

INDEPENDENT AUDITORS' REPORT

To the members of Municipal Council, Balotra (Raj.)

Qualified Opinion

We have audited the accompanying financial statements of **Municipal Council, Balotra**, (The "Municipal Council"), **which** comprise the Balance Sheet as at March 31, 2019 and the Income and Expenditure Account for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

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, 2019 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

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 (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion and invite attention to the following:

1. Provisions, Contingent Liabilities and Contingent Assets:

The Municipal Council 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.

2. 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.

3. Bank Reconciliation:

Bank Reconciliation, in respect of several bank accounts, have not been provided since long. Hence, treatment of differences arising out of reconciliation remains unaccounted for. Besides, bank charges as also interest income on deposit in saving account remains unaccounted for. The amount has not been determined by the management. To this extent accounts does not reflect true and fair view.

4. Pending Litigations:

Liabilities or recovery on account of Pending Cases and/or notices filed against or by Municipal Council by/against third parties is not ascertainable and hence not considered. Financial impact of

such cases has not been ascertained and hence we are unable to comment on correctness or otherwise of income expenditure, assets or liabilities to this extent. Contingent Liabilities, if any, arising out of these cases. Municipal Council 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 Municipal Council 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 Municipal Council 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. Accrued Income & Expenditure:

According to the information and explanation given to us, the Municipal Council has not accrued any income and expenditure at the end of the year.

8. 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.

- 1. 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.*
- 2. The Financial Statements have been prepared on the basis of information provided by the Municipal Council for realizable value, market value, cost of acquisition and construction and other relevant rates for assets*

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Municipal Council Management (the “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 Municipal Council 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 Municipal Council 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. In preparing the financial statements, management is responsible for assessing the entity’s ability to continue as a going concern, disclosing, as applicable,

matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are also responsible for overseeing the Municipal Council's financial reporting process.

Auditor's Responsibility for the audit of the Financial Statements

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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- b. Obtain an understanding of internal control relevant to the audit 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 Municipal Council's internal control;
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- d. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipal Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipal Council to cease to continue as a going concern;
- e. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other matters:

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21/168, Anand Nagar Om C.H.S., Anand Nagar Lane, Off Nehru Road, Santacruz (E), Mumbai – 400 055
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Borkar & Muzumdar

Chartered Accountants

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 Municipal Council 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: 20119700AAAAJA8491

Place: Mumbai

Date: 26th September 2020



Municipal Council, Balotra (Raj.)

Annexure "A" - Additional matters to be reported by the financial statements auditor:

Particulars	Our Comments
1. Whether all sums due to and received by the Municipal Council have been brought to account and have been appropriately classified;	Accounting is as per cash book maintained
2. Whether all grants sanctioned or received by the Municipal Council during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the Municipal Council whether such deductions have been properly accounted;	Accounting is as per cash book maintained
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 Municipal Council 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 Municipal Council, whether lease rentals are collected regularly by the Municipal Council and that the lease agreements are renewed after their expiry;	No Complete details are not Maintained
6. Whether physical verification has been conducted by the Municipal Council at reasonable intervals in respect of stores; Whether the procedures of physical verification of stores followed by the Municipal Council 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 Municipal Council 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 Municipal Council for recovery of the principal and interest;	No Complete details are not Maintained
8. Whether advances given to municipal employees and interest thereon are being regularly recovered;	No Complete details are not Maintained
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 Municipal Council 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

Borkar & Muzumdar

Chartered Accountants

12. Whether any personal expenses have been charged to the Municipal Council'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 Municipal Council;	No
14. Whether the year-end and reconciliation procedures have been carried out.	No




