

**INDEPENDENT AUDITORS' REPORT**

**To the members of Municipal Council, Jalore (Raj.)**

We have audited the accompanying financial statements of **Municipal Council, Jalore**, which comprise the Balance Sheet as at March 31, 2018 and the Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the Rajasthan Municipal Accounts Manual ("the manual"). This responsibility also includes the maintenance of adequate accounting records in accordance with the manual for safeguarding of the assets of the ULB and for preventing and detecting the frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

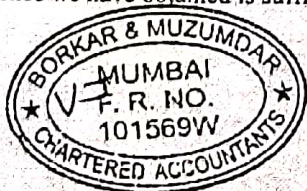
ULB Management are also responsible for overseeing the company's financial reporting process.

**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.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 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.





**Qualified opinion**

In our opinion and to the best of our information and according to the explanations given to us, *except for the effects of the matters described in the Basis for Qualified Opinion section of our report*, the aforesaid 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 Municipal Council as at March 31, 2018 and
- b) in the case of the Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date;

**Basis for Qualified Opinion**

**We invite attention to:**

1. **Fixed Asset:**  
*As per Rajasthan Municipal Accounts manual "Depreciation on the fixed assets shall be provided on straight line method uniformly on all assets having useful life of more than one year with respect to prescribed rates of depreciation guided by the Income Tax Act, 1961 and rules subject to 55 % of their book value (cost less residual value 5%)."*
2. **Provisions, Contingent Liabilities and Contingent Assets:**  
*The ULB has not made any Provision regarding Salary & major expenses head. Contingent Liabilities are also not disclosed in the notes to accounts of the financial statements.*
3. **Statutory Liabilities:**  
*Liabilities that may arise on account of late filing of return, late payment/short/non deduction/mismatching of TDS, Rajasthan VAT, Royalty and Labour Cess has not been ascertained and hence not considered. To this extent surplus of income over expenditure is overstated and liabilities are understated.*
4. **Pending Litigations:**  
*Liabilities or recovery on account of Pending Cases and/or notices filed against or by ULB 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. ULB has neither estimated Liability or recovery nor disclosed the same in notes to accounts.*
5. **Closing stock of Stores**  
*Value of Closing Stock of stores has not been determined by the ULB and hence not considered in the financial statements. To this extent both, Surplus of income over expenditure and assets are understated.*
6. **Party wise details:**  
*The ULB has not made accounting entries for Earnest Money and Security Deposits party Wise, because of which we are unable to reconcile the party wise receipts and refunds. Hence there may be chances that municipality has paid excess refund to parties. Hence, the Impact of the same on Income & Expenditure a/c could not be quantified.*





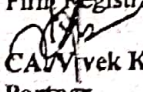
7. **Outstanding Debtors:**  
According to the information and explanation given to us there are no sundry debtor's/Receivables and also no Loans and advances given to staff, contractors or any other party.
8. **Accrued Income & Expenditure:**  
According to the information and explanation given to us, the ULB has not accrued any income and expenditure at the end of the year.
9. **Balances in Balance Sheet & Income State:**  
All the balances such as bank accounts, cash, Loan, Investments, Debtors, creditors, Fixed Assets, Sundry Deposits, Statutory & Other Liabilities and other remaining balances are subject to reconciliation and confirmation.
10. We have verified the vouchers and other documentary evidences wherever made available. Where no documentary evidences available, we relied on the authentication and explanation given by the Department in oral as well as written.
11. **Note:** The Balance Sheet has been prepared in line to the information provided by the Municipal Council, Jalorā (herein referred to as the department). All realizable values, market values, cost of acquisition and construction and other relevant rates of assets have been provided by the department.

