

CA Ashish Bohra
B.Com, ACA

ASHISH BOHRA & ASSOCIATES
CHARTERED ACCOUNTANTS
Madhuban Colony, Station Road, Sumerpur,
Distt Pali, Rajasthan. Pin 306902
Tel : 02933-252590, 9950856009, 7737731101
e-mail i.d :- bohra252590@yahoo.com , Fax 252590
Website : <http://ashishbohraassociates.icai.org.in>

Date : 17/08/2015

AUDITOR'S REPORT

1. We have audited the attached Balance sheet of NAGAR PALIKA BALI DISTT . PALLI, RAJASTHAN as at 31st March 2014 and also the annexed Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the Nagar Palika. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We further report that :-

- (a) We have obtained all the information explanation, 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 office of Nagar Palika so far as appears from our examination of those books.
- (c) The Balance Sheet Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- (d) We have reported on the particulars by applying such test checks, as considered appropriate to the entries made in the books of accounts as generated by the computer system and the relevant documents provided by the management and or representation made by the management wherever considered necessary. The figures stated in Audited Balance Sheet and in the annexures forming part thereof have been verified by us with the books of accounts and other records produced. However these books of accounts, documents, and other supporting evidence produced in the course of audit have not been become possible to be investigated to



[Handwritten signature]

CA Ashish Bohra
B.Com, ACA

ASHISH BOHRA & ASSOCIATES
CHARTERED ACCOUNTANTS
Madhuban Colony, Station Road, Sumerpur,
Distt Pali, Rajasthan. Pin 306902
Tel : 02933-252590, 9950856009, 7737731101
e-mail i.d :- bohra252590@yahoo.com , Fax 252590
Website : <http://ashishbohraassociates.icai.org.in>

find out any item outside the books or to examine the genuineness of any entry in the books of accounts, which prima facie appear to be genuine.

- (e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
- (i) In the case of the Balance Sheet, of the state of affairs of the Palika as at 31st March 2014, and
 - (ii) In the case of the Income & Expenditure Account of the income for the year ended on that date.



M/s Ashish Bohra & Associates
Chartered Accountants

(CA Ashish Bohra)
Proprietor
M.No. 412293

Date : 17/08/2015
Place : Sumerpur

NAGAR PALIKA BALI
Income & Expenditure Statement
 01-Apr-2013 to 31-Mar-2014

Particulars	Amount	Particulars	Amount
To Advertisement Exp. A/c 220-60-02	547,973.00	By Advertisement Income	42,610.00
To Audit Fees Exp. 230-50	45,000.00	By Application Fees 140-15-04	29,369.00
To Bank Commission	10,888.00	By Bhu Upyog Parivatan A/c 140-15-02	695,758.00
To Book A/c 220-20-04	2,294.00	By Birth & Death Certificate Fee 140-13-02	2,460.00
To Computer Repairing	8,000.00	By Cattel Fodder Income 140-10-03	2,500.00
To Cooda Kachra Cleaning Exp. 230-80-02	164,330.00	By Certificate Fees 140-13-01	28,562.00
To Election Exp. 250-10	13,770.00	By Development Charges 140-15-05	3,653,613.00
To Electric Equipments A/c 230-59-02	621,831.00	By House N.O.C. 140-12-01	922,334.00
To Electric Exp. A/c 230-50-02	270,925.00	By House Rent Deduction A/c 180-40	2,604.00
To Furniture Fixture Rep Manit 230-59-01	1,200.00	By House Tax A/c 110-80-01	10,069.00
To Garden Exp. 230-51-01	3,950.00	By Interest Others	284,637.00
To Income Tax TDS Demand	2,380.00	By Kaji House Fee 140-11-04	2,000.00
To Insurance Exp. 220-40-01	13,249.00	By Krishi Bhumi Niyaman 140-15-06	319,971.00
To Job Exp. 230-40-01	20,700.00	By Land Conversion 140-15-04	759,710.00
To Legal Fees A/c 220-51-01	43,619.00	By Marring Place Registration 140-10-04	68,093.00
To Light Bill Exp. 230-20-01	600,063.00	By Marring Registration 140-13-01	5,160.00
To Light Exp. A/c 220-11-01	27,880.00	By Misc Income 180-80-02	16,361.00
To Municipal Members Rem 210-20-05	356,400.00	By Nomination A/c	2,112.00
To Organisation of Festivals Exp. 250-20	257,201.00	By Octroi Compension A/c 120-20-01	3,686,000.00
To Others Exp. 220-80-02	399,337.00	By Others Fees 140-11-07	21,717.00
To Path Grub Cattel Food 230-80-04	8,400.00	By Others Rent Income 130-10-06	30,000.00
To Petrol & Diesel Exp. 230-10-01	143,732.00	By P.F.A. 140-11-06	2,652.00
To Postage & Courier Exp. 220-80-02	8,665.00	By Property Transfer Fees 140-40-08	41,241.00
To Road & Bridges Repair 230-50-01	5,342,078.00	By Rashan Card 140-11-07	160.00
To R.U.D.F. Loan & Interest A/c 240-30	2,408,000.00	By Rent Form Lease of Lands 140-50-01	1,939,026.00
To Salary A/c 210-10-02	8,038,020.00	By Rent of Vehicle	12,500.00
To Stationary A/c 220-21-02	67,204.00	By Road Cutting 140-70-02	55,830.00
To Stationery Exp. 220-21-01	79,095.00	By Sale of Land to Pub. 150-10-03	10,291,012.00
To Telephone & Mobile Exp. 220-12-01	30,107.00	By Shop Rent Income 130-10-03	30,382.00
To Travelling Exp. 220-30-01	101,259.00	By Tender Form Fees 150-11-01	82,480.00
To Vehicals Repair Exp. 230-53-03	44,713.00		
To Water Bill Exp. A/c 230-20-02	8,480.00		
To Surplus	3,350,180.00		
Total	23,040,923.00	Total	23,040,923.00