Balance Sheet of Municipal Council of Balotra As on 31 March 2019

PARTICULARS	Schedule	2018-2019	2017-2018
		(Amount in Rs.)	(Amount in Rs.)
I - LIABILITIES			
RESERVE & SURPLUS			
Municipal (General) Fund	1	3,315,050,511	3,562,690,038
Earmarked Funds	2	58,888,153	52,950,620
Reserve & Surplus	3	161,241,053	115,158,665
Total Reserve & Surplus (A)		3,535,179,718	3,730,799,323
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	4	9,493,752	7,094,000
LOANS			
Secured Loans	5	236,441,670	195,341,670
Total Loans (C)		236,441,670	195,341,670
CURRENT LIABILITIES & PROVISIONS			
Sundry Deposits	6	90,359,812	88,403,837
Sundry Creditors	7	52,225,424	52,011,155
Statutory Liabilities	8	1,433,802	2,916,354
Other Liabilities	9	8,570,192	9,848,461
Total Current Liabilities and Provisions (D)		152,589,230	153,179,807
TOTAL LIABILITIES (A+B+C+D)		3,933,704,370	4,086,414,800
II - ASSETS			
FIXED ASSETS			
Gross Block	10	5,019,650,467	4,922,957,839
Depreciation Fund	11	1,269,632,611	1,005,177,941
Net Block		3,750,017,856	3,917,779,898
Total Fixed Assets (A)		3,750,017,856	3,917,779,898
INVESTMENTS			
General Fund Investments	12	24,948,342	13,079,588
Specific Fund Investments	13	58,888,153	52,950,620
Total Investments (B)		83,836,495	66,030,208
CURRENT ASSETS, LOAN & ADVANCES			
Sundry Debtors/ Receivables	14	3,140,000	3,140,000
Cash & Bank Balances	15	96,591,531	99,271,318
Loans, Advances & Deposits	16	118,488	193,377
Total Current Assets, Loans & Advances (C)		99,850,019	102,604,695
TOTAL ASSETS(A+B+C)		3,933,704,370	4,086,414,801


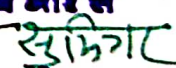
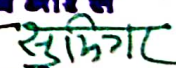
Notes to Accounts and Accounting Policies

For Borkar & Muzumdar
Chartered Accountants


CA Vivek Kumar Jain

Partner
Membership No. 119700
Firm Regn. No. 101569W
Date: - 07/07/2020
Place: - Mumbai

For and Behalf on Nagar Palika

 
मानसूख (Chairman) 
नगर पालिका बालोत्रा नगर पालिका बालोत्रा
(Chairman) (Executive Officer)



Income and Expenditure Account of Municipal Council of Balotra
For the Year Ending 31 March 2019

PARTICULARS	Schedule	2018-2019	2017-2018
		(Amount in Rs.)	(Amount in Rs.)
INCOME			
Income From Taxes	17	33,139,851	30,659,559
Assigned Compensations	18	152,605,000	138,732,000
Rental Income from Municipal Properties	19	1,140,625	2,340,013
Fees and User Charges	20	35,088,973	76,937,838
Revenue Grants, Contributions and Subsidies	21	58,113,945	46,677,943
Income from Corporation Assets and Investment	22	12,912,713	10,911,379
Miscellaneous Income	23	28,322,824	5,981,483
Total Income - I		321,323,931	312,240,215
EXPENDITURE			
Establishment Expenses	24	161,294,326	149,579,375
General Administrative Expenses	25	100,383,249	79,267,931
Public Works	26	24,487,725	15,840,581
Interest & Financial Exp.	27	1,175	3,304
Miscellaneous Expenses	28	17,156,454	10,713,718
Depreciation During the Year		264,454,670	279,511,545
Total Expenditure - II		567,777,599	534,916,454
Surplus\ (Deficit) before adjustment of prior period items and Depreciation		-246,453,668	-222,676,239
Less: Prior Period Items			
Less: Prior Period adjustment of Depreciation			
Less: Transfer to Reserve Fund			
NET SURPLUS\ DEFICIT		-246,453,668	-222,676,239

Notes to Accounts and Accounting Policies

For Borkar & Muzumdar
Chartered Accountants

CA Vivek Kumar Jain
Partner
Membership No. 119700
Firm Regn. No. 101569W
Date: - 07/07/2020
Place: - Mumbai

For and Behalf on Nagar Palika


नगर पालिका बालोत्रा की ओर से
सुनिगा
समिति
(Chairman)
नगर पालिका बालोत्रा नगर पालिका बालोत्रा



Schedule forming part of Balance Sheet of Municipal Council of Balotra
As on 31 March 2019

