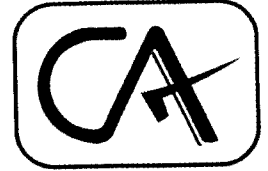


# *J. N. Gupta & Co.*

*Chartered Accountants*

E-732, Nakul Path, Opposite Jyoti Nagar Thana,  
Lal Kothi, Jaipur- 302015 Ph. : 2743895, 9001893895  
Mobile : 9314893895 ♦ E-mail : jnguptaca@icai.org



## INDEPENDENT AUDITOR'S REPORT

The Executive Officer,  
Kotputali Municipality  
Rajasthan

We have audited the accompanying financial statements of Kotputali Municipality (Rajasthan), which comprise the Balance Sheet as at March 31, 2017 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information and notes to accounts.

### **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 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 judgement, 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.

### **Opinion**

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




- a) in the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2017; and
- b) in the case of the Income and Expenditure Account, of the surplus/ deficit for the year ended on that date.

We further report that:

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

A statement on additional matters is given in the annexure.

For JN GUPTA & CO  
Chartered Accountants  
FRN: 006569C

  
CA. JAGDISH GUPTA  
Partner  
M Number: 400438



Place: Jaipur

# Financial Statement for the year 2016-17

## Nagar Parishad, Kotputali

Balance Sheet of Nagar Palika, kotputali Rajasthan As at 31-03-2017			
LIABILITIES	Schedule	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
<b>RESERVE &amp; SURPLUS</b>			
Municipal (General) Fund	1	54,090,154.52	69,022,426.33
Earmarked Funds	2	6,351,348.00	1,503,248.00
Reserve & Surplus	3	-	-
<b>Total Reserve &amp; Surplus (A)</b>		<b>60,441,502.52</b>	<b>70,525,674.33</b>
<b>GRANT/ CONTRIBUTION</b>			
Grant/ Contribution For Specific Purpose	4	263,305,862.00	166,969,781.00
<b>Total Grant (B)</b>		<b>263,305,862.00</b>	<b>166,969,781.00</b>
<b>LOANS</b>			
Secured Loans	5	-	27,924,707.00
Unsecured Loans	6	27,944,407.00	-
<b>Total Loans (C)</b>		<b>27,944,407.00</b>	<b>27,924,707.00</b>
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
Sundry Deposits	7	288,287.00	3,160,548.00
Sundry Creditors	8	749,554.00	-
Statutory Liabilities	9	-	-
Other Liabilities	10	1,820,483.00	2,074,906.00
Provisions/Previous Year Differences	11	-	-
<b>Total Current Liabilities and Provisions (D)</b>		<b>2,858,324.00</b>	<b>5,235,454.00</b>
<b>TOTAL LIABILITIES (A+B+C+D)</b>		<b>354,550,095.52</b>	<b>270,655,616.33</b>

NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

Notes referred to above and notes attached there to form an integral part of Balance Sheet

This is Balance Sheet referred to in our report of even date

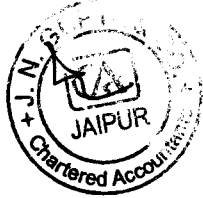
For JN Gupta & Co  
Chartered Accountants

*JN Gupta*

CA Jagdish Gupta  
Partner

M. No. 400438

FRN 006569C



*[Signature]*

**अधिकाारी अधिकाारी**  
**नगरपालिका मण्डल, कोटपुतली**

# Financial Statement for the year 2016-17

## Nagar Parishad, Kotputali


Balance Sheet of Nagar Palika, kotputali Rajasthan As at 31-03-2017			
ASSETS	Schedule	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
<b>FIXED ASSETS</b>			
Gross Block	12	233,672,116.88	379,981,916.00
Less : Depreciation Fund	13	25,728,578.70	169,281,251.12
Net Block		207,943,538.18	210,700,664.88
Capital Work In Process	14	-	-
<b>Total Fixed Assets (A)</b>		<b>207,943,538.18</b>	<b>210,700,664.88</b>
<b>INVESTMENTS</b>			
Deposits Against Earmarked Funds	15	31,063,474.00	-
General Fund Investments	16	11,484,082.00	-
<b>Total Investments (B)</b>		<b>42,547,556.00</b>	<b>-</b>
<b>CURRENT ASSETS, LOAN &amp; ADVANCES</b>			
Inventories	17	-	-
Sundry Debtors/ Receivables	18	86,250.00	86,250.00
Cash & Bank Balances	19	97,946,851.34	31,320,704.45
Loans, Advances & Deposits	20	6,025,900.00	28,547,997.00
<b>Total Current Assets, Loans &amp; Advances (C)</b>		<b>104,059,001.34</b>	<b>59,954,951.45</b>
<b>TOTAL ASSETS(A+B+C)</b>		<b>354,550,095.52</b>	<b>270,655,616.33</b>

**NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES**


Notes referred to above and notes attached there to form an integral part of Balance Sheet

This is Balance Sheet referred to in our report of even date

For JN Gupta & Co  
Chartered Accountants

  
CA Jagdish Gupta  
Partner  
M. No. 400438  
FRN 006569C



  
अधिसूत्री अधिकारी  
नगरपालिका कार्यालय, कोटपुतली

# Financial Statement for the year 2016-17

## Nagar Parishad, kotputali


Profit and Loss Account of Nagar Palika, Kotputali Rajasthan For the Year Ending 31-03-2017			
PARTICULARS	Schedule	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
<b>INCOME</b>			
Assigned Compensations	21	46,505,080.00	-
Income From Taxes	22	228,478.00	46,288,700.00
Rental Income from Municipal Properties	23	2,399,074.00	2,375,417.00
Fees and User Charges	24	5,993,154.00	2,846,240.00
Revenue Grants, Contributions and Subsidies	25	631,500.00	19,237,000.00
Miscellaneous Income	26	670,581.89	1,502,816.62
<b>Total Income</b>		<b>56,427,867.89</b>	<b>72,250,173.62</b>
<b>EXPENDITURE</b>			
Establishment Expenses	27	18,563,506.00	18,865,289.00
General Administrative Expenses	28	2,054,112.00	1,978,606.00
Public Works	29	103,047.00	499,012.00
Miscellaneous Expenses	30	7,725,085.00	14,068,716.00
Revenue Expenses	31	17,185,811.00	285.00
Depreciation During the Year		25,728,578.70	69,609,886.27
<b>Total Expenditure</b>		<b>71,360,139.70</b>	<b>105,021,794.27</b>
Surplus/Deficit before adjustment of prior period items and Depreciation		(14,932,271.81)	-32,771,620.65
Less; Prior Period Items		-	-
Less: Prior Period adjustment of Depreciation		-	-
<b>NET SURPLUS/DEFICIT</b>		<b>(14,932,271.81)</b>	<b>-32,771,620.65</b>

NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES


Notes referred to above and notes attached there to form an integral part of Balance Sheet

This is Balance Sheet referred to in our report of even date

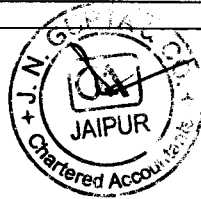
For JN Gupta & Co  
Chartered Accountants