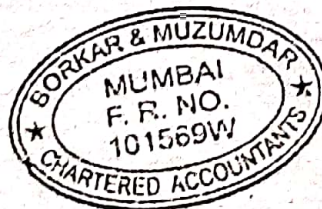
**Other matters:**

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 ULB 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 "A"

For Borkar & Muzumdar  
Chartered Accountants  
Firm Registration No.: 101569W  
  
CA Vivek Kumar Jain  
Partner  
Membership No: 119700  
UDIN-19119700AAAAJS3029



Place: Mumbai  
Date: 23.09.2019



**Annexure "A" to the Independent Auditor's Report of even date on the Financial Statements of  
Municipal Council, Jalore ( Raj.) for the year ended March 31, 2018**

Particulars	Submission
1. Whether all sums due to and received by the ULB have been brought to account and have been appropriately classified;	Accounting is as per cash book maintained by ULB
2. Whether all grants sanctioned or received by the ULB during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the ULB whether such deductions have been properly accounted;	Accounting is as per cash book maintained by ULB
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
4. Whether the ULB 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
5. Whether in case of leasehold property given by the ULB, whether lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	No, Complete details are not Maintained by ULB
6. Whether physical verification has been conducted by the ULB at reasonable intervals in respect of stores; Whether the procedures of physical verification of stores followed by the ULB 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;	No - There is no procedure for physical verification
7. Whether the parties to whom loans or advances have been given by the ULB 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 ULB for recovery of the principal and interest;	No, Complete details are not Maintained by ULB
8. Whether advances given to municipal employees and interest thereon are being regularly recovered;	No, Complete details are not Maintained by ULB
9. Whether there exists an adequate internal control procedure for the purchase of stores, fixed assets and services	No
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	No
11. Whether the ULB 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;	No
12. Whether any personal expenses have been charged to the ULB'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 ULB;	No
14. Whether the year-end and reconciliation procedures have been carried out;	No



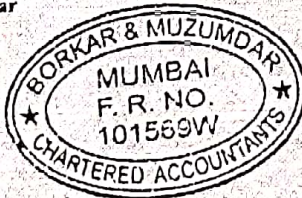


Balance Sheet of Municipal Council of Jalore			
As on 31 March 2018			
PARTICULARS	Schedule	2017-2018	2016-2017
		(Amount in Rs.)	(Amount in Rs.)
I - LIABILITIES			
RESERVE & SURPLUS			
Municipal (General) Fund	1	40,91,62,939	42,64,34,693
Earmarked Funds	2	3,81,00,314	3,29,64,070
Reserve & Surplus	3	10,07,82,933	3,42,00,183
Total Reserve & Surplus (A)		54,80,46,186	49,35,98,946
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	4	16,31,57,739	18,89,37,894
LOANS			
Secured Loans	5	1,61,25,000	1,76,25,000
Total Loans (C)		1,61,25,000	1,76,25,000
CURRENT LIABILITIES & PROVISIONS			
Sundry Deposits	6	2,46,79,107	1,89,37,514
Sundry Creditors	7		
Statutory Liabilities	8	52,57,994	42,44,633
Other Liabilities	9	43,32,652	42,61,171
Total Current Liabilities and Provisions (D)		3,42,69,753	2,74,43,318
TOTAL LIABILITIES (A+B+C+D)		76,15,98,678	72,76,05,158
II - ASSETS			
FIXED ASSETS			
Gross Block	10	53,25,42,862	48,50,36,326
Depreciation Fund	11	11,32,82,682	7,50,43,263
Net Block		41,92,60,180	40,99,93,063
Total Fixed Assets (A)		41,92,60,180	40,99,93,063
INVESTMENTS			
General Fund Investments	12	4,38,02,628	1,97,62,810
Specific Fund Investments	13	3,81,00,314	3,29,64,070
Total Investments (B)		8,19,02,942	5,27,26,880
CURRENT ASSETS, LOAN & ADVANCES			
Cash & Bank Balances	14	25,98,00,911	26,42,32,431
Loans, Advances & Deposits	15	6,34,645	6,52,784
Total Current Assets, Loans & Advances (C)		26,04,35,556	26,48,85,215
TOTAL ASSETS(A+B+C)		76,15,98,678	72,76,05,158

Notes to Accounts and Accounting Policies

For Borkar & Muzumdar  
Chartered Accountants

CA Vivak Kumar Jain  
Partner  
M.No.119700  
FRN:101569W  
Date:23/09/2019  
Place:Mumbai



For & on behalf of Nagar Palika

(Executive Officer)

(Chairman)



