenses Payable	0.00		0.00
Interest Payable	0.00		0.00
Petrol/Diesel Payable	0.00		0.00
Telephone Payable	0.00		0.00
Water Payable	0.00		0.00
	0.00		0.00
<b>Total</b>	<b>0.00</b>		<b>0.00</b>
<b>Schedule-12 Fixed Assets</b>			
<b>GROSS BLOCK</b>			
	3,897,733,077.00		3,476,404,204.00
<b>Total</b>	<b>3,897,733,077.00</b>		<b>3,476,404,204.00</b>
<b>Immovable Assets</b>			
Land			
Office Building	1,076,500,000.00		1,076,500,000.00
Meeting Hall Nirman	131,000,000.00		131,000,000.00
Residential Building	196,100.00		196,100.00
Auditorium/Museum/Community Center/Town Hall	35,000,000.00		35,000,000.00
Shop Building	721,000,000.00		721,000,000.00
Sulabh Souchalaya	55,000,000.00		55,000,000.00
	38,000,000.00		38,000,000.00
<b>Total</b>	<b>2,056,696,100.00</b>		<b>2,056,696,100.00</b>
<b>Infrastructure Assets</b>			
Road & Bridges	500,000,000.00		500,000,000.00
C C Roads	50,110,810.00		30,300,123.00
Nala - Nali Nirman	27,849,223.00		13,191,922.00
Park & Garden	300,500,000.00		300,000,000.00
Damar Road	31,268,662.00		13,922,002.00
Sewerage & Drainage	304,475,216.00		301,329,638.00
Public Lightening	202,605,634.00		200,606,200.00
Road Construction - IDSMT Yojana	20,192,396.00		19,481,789.00
Road, Building & Nali Nirman - IHSDP Yojna	9,120,353.00		2,607,870.00
Road, Building & Nali Nirman - BRGF Yojna	32,630,400.00		28,120,670.00
Sewerage & Drainage - UIDSMT	350,757,113.00		
Others	0.00		0.00
<b>Total</b>	<b>1,829,509,807.00</b>		<b>1,409,560,214.00</b>
<b>Moveable Assets</b>			
Plant & Machinery	2,000,000.00		2,000,000.00
Vehicles & Firebridge Etc.	6,980,500.00		6,980,500.00
New Firebrigade	1,246,500.00		0.00
Furniture & Fixture- Chairs, Fans and Tables	686,490.00		567,390.00
Fan Purchase	13,680.00		0.00
Office Equipment	200,000.00		200,000.00
Air Conditioners	200,000.00		200,000.00
Computers	200,000.00		200,000.00
Live Stock	0.00		0.00
<b>Total</b>	<b>11,527,170.00</b>		<b>10,147,890.00</b>



For-Pavan Kumar & Associates  
Chartered Accountant

*Pavan Kumar*  
CA Pavan Kumar  
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<b>Schedule-13</b>		
<b>DEPRECIATION FUND</b>		
Opening Balance	103,672,490.00	0.00
Add:- Depreciation provided During the Year	103,613,109.00	103,672,490.00
Lass:- Depreciation For the previous Year	0.00	0.00
<b>Total</b>	<b>207,285,599.00</b>	<b>103,672,490.00</b>
<b>Schedule-14</b>		
<b>CAPITAL WORK IN PROGRESS</b>		
Carcass Plant	0.00	0.00
Cattle House	0.00	0.00
Development Work Through SFC	0.00	0.00
Development of 12th Finance Commission	0.00	0.00
Development of 13th Finance Commission	0.00	0.00
Flush Toilet	0.00	0.00
Gardens	0.00	0.00
Heritage Conservation	0.00	0.00
Heritage Walk	0.00	0.00
Public Toilet	0.00	0.00
Resettlement JNNURM	0.00	0.00
Roads	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Schedule-15</b>		
<b>GENERAL FUND INVESTMENT</b>		
P.D Account With Interest	70,773,787.00	14,021,324.00
Non-Interest Bearing PD A/c	44,753,661.00	57,152,044.00
R.U.D.F. Equity Contribution	0.00	0.00
R.U.I.S. Equity Contribution	0.00	0.00
Equity Contribution Of JCTSL	0.00	0.00
<b>Total</b>	<b>115,527,448.00</b>	<b>71,173,368.00</b>
<b>Schedule-16</b>		
<b>SPECIFIC FUND INVESTMENT</b>		
Employee's GPF Accounts	36,584,944.40	35,618,721.40
Gratuity P.D A/c	3,397,125.90	5,953,135.90
<b>Total</b>	<b>39,982,070.30</b>	<b>41,571,857.30</b>
<b>Schedule-17</b>		
<b>INVENTORIES</b>		
Stores Central	0.00	0.00
Fire	0.00	0.00
Electricals	0.00	0.00
Garage	0.00	0.00
Stock Others	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>