  
CA Jagdish Gupta  
Partner  
M. No. 400438  
FRN 006569C



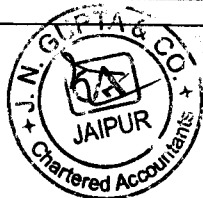
  
अधिसूत्री अधिकारी  
नगरपालिका मण्डल, कोटपूतली

Schedule forming part of Balance Sheet of Nagar Palika, Kotputali Rajasthan As on 31-03-2017		
PARTICULARS	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
<b>Schedule-1</b>		
<b>MUNICIPAL (GENERAL) FUND</b>		
Opening balance	69,022,426.33	101,794,046.98
Add :- Addition during the year		
Less:- Deduction during the year	-14,932,271.81	-32,771,620.65
<b>TOTAL</b>	<b>54,090,154.52</b>	<b>69,022,426.33</b>
<b>Schedule-2</b>		
<b>EARMARKED FUND</b>		
Earmarked Fund- Gratuity	1,358,660.00	131,110.00
Earmarked Fund - Pf	2,044,348.00	1,372,138.00
Earmarked Fund -Other	2,948,340.00	-
<b>TOTAL</b>	<b>6,351,348.00</b>	<b>1,503,248.00</b>
<b>Schedule-3</b>		
<b>RESERVE &amp; SURPLUS</b>		
Opening balance (Capital Contribution)		
Add :- Addition during the Year		
Less :- Withdrawal during the Year		
<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>Schedule- 4</b>		
<b>GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE</b>		
13th Vith Aayog Anudaan	47,976,001.00	47,976,001.00
14th Vith Aayog Anudaan	38,532,000.00	22,344,000.00
BAD Maramat Anudan RECV.	10,298,000.00	10,298,000.00
Bpl Sari Kambal	215,340.00	846,840.00
Janganna Recv.	106,944.00	72,863.00
Juranal Perfact Grant	16,188,000.00	-
Muvawaja Recv.	4,189,207.00	4,189,207.00
Pannadhay Yojana	5,402.00	5,402.00
Rajya Vith Aayog	112,062,000.00	62,052,000.00
Sadi Kamble	-631,500.00	-
Smanay Anudan Recv.	292,000.00	292,000.00
Swach bharat Abhiyaan	16,855,000.00	1,676,000.00
Vikas Karya	11,124,000.00	11,124,000.00
Vikas Sulak	3,493,468.00	3,493,468.00
Vishas Anudan	2,600,000.00	2,600,000.00
<b>TOTAL</b>	<b>263,305,862.00</b>	<b>166,969,781.00</b>
<b>Schedule- 5</b>		
<b>SECURED LOANS</b>		
State Government (From ADB through RUIDP)		123,407.00
Rajasthan Land Development and Construction		27,801,300.00
Panna Dhay Jivan Scheme		
<b>TOTAL</b>		<b>27,924,707.00</b>
<b>Schedule- 6</b>		
<b>UNSECURED LOAN</b>		
Dar Ke Rit & Co.	19,200.00	-
JTB LOAN REVC.	500.00	-
RUFDCO.	27,924,707.00	
<b>TOTAL</b>	<b>27,944,407.00</b>	<b>-</b>
<b>Schedule- 7</b>		
<b>SUNDRY DEPOSITS</b>		
Security Deposits and amanat payable		
EMD	-28,381.00	1,475,970.00
Deduction by Officers	316,668.00	1,684,578.00
<b>TOTAL</b>	<b>288,287.00</b>	<b>3,160,548.00</b>
<b>Schedule- 8</b>		
<b>SUNDARY CREDITORS</b>		
Creditors for Supply		
Sundry Creditors	749,554.00	-
<b>TOTAL</b>	<b>749,554.00</b>	<b>-</b>



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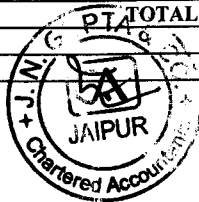
Schedule forming part of Balance Sheet of Nagar Palika, Kotputali Rajasthan As on 31-03-2017		
PARTICULARS	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
<b>Schedule- 9</b>		
<b>STATUTORY LIABILITIES</b>		
TDS	-	-
EMF	-	-
Surcharge	-	-
TCS	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>Schedule- 10</b>		
<b>OTHER LIABILITIES</b>		
Tds receivable	-87,369.00	-
R.T. Received	1,806,912.00	1,806,912.00
Royalty Received	67,218.00	178,653.00
S.T. Received	4,002.00	59,621.00
Pension Fund	29,720.00	29,720.00
<b>TOTAL</b>	<b>1,820,483.00</b>	<b>2,074,906.00</b>
<b>Schedule- 11</b>		
<b>PROVISIONS</b>		
Audit Fees Payable		
Accounting Fees Payable		
<b>TOTAL</b>		
<b>Schedule- 12</b>		
<b>GROSS BLOCK</b>		
Immovable Assets	-	-
Building	1,235,715.99	732,488.99
Land	-	-
<b>TOTAL</b>	<b>1,235,715.99</b>	<b>732,488.99</b>
Infrastructure Assets	2,000.00	-
Roads & Bridge	160,875,706.40	157,796,191.40
<b>TOTAL</b>	<b>160,877,706.40</b>	<b>157,796,191.40</b>
Movable Assets		
Computer and Printer	131,927.06	33,470.06
Drain	3,190,997.20	3,190,997.20
Plant & Machinery	1,367,973.61	1,302,848.61
Furniture Fixture and Electricity Equipment	642,404.50	525,620.50
Public Lighting	57,378,461.47	46,488,366.47
Vehicle	630,681.65	630,681.65
Battery	76,800.00	
Movable Assets	8,139,449.00	-
<b>TOTAL</b>	<b>71,558,694.49</b>	<b>52,171,984.49</b>
<b>GRAND TOTAL</b>	<b>233,672,116.88</b>	<b>210,700,664.88</b>
<b>Schedule-13</b>		
<b>DEPRECIATION FUND</b>		
Opening Balance		99,671,364.85
Add:- Depreciation provided during the year	25,728,578.70	69,609,886.27
<b>TOTAL</b>	<b>25,728,578.70</b>	<b>169,281,251.12</b>
<b>Schedule- 14</b>		
<b>CAPITAL WORK IN PROGRESS</b>		
<b>TOTAL</b>		
<b>Schedule- 15</b>		
<b>GENERAL FUND INVESTMENT</b>		
CPF/CPFLOAN PAID A/C	8,627,204.00	-
CPF LOAN PAID	200,000.00	-
CPF LOAN PAID A/C	757,730.00	-
DAR KE RIT & CO.(PAID)	515,200.00	-
JTB LOAN PAID	963,340.00	-
RAJASTHAN LAND BUSSTAND	20,000,000.00	-
<b>TOTAL</b>	<b>31,063,474.00</b>	<b>-</b>
<b>Schedule- 16</b>		
<b>SPECIFIC FUND INVESTMENT</b>		
CPF A/C PAID	953,233.00	-
CPF PAID A/C	1,056,488.00	-
GRACHAVATI (Paid Updan)	1,395,008.00	-
GRACHAVATI PAID	3,403,353.00	-
SWACHH BHARAT PAID	4,676,000.00	-