## Income and Expenditure Account of Municipal Council of Jalore For the Year Ending 31 March 2018

PARTICULARS	Schedule	2017-2018	2016-2017
		(Amount in Rs.)	(Amount in Rs.)
<b>INCOME</b>			
Income From Taxes	16	1,04,53,276	21,83,545
Assigned Compensations	17	3,52,70,000	3,35,82,000
Rental Income from Municipal Properties	18	9,21,197	4,42,347
Fees and User Charges	19	6,98,85,586	3,30,57,774
Revenue Grants, Contributions and Subsidies	20	-	38,91,794
Income from Corporation Assets and Investment	21	1,11,98,166	1,24,68,976
Miscellaneous Income	22	1,93,42,786	2,12,12,456
<b>Total Income - I</b>		<b>14,70,71,011</b>	<b>10,68,38,892</b>
<b>EXPENDITURE</b>			
Establishment Expenses	23	8,03,60,196	8,80,55,063
General Administrative Expenses	24	2,29,61,262	1,16,27,287
Public Works	25	83,85,726	-
Interest & Financial Exp.	26	4,648	1,120
Miscellaneous Expenses	27	1,37,27,482	2,12,17,178
Depreciation During the Year		3,82,39,419	3,71,44,890
<b>Total Expenditure - II</b>		<b>16,36,78,733</b>	<b>15,80,45,538</b>
Surplus\ (Deficit) before adjustment of prior period items and Depreciation		-1,66,07,723	-5,12,06,646
Less: Prior Period Items			
Less: Prior Period adjustment of Depreciation			
Less: Transfer to Reserve Fund			
<b>NET SURPLUS\ DEFICIT</b>		<b>-1,66,07,723</b>	<b>-5,12,06,646</b>

Notes to Accounts and Accounting Policies

For Borkar & Muzumdar  
Chartered Accountants

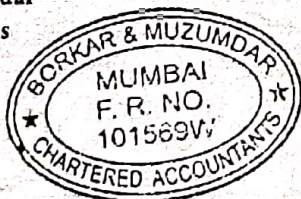
CA Vivek Kumar Jain  
Partner

MLNo.119700

FRN:101569W

Date:23/09/2019

Place:Mumbai



For & on behalf of Nagar Palika

(Executive Officer)

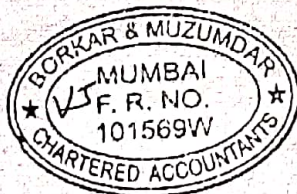
नगर परिषद, जालोर

(Chairman)



**Schedule forming part of Balance Sheet of Municipal Council of Jalore**  
**As on 31 March 2018**

PARTICULARS	2017-2018	2016-2017
	(Amount in Rs.)	(Amount in Rs.)
<b>Schedule - 1</b>		
<b>MUNICIPAL (GENERAL) FUND</b>		
Opening balance	42,64,34,693	47,76,41,340
Add : - Addition during the year	-	-
Less:- Deduction during the year	6,64,032	-
Add: Excess of Income over Expenditure	-1,66,07,723	-5,12,06,646
<b>Total</b>	<b>40,91,62,939</b>	<b>42,64,34,693</b>
<b>Schedule - 2</b>		
<b>EARMARKED FUND</b>		
GPF&Gratuity Fund	3,81,00,314	3,29,64,070
<b>Total</b>	<b>3,81,00,314</b>	<b>3,29,64,070</b>
<b>Schedule - 3</b>		
<b>RESERVE &amp; SURPLUS</b>		
Special Funds (Utilised)	10,07,82,933	3,42,00,183
<b>Total</b>	<b>10,07,82,933</b>	<b>3,42,00,183</b>
<b>Schedule - 4</b>		
<b>GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE</b>		
Special Grant for 13/14th Financial Commission	9,70,44,850	10,49,76,952
Special Grant for Swarna Jayanti Sahari Roj gar Sch.	35,53,236	68,79,713
Special Grant from S.F.C.	1,66,30,645	1,91,86,645
Special Grant from BRGF	81,08,986	84,75,900
Special Grant from IHSDP	55,43,574	55,43,574
Special Grant from MP - MLA	44,80,342	49,60,342
Special Grant from SBM	2,55,76,906	3,83,74,768
Other Grants	22,19,200	5,40,000
<b>Total</b>	<b>16,31,57,739</b>	<b>18,89,37,894</b>