PARTICULARS	2018-2019	2017-2018
	(Amount in Rs.)	(Amount in Rs.)
Schedule - 1		
MUNICIPAL (GENERAL) FUND		
Opening balance		
Add :- Addition during the year	3,562,690,039	3,786,957,845
Less :- Deduction during the year	18,855,427	728,948
Add: Excess of Income over Expenditure	-20,041,286	2,320,516
	-246,453,668	-222,676,239
Total	3,315,050,511	3,562,690,038
Schedule - 2		
EARMARKED FUND		
Gratuity Fund		
General Provident Fund	3,370,931	577,951
	55,517,222	52,372,669
Total	58,888,153	52,950,620
Schedule - 3		
RESERVE & SURPLUS		
Special Funds (Utilised)		
	161,241,053	115,158,665
Total	161,241,053	115,158,665
Schedule - 4		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Special Grant for 13/14th Financial Commission		
Special Grant from S.F.C.	123,000	391,000
Special Grant for CM Jal Sawavlamban Yojna	-	193,000
Special Grant for MP/ MLA Grant	2,524,000	4,356,000
NULM Grant	982,752	-
	5,864,000	2,154,000
Total	9,493,752	7,094,000
Schedule - 5		
SECURED LOANS		
Loan from RUIDFCO		
	236,441,670	195,341,670
Total	236,441,670	195,341,670
Schedule - 6		
SUNDRY DEPOSITS		
Security & Amanat Payable		
From Contractors	69,370,013	69,641,854
Other Roki Gai Rashi	19,266,799	18,761,983
PG (Performance Gurantee)	1,500,000	-
	223,000	-
Total	90,359,812	88,403,837
Schedule - 7		
SUNDARY CREDITORS		
Creditors For supplies		
Other Creditors	3,066,421	3,066,421
	49,159,003	48,944,734
Total	52,225,424	52,011,155
Schedule - 8		
STATUTORY LIABILITIES		
Income Tax (TDS) Payable		
Salary Payable	431,043	254,573
Labour Cess Deduction	-	2,069,073
GST	163,303	112,862
	839,456	479,846
Total	1,433,802	2,916,354





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नगर परिषद, बालोतरा

Schedule forming part of Balance Sheet of Municipal Council of Balotra
As on 31 March 2019


PARTICULARS	2018-2019 (Amount in Rs.)	2017-2018 (Amount in Rs.)
Schedule - 9		
OTHER LIABILITIES		
Royalty Payable		179,310
Employee Liabilities	426,836	8,861,885
Recoveries Payable	8,054,486	61,416
Government Dues Payable	10,040	745,850
	78,830	
Total	8,570,192	9,848,461
Schedule - 10		
GROSS BLOCK		
Immovable Assets		
Land		1,377,000,000
Office Building	1,377,000,000	895,330,663
Residential Building	904,622,659	35,000,000
Shop Building	35,000,000	55,000,000
	55,000,000	
Infrastructure Assets		
Roads & Bridge	1,058,331,916	1,029,057,424
Sewerage & Drainage	1,265,029,407	1,245,476,858
Water ways	22,764,140	20,596,760
Public Lighting	229,766,653	225,493,606
Others	22,018,454	20,630,330
Others Fixed Assets Under Grant	27,427,838	
Moveable Assets		
Plant & Machinery	5,237,503	4,539,920
Vehicles	14,106,937	11,757,930
Furniture & Fixture	1,474,199	1,255,342
Office Equipment	1,372,859	1,372,859
Computers	497,902	446,147
Total	5,019,650,467	4,922,957,839
Schedule - 11		
DEPRECIATION FUND		
Opening Balance	1,005,177,941	725,666,396
Add:- Depreciation provided during the year	264,454,670	279,511,545
Less:- Depreciation for the previous year	-	
Total	1,269,632,611	1,005,177,941
Schedule - 12		
GENERAL FUND INVESTMENT		
P.D Account with Interest	276,695	276,695
Non-Interest Bearing PD A/c	24,671,647	12,802,893
Total	24,948,342	13,079,588
Schedule - 13		
SPECIFIC FUND INVESTMENT		
Employee's GPF Accounts	55,517,222	52,372,669
Gratuity P.D A/c	3,370,931	577,951
Total	58,888,153	52,950,620
Schedule - 14		
SUNDRY DEBTORS / RECEIVABLES		
Receivables From Govt.	3,140,000	3,140,000
Total	3,140,000	3,140,000
Schedule - 15		
CASH & BANK BALANCES		
Cash in Hand	483,369	132,454




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 नगर परिषद, बालोतरा

**Schedule forming part of Balance Sheet of Municipal Council of Balotra
As on 31 March 2019**

PARTICULARS	2018-2019	2017-2018
	(Amount in Rs.)	(Amount in Rs.)
Balances in FDR a/cs	77,188,688	84,169,892
Balances in Saving & Current a/cs	18,919,473	14,968,972
Total	96,591,531	99,271,318
Schedule - 16		
LOANS, ADVANCES & DEPOSITS		
Advance to Staff	15,738	90,627
Advance to Others	102,750	102,750
Total	118,488	193,377