For : Nagar Palika Bali

Executive Office Accountant

Date : 17/08/2015
 Place : Sumerpur



For : M/s Ashish Bohra And Associates
 Chartered Accountants

Proprietor
 (CA Ashish Bohra)

**NAGAR PALIKA BALI
BALANCE SHEET
AS ON 31ST MARCH 2014**

Liabilities		Assets	
General Fund		Fixed Assets	
Opening Balance	14,368,244.06	Community Center 410-20-02	109,808.00
Add Surplus of the year 2013-2014	3,350,180.00	Electric Fiting A/c 410-20-01	35,000.00
		Water Cooler A/c 410-60-06	56,516.00
		W.B.M. Road. A/c 410-30-03	6,609,264.00
Current Liabilities		Current Assets	
I3 Finance Commission Grant 320-10-20	2,377,863.00	Cash-in-hand	2,928.00
CM BPL Awas Yojna	1,005,000.00	Bank Accounts	
C.M. B.P.L. Saree Kamhal Scheme	165,385.00	MGB 81-450-23-02	1,875.05
Diff in Last Year PD A/c	25,400.00	MGB Bank Bali 3403/10005016617	905,623.00
G.P.F.	446,650.00	PUCB A/c 450-23	858.00
Gratuity Pension 350-20-01	105,647.00	SBBJ A/c 5104550025	692,997.47
I.H.S.D.P. Project A/c 320-20-03	849,397.00	Union Bank of India 1120	40,000.00
Jan Ganana A/c 320-20-12	130,100.00	SBBJ (SJSRY)	2,223,031.00
Others Subsidy	9,000.00	SBBJ (CM BPL Awas)	3,521,831.00
Pension A/c 350-20-04	83,958.00	SBBJ (IHSPD)	1,159,828.00
P.F. Loan Advance	57,500.00	PD 8448/305-450-11-04	8,319,682.54
Road Subsidy	3,889,000.00	PD 125-450-11-01	589,539.00
Royalhi 340-80-03	186,551.00	PD A/C 8338/27-450-11-02	1,779,778.00
R.R.J.V.B. Scheme	40,000.00	PD A/c 8338/65/450-11-03	3,997.00
Sales Tax (Tds) 340-80-02	83,123.00	Income Tax From Contractor 340-80-01	16,928.00
Securities Deposit 340-10-02	1,610,230.00	Jan Ganana 412-10-08	129,650.00
State Fin Commission Grant 320-10-20	2,699,847.00	Land Revnuu 350-41-06	631,400.00
		M. L. A. & M.P. Fund 320-20-05	993,415.00
		P.F A/c 350-20-01	752,277.00
		Ren Busera 412-10-07	7,880.00
		S.J.S.R.Y. 320-20-02	2,726,864.00
		Tds on Contractor 2012-13	6,052.00
		Dharohar	166,053.00
Total	31,483,075.06	Total	31,483,075.06