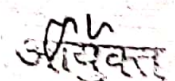
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**Schedule forming part of Balance Sheet of Municipal Council of Jalore**  
**As on 31 March 2018**

PARTICULARS	2017-2018	2016-2017
	(Amount in Rs.)	(Amount in Rs.)
<b>Schedule - 5</b> <b>SECURED LOANS</b> Secured Loan from RUIDP	1,61,25,000	1,76,25,000
<b>Total</b>	<b>1,61,25,000</b>	<b>1,76,25,000</b>
<b>Schedule - 6</b> <b>SUNDRY DEPOSITS</b> Security & Amanat Payable	2,46,79,107	1,89,37,514
<b>Total</b>	<b>2,46,79,107</b>	<b>1,89,37,514</b>
<b>Schedule - 7</b> <b>SUNDARY CREDITORS</b> Creditors For supplies Other Creditors	- -	- -
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule - 8</b> <b>STATUTORY LIABILITIES</b> Income Tax (TDS) Payable Commercial Tax Payable Salary Payable Labour Cess Deduction	40,469 8,63,215 42,24,148 1,30,162	9,656 - 42,34,977 -
<b>Total</b>	<b>52,57,994</b>	<b>42,44,633</b>

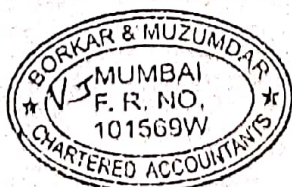


  
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**Schedule forming part of Balance Sheet of Municipal Council of Jalore**  
**As on 31 March 2018**

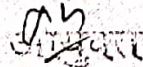
PARTICULARS	2017-2018	2016-2017
	(Amount in Rs.)	(Amount in Rs.)
<b>Schedule - 9</b>		
<b>OTHER LIABILITIES</b>		
Royalty Payable	49,089	3,604
Employee Liabilities	42,83,563	42,57,567
<b>Total</b>	<b>43,32,652</b>	<b>42,61,171</b>
<b>Schedule - 10</b>		
<b>GROSS BLOCK</b>		
<b>Immovable Assets</b>		
Land	8,10,34,092	8,10,34,092
Office Building	15,67,13,338	15,66,10,250
<b>Infrastructure Assets</b>		
Roads & Bridge	16,88,99,401	14,07,36,428
Sewerage & Drainage	3,82,56,291	2,26,46,146
Public Lighting	1,85,24,686	1,85,24,686
Others	5,05,79,253	5,05,79,253
<b>Moveable Assets</b>		
Plant & Machinery	17,93,956	14,94,333
Vehicles	1,32,09,640	1,07,38,486
Furniture & Fixture	32,70,770	24,11,217
Office Equipment	2,61,435	2,61,435
<b>Total</b>	<b>53,25,42,862</b>	<b>48,50,36,326</b>
<b>Schedule - 11</b>		
<b>DEPRECIATION FUND</b>		
Opening Balance	7,50,43,263	3,78,98,373
Add:- Depreciation provided during the year	3,82,39,419	3,71,44,890
Less:- Depreciation for the previous year	-	-
<b>Total</b>	<b>11,32,82,682</b>	<b>7,50,43,263</b>
<b>Schedule - 12</b>		
<b>GENERAL FUND INVESTMENT</b>		
Non-Interest Bearing PD A/c	4,38,02,628	1,97,62,810
<b>Total</b>	<b>4,38,02,628</b>	<b>1,97,62,810</b>

