

**AUDIT REPORT**

**FOR**

**FINANCIAL YEAR 2014-2015**

**OF**

**NAGAR PALIKA  
BALI**

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 : 15/09/2015

AUDITOR'S REPORT

1. We have audited the attached Balance sheet of NAGAR PALIKA BALI DISTT . PALL, RAJASTHAN as at 31<sup>st</sup> March 2015 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



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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 31<sup>st</sup> March 2015, 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

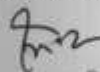
(CA Ashish Bohra)  
Proprietor  
M.No. 412293

Date : 15/09/2015  
Place : Sumerpur

**NAGAR PALIKA BALI**  
**INCOME AND EXPENDITURE ACCOUNT**  
1-Apr-2014 to 31-Mar-2015

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Advertisement Exp. A/c 220-60-02	597,123.00	Advertisement Income	35,100.00
Audit Fees Exp. A/c 220-50	89,000.00	Animal Dispose Income 150-10-02	5,900.00
Bank Commission	3,306.00	Application Fees 140-15-04	39,165.00
Book A/c 220-20-04	684.00	Birth & Death Certificate Fee 140-13-02	7,650.00
Computer Repairs	13,064.00	Certificate Fees 140-13-01	21,544.00
Computer Stationery Exp. 220-21-03	2,000.00	Development Charges 140-15-05	368,766.00
Electric Equipments A/c 230-59-02	513,190.00	Electric & Water Noc 140-13-03	3,310.00
Electric Exp. A/c 230-50-02	229,570.00	House N.O.C. 140-12-01	878,499.00
Furniture Fixture Repairing Manrit 230-59-01	13,600.00	House Rent Deduction A/c 180-40	2,415.00
Insurance Exp. 220-40-01	13,620.00	House Tax A/c 110-80-01	9,029.00
Job Exp. 230-40-01	153,245.00	Interest Others	421,879.00
Legal Fees A/c 220-51-01	52,150.00	Khansha Bhumi A/c 150-10-03	1,237,758.00
Light Bill Exp. 230-20-01	243,473.00	Land Conversion 140-15-04	201,412.00
Light Exp. A/c 220-11-01	68,661.00	Marrige Place Registration 140-10-04	21,697.00
Medicines,Phenyel Exp. 220-80-01	48,943.00	Marrige Registration 140-13-01	23,919.00
Municipal Members Rem 210-20-05	336,000.00	Misc Income 180-80-02	38,153.00
News Paper Exp. 220-20-02	2,453.00	Nagriy Vikash Kar Resid. 110-01-01	7,033.00
Organisation of Festivals Exp. 250-20	265,374.00	Nomination A/c	200.00
Others Exp. 220-80-02	172,736.00	Octroi Compension A/c 120-20-01	4,055,000.00
Patrol & Diesel Exp. 230-10-01	197,686.00	Other Interest A/c 171-20-05	19,744.00
Postage & Courier Exp. 220-80-02	4,390.00	Others Fees 140-11-07	266,085.00
Road & Bridges Repair 230-50-01	23,154.00	Penalties & Fines 140-20-01	500.00
R.U.D.F. Loan & Interest Repmt A/c 240-30	476,100.00	P.F.A. 140-11-06	180.00
Salary A/c 210-10-02	8,957,171.00	Property Transfer Fees A/c 140-40-08	79,173.00
Stationary A/c 220-21-02	11,153.00	Rashan Card 140-11-07	405.00
Stationery Exp. 220-21-01	33,152.00	Rent Form Lease of Lands 140-50-01	2,810,011.00
Telephone & Mobile Exp. 220-12-01	25,297.00	Rent of Vehicle	34,700.00
Travelling Exp. 220-30-01	95,085.00	Road Cutting 140-70-02	45,698.00
Vehicals Repair Exp. 230-53-03	28,085.00	Shop Rent Income 130-10-03	34,724.00
Water Bill Exp. A/c 230-20-02	3,142.00	Tender Form Fees 150-11-01	96,300.00
		<b>Deficit (Trf to Balance Sheet)</b>	<b>1,886,858.00</b>
<b>Total</b>	<b>12,652,787.00</b>	<b>Total</b>	<b>12,652,787.00</b>


For : Nagar Palika Bali

  
 Executive Office जधिकारी  
 नगरपालिका, बानी (पानी) Accountant

Date : 15/09/2015  
Place : Sumerpur



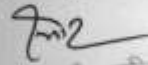
For : M/s Ashish Bohra And Associates  
Chartered Accountants

  
 Proprietor  
 (CA Ashish Bohra )