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<b>Schedule-18</b>			
<b>SUNDRY DEBTORS / RECEIVABLES</b>			
House Tax			
Lease	0.00		0.00
Receivables From Govt. - BPL Avas Anudan	0.00		0.00
Urban Development Tax	3,195,000.00		0.00
Less : Provision for Doubtful Recoveries	0.00		0.00
	0.00		0.00
<b>Total</b>	<b>3,195,000.00</b>		<b>0.00</b>
<b>Schedule-19</b>			
<b>CASH &amp; BANK BALANCES</b>			
Cash in Hand			
Head Office	46,301.00		184,664.00
	0.00		0.00
Balances in FDR a/cs			
Deposits Control A/c	93,770,465.00		22,707,033.00
	0.00		0.00
Balances in Saving & Current a/cs			
BRGF- Bank A/c	76,227,572.76		122,905,712.20
IDSMT YOJNA NILAMI RASHI - Bank a/c	2,105,855.00		787,610.00
UIDSMT YOJNA - Bank a/c	67,810,646.34		60,244,140.44
SJSRY - Bank A/c	31,444,786.20		0.00
IHSDP Yojna Deposits - Bank A/c	268,133.50		1,716,524.50
Nationalized Banks	0.00		14,021,324.00
	0.00		0.00
<b>Total</b>	<b>271,673,759.80</b>		<b>222,567,008.14</b>
<b>Schedule-20</b>			
<b>LOANS, ADVANCES &amp; DEPOSITS</b>			
Loans to Staff			
Building Loan to Staff	0.00		0.00
Grain Loan	300,929.00		402,962.00
Vehicle Loan	0.00		0.00
Advance to Staff	0.00		0.00
Advance to Contractors and Suppliers	0.00		0.00
Others-Advance	0.00		0.00
Advance to Others (State insurance & PF)	7,588,568.00		2,420,138.00
Bank of Raj Grain Loan (For Staff)	0.00		0.00
Deposits with RSEB	0.00		0.00
Deposits with others Department	0.00		0.00
Kalyan Nidhi	0.00		0.00
Gratuity Payable	0.00		0.00
Court Deposits	0.00		0.00
Tax collected at sources	0.00		0.00
Accrued Interest	13,220.00		125,148.00
Service Tax Recoverable	0.00		0.00
	0.00		0.00
<b>Total</b>	<b>7,902,717.00</b>		<b>2,948,248.00</b>



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<b>Schedule-21</b>		
<b>INCOME FROM TAXES</b>		
House Tax	18,535.00	44,127.00
Other Business Taxes	10,800,120.00	10,528,642.00
Urban Development Tax	322,479.00	722,907.00
<b>Total</b>	<b>11,141,134.00</b>	<b>11,295,676.00</b>
<b>Schedule-22</b>		
<b>ASSIGNED COMPENSATION</b>		
Octroi Compensations	94,754,000.00	85,772,000.00
Entertainment tax compensation	0.00	0.00
<b>Total</b>	<b>94,754,000.00</b>	<b>85,772,000.00</b>
<b>Schedule-23</b>		
<b>RENTAL INCOME FROM MUNICIPALE PROPERTIES</b>		
Income from Rent and The Bazari	35,300.00	29,450.00
Rent Income From Shops	726,177.00	483,401.00
Town Hall and Sabha Bhavan Rent	28,750.00	14,360.00
House Rent - Karmchari	48,122.00	52,433.00
<b>Total</b>	<b>838,349.00</b>	<b>579,644.00</b>
<b>Schedule-24</b>		
<b>FEES AND USER CHARGES</b>		
Marriage Bhawan Registration charges	200.00	0.00
Marriage Registration	40,531.00	61,080.00
Building Construction Anugya	732,272.00	721,465.00
Laghu Yantralay Income	47,837.00	18,767.00
Birth-Death Cretificate Charges	16,734.00	18,441.00
Other Certificates	47,158.00	46,065.00
Rajasthan Municipal Council Regu.	230,366.00	0.00
Advertisement Income	2,159,007.00	297,000.00
Mobile Tower Registration	180,000.00	75,000.00
Cattle House	0.00	0.00
Streat Vender Policy	0.00	245,000.00
Copy Fees	80,428.00	34,936.00
Road Cutting Income	1,268,850.00	193,075.00
Income From Tender Forms	397,050.00	307,460.00
Application Form Charges	48,280.00	94,928.00
Vividh Income	630,332.00	0.00
License fees Construction and Development Work	0.00	0.00
<b>Total</b>	<b>5,879,045.00</b>	<b>2,113,217.00</b>