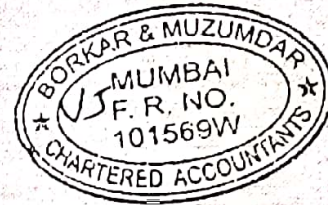




**Schedule forming part of Balance Sheet of Municipal Council of Jalore**  
**As on 31 March 2018**

PARTICULARS	2017-2018	2016-2017
	(Amount in Rs.)	(Amount in Rs.)
<b>Schedule - 13</b>		
<b>SPECIFIC FUND INVESTMENT</b>		
Employee's GPF & Gratuity Accounts	3,81,00,314	3,29,64,070
<b>Total</b>	<b>3,81,00,314</b>	<b>3,29,64,070</b>
<b>Schedule - 14</b>		
<b>CASH &amp; BANK BALANCES</b>		
Cash in Hand	206	7,361
Balances in FDR a/cs	7,35,18,264	8,65,29,803
Balances in Saving & Current a/cs	18,62,82,440	17,76,95,267
<b>Total</b>	<b>25,98,00,911</b>	<b>26,42,32,431</b>
<b>Schedule - 15</b>		
<b>LOANS, ADVANCES &amp; DEPOSITS</b>		
Advance to Staff	3,02,935	3,02,935
Advance to Contractors and Suppliers	1,77,748	1,95,887
Advance to Others	1,53,962	1,53,962
<b>Total</b>	<b>6,34,645</b>	<b>6,52,784</b>

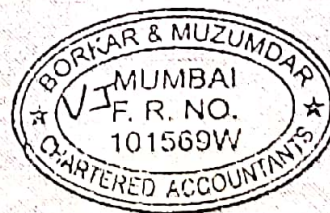
  
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**Schedule forming part of Income and Expenditure Account of Municipal Council of Jalore  
For the Year Ending 31 March 2018**

PARTICULARS	2017-2018	2016-2017
	(Amount in Rs.)	(Amount in Rs.)
<b>Schedule - 16</b>		
<b>INCOME FROM TAXES</b>		14,255
House Tax	1,04,53,276	21,69,290
Urban Development Tax		
<b>Total</b>	<b>1,04,53,276</b>	<b>21,83,545</b>
<b>Schedule - 17</b>		
<b>ASSIGNED COMPENSATION</b>	3,52,70,000	3,35,82,000
Octroi Compensations		
<b>Total</b>	<b>3,52,70,000</b>	<b>3,35,82,000</b>
<b>Schedule - 18</b>		
<b>RENTAL INCOME FROM MUNICIPLE PROPERTIES</b>	26,500	8,200
Rent from Office Buildings	2,820	3,000
Rent from Guest Houses	6,27,927	3,35,917
Rent from lease of lands	2,63,950	95,230
Other rents		
<b>Total</b>	<b>9,21,197</b>	<b>4,42,347</b>
<b>Schedule - 19</b>		
<b>FEES AND USER CHARGES</b>	9,491	11,572
Copy Fees	6,73,550	2,70,390
Fair Fees	7,39,679	8,00,617
License Fees Construction and Development Work	4,86,575	2,01,091
Empanelment & Registration Charges	11,48,683	7,14,722
Fees for Certificate or Extract	2,08,78,626	94,90,267
Fees for Grant of Permit	85,81,335	68,43,380
Development Charges	3,45,52,529	1,40,64,947
Regularisation Fees	6,75,212	6,34,688
Penalties and Fines	18,41,006	26,100
Other Fees	2,98,900	
User Charges		
<b>Total</b>	<b>6,98,85,586</b>	<b>3,30,57,774</b>

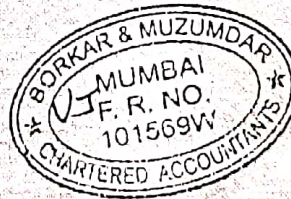




**Schedule forming part of Income and Expenditure Account of Municipal Council of Jalore  
For the Year Ending 31 March 2018**

PARTICULARS	2017-2018 (Amount in Rs.)	2016-2017 (Amount in Rs.)
<b>Schedule - 20</b>		
<b>REVENUE GRANT, CONTRIBUTION, SUBSIDIES</b>		
Revenue Grant	-	36,45,294
Contribution towards schemes	-	2,46,500
<b>Total</b>	-	<b>38,91,794</b>
<b>Schedule - 21</b>		
<b>INCOME FROM CORP. ASSET/INVESTMENT</b>		
Interest from Bank Accounts	1,11,98,166	1,23,52,032
Interest on loans to others	-	970
Other Interest	-	1,15,974
<b>Total</b>	<b>1,11,98,166</b>	<b>1,24,68,976</b>
<b>Schedule - 22</b>		
<b>MISCELLANEOUS INCOME</b>		
Income from Maintenance of Sewer	12,490	9,780
Cleaning of Gutters	6,05,110	5,35,580
Sale of Forms & Publications	1,45,900	1,64,100
Sale of Others	1,40,92,825	1,16,46,065
Hire Charges for Vehicles	5,900	28,000
Recovery from Employees	1,30,193	4,37,540
Hordings & Advertisement Fees	8,95,672	8,13,668
School Chaura Sulk	9,845	14,990
Others	34,44,851	75,62,733
<b>Total</b>	<b>1,93,42,786</b>	<b>2,12,12,456</b>
<b>Schedule - 23</b>		
<b>ESTABLISHMENT EXP.</b>		
Corporator (Parishad) Allowance	10,71,300	11,31,190
Salary and Other Payment	7,67,83,493	7,95,79,091
Other Terminal & Retirement Benefits	25,05,403	73,44,782
<b>Total</b>	<b>8,03,60,196</b>	<b>8,80,55,063</b>

