MUNICIPAL BOARD, BHADRA

STATEMENT OF AFFAIRS
AS ON 31ST MARCH, 2014

SAMIR M.SHAH & ASSOCIATES
Chartered Accountants
"Heaven", 8, Western Park Society
Nr. Inductotherm, Bopal, Ahmedabad - 380058
Phone no.: 02717 - 233062
E-mail: info@smshah.co.in
To,
EO/Commissioner, ULB
BHADRA,
BIKANER

We have audited the accompanying financial statements of MUNICIPAL BOARD BHADRA, which comprise the Balance Sheet as at March 31, 2014 and Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management’s Responsibility for the Financial Statements
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the ULB in accordance with the Rajasthan Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the ULB’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ULB’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us and read with Schedule 32 of the report, the financial statements give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual:

a) in the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2014 and
b) in the case of the Income and Expenditure Account, of the surplus / deficit for the year ended on that date
We further report that:

a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) in our opinion proper books of account as required by law have been kept by the 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.

Place: AHMEDABAD
Date: 11th JULY, 2016

For SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. No.: 122377W

SAMIR M. SHAH
(PARTNER)
MEMBERSHIP No.: 111052
## Additional matters to be reported by the financial statements auditor

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Particulars</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified;</td>
<td>Yes</td>
</tr>
<tr>
<td>2</td>
<td>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;</td>
<td>Yes</td>
</tr>
<tr>
<td>3</td>
<td>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;</td>
<td>Yes</td>
</tr>
<tr>
<td>4</td>
<td>Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;</td>
<td>As informed, Yes</td>
</tr>
<tr>
<td>5</td>
<td>Whether in case of lease hold property given by the Municipality, whether lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry;</td>
<td>Yes</td>
</tr>
<tr>
<td>6</td>
<td>Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stores; Whether the procedures of physical verification of stores followed by the Municipality are reasonable and adequate if not, state the inadequacies in such procedures; Whether any material discrepancies have been noticed on physical verification of stores as compared to stores records, and if so, whether the same have been properly dealt with in the books of account;</td>
<td>As informed, Yes</td>
</tr>
<tr>
<td>7</td>
<td>Whether the parties to whom loans or advances have been given by the Municipality are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the Municipality for recovery of the principal and interest;</td>
<td>No Any Such Cases</td>
</tr>
<tr>
<td>8</td>
<td>Whether advances given to municipal employees and interest thereon are being regularly recovered;</td>
<td>No Any Such Cases</td>
</tr>
<tr>
<td></td>
<td>Question</td>
<td>Answer</td>
</tr>
<tr>
<td>---</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>9</td>
<td>Whether there exists an adequate internal control procedure for the purchase of stores, fixed assets and services</td>
<td>As informed, Yes</td>
</tr>
<tr>
<td>10</td>
<td>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</td>
<td>As informed, Yes</td>
</tr>
<tr>
<td>11</td>
<td>Whether the Municipality is regular in depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government, ESI, PF etc., and if not, the nature and cause of such delay and the amount not deposited;</td>
<td>Yes</td>
</tr>
<tr>
<td>12</td>
<td>Whether any personal expenses have been charged to the Municipality’s accounts; if so, the details thereof;</td>
<td>No</td>
</tr>
<tr>
<td>13</td>
<td>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;</td>
<td>Yes</td>
</tr>
<tr>
<td>14</td>
<td>Whether the year-end and reconciliation procedures have been carried out;</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Place: AHMEDABAD
Date: 11\textsuperscript{th} JULY, 2016

For SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. No.: 122377W

SAMIR M. SHAH
(PARTNER)
MEMBERSHIP No.: 111052
# MUNICIPAL BOARD, BHADRA
## BALANCE SHEET AS ON 31.03.2014

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th>SCHEDULE</th>
<th>Current Year (Amount in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RESERVE &amp; SURPLUS :-</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Municipal (General) Fund</td>
<td>1</td>
<td>48,947,718</td>
</tr>
<tr>
<td>Earmarked Funds</td>
<td>2</td>
<td>130,331</td>
</tr>
<tr>
<td><strong>RESERVE &amp; SURPLUS</strong></td>
<td>3</td>
<td>40,963,652</td>
</tr>
<tr>
<td>Total Reserve &amp; Surplus (A)</td>
<td></td>
<td>90,041,701</td>
</tr>
<tr>
<td><strong>GRANT / CONTRIBUTION FOR SPECIFIC</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PURPOSE (B) :-</td>
<td>4</td>
<td>38,078,334</td>
</tr>
<tr>
<td><strong>LOANS :-</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Secured Loans</td>
<td>5</td>
<td>68,734,794</td>
</tr>
<tr>
<td>Unsecured Loans</td>
<td>6</td>
<td>-</td>
</tr>
<tr>
<td>Total Loans [C]</td>
<td></td>
<td>68,734,794</td>
</tr>
<tr>
<td><strong>CURRENT LIABILITIES &amp; PROVISIONS :-</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sundry Deposits</td>
<td>7</td>
<td>7,600,830</td>
</tr>
<tr>
<td>Sundry Creditors</td>
<td>8</td>
<td>2,097,567</td>
</tr>
<tr>
<td>Statutory Liabilities</td>
<td>9</td>
<td>437,130</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>10</td>
<td>561,675</td>
</tr>
<tr>
<td>Provisions</td>
<td>11</td>
<td>38,843</td>
</tr>
<tr>
<td>Total Current Liabilities and Provisions (D)</td>
<td></td>
<td>10,736,045</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES (A+B+C+D)</strong></td>
<td></td>
<td>207,590,874</td>
</tr>
</tbody>
</table>

**Notes to Accounts and Accounting Policies**
For SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]

**For MUNICIPAL BOARD, BHADRA**

[Signature]

**PLACE :**

**DATED: 11th July, 2016**
MUNICIPAL BOARD, BHADRA
BALANCE SHEET AS ON 31.03.2014

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>SCHEDULE</th>
<th>Current Year (Amount in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIXED ASSETS :-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Block</td>
<td>12</td>
<td>106,991,721</td>
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<tr>
<td>Depreciation Fund</td>
<td>13</td>
<td>13,354,387</td>
</tr>
<tr>
<td>Net Block</td>
<td></td>
<td>93,637,334</td>
</tr>
<tr>
<td>Capital Work In Process</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>Total Fixed Assets (A)</td>
<td></td>
<td>93,637,334</td>
</tr>
<tr>
<td>INVESTMENTS :-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund Investments</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Specific Fund Investments</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>Total Investments (B)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CURRENT ASSETS, LOAN &amp; ADVANCES :-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventories</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>Sundry Debtors / Receivables</td>
<td>18</td>
<td>32,196</td>
</tr>
<tr>
<td>Cash &amp; Bank Balances</td>
<td>19</td>
<td>113,102,639</td>
</tr>
<tr>
<td>Loans, Advances &amp; Deposits</td>
<td>20</td>
<td>818,705</td>
</tr>
<tr>
<td>Total Current Assets, Loans &amp; Advances [C]</td>
<td></td>
<td>113,953,540</td>
</tr>
<tr>
<td>TOTAL ASSETS (A+B+C)</td>
<td></td>
<td>207,590,874</td>
</tr>
</tbody>
</table>

For SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

SAMIR M. SHAH
(PARTNER)
PLACE : __________________
DATED: 11th July, 2016

For MUNICIPAL BOARD, BHADRA

(CHAIRMAN)
(CHAIRPERSON)
(CHAIR EXECUTIVE OFFICER)