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 नगर परिषद, बालोतरा



**Schedule forming part of Income and Expenditure Account of Municipal Council of Balotra
For the Year Ending 31 March 2019**

PARTICULARS	2018-2019	2017-2018
	(Amount in Rs.)	(Amount in Rs.)
Schedule - 17		
INCOME FROM TAXES		
House Tax	12,236	162,092
Urban Development Tax	2,611,385	3,663,098
Municipal Tax	30,516,230	26,834,369
Total	33,139,851	30,659,559
Schedule - 18		
ASSIGNED COMPENSATION		
Octroi Compensations	152,605,000	138,732,000
Total	152,605,000	138,732,000
Schedule - 19		
RENTAL INCOME FROM MUNICIPAL PROPERTIES		
Income from Rent and Teh Bazari	1,140,625	2,340,013
Total	1,140,625	2,340,013
Schedule - 20		
FEES AND USER CHARGES		
Copy Fees	41,424	41,899
Empanment & Registration Charges	20,500	31,340
Fees for Certificate or Extract	1,347,337	1,320,939
Fees for Grant of Permit	4,063,161	6,387,318
Regularisation Fees	10,622,608	68,223,050
Penalties and Fines	17,534,253	873,980
Rent from lease of lands	160,000	59,312
Tah Bazari Fee	1,299,690	-
Total	35,088,973	76,937,838
Schedule - 21		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Revenue Grant	58,113,945	46,677,943
Total	58,113,945	46,677,943
Schedule - 22		
INCOME FROM CORP. ASSET/INVESTMENT		
Interest from Bank Accounts	12,912,713	10,911,379
Total	12,912,713	10,911,379
Schedule - 23		
MISCELLANEOUS INCOME		
Income from Maintenance of Sewer	82,580	249,600
Penalties	-	72,535
Sale of Forms & Publications	248,300	484,644
Sale of Land & Others	21,428,048	989,242
Hire Charges for Vehicles	-	6,140
Deposits Forfeited	557,339	611,089
Advertisement Incomes	485,500	-
Quarter Deduction	139,096	3,185,000
Dead Cattle & Bone Contract	25,500	70,325
Recovery from Employees	4,016,557	304,338
Others	1,339,904	8,570
Total	28,322,824	5,981,483
Schedule - 24		
ESTABLISHMENT EXP.		
Corporator (Parishad) Allowance	1,620,722	1,169,057
Leave Pension contribution	6,099,964	5,602,062
Medical Reimbursement	155,738	58,934
Salary and Other Payment	153,404,976	139,828,000
Other Terminal & Retirement Benefits	12,926	2,921,322
Total	161,294,326	149,579,375





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नगर परिषद, बालोतरा

**Schedule forming part of Income and Expenditure Account of Municipal Council of Balotra
For the Year Ending 31 March 2019**