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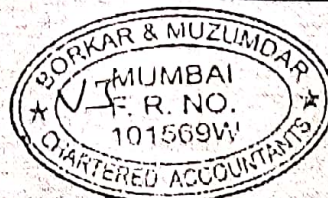




**Schedule forming part of Income and Expenditure Account of Municipal Council of Jalore  
For the Year Ending 31 March 2018**

PARTICULARS	2017-2018	2016-2017
	(Amount in Rs.)	(Amount in Rs.)
<b>Schedule - 24</b>		
<b>GENERAL ADMINISTRATION EXP.</b>		
Advertisement Expenses	10,84,005	13,94,270
Audit fees	2,86,126	2,26,692
Books and Newspaper	6,838	1,345
Contingencies Expenses	2,19,295	6,96,983
Court Expenses	2,47,098	2,42,145
Dress	3,59,100	3,67,800
Rent, Rates and Taxes	8,99,767	4,77,339
Communication Expenses	95,103	57,428
Printing and Stationery	8,35,396	2,25,516
Travelling & Conveyance	1,29,645	69,008
Insurance	1,71,980	1,42,293
Professional and other Fees	-	4,41,895
Other Administrative Expenses	1,26,137	-
Power & Fuel	18,32,589	11,87,788
Building Capacity	6,72,654	6,90,490
Wheel Beroj & Other Equipments	4,72,000	90,250
Hire Charges	1,76,667	-
Repairs & maintenance - Infrastructure Assets	70,58,349	48,32,179
Repairs & maintenance - Buildings	4,18,524	600
Repairs & maintenance - Vehicles	7,68,547	4,07,912
Repairs & maintenance - Others	71,01,442	21,463
Other operating & maintenance expenses	-	53,891
<b>Total</b>	<b>2,29,61,262</b>	<b>1,16,27,287</b>
<b>Schedule - 25</b>		
<b>PUBLIC WORKS</b>		
Development and Maintenance of Kacchi Basti	27,201	-
Maintenance of Road and Gutter	5,35,084	-
Carcass Plant Development Work	96,500	-
Expenses against IHSDP	2,50,000	-
Expenses against MJSA	5,00,000	-
Expenses against Water Harvesting work	35,52,295	-
Expenses against Janganna Exp.	3,15,000	-
Other Construction Work	31,09,646	-
<b>Total</b>	<b>83,85,726</b>	<b>-</b>
<b>Schedule - 26</b>		
<b>INTEREST AND FINANCE CHARGES</b>		
Bank Charges	4,648	1,120
<b>Total</b>	<b>4,648</b>	<b>1,120</b>
<b>Schedule - 27</b>		
<b>MISCELLANEOUS EXPENSES</b>		
Election Expenses	46,460	1,794
Own Programmes	83,01,631	50,41,996
CMR Contribution Exp.	43,43,000	-
Ag. Land land conversion charges	9,63,328	1,61,73,388
Other Miscellaneous Expenses	73,063	-
<b>Total</b>	<b>1,37,27,482</b>	<b>2,12,17,178</b>

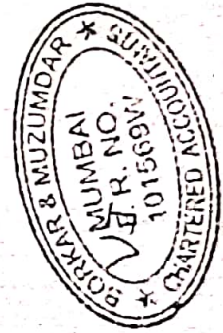
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**Annexure forming part of Balance Sheet of Municipal Council of Jalore**  
**As on 31 March 2018**