PLACE : __________________
DATED: 11th July, 2016
### MUNICIPAL BOARD, BHADRA

**INCOME & EXPENDITURE FOR THE YEAR ENDING 31.03.2014**

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>SCHEDULE</th>
<th>Current Year (Amount in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME :-</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income From Taxes</td>
<td>21</td>
<td>712,596</td>
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<tr>
<td>Assigned Compensations</td>
<td>22</td>
<td>21,117,000</td>
</tr>
<tr>
<td>Rental Income From Municipal Properties</td>
<td>23</td>
<td>9,930,458</td>
</tr>
<tr>
<td>Fees and User Charges</td>
<td>24</td>
<td>20,019,566</td>
</tr>
<tr>
<td>Revenue Grants, Contributions and Subsidies</td>
<td>25</td>
<td>20,370,821</td>
</tr>
<tr>
<td>Income From Corporation Assets and Investment</td>
<td>26</td>
<td>2,700,472</td>
</tr>
<tr>
<td>Miscellaneous Income</td>
<td>27</td>
<td>4,382,873</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td></td>
<td>79,233,786</td>
</tr>
<tr>
<td><strong>EXPENDITURE :-</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Establishment Expenses</td>
<td>28</td>
<td>28,943,293</td>
</tr>
<tr>
<td>General Administrative Expenses</td>
<td>29</td>
<td>6,222,942</td>
</tr>
<tr>
<td>Decrease In Stores / (Increase In Stock)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Works</td>
<td>30</td>
<td>19,624,108</td>
</tr>
<tr>
<td>Miscellaneous Expenses</td>
<td>31</td>
<td>5,358,312</td>
</tr>
<tr>
<td>Interest &amp; Financial Exp</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation During The Year</td>
<td>13</td>
<td>13,354,387</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td></td>
<td>73,503,042</td>
</tr>
<tr>
<td>Surplus / Deficit before adjustment of prior period items and Dep.</td>
<td></td>
<td>5,730,744</td>
</tr>
<tr>
<td>Less : Prior Period Items</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less : Prior Period Adjustment of Depreciation</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NET SURPLUS / DEFICIT</strong></td>
<td></td>
<td>5,730,744</td>
</tr>
</tbody>
</table>

### Notes to Accounts and Accounting Policies

For SAMIR M. SHAH & ASSOCIATES

CHARTERED ACCOUNTANTS

SAMIR M. SHAH

(PARTNER)

PLACE: __________________________

DATED: 11th July, 2016

For MUNICIPAL BOARD, BHADRA

(CHIEF EXECUTIVE OFFICER)