**NAGAR PALIKA BALI**  
**Balance Sheet As on 31/03/2015**

Liabilities	AMOUNT	Assets	AMOUNT
<b>MUNICIPAL FUND</b>	<b>15,831,566.06</b>	<b>FIXED ASSETS</b>	
<b>CURRENT LIABILITIES</b>		Community Center 410-20-02	109,808.00
Sundry Creditors		Electrict Filing A/c 410-20-01	35,000.00
Dharohar (EMG) 340-10-01	221,872.00	Water Cooler A/c 410-60-06	56,516.00
13 Finance Commission Grant 320-10-20	2,918,828.00	W.B.M. Road. A/c 410-30-03	6,609,264.00
Audit Recovery 350-20-06	888.00	<b>CURRENT ASSETS</b>	
CM BPL Awaz Yojna	965,000.00	Cash-in-hand	17,809.00
C.M. B.P.L. Saree Kambal Scheme	165,385.00	Bank Accounts	31,044,900.06
Diff in Last Year PD A/c	25,400.00	Income Tax From Contractor 340-80-01	22,514.00
G.P.F.	965,769.00	Jan Ganana Exp 412-10-08	129,650.00
Gratuity Pension 350-20-01	(1,077,531.00)	Land Revuru 350-41-06	631,400.00
I.H.S.D.P. Project A/c 320-20-03	160,249.00	M. L. A. & M.P. Fund 320-20-05	1,316,893.00
Income Tax ( T.D.S. ) 350-20-06	2,900.00	P.F A/c 350-20-01	600,038.00
Jan Ganana A/c 320-20-12	130,100.00	Ren Basera 412-10-07	32,665.00
Others Subsidy	9,000.00	S.J.S.R.Y. 320-20-02	2,605,114.00
Pension A/c 350-20-04	(553,484.00)	Tds on Contractor 2012-13	6,052.00
P.F. Loan Advance	195,500.00		
Road Subsidy	3,889,000.00		
Royalti 340-80-03	209,756.00		
R.R.J.V.B. Scheme	40,000.00		
Sales Tax ( Tds ) 340-80-02	7,762.00		
Securities Deposit 340-10-02	1,520,949.00		
State Finance Commission Grant 320-10-20	17,786,714.00		
<b>Total</b>	<b>43,417,623.06</b>	<b>Total</b>	<b>43,417,623.06</b>

For : Nagar Palika Bali


  
Executive Office  
नगरपालिका, बाली (बिना)

Accountant

Date : 15/09/2015  
Place : Sumerpur



For : M/s Ashish Bohra And Associates  
Chartered Accountants

  
Proprietor  
(CA Ashish Bohra)

**NAGAR PALIKA BALI**

**Trial Balance**

1-Apr-2014 to 31-Mar-2015

Particulars	NAGAR PALIKA BALI - (from 1-Apr-2014 to 31-Mar-2015)	
	Closing Balance	
	Debit	Credit
<b>Capital Account</b>		<b>15831566.06</b>
Municipal Fund		15831566.06
<b>Loans (Liability)</b>		
<b>Current Liabilities</b>	<b>1631015.00</b>	<b>29217072.00</b>
Sundry Creditors		221872.00
Dharohar (EMD) 340-10-01		2918828.00
13 Finance Commission Grant 320-10-20		888.00
Audit Recovery 350-20-06		965000.00
CM BPL Awaz Yojna		165385.00
C.M. B.P.L. Saree Kambal Scheme		25400.00
DIFF IN LAST YEAR PD ACCOUNT		965769.00
G.P.F.		
Gratuity Pension 350-20-01	1077531.00	
I.H.S.D.P. Project A/c 320-20-03		160249.00
Income Tax ( T.D.S.) 350-20-06		2900.00
Jan Ganana A/c 320-20-12		130100.00
Others Subsidy		9000.00
Pension A/c 350-20-04	553484.00	
P.F. Loan Advance		195500.00
Road Subsidy		3889000.00
Royalti 340-80-03		209756.00
R.R.J.V.B. Scheme		40000.00
Sales Tax ( Tds ) 340-80-02		7762.00
Securities Deposit 340-10-02		1520949.00
State Finance Commission Grant 320-10-20		17788714.00
<b>Fixed Assets</b>	<b>6810588.00</b>	
Community Center 410-20-02	109808.00	
Electrict Fiting A/c 410-20-01	35000.00	
Water Cooler A/c 410-60-06	56516.00	
W.B.M. Road. A/c 410-30-03	6609264.00	
<b>Current Assets</b>	<b>36607035.06</b>	
Loans & Advances (Asset)		
Sundry Debtors		17809.00
Cash-in-hand		31044900.06
Bank Accounts		22514.00
Income Tax From Contractor 340-80-01		129650.00
JAN GANNA 412-10-08		631400.00
Land Revunu 350-41-06		1316893.00
M. L. A. & M.P. Fund 320-20-05		600038.00
P.F A/c 350-20-01		32665.00
Ren Basera 412-10-07		2805114.00
S.J.S.R.Y. 320-20-02		6052.00
Tds on Contractor 2012-13		