<b>Annexure -1</b>		<b>Gross Block</b>				<b>Depreciation Block</b>		<b>Net Block</b>
<b>Fixed Assets</b>	<b>Opening Bal. As On 01.04.2017</b>	<b>Addition During The Year</b>	<b>Deduction During The Year</b>	<b>Total As On 31.3.2018</b>	<b>Accum. Bal As On 01.04.2017</b>	<b>Addition During The Year</b>	<b>Deduction During The Year</b>	<b>As On 31.3.2018</b>
<b>Immovable Assets</b>								
Land	8,10,34,092	-	-	8,10,34,092	-	-	-	8,10,34,092
Parks & Garden A/c	-	-	-	-	-	-	-	-
Office Building	15,66,10,250	1,03,088	-	15,67,13,338	2,97,86,053	1,26,92,728	-	4,24,78,762
Markets A/c	-	-	-	-	-	-	-	-
Shops A/c	-	-	-	-	-	-	-	-
Residential Building	-	-	-	-	-	-	-	-
<b>Infrastructure Assets</b>								
Roads & Bridges	14,07,36,428	2,81,62,973	-	16,88,99,401	2,45,61,364	1,44,33,804	-	3,89,95,168
Sewerage & Drainage	2,26,46,146	1,50,10,145	-	3,82,56,291	36,41,113	34,61,518	-	71,02,631
Water ways	-	-	-	-	-	-	-	-
Public Lighting	1,85,24,686	5,18,688	-	1,90,43,374	18,52,469	17,19,091	-	35,71,559
Others	5,08,40,688	-	-	5,08,40,688	1,16,76,746	39,16,394	-	1,55,93,140
<b>Moveable Assets</b>								
Plant & Machinery	14,94,333	2,99,623	-	17,93,956	2,24,150	2,35,471	-	4,59,621
Vehicles	1,07,38,486	24,71,154	-	1,32,09,640	29,22,096	15,43,132	-	44,65,228
Furniture & Fixture	24,11,217	3,40,865	-	27,52,082	3,79,272	2,37,281	-	6,16,553
Computers	-	-	-	-	-	-	-	-
<b>Total</b>	<b>48,50,36,326</b>	<b>4,75,06,536</b>	<b>-</b>	<b>53,25,42,862</b>	<b>7,50,43,263</b>	<b>3,82,39,418</b>	<b>-</b>	<b>41,92,60,180</b>



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## Municipal Council, Jalore

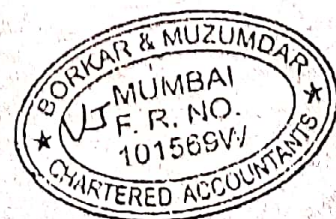
### Notes to the accounts and Accounting Policies for the year ended 31<sup>st</sup> March 2018

1. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.
2. Paise are rounded up to nearest rupees.
3. Depreciation on the assets which have been put to use for less than 180 days during the financial year have been charged with depreciation for the half year, whereas those assets which have been put to use for more than 180 days, have been charged with full depreciation.

Depreciation on Office and residential Building (including Schools & Hospitals) has not been provided for, as there were no details available in respect to the same regarding the separate cost of each building & date of construction or acquisition.

In respect to the valuation of Fixed assets, Gross Block has been calculated as under-

- a. In case of land, no details were available so the 'estimated value of land given by the department has been taken as Gross Block.
  - b. In case of office & Residential Building (Including Schools & Hospitals), no detailed bifurcation in term of cost was available with the department, hence they have been combined to the single amount and shown in the balance sheet.
  - c. For the rest Immovable Fixed assets, their valuation has been taken on the basis of cost of construction, the information which has been provided by the department.
  - d. In case of Movable assets, the valuation has been made on the basis of their actual cost, as information provided by the department.
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 / stores maintained by the department and hence same are not reported.





6. According to the information and explanations given to us, there are no Sundry Debtors / Receivables and hence same are not reported.
7. According to the information and explanations given to us, the Municipal Council, has not 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 Council 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 31.03,2018.
10. All balances such as cash, bank account's 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 Municipal Council, Jalore (herein referred to as the department), All realizable values, market values, cost of acquisition and construction and other relevant rates of assets have been provided by the department.