PLACE: __________________________

DATED: 11th July, 2016
## MUNICIPAL BOARD, BHADRA
### SCHEDULE FORMING PART OF BALANCE SHEET
#### As On 31.03.2014

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Description</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SCHEDULE - 1</strong></td>
<td><strong>MUNICIPAL (GENERAL) FUND</strong></td>
<td>48,947,718</td>
</tr>
<tr>
<td></td>
<td>Opening Balance</td>
<td>43,216,974</td>
</tr>
<tr>
<td></td>
<td>Add: Addition during the year</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Less: Deduction during the year</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Add: Excess Of Income Over Expenditure</td>
<td>5,730,744</td>
</tr>
<tr>
<td><strong>SCHEDULE - 2</strong></td>
<td><strong>EARMARKED FUND</strong></td>
<td>130,331</td>
</tr>
<tr>
<td></td>
<td>Gratuity Fund</td>
<td>18,243</td>
</tr>
<tr>
<td></td>
<td>NPS</td>
<td>96,726</td>
</tr>
<tr>
<td></td>
<td>Pension Fund</td>
<td>15,362</td>
</tr>
<tr>
<td><strong>SCHEDULE - 3</strong></td>
<td><strong>RESERVE &amp; SURPLUS</strong></td>
<td>40,963,652</td>
</tr>
<tr>
<td></td>
<td>Capital Contribution</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Opening Balance</td>
<td>11,487,063</td>
</tr>
<tr>
<td></td>
<td>Add: Addition During the Year</td>
<td>29,476,589</td>
</tr>
<tr>
<td></td>
<td>Less: Withdrawal during the Year</td>
<td>-</td>
</tr>
<tr>
<td><strong>SCHEDULE - 4</strong></td>
<td><strong>GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE</strong></td>
<td>38,078,334</td>
</tr>
<tr>
<td></td>
<td>Central Government (HUDCO)</td>
<td>995,000</td>
</tr>
<tr>
<td></td>
<td>BPL Saree Kambal</td>
<td>445,480</td>
</tr>
<tr>
<td></td>
<td>SFC</td>
<td>6,615,522</td>
</tr>
<tr>
<td></td>
<td>Mid Day Mill</td>
<td>645,698</td>
</tr>
<tr>
<td></td>
<td>MLA Grant For Development</td>
<td>630,446</td>
</tr>
<tr>
<td></td>
<td>MP Grant For Development</td>
<td>1,490,168</td>
</tr>
<tr>
<td></td>
<td>Rain Basera</td>
<td>412,807</td>
</tr>
<tr>
<td></td>
<td>Rain Basera Food Grant</td>
<td>292,000</td>
</tr>
<tr>
<td></td>
<td>Scholarship (Panadhaye)</td>
<td>283,200</td>
</tr>
<tr>
<td></td>
<td>Special Grant for Natural Hazards</td>
<td>3,744,021</td>
</tr>
<tr>
<td></td>
<td>Nirbandh Anudan</td>
<td>261,478</td>
</tr>
<tr>
<td></td>
<td>SJSRY</td>
<td>815,335</td>
</tr>
<tr>
<td></td>
<td>TFC</td>
<td>7,516,762</td>
</tr>
<tr>
<td></td>
<td>Manual SKY Grant</td>
<td>17,000</td>
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<tr>
<td></td>
<td>IDSMT Grant</td>
<td>2,980,412</td>
</tr>
<tr>
<td></td>
<td>IHSDP Fund</td>
<td>10,797,771</td>
</tr>
<tr>
<td></td>
<td>BPL Avash Yojana</td>
<td>135,234</td>
</tr>
<tr>
<td>SCHEDULE 5</td>
<td>Current Year (Amount in Rs.)</td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>------------------------------</td>
<td></td>
</tr>
<tr>
<td>SECURED LOANS :-</td>
<td>68,734,794</td>
<td></td>
</tr>
<tr>
<td>State Government (From ADB through RUIDP)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Secured Loan From RUIDP</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Loan From RUIDFCO</td>
<td>68,734,794</td>
<td></td>
</tr>
<tr>
<td>Loan From HUDCO (Secured by Govt. Guarantee)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Loan From RUIFDCO For JCTSL (Interest Free Loan)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>SCHEDULE-6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>UNSECURED LOAN :-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Of Rajasthan (Long Term Loan)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SCHEDULE-7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SUNDARY DEPOSITS :-</td>
<td>7,600,830</td>
<td></td>
</tr>
<tr>
<td>EMD</td>
<td>1,979,519</td>
<td></td>
</tr>
<tr>
<td>Security 10%</td>
<td>5,621,311</td>
<td></td>
</tr>
<tr>
<td>SCHEDULE-8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SUNDARY CREDITORS :-</td>
<td>2,097,567</td>
<td></td>
</tr>
<tr>
<td>Creditors For Supplies</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Other Creditors</td>
<td>2,097,567</td>
<td></td>
</tr>
<tr>
<td>SCHEDULE-9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>STATUTORY LIABILITIES :-</td>
<td>437,130</td>
<td></td>
</tr>
<tr>
<td>Income Tax (TDS) Payable</td>
<td>191,715</td>
<td></td>
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<td>EMF</td>
<td>135</td>
<td></td>
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<tr>
<td>Other Deduction</td>
<td>83,322</td>
<td></td>
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<tr>
<td>Sales Tax</td>
<td>158,580</td>
<td></td>
</tr>
<tr>
<td>WC - Deduction</td>
<td>3,378</td>
<td></td>
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<tr>
<td>SCHEDULE-10</td>
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<td></td>
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<tr>
<td>OTHER LIABILITIES :-</td>
<td>561,675</td>
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</tr>
<tr>
<td>Payable to other Department Agency Recoveries</td>
<td>428,707</td>
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</tr>
<tr>
<td>Royalty Payable</td>
<td>119,147</td>
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<tr>
<td>Lease Payable</td>
<td>13,821</td>
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<tr>
<td>Relief Fund</td>
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</tr>
<tr>
<td>SCHEDULE-11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PROVISIONS :-</td>
<td>38,843</td>
<td></td>
</tr>
<tr>
<td>Audit Fees Payable</td>
<td>38,843</td>
<td></td>
</tr>
<tr>
<td>Electricity Expenses Payable</td>
<td>-</td>
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<tr>
<td>Interest Payable</td>
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<tr>
<td>Petrol / Diesel Payable</td>
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<tr>
<td>Telephone Payable</td>
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<tr>
<td>Water Payable</td>
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</table>
MUNICIPAL BOARD, BHADRA  
SCHEDULE FORMING PART OF BALANCE SHEET  
As On 31.03.2014