For : Nagar Palika Bali

Executive Office Accountant

Date : 17/08/2015
Place : Sumerpur



For : M/s. Ashish Bohra And Associates
Chartered Accountants

Proprietor
(CA Ashish Bohra)

NAGAR PALIKA BALI
Trial Balance
1-Apr-2013 to 31-Mar-2014

PARTICULARS	NAGAR PALIKA BALI	
	1-Apr-2013 to 31-Mar-2014	
	Closing Balance	
	Debit	Credit
Current Liabilities	166053.00	13764651.00
Sundry Creditors		
Dharohar (EMD) 340-10-01	166053.00	
13 Finance Commission Grant 320-10-20		2377863.00
CM BPL Awas Yojna		1005000.00
C.M. B.P.L. Saree Kambal Scheme		165385.00
DIFF IN LAST YEAR PD ACCOUNT		25400.00
G.P.F.		446650.00
Gratuity Pension 350-20-01		105647.00
I.H.S.D.P. Project A/c 320-20-03		849397.00
Jan Ganana A/c 320-20-12		130100.00
Others Subsidy		9000.00
Pension A/c 350-20-04		83958.00
P.F. Loan Advance		57500.00
Road Subsidy		3889000.00
Royalti 340-80-03		186551.00
R.R.J.V.B. Scheme		40000.00
Sales Tax (Tds) 340-80-02		83123.00
Securities Deposit 340-10-02		1610230.00
State Finance Commission Grant 320-10-20		2699847.00
Fixed Assets	6810588.00	
Community Center 410-20-02	109808.00	
Electrict Fiting A/c 410-20-01	35000.00	
Water Coolar A/c 410-60-06	56516.00	
W.B.M. Road. A/c 410-30-03	6609264.00	
Current Assets	24506434.06	
Cash-in-hand	2928.00	
Cash	2928.00	
Bank Accounts	19239040.06	
GENERAL CASH BOOK	1641353.52	
PD ACCOUNT	2373314.00	
Pd A/c 8448/305-450-11-04	8319682.54	
S.B.B. & J A/c 5104551608(SJSRY) 450-21-02	2223031.00	
SBBJ A/C NO. 61006591128 CM BPL AVAS	3521831.00	
SBBJ A/CNO. 61006591184 (IHSDP) 4150/21/04	1159828.00	
Income Tax From Contractor 340-80-01	16928.00	
JAN GANNA 412-10-08	129650.00	
Land Revunu 350-41-06	631400.00	
M. L. A. & M.P. Fund 320-20-05	993415.00	



P.F A/c 350-20-01	752277.00
Ren Basera 412-10-07	7880.00
S.J.S.R.Y. 320-20-02	2726864.00
Tds on Contractor 2012-13	6052.00
Indirect Incomes	23040923.00
ADVERTISEMENT INCOME	42610.00
Application Fees 140-15-04	29369.00
Bhu Upyog Parivatan A/c 140-15-02	695758.00
Birth & Death Certificate Fee 140-13-02	2460.00
Cattel Fodder Income 140-10-03	2500.00
Certificate Fees 140-13-01	28562.00
Development Charges 140-15-05	3653613.00
House N.O.C. 140-12-01	922334.00
House Rent Deduction A/c 180-40	2604.00
House Tax A/c 110-80-01	10069.00
Interest Others	284637.00
Kaji House Fee 140-11-04	2000.00
Krishi Bhumi Niyaman 140-15-06	319971.00
Land Conversion 140-15-04	759710.00
Manige Place Registration 140-10-04	68093.00
Marriage Registration 140-13-01	5160.00
Misc Income 180-80-02	16361.00
Nomination A/c	2112.00
Octroi Compension A/c 120-20-01	3666000.00
Others Fees 140-11-07	21717.00
Others Rent Income 130-10-06	30000.00
P.F.A. 140-11-06	2652.00
Property Transfer Fees A/c 140-40-08	41241.00
Rashan Card 140-11-07	160.00
Rent Form Lease of Lands 140-50-01	1939026.00
Rent of Vehicle	12500.00
Road Cutting 140-70-02	55830.00
Sale of Land to Pub. 150-10-03	10291012.00
Shop Rent Income 130-10-03	30382.00
Tender Form Fees 150-11-01	82480.00
Indirect Expenses	19690743.00
Advertisement Exp. A/c 220-60-02	547973.00
Audit Fees Exp. 230-50	45000.00
Bank Commission	10888.00
Book A/c 220-20-04	2294.00
COMPUTER REPAIRING	8000.00
Cooda Kachra Cleaning Exp. 230-80-02	164330.00
Election Exp. 250-10	13770.00
Electricl Equipements A/c 230-59-02	621831.00
Electricl Exp. A/c 230-50-02	270925.00
Furniture Fixture Repairing Maniltance 230-59-01	1200.00
Garden Exp. 230-51-01	3950.00
Income Tax TDS Demand	2380.00