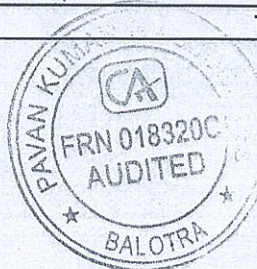


For-Pavan Kumar & Associates  
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*Pw*  
CA Pavan Kumar  
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<b>Schedule-25</b>		
<b>REVENUE GRANT, CONTRIBUTION, SUBSIDIES</b>		
Sahri Jan Sahbhagi Yojna	1,371,276.00	10,099.00
Sochalay Survey	30,000.00	0.00
Annual Aid by Govt.	0.00	0.00
MP MLA Fund	0.00	254,485.00
Rajya Vit Ayog Anudan	11,608,000.00	22,686,000.00
SJSRY Receipts	177,115.00	4,166,166.50
Special Anudan	5,835,000.00	11,584,000.00
UIDSMT Earned Rajsav	193,201,899.00	0.00
13th Vit Aayog Anudan	18,345,000.00	14,298,000.00
BPL Avas Anudan	14,370,000.00	11,625,000.00
BPL Saree Kambal Anudan	4,654,965.00	0.00
BRGF Receipts	5,827,975.00	7,845,514.00
Rain Basera Anudan	0.00	365,000.00
IDSMT Yojna Receipts	8,277,112.90	0.00
IHSDP-Yojna Receipts	21,600.00	10,002,799.00
<b>Total</b>	<b>263,719,942.90</b>	<b>82,837,063.50</b>
<b>Schedule-26</b>		
<b>INCOME FROM CORP. ASSET/INVESTMENT</b>		
Receipt form Jaipur Development Authority For Sale of Land	0.00	0.00
Personal Deposits Income	214,670.00	678,158.00
Bank Receipts	5,654,667.94	4,427,402.53
Other- Building Interest	62,481.00	59,600.00
Other Interest	0.00	48,236.00
Agriculture Land Reg. Income	50,141,637.00	111,384,150.00
Immovable Property Transfer Charges	754,656.00	511,784.00
Vivid- Land Use Conversion Charges	9,247,987.00	5,636,121.00
IDSMT Land Sale	1,172,000.00	2,461,168.44
90A Land Acquisition	23,700,570.00	29,561,385.00
Kachhi Basti Niyaman	91,975.00	147,978.00
Dead Cattle Contract	174,710.00	41,750.00
Land Sale and Contract	87,026,934.00	60,323,344.00
Strip Land Income	242,599.00	700,571.00
Interest on Corporation Investment	0.00	0.00
Sale Of Manure	0.00	0.00
<b>Total</b>	<b>178,484,886.94</b>	<b>215,981,647.97</b>
<b>Schedule-27</b>		
<b>MISCELLANEOUS INCOME</b>		
Sahari Jamabandi	0.00	0.00
Land Annual Lease Premium	1,736,098.00	497,018.00
Income From Maintenance of Sewer	0.00	0.00
Cleaning of Gutters	0.00	0.00
Penalties	0.00	0.00
Material Deduction	0.00	0.00
Other Regulations/Act	33,979.00	117,091.00
Other Reciepts		1,953,247.00
BPL Avas Anudan - (Short Recpt. From Govt.) (Trans. To Due A/c)	3,195,000.00	
Penalties under Different Act & Rules	0.00	0.00
<b>Total</b>	<b>4,965,077.00</b>	<b>2,567,356.00</b>