<table>
<thead>
<tr>
<th></th>
<th>Current Year (Amount in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SCHEDULE-12</strong></td>
<td></td>
</tr>
<tr>
<td><strong>GROSS BLOCK</strong></td>
<td>106,991,721</td>
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<tr>
<td><strong>IMMOBILE ASSETS</strong></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td></td>
</tr>
<tr>
<td>Community Center Building</td>
<td>3,836,623</td>
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<tr>
<td>Residential Building</td>
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<tr>
<td><strong>Infrastructure Assets</strong></td>
<td></td>
</tr>
<tr>
<td>Roads &amp; Bridge</td>
<td>54,287,978</td>
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<tr>
<td>Sewerage &amp; Drainage</td>
<td>26,129,352</td>
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<tr>
<td>Toilet</td>
<td>140,998</td>
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<tr>
<td>Public Lighting</td>
<td>10,988,425</td>
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<tr>
<td>Electricity Line</td>
<td>1,175,570</td>
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<tr>
<td>Water Supply System</td>
<td>2,834,468</td>
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<td><strong>Movable Assets</strong></td>
<td>7,598,307</td>
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<tr>
<td>Plant &amp; Machinery</td>
<td>2,745,878</td>
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<tr>
<td>Vehicles</td>
<td>2,284,314</td>
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<tr>
<td>Furniture &amp; Fixture</td>
<td>1,512,057</td>
</tr>
<tr>
<td>Office Equipments</td>
<td>957,758</td>
</tr>
<tr>
<td>Computers</td>
<td>98,300</td>
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<tr>
<td>Live Stock</td>
<td></td>
</tr>
<tr>
<td><strong>SCHEDULE-13</strong></td>
<td></td>
</tr>
<tr>
<td>DEPRECIATION FUND :</td>
<td>13,354,387</td>
</tr>
<tr>
<td>Opening Balance</td>
<td></td>
</tr>
<tr>
<td>Add : Depreciation Provided during the year</td>
<td>13,354,387</td>
</tr>
<tr>
<td><strong>SCHEDULE-14</strong></td>
<td></td>
</tr>
<tr>
<td>CAPITAL WORK IN PROGRESS :</td>
<td></td>
</tr>
<tr>
<td>Carcass Plant</td>
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</tr>
<tr>
<td>Cattle House</td>
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</tr>
<tr>
<td>Development Work Through SFC</td>
<td></td>
</tr>
<tr>
<td>Development of 12th Finance Commission</td>
<td></td>
</tr>
<tr>
<td>Development of 13th Finance Commission</td>
<td></td>
</tr>
<tr>
<td>Flush Toilet</td>
<td></td>
</tr>
<tr>
<td>Gardens</td>
<td></td>
</tr>
<tr>
<td>Heritage Conservation</td>
<td></td>
</tr>
<tr>
<td>Heritage Walk</td>
<td></td>
</tr>
<tr>
<td>Public Toilet</td>
<td></td>
</tr>
<tr>
<td>Resettlement JNNURM</td>
<td></td>
</tr>
<tr>
<td>Roads</td>
<td></td>
</tr>
<tr>
<td>SCHEDULE-15</td>
<td>Current Year</td>
</tr>
<tr>
<td>-----------------------------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>GENERAL FUND INVESTMENT :-</td>
<td></td>
</tr>
<tr>
<td>P.D. Account With interest</td>
<td></td>
</tr>
<tr>
<td>Non-Interest Bearing PD A/c</td>
<td></td>
</tr>
<tr>
<td>RUDF Equity Contribution</td>
<td></td>
</tr>
<tr>
<td>RUIS Equity Contribution</td>
<td></td>
</tr>
<tr>
<td>Equity Contribution Of JCTSL</td>
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</tr>
</tbody>
</table>

| SCHEDULE-16                              |              |
| SPECIFIC FUND INVESTMENT :-              |              |
| Employees GPF Accounts                   |              |
| Gratuity P.D A/c                         |              |

| SCHEDULE-17                              |              |
| INVENTORIES :-                           |              |
| Stores Central                           |              |
| Fire                                     |              |
| Electricals                             |              |
| Garage                                   |              |
| Stock Others                             |              |

| SCHEDULE-18                              |              |
| SUNDARY DEBTORS / RECEIVABLES             |              |
| House Tax                                | 32,196       |
| Rent Receivables                         |              |
| Lease                                    |              |
| Others                                   |              |
| Urban Development Tax                    | 32,196       |
| Less : Provision For Doubtful Recoveries |              |

| SCHEDULE-19                              |              |
| CASH & BANK BALANCES :-                  |              |
| Cash In Hand                             |              |
| Head Office                              | 47,569       |
| Balances In FDR A/c (IHSDP)              |              |
| Deposits Control A/c                     | 59,213,171   |
| Balances in Saving & Current A/c         |              |
| Nationalized Banks                       | 53,841,899   |