<b>Indirect Incomes</b>	<b>10765929.00</b>
ADVERTISEMENT INCOME	35100.00
ANIMAL INCOME 150-10-02	5900.00
Application Fees 140-15-04	39165.00
Birth & Death Certificate Fee 140-13-02	7650.00
Certificate Fees 140-13-01	21544.00
Development Charges 140-15-05	368766.00
Electric & Water Noc 140-13-03	3310.00
House N.O.C. 140-12-01	878499.00
House Rent Deduction A/c 180-40	2415.00
House Tax A/c 110-80-01	9029.00
Interest Others	421879.00
Khansha Bhumi A/c 150-10-03	1237758.00
Land Conversion 140-15-04	201412.00
Marriage Place Registration 140-10-04	21697.00
Marriage Registration 140-13-01	23919.00
Misc Income 180-80-02	38153.00
Nagry Vikash Kar Resid. 110-01-01	7033.00
Nomination A/c	200.00
Octroi Compension A/c 120-20-01	4055000.00
Other Interest A/c 171-20-05	19744.00
Others Fees 140-11-07	266085.00
Penalties & Fines 140-20-01	500.00
P.F.A. 140-11-06	160.00
Property Transfer Fees A/c 140-40-08	79173.00
Rashan Card 140-11-07	405.00
Rent Form Lease of Lands 140-50-01	2810011.00
Rent of Vehicle	34700.00
Road Cutting 140-70-02	45698.00
Shop Rent Income 130-10-03	34724.00
Tender Form Fees 150-11-01	96300.00
<b>Indirect Expenses</b>	<b>12652787.00</b>
Advertisement Exp. A/c 220-60-02	597123.00
Audit Fees Exp. A/c 220-50	69000.00
Bank Commission	3306.00
Book A/c 220-20-04	684.00
COMPUTER REPAIRING	13064.00
Computer Stationery Exp. 220-21-03	2000.00
Electric Equipments A/c 230-59-02	513190.00
Electric Exp. A/c 230-50-02	229570.00
Furniture Fixture Repairing Manintance 230-59-01	13600.00
Insurance Exp. 220-40-01	13620.00
Jcb Exp. 230-40-01	153245.00
Legal Fees A/c 220-51-01	52150.00
Light Bill Exp. 230-20-01	243473.00
Light Exp. A/c 220-11-01	68861.00
Medicines, Phenyel Exp. 220-80-01	48943.00
Municipal Members Remuneration 210-20-05	336000.00
News Paper Exp. 220-20-02	2453.00
Organisation of Festivals Exp. 250-20	265374.00



Others Exp. 220-80-02	172736.00	
Petrol & Diesel Exp. 230-10-01	197686.00	
Postage & Courier Exp. 220-80-02	4390.00	
Road & Bridges Repair 230-50-01	23154.00	
R.U.D.F. Loan & Interest Repayment A/c 240-30	476100.00	
Salary A/c 210-10-02	8957171.00	
Stationary A/c 220-21-02	11153.00	
Stationery Exp. 220-21-01	33152.00	
Telephone & Mobile Exp. 220-12-01	25297.00	
Travelling Exp. 220-30-01	95065.00	
Vehicals Repair Exp. 230-53-03	28085.00	
Water Bill Exp. A/c 230-20-02	3142.00	
Profit & Loss A/c		1886858.00
<b>Grand Total</b>	<b>57701425.06</b>	<b>57701425.06</b>







**NAGAR PALIKA BALI**  
**M.G.B. Bank Bali 3403/10005016617**  
 Reconciliation Statement

1-Apr-2014 to 31-Mar-2015

Page 1

Sl No	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
015	Municipal Members Remuneration 20-3-15	Payment	Cheque		31-3-2015			21,600.00
015	Municipal Members Remuneration 21-3-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 22-3-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 23-3-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 24-3-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 25-3-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 26-3-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 27-3-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 28-3-15	Payment	Cheque		31-3-2015		4,200.00	
015	Municipal Members Remuneration 29-3-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 30-3-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 31-3-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 01-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 02-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 03-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 04-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 05-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 06-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 07-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 08-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 09-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 10-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 11-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 12-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 13-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 14-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 15-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 16-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 17-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 18-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 19-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 20-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 21-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 22-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 23-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 24-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 25-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 26-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 27-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 28-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 29-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 30-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Municipal Members Remuneration 31-4-15	Payment	Cheque		31-3-2015		4,500.00	
015	Gajendrasingh Agarwal	Payment	Cheque		31-3-2015			6,90,789.00

Balance as per Company Books : 7,34,593.00  
 Amounts not reflected in Bank : 8,20,089.00  
**Balance as per Bank : 15,54,682.00**



**NAGAR PALIKA  
BALI  
DISTT PALLI, 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..
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: -15/09/2015



**For NAGAR PALIKA, BALI**

Sd/-  
AUTHORISED SIGNATORY