PARTICULARS	2018-2019 (Amount in Rs.)	2017-2018 (Amount in Rs.)
Schedule - 25		
GENERAL ADMINISTRATION EXP.		
Advertisement Expenses	2,808,971	11,148,012
Audit fees	80,444	312,215
Books and Newspaper	61,315	-
Court Expenses	770,816	847,188
Dress	500,100	512,100
Rent, Rates and Taxes	2,285,900	6,426,466
Communication Expenses	17,994	98,285
Printing and Stationery	207,360	1,744,955
Travelling & Conveyance	284,951	263,122
Insurance	436,285	354,528
Professional and other Fees	75,950	7,633,263
Power & Fuel	4,098,039	3,609,388
Bulk Purchases	939,261	5,048,423
Hire Charges	359,191	1,269,444
Repairs & maintenance -Infrastructure Assets	10,356,430	21,192,875
Repairs & maintenance - Civic Amenities	34,750,818	-
Repairs & maintenance - Buildings	933,160	-
Repairs & maintenance - Vehicles	1,692,948	-
Repairs & maintenance - Others	11,492,766	-
Dustbin, Braket & Wheel Beroz Expenses	-	4,401,066
Tree Expenses	1,316,040	4,206,637
Computer Operator Expenses Under Grant	440,758	-
Driver Expenses Under Grant	1,012,477	-
Electricity Exp Under Grant	2,454,805	-
Labour Expenses Under Grant	7,391,750	-
Repair & Maintainance Exp. Under Grant	298,940	-
Vehicle Rent Expenses Under Grant	223,451	-
Watchmen Expenses Under Grant	480,200	-
Muhawja Expense	2,122,533	-
Training Expenses	100,000	100,000
Save Raksha & Other Exp	101,335	-
Servoksan & Chitikan Exp	166,250	-
Mudran Exp	206,915	-
Writing Equipment	457,085	-
Banner & Hording Exp	73,548	-
Computer Operator Expenses	1,384,816	-
Fire Bridged Expenses	624,000	2,990,974
Housing Board Scheme	3,720,510	-
Medicine & Finayal Expenses	1,808,615	2,755,271
Rain Basera Expense	-	475,574
Sewrage Line Permission Expenses	-	3,710,659
Pwd Exp	3,826,502	167,266
Total	100,383,249	79,267,931
Schedule - 26		
PUBLIC WORKS		
Other Construction Work	310,491	-
Swama Jayanti Roj gar Yojna Expenses	610,000	-
Swacch Bharat Mission	558,961	-
Garbage Clearance Expenses Under Grant	14,428,456	-
Garbage Clearance Expenses	8,579,817	15,840,581
Total	24,487,725	15,840,581
Schedule - 27		
INTEREST AND FINANCE CHARGES		
Bank Charges	1,175	3,304
Total	1,175	3,304
Schedule - 28		
MISCELLANEOUS EXPENSES		
Chara Dana Expenses	105,970	102,749
Election Expenses	83,347	4,667,039
Own Programmes	3,238,144	264,537
E Governance Expenses	2,766,800	2,363,000
Grants Deductions	6,000,000	2,925,000
Other Miscellaneous Expenses	4,962,193	391,393
Total	17,156,454	10,713,718




आयुक्त
नगर परिषद, बालोतरा

Annexure forming part of Balance Sheet of Municipal Council of Balotra
As on 31 March 2019

Annexure -1

Fixed Assets	Gross Block			Depreciation Block			Net Block	
	Opening Bal. As On 01.04.2018	Addition During The Year	Deduction During The Year	Total As On 31.3.2019	Accum. Bal As On 01.04.2018	Addition During The Year	Deduction During The Year	Total As On 31.3.2019
Immovable Assets								
Land	1,076,500,000.00	-	-	1,076,500,000	-	-	-	1,076,500,000.00
Parks & Garden A/c	300,500,000.00	-	-	300,500,000	-	-	-	300,500,000.00
Office Building	895,330,663.00	9,291,996	-	904,622,659	297,780,732.53	60,684,192.65	-	546,157,733.82
Markets A/c	-	-	-	-	-	-	-	-
Shops A/c	55,000,000.00	-	-	55,000,000	18,713,746.36	3,628,625.36	-	32,657,628.28
Residential Building	35,000,000.00	-	-	35,000,000	11,908,747.61	2,309,125.24	-	20,782,127.15
Infrastructure Assets								
Roads & Brizes	1,029,057,424.00	29,274,492	-	1,058,331,916	289,619,000.02	76,871,291.60	-	691,841,624.38
Sewerage & Drainage	1,245,476,857.50	19,552,549	-	1,265,029,407	297,353,380.27	96,767,602.62	-	870,908,423.61
Water ways	20,596,760.00	2,167,380	-	22,764,140	5,234,572.65	1,752,956.74	-	15,776,610.62
Public Lighting	225,493,606.00	4,273,047	-	229,766,653	73,314,212.53	15,645,244.05	-	140,807,196.42
Others	20,630,330.00	1,388,124	-	22,018,454	2,745,231.18	1,927,322.28	-	17,345,900.54
Grant Fixed Assets		27,427,838	-	27,427,838		2,742,783.80	-	24,685,054.20
Moveable Assets								
Plant & Machinery	4,539,920.00	697,583	-	5,237,503	1,837,423.88	510,011.87	-	2,890,067.25
Vehicles	11,757,930.00	2,349,007	-	14,106,937	5,616,522.85	1,273,562.12	-	7,216,852.03
Furniture & Fixture	1,255,342.00	218,857	-	1,474,199	407,632.85	106,656.62	-	959,909.54
Office Equipment	1,372,859.00	-	-	1,372,859	374,621.22	99,823.78	-	898,414.00
Computers	446,147.00	51,755	-	497,902	272,116.60	135,471.24	-	90,314.16
Total	4,922,957,838.50	96,692,628	-	5,019,650,467	1,005,177,940.55	264,454,669.96	-	3,750,017,855.99

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