<p>| SCHEDULE-20                              |              |
| LOANS, ADVANCES &amp; DEPOSITS:-             |              |
| Loans to Staff                           | 818,705      |</p>
<table>
<thead>
<tr>
<th>Description</th>
<th>Current Year (Amount in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building Loan</td>
<td>-</td>
</tr>
<tr>
<td>Grain Loan</td>
<td>-</td>
</tr>
<tr>
<td>Vehicle Loan</td>
<td>-</td>
</tr>
<tr>
<td>Advance to Staff</td>
<td>-</td>
</tr>
<tr>
<td>Advance to Contractors and Suppliers</td>
<td>-</td>
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<tr>
<td>Others</td>
<td>5,001</td>
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<tr>
<td>Advance to Others (State Insurance &amp; PF)</td>
<td>-</td>
</tr>
<tr>
<td>Bank Of Raj Grain Loan (For Staff)</td>
<td>-</td>
</tr>
<tr>
<td>Deposits with Electricity Company</td>
<td>-</td>
</tr>
<tr>
<td>Deposits with Other Department</td>
<td>-</td>
</tr>
<tr>
<td>Kalyan Nidhi</td>
<td>-</td>
</tr>
<tr>
<td>Pension Fund</td>
<td>499,441</td>
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<tr>
<td>Tax Collected at source</td>
<td>314,263</td>
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<tr>
<td>Accrued interest</td>
<td>-</td>
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<tr>
<td>Service Tax Recoverable</td>
<td>-</td>
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<tr>
<td>SCHEDULE-21</td>
<td>Current Year (Amount in Rs.)</td>
</tr>
<tr>
<td>---------------------------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>INCOME FROM TAXES</td>
<td>712,596</td>
</tr>
<tr>
<td>House Tax</td>
<td>124,847</td>
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<tr>
<td>Urban Development tax</td>
<td>587,749</td>
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</table>

<table>
<thead>
<tr>
<th>SCHEDULE-22</th>
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</tr>
</thead>
<tbody>
<tr>
<td>ASSIGNED COMPENSATION</td>
<td>21,117,000</td>
</tr>
<tr>
<td>Octroi Compensations</td>
<td>21,117,000</td>
</tr>
<tr>
<td>Entertainment Tax Compensation</td>
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</table>

<table>
<thead>
<tr>
<th>SCHEDULE-23</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>RENTAL INCOME FROM MUNICLE PROPERTIES :-</td>
<td>9,930,458</td>
</tr>
<tr>
<td>Income From Rent and tah. Bazari</td>
<td>244,025</td>
</tr>
<tr>
<td>Lease</td>
<td>948,253</td>
</tr>
<tr>
<td>Lumpsum Lease</td>
<td>7,574,080</td>
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<tr>
<td>Bus Stand</td>
<td>1,054,600</td>
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<tr>
<td>Other Rent Income</td>
<td>109,500</td>
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</table>

<table>
<thead>
<tr>
<th>SCHEDULE-24</th>
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</tr>
</thead>
<tbody>
<tr>
<td>FEES AND USER CHARGES</td>
<td>20,019,566</td>
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<tr>
<td>Advertisement Fees</td>
<td>63,750</td>
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<tr>
<td>Permission for Construction of Building</td>
<td>1,963,040</td>
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<tr>
<td>License Fees</td>
<td>47,500</td>
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<tr>
<td>Connection Charges NOC</td>
<td>128,080</td>
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<tr>
<td>Mutation Fees</td>
<td>808,072</td>
</tr>
<tr>
<td>Property Transfer Charges</td>
<td>1,175,371</td>
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<tr>
<td>Other Penalty</td>
<td>53,531</td>
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<tr>
<td>Conversion Fees Of Agriculture Land</td>
<td>5,222,005</td>
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<tr>
<td>Land Conversion</td>
<td>559,760</td>
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<tr>
<td>Land Convert Charge</td>
<td>659,698</td>
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<tr>
<td>Other Conversion Fees</td>
<td>90,000</td>
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<tr>
<td>Regularisation Of Kachi Basti</td>
<td>553,249</td>
</tr>
<tr>
<td>State Grant Act. Conversion</td>
<td>435</td>
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<tr>
<td>Marriage Certificate</td>
<td>16,800</td>
</tr>
<tr>
<td>Copy Fees</td>
<td>12,389</td>
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<tr>
<td>Certificate Fees</td>
<td>77,760</td>
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<tr>
<td>Registration of Cont.</td>
<td>13,150</td>
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<tr>
<td>License Fees Construction and Development Work</td>
<td>7,641,906</td>
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<tr>
<td>G.L. Lease and Annual Premium</td>
<td>134,272</td>
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<tr>
<td>Receivable Lease Rental Old</td>
<td>645,423</td>
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<tr>
<td>Septic Tank Clearance</td>
<td>30,000</td>
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</table>
MUNICIPAL BOARD, BHADRA  
SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
As On 31.03.2014