अधिसापी अधिकारी  
नगरपालिका मण्डल, कोटपूतली

Schedule forming part of Balance Sheet of Nagar Palika, Kotputali Rajasthan As on 31-03-2017		
PARTICULARS	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
<b>TOTAL</b>	<b>11,484,082.00</b>	<b>-</b>
<b>Schedule - 17</b>		
INVENTORIES	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>Schedule - 18</b>		
<b>SUNDARY DEBTORS</b>	-	-
Other Debtors	86,250.00	86,250.00
<b>TOTAL</b>	<b>86,250.00</b>	<b>86,250.00</b>
<b>Schedule- 19</b>		
<b>CASH &amp; BANK BALANCES</b>		
Cash in Hand	127.00	183.00
Bank Balance	97,946,724.34	31,320,521.45
<b>TOTAL</b>	<b>97,946,851.34</b>	<b>31,320,704.45</b>
<b>Schedule- 20</b>		
<b>LOANS,ADVANCES &amp; DEPOSITS</b>		
CPF Loan		7,069,457.00
Dar Ke Rit & Co.(Paid)		515,200.00
Jtb Loan Paid		963,340.00
Rajasthan Land Busstand		20,000,000.00
Rajasthan Land Development and Construction	5,729,500.00	-
Panna Dhay Jivan Scheme	296,400.00	-
<b>TOTAL</b>	<b>6,025,900.00</b>	<b>28,547,997.00</b>
<b>Schedule - 21</b>		
<b>INCOME FROM TAXES</b>		
Udtax	228,478.00	-
<b>TOTAL</b>	<b>228,478.00</b>	<b>-</b>
<b>Schedule - 22</b>		
<b>ASSIGNED COMPENSATION</b>		
Nirdist Rajasav	46,505,080.00	46,288,700.00
<b>TOTAL</b>	<b>46,505,080.00</b>	<b>46,288,700.00</b>

<b>Schedule - 23</b>		
<b>RENTAL INCOME FROM MUNICIPALE PROPERTIES</b>		
Nikay Sampati Rent Receipt	2,378,674.00	2,298,467.00
Sulab Sochhalya	20,400.00	71,400.00
Kar Rajsava		5,550.00
<b>TOTAL</b>	<b>2,399,074.00</b>	<b>2,375,417.00</b>
<b>Schedule - 24</b>		
<b>FEES AND USER CHARGES</b>		