For-Pavan Kumar & Associates  
Chartered Accountant

*[Signature]*  
CA Pavan Kumar  
M.No. 079387



<b>Schedule-28</b>			
<b>ESTABLISHMENT EXP.</b>			
Corporator (Parishad) Allowance	833,850.00	563,579.00	
Bonus	772,236.00	802,719.00	
Uniform Allowance	165,985.00	106,574.00	
Uniform Exp.	370,800.00	270,710.00	
Leave Pension contribution	0.00	0.00	
Medical Allowance	316,840.00	347,465.00	
salary and Other Payment	66,092,483.00	56,308,675.00	
Travelling Reimbursement	0.00	0.00	
Vahan Allowance		7,153.00	
Travelling Allowance	173,013.00	124,588.00	
Pension for Employed after 01-01-2004	5,648,784.00	77,098.00	
Pension for Employed before 01-01-2004	359,458.00	5,768,404.00	
Prati niyukti Adhikari Pension	112,396.00	52,470.00	
Updan- Grautuity	2,542,082.00	2,346,643.00	
<b>Total</b>	<b>77,387,927.00</b>	<b>66,776,078.00</b>	
<b>Schedule-29</b>			
<b>GENERAL ADMINISTRATION EXP.</b>			
Advertisement Expenses	4,987,808.00	2,827,224.00	
Electricity Exp.	535,419.00	835,049.00	
Water Exp.	261,195.00	132,715.00	
Stationery Exp.	197,574.00	158,818.00	
Telephone and Mobile Exp.	79,466.00	91,487.00	
Fax Exp.	5,717.00	0.00	
Postage Exp.	24,000.00	36,150.00	
Audit fees	0.00	99,000.00	
Printing Exp.	296,489.00	343,150.00	
Computer Exp.	139,214.00	68,020.00	
Petrol and Diesel Exp.	2,150,335.00	1,382,290.00	
Vehicle Insurance	141,848.00	37,048.00	
Membership Exp.	10,000.00	2,000.00	
Medicine and Finayal Exp.	204,000.00	211,326.00	
Books and Newspaper	15,893.00	3,075.00	
Cleaning & Garbage Transportation on Contract	0.00	0.00	
Contingencies Expenses	4,998,075.18	6,110,089.00	
Contract Vehicle Expenses	38,190.00	0.00	
Corporation Liabilities	0.00	0.00	
Court Expenses	221,816.00	189,201.00	
Service Tax & Others	497,623.00		
Dress	0.00	0.00	
<b>Total</b>	<b>14,804,662.18</b>	<b>12,526,642.00</b>	



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<b>Schedule-30</b>			
<b>PUBLIC WORKS</b>			
Building Capacity Plant/Training	0.00		0.00
BPL Saree Kambal Anudan Exp.	3,851,730.00		0.00
BPL Avas Anudan Exp.	17,565,000.00	✓	11,625,000.00
Expenses on Damkal Diesel Exp.	74,730.00	✓	35,679.00
Expenditure on Udhyan Development Exp.	1,887,365.00	✓	2,945,933.00
Exp. On Playing Material	20,000.00		0.00
Repairing Exp. Of Residential Public Building	500,000.00	✓	30,500.00
Repairing of Garage Vehical Exp.	553,915.00	✓	419,756.00
Repairing of Damkal Vahan	79,130.00	✓	32,156.00
Other Tractor, Trolly and Vehical Berag Exp.	162,900.00	✓	35,200.00
PSP and Water Hut Exp.	554,549.00	✓	438,189.00
Sahari Sondrayakaran	2,920,604.00	✓	1,173,104.00
Purchase of Vehical Berag	2,519,400.00		0.00
Computerization for Kacchi Basti	0.00		0.00
Electricity Lines Contract Exp.	2,983,720.00		0.00
Development and Maintenance of kacchi Basti	0.00		0.00
Expenditure on Cleaning Contract	9,739,090.00	✓	6,719,688.00
Expenditure.On Bawari Jirnoudhar	0.00		0.00
Expenses against aid for Roads & Gutter	0.00		0.00
Road Light Contract	0.00	✓	2,469,855.00
Maintenance of Road and Pull	19,727,006.00	✓	8,433,053.00
Plant Development Work	4,269,035.00	✓	1,728,320.00
Sarv Raksha And Other Exp.	0.00	✓	481,524.00
Expenses againsr MP, MLA Fund	0.00		0.00
Other Development Work	299,955.00	✓	172,094.00
13th Vitt Ayog Anudan Exp.	19,430,675.00	✓	11,307,146.00
Rajya Vit Aayog Exp.	16,021,185.00		17,851,531.00
SJSRY Exp.	4,105,506.00	✓	3,147,131.00
Special Anudan Exp.	11,260,979.00	✓	5,274,764.00
UIDSMT Exp.	0.00	✓	657,955.00
Electricity Material Purchase	3,986,408.00	✓	1,918,614.00
Sewerage and Drainage Repairing Exp.	7,369,711.00	✓	7,637,078.00
Rehabilitation of Kachhi Basti	0.00		0.00
Swarna Jayanti Rojgar Yojna Expenses	0.00		0.00
Work against Public Participation-Sarv Raksh & Other	357,480.00	✓	5,765.00
<b>Total</b>	<b>130,240,073.00</b>		<b>84,540,035.00</b>
<b>Schedule-31</b>			
<b>MISCELLANEOUS EXPENSES</b>			
Chara Dana Expenses	37,463.00		0.00
Contingencies and Other Expenses	0.00		0.00
Maintenance of Nigam Building	429,803.00		940,718.00
Expenditure on Festivals	1,989,516.00		1,238,690.00
Interest on Loan From RUDIFCO	4,652,905.00		0.00
Purchase of Plant & Seeds	1,480.00		0.00
Purchase of Tools	0.00		0.00
<b>Total</b>	<b>7,111,167.00</b>		<b>2,179,408.00</b>