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Year (Amount In Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sewerage Clearance Water Charges</td>
<td>123,375</td>
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<tr>
<td><strong>SCHEDULE-25</strong></td>
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</tr>
<tr>
<td>REVENUE GRANT, CONTRIBUTION, SUBSIDIES</td>
<td>20,370,821</td>
</tr>
<tr>
<td>Annual Aid by Gov.</td>
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<tr>
<td>REVENUE GRANT, CONTRIBUTION, SUBSIDIES</td>
<td>12,840</td>
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<tr>
<td>SJSRY</td>
<td>3,375,778</td>
</tr>
<tr>
<td>TFC</td>
<td>10,572,647</td>
</tr>
<tr>
<td>SFC</td>
<td>6,409,556</td>
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<td><strong>SCHEDULE-26</strong></td>
<td></td>
</tr>
<tr>
<td>INCOME FROM CORP. ASSET/INVESTMENT :-</td>
<td>2,700,472</td>
</tr>
<tr>
<td>Receipt From jaipur Development Authority for Sale Of Land</td>
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</tr>
<tr>
<td>Sales &amp; Hire Charges</td>
<td>2,700,472</td>
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<tr>
<td>Sale Of Manure</td>
<td></td>
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<tr>
<td><strong>SCHEDULE-27</strong></td>
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<tr>
<td>MISCELLANEOUS INCOME :-</td>
<td>4,382,873</td>
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<tr>
<td>Property Dividation Charges</td>
<td>114,353</td>
</tr>
<tr>
<td>File Charges</td>
<td>263,500</td>
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<tr>
<td>Other Application Fees</td>
<td>410,518</td>
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<tr>
<td>Other Income</td>
<td>44,680</td>
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<tr>
<td>Interest From bank</td>
<td>790,206</td>
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<tr>
<td>Interest From bank on FFD</td>
<td>2,684,876</td>
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<tr>
<td>Other Interest Received</td>
<td>8,712</td>
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<tr>
<td>PSP Income (Road Cutting)</td>
<td>66,028</td>
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<td><strong>SCHEDULE-28</strong></td>
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</tr>
<tr>
<td>ESTABLISHMENT EXP. :-</td>
<td>28,943,293</td>
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<tr>
<td>Ward Member Allowance</td>
<td>455,675</td>
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<tr>
<td>Conveyance Allowance</td>
<td>8,197</td>
</tr>
<tr>
<td>Medical Reimbursement</td>
<td>89,715</td>
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<tr>
<td>Other Allowance</td>
<td>14,830</td>
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<tr>
<td>Other Allowance Washing, Shope</td>
<td>85,550</td>
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<tr>
<td>Stationery Allowance</td>
<td>10,500</td>
</tr>
<tr>
<td>Uniform Allowance</td>
<td>265,133</td>
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<tr>
<td>Death Cum Retirement Gratuity</td>
<td>577,642</td>
</tr>
<tr>
<td>Contract Employee</td>
<td>205,365</td>
</tr>
<tr>
<td>Performance Bonus</td>
<td>288,572</td>
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<tr>
<td>Salary &amp; Allowance Officer</td>
<td>1,037,995</td>
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<tr>
<td>Salary &amp; Allowance Staff</td>
<td>25,904,119</td>
</tr>
</tbody>
</table>
MUNICIPAL BOARD, BHADRA
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
As On 31.03.2014

<table>
<thead>
<tr>
<th>Current Year (Amount in Rs.)</th>
</tr>
</thead>
</table>

SCHEDULE-29

GENERAL ADMINISTRATION EXP :-
- Advertisement Exp: 6,222,942
- Audit Fees: 2,469,750
- Books and Newspaper: 38,843
- Postage Exp: 9,430
- Telephone & Mobile Exp: 12,150
- Insurance: 57,632
- Legal Fees: 97,548
- Electricity Exp: 50,616
- Water Exp: 102,916
- Other- Medicines: 240,046
- Other Contigencies: 2,814,411
- Computer Consumable Exp: 15,600
- Printing & Stationery: 141,327
- Stationery Exp: 106,441
- Traveling & Vehicle exp: 65,188