अधिसापी अधिकारी  
नगरपालिका मण्डल, कोटपूतली

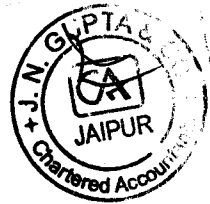


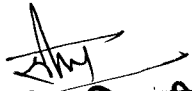
Schedule forming part of Balance Sheet of Nagar Palika, Kotputali Rajasthan As on 31-03-2017		
PARTICULARS	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
Sulak Upbhokta Prabhar	5,550,406.00	2,610,923.00
Tender and Other Fees	-	235,317.00
Vikray Bhada Prabhar	204,962.00	-
Damkal Recv	41,000.00	-
Nakashanavnikaran Recv.	1,000.00	-
Nivnikran Sulak	100.00	-
Parasad Sing	22,000.00	-
SECC	8,000.00	-
Sharmic Kar	56,566.00	-
Shikayat	15,400.00	-
Tactor katoti	54,000.00	-
Varshik Anumati recv.	39,720.00	-
<b>TOTAL</b>	<b>5,993,154.00</b>	<b>2,846,240.00</b>
<b>Schedule - 25</b>		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Rajya vitt Ayog		13,960,000.00
Sarvjanik Vidyut Fund		3,997,000.00
M.L.A. Fund		1,280,000.00
Revenue Grant- SADI KAMBLE	631,500.00	
<b>TOTAL</b>	<b>631,500.00</b>	<b>19,237,000.00</b>
<b>Schedule - 26</b>		
MISCELLANEOUS OR INTEREST INCOME		
Anya Deyatay	276,288.00	814,076.00
Loan Agrim Nikshep Return	57,181.00	310,573.00
Receipt Nikshep Return		-
Interest Income	337,112.89	378,167.62
<b>TOTAL</b>	<b>670,581.89</b>	<b>1,502,816.62</b>
<b>GRAND TOTAL</b>	<b>56,427,867.89</b>	<b>72,250,173.62</b>
<b>Schedule -27</b>		
ESTABLISHMENT EXP.		
Jaipur Ex Service Main Welfare Corp. Ltd.	1,192,997.00	1,224,247.00
Parshad Allowance	707,680.00	821,622.00
Bonus	250,638.00	-
Other	59,933.00	45,419.00
Salary	16,352,258.00	14,674,626.00
Retirement Benefit		2,099,375.00
<b>TOTAL</b>	<b>18,563,506.00</b>	<b>18,865,289.00</b>
<b>Schedule -28</b>		
GENERAL ADMINISTRATION EXP.		
Communication Exp.	380.00	
Advertisement Expenses	691,639.00	1,811,606.00
Legal Expenses	24,690.00	14,000.00
Batari Exp.	6,500.00	
Death Pashu Exp.	152,350.00	
Goushala Exp.	100,000.00	
Online Tender Fees Paid	62,000.00	
Rent Of Zamin Exp.	333,850.00	
Sadeshyata Sulak	2,000.00	
Salary Of Savida Operator Exp.	36,845.00	
Tent Exp.	524,836.00	
Audit Fees	119,022.00	153,000.00
<b>TOTAL</b>	<b>2,054,112.00</b>	<b>1,978,606.00</b>
<b>Schedule -29</b>		
OPERATING & OPERATIONAL EXPENSES (PUBLIC WORKS)		
N.P.S. Exp.		280,168.00
Park Exp.	65,475.00	62,235.00
P.S.P. Exp.	18,568.00	139,109.00
Rain Basera	-	17,500.00
Repair Exp.	19,004.00	-
<b>TOTAL</b>	<b>103,047.00</b>	<b>499,012.00</b>
<b>Schedule -30</b>		
MISCELLENOUS EXPENSES		
Cleaning Charges	2,588,947.00	9,893,972.00



अधिसापी अधिकः  
नगरपालिका मण्डल, कोटपुतली


Schedule forming part of Balance Sheet of Nagar Palika, Kotputali Rajasthan As on 31-03-2017		
PARTICULARS	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
Election Exp.		129,237.00
Fire Vehicle Maintenance		9,300.00
Insurance	42,310.00	48,791.00
D.D.T. Powder Exp.	107,397.00	195,860.00
Accounting Fees		210,540.00
Nalay Expenses	5,750.00	29,400.00
Visishta Updeshanudan		-
Impairment Loss		1,370,339.00
SJSRY Exp.	36,257.00	-
Computer Operator Salary	600,500.00	200,000.00
Printing and Stationery	335,306.00	460,823.00
Fenile Expenses		187,950.00
Jeep Rent		-
Travelling Expenses	46,069.00	81,967.00
Deisel Exp.	542,154.00	526,790.00
Misc. Exp.	28,500.00	13,080.00
Vidhot Theka Bill	114,011.00	625,535.00
Shop Rent		-
Telephone/ Postage Expenses	85,750.00	800.00
Driver Expenses	1,594,084.00	-
Water Bills	145,749.00	69,041.00
News Paper Expenses	1,230.00	15,291.00
Repair Of Job Safai	1,451,071.00	-
<b>TOTAL</b>	<b>7,725,085.00</b>	<b>14,068,716.00</b>
<b>Schedule -31</b>		
<b>REVENUE EXPENDITURE</b>		
Bank Charges	2,052.00	285.00
Prichalan Sandharan	17,183,759.00	
<b>TOTAL</b>	<b>17,185,811.00</b>	<b>285.00</b>
<b>GRAND TOTAL</b>	<b>45,631,561.00</b>	<b>35,411,908.00</b>