For-Pavan Kumar & Associates  
Chartered Accountant

CA Pavan Kumar  
M.No.079387



# NAGAR PARISHAD, BALOTRA

## CERTIFICATE TO AUDITOR

(For the year 2012-13)

To,  
M/s Pavan Kumar & Associates,  
Chartered Accountant,  
Balotra

### I hereby certify that

1. All sums due to and received by the Municipality have been brought to account and have been appropriately classified.
2. 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.
3. Earmarked Funds have been created as per the provision of any statute and such Earmarked Funds have been utilized for the purpose for which they were created.
4. The Municipality is maintaining proper record showing full particulars, including quantitative details and situation of fixed assets; these fixed assets have been physically verified at reasonable intervals; No any material discrepancies were noticed on such verification and if so, the same has been properly dealt with in the books of account.
5. In the case of leasehold property given by the Municipality, lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry.
6. Physical verification has been conducted by the Municipality at reasonable intervals in respect of stored; the procedures of physical verification of stores followed by the Municipality are reasonable and adequate; no any material discrepancies have been noticed on physical verification of stores as compared to stores records, and the same have been properly dealt with in the books of account.
7. The parties to whom loans or advances have been given by the Municipality are repaying the principal amounts as stipulate and are also regular in payment of the interest and reasonable steps have been taken by the Municipality for recovery of the principal and interest.
8. Advances give to municipal employees and interest thereon are being regularly recovered.
9. Whether there exists an adequate internal control procedure for the purchase of stores, fixed assets and services.
10. Whether there exists an adequate internal control procedure for the
11. Contracting of works and projects, periodic inspections and measurements, quality checks and payments there for.
12. The Municipality is regular in depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government, ESI, PF etc..
13. No any personal expenses have been charged to the Municipality's accounts.
14. The books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained. Yes, Bank Reconciliation statements have been properly prepared for all the bank accounts of the Municipality.
15. The year end and reconciliation have been carried out.

Date: 20/04/2016

Place: Balotra

For-Pavan Kumar & Associates  
Chartered Accountant

*P. P. Kumar*  
CA Pavan Kumar  
M.No. 079387



(Commissioner)  
Nagarparishad, Balotra



# NAGAR PARISHAD, BALOTRA

## CERTIFICATE TO AUDITOR

(For the year 2013-14)

To,  
M/s Pavan Kumar & Associates,  
Chartered Accountant,  
Balotra

### I hereby certify that

1. All sums due to and received by the Municipality have been brought to account and have been appropriately classified.
2. 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.
3. Earmarked Funds have been created as per the provision of any statute and such Earmarked Funds have been utilized for the purpose for which they were created.
4. The Municipality is maintaining proper record showing full particulars, including quantitative details and situation of fixed assets; these fixed assets have been physically verified at reasonable intervals; No any material discrepancies were noticed on such verification and if so, the same has been properly dealt with in the books of account.
5. In the case of leasehold property given by the Municipality, lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry.
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For-Pavan Kumar & Associates  
Chartered Accountant

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M.No. 079387



(Commissioner)  
Nagarparishad, Balotra