SCHEDULE-30

PUBLIC WORKS :-
- Building Capacity Plant / Training: 19,624,108
- Computerization for Kachi Basti
- Construction of Sewer Lines
- Construction of Electricity Lines
- Development and Maint Of Kachi Basti
- Expenditure On Banwari Jirnoudhar
- Exp Against aid for Roads & Gutter
- Maint. Of Road and Gutter
- Carcass Plant Development Work
- Exp against MP, MLA Fund
- Other Construction Fund
- Revenue Grant: 375,683
- Swarna Jayanti Rojgar Yojna Exp: 3,375,778
- TFC Exp: 10,572,647
- SFC Exp: 5,300,000

SCHEDULE-31

MISCELLANEOUS EXPENSES :-
- Bank Charges: 5,358,312
- Electricity Bill: 2,179
- 222,372
MUNICIPAL BOARD, BHADRA  
SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
As On 31.03.2014

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Year (Amount in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>High Mast Light</td>
<td>751,878</td>
</tr>
<tr>
<td>Water Exp</td>
<td>8,895</td>
</tr>
<tr>
<td>Machinery Rent exp</td>
<td>134,655</td>
</tr>
<tr>
<td>Vehicle Exp</td>
<td>268,248</td>
</tr>
<tr>
<td>Contract Driver</td>
<td>62,167</td>
</tr>
<tr>
<td>Contract Driver JCB</td>
<td>170,500</td>
</tr>
<tr>
<td>Grabage Clearance Exp</td>
<td>11,188</td>
</tr>
<tr>
<td>Other Contract-computer Works</td>
<td>362,500</td>
</tr>
<tr>
<td>Other Contract- Garden Repair &amp; Maint.</td>
<td>191,885</td>
</tr>
<tr>
<td>Tractor Driver Cont.</td>
<td>7,158</td>
</tr>
<tr>
<td>Fuel &amp; Diesel</td>
<td>1,011,933</td>
</tr>
<tr>
<td>Repair &amp; Maint.</td>
<td>1,748,280</td>
</tr>
<tr>
<td>Other exp</td>
<td>119,018</td>
</tr>
<tr>
<td>Program Exp</td>
<td>239,716</td>
</tr>
<tr>
<td>Tax Return</td>
<td>45,740</td>
</tr>
</tbody>
</table>
MUNICIPAL BOARD, BHADRA

Schedule - 32

NOTES TO THE ACCOUNTS AND ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 MARCH, 2014

1  Previous year's figures have not been provided by the board so the same are not reported.

2  Paisa are rounded up to nearest rupees.

3  No details of Corpus Funds were available, so the opening balance of Income & Expenditure Account has been considered as corpus fund.

4  According to the information and explanations given to us, closing balances of Grant / Contribution for Specific Purpose are considered part of balance sheet from current year irrespective of any treatment in earlier years.

5  According to the information and explanations given to us, no Depreciation has been provided in past. From this year depreciation has been provided as per schedule no. 13 and corresponding depreciation fund has been created in Balance Sheet.

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 Residencial 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 & Residencial Building (including Schools & Hospitals), no detailed bifurcation in term of cost was available with the department, hence the 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.

6  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.
7 According to the information and explanations given to us, there are no inventories / stores maintained by the municipal board and hence same are not reported.

8 According to the information and explanations given to us, the outstanding amount regarding Urban Development Tax under the head Sundry Debtors & Receivables has been taken on estimated basis as provided by the department.

9 According to the information and explanations given to us, Debtors/Receivables (i.e. shop rent, lease receivables, UDT etc.) as on 31st March 2014 have been arrived at as per manual ledgers maintained by the MUNICIPAL BOARD. However, year wise breakup could not be calculated as complete details were not available; also pertaining to the same provision for doubtful recoveries could not be made.

10 According to the information and explanations given to us, the Municipal Board has not given any loan, advance or deposit to any Staff, Contractors or any other party.

11 According to the information and explanations given to us, the Municipal Board has not accrued any incomes and expenses at the end of the year.

12 According to the information and explanations given to us, there is no contingent liability as on 31.03.2014

13 All balances such as cash, bank accounts, investment and secured loan are subject to reconciliation and confirmation.

14 All sundry debit and credit balances standing as debtors, creditors, sundry deposits, statutory liabilities and other balances are subject to confirmation.

15 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 BOARD, BHADRA (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.