  
 अधिष्ठापी अधिकारी  
 नगरपालिका मण्डल, कोटपूतली  
 ६/५

Particulars	Gross Block					Accumulated Depreciation Block					Closing WDV
	Opening	Addition >180	Addition <180	Deletion	Closing	Opening	Addition	Deletion	Closing		
Building	732,488.99	-	503,227.00	-	1,235,715.99	-	123,571.60	-	123,571.60	1,112,144.39	
Computer & Printer	33,470.06	80,698.00	17,759.00	-	131,927.06	-	54,946.84	-	54,946.84	76,980.22	
WDV-	3,190,997.20	-	-	-	3,190,997.20	-	638,199.44	-	638,199.44	2,552,797.76	
Drain-	525,620.50	-	116,784.00	-	642,404.50	-	64,240.45	-	64,240.45	578,164.05	
Furniture and Fixture-	-	2,000.00	-	-	2,000.00	-	100.00	-	100.00	1,900.00	
Infras Structure	-	7,924,405.00	215,044.00	-	8,139,449.00	-	626,586.98	-	626,586.98	7,512,862.02	
Moveable Assets	1,302,848.61	65,125.00	11,130.00	11,130.00	1,367,973.61	-	201,981.17	-	201,981.17	1,165,992.44	
Plant and Machinery-	46,488,366.47	10,227,995.00	662,100.00	-	57,378,461.47	-	7,839,669.60	-	7,839,669.60	49,538,791.87	
Public Lighting -	157,796,191.40	57,805.00	3,021,710.00	-	160,875,706.40	-	16,084,680.39	-	16,084,680.39	144,791,026.01	
Roads-	630,681.65	-	-	-	630,681.65	-	94,602.23	-	94,602.23	536,079.42	
Vehicals-	210,700,664.88	18,358,028.00	4,547,754.00	-	233,595,316.88	-	25,728,578.70	-	25,728,578.70	207,866,738.18	
Total											




  
 अधिकाारी अधिकाारी  
 नगरपालिका मण्डल, कोटपूरली

Additional matters to be reported by the financial statement auditor:

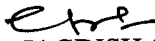
1. In our opinion and according to records examined by us all sums due to and received by the municipality have been brought to account and have been appropriately classified;
2. In our opinion and on the basis of test check and according to the information and explanations given to us all grants sanctioned or received by the Municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the Municipality whether such deductions have been properly accounted;
3. In our opinion and according to the information and explanations given to us, earmarked Funds have been created by the municipality for Gratuity and Provident Fund and earmarked Funds have been utilized for the purpose for which they were created.
4. In our opinion and according to the information and explanations given to us, the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
5. In our opinion and according to the information and explanations given to us, lease rentals are collected and accounted on cash basis.
6. In our opinion and according to the information and explanations given to us, proper record of store is maintained by the municipality.
7. According to the information and explanations given to us, the parties to whom loans or advances have been given by the Municipality during the year are not repaying the principal amounts as stipulated. No interest is charged by the municipality on such loans and advances during the year.
8. In our opinion and according to the information and explanations given to us, the municipality has granted loans to his employess against provident fund and no record is maintained by the municipality level. No comment can be made on deduction from salary towards the repayment of principal of loans and interest thereon. there
9. In our opinion and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the municipality with regards to the purchase of stores, fixed assets and services.
10. In our opinion and according to the information and explanations given to us, there is an adequate internal control procedure for the contrating of works and projects, periodic inspections and measurements, quality checks and payment there for.
11. According to the records of the municipality and information and explanations given to us, the municipality has not been regular in depositing undisputed statutory dues including provident fund, TDS, Works contract Tax, cess and any other statutory dues with the appropriate authorities during the year.



  
अधिसाधी अधिकारी  
नगरपालिका मण्डल, कोटपूतली  
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12. In our opinion and according to the information and explanations given to us, no personal expenses have been charged to the municipality's accounts.
13. In our opinion and according to the information and explanations given to us, the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained. Bank Reconciliation statements of are prepared for all bank account of the municipality.
14. In our opinion and according to the information and explanations given to us, and to the best of our knowledge, the year end and reconciliation procedures have been carried out by the municipality.

For JN GUPTA & CO  
Chartered Accountants  
FRN: 006569C

  
CA. JAGDISH GUPTA  
Partner  
M Number: 400438

Place: Jaipur



  
अधिसूची अधिकारी  
नगरपालिका मण्डल, कोटपूतली