<i>Insurance Exp. 220-40-01</i>	13249.00	
<i>Jcb Exp. 230-40-01</i>	20700.00	
<i>Legal Fees A/c 220-51-01</i>	43619.00	
<i>Light Bill Exp. 230-20-01</i>	600063.00	
<i>Light Exp. A/c 220-11-01</i>	27880.00	
<i>Municipal Members Remuneration 210-20-05</i>	356400.00	
<i>Organisation of Festivals Exp. 250-20</i>	257201.00	
<i>Others Exp. 220-80-02</i>	399337.00	
<i>Path Grah Cattel Food 230-80-04</i>	8400.00	
<i>Petrol & Diesel Exp. 230-10-01</i>	143732.00	
<i>Postage & Courier Exp. 220-80-02</i>	8665.00	
<i>Road & Bridges Repair 230-50-01</i>	5342078.00	
<i>R.U.D.F. Loan & Interest Repayment A/c 240-30</i>	2408000.00	
<i>Salary A/c 210-10-02</i>	8038020.00	
<i>Stationary A/c 220-21-02</i>	67204.00	
<i>Stationery Exp. 220-21-01</i>	79095.00	
<i>Telephone & Mobile Exp. 220-12-01</i>	30107.00	
<i>Travelling Exp. 220-30-01</i>	101259.00	
<i>Vehicals Repair Exp. 230-53-03</i>	44713.00	
<i>Water Bill Exp. A/c 230-20-02</i>	8480.00	
MUNICIPAL FUND		14368244.06
GRAND TOTAL	51173818.06	51173818.06



**NAGAR PALIKA
BALI
DISTT PALI, RAJASTHAN**

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. General :-
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principals.
2. Revenue Recognition :-
Expenses and Income considered payable and receivable respectively are accounted for on Double Entry Accounting System on accrual basis.
3. Fixed Assets :-
Fixed Assets are stated at their cost of construction / acquisition as provided in books of accounts on which depreciation is not being provided. The Fixed assets which were purchased constructed in years before reporting period is not reported in books as the cost is not ascertainable.
4. Sundry Debtors, Creditors, loans & advances to Staff balances are subject to confirmation.
5. The Closing balances of Various schemes of Grant/Subsidy is verified by the Nagar Palika Staff.
6. The allocation of various funds was made also according to the vouchers and cash book entries and guidance of Department.
7. The Deposit (Amanat) is accounted on receipt and payment basis as the deposits taken in the previous years were also repaid this year and the books of previous years were not accounted as per D E A System and audited as well.
8. Double Entry Accounting System were followed in the preparation of books of accounts.

As per Our Separate Audit Report of Even date attached.

For **ASHISH BOHRA AND ASSOCIATES**
Chartered Accountants

Sd/-
(**ASHISH BOHRA**)
PROPRIETOR
Membership No. 412293
Registration No. 015474C
Place:- SUMERPUR
Date: -17/08/2015



For **NAGAR PALIKA, BALI**

Sd/-
AUTHORISED SIGNATORY