

AUDIT REPORT

AUDIT REPORT

FOR

FINANCIAL YEAR 2015-2016

OF

**NAGAR PALIKA
BALI**

CA Ashish Bohra
B.Com, FCA

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.ical.org.in>

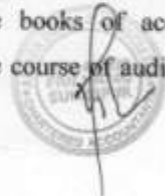
Date : 03/03/2017

AUDITOR'S REPORT

1. We have audited the attached Balance sheet of NAGAR PALIKA BALI DISTT. PALL RAJASTHAN as at 31st March 2016 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 annexure 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 **31st March 2016**, 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 : 03/03/2017
Place : Sumerpur

NAGAR PALIKA BALI
Balance Sheet As on 31/03/2016

Liabilities		AMOUNT	Assets		AMOUNT
MUNICIPAL FUND			FIXED ASSETS		
As on 01.04.2015		17,189,202.00	Community Center 410-20-02		109,808.00
Add : Surplus	1,58,31,586.00		Desert Cooler		19,740.00
	<u>13,56,636.00</u>		Electric Filing A/c 410-20-01		35,000.00
CURRENT LIABILITES			Electric Goods A/c 410-70-06		650,460.00
Sundry Creditors		12.00	Furniture 410-70-08		256,239.00
Dharohar (EMD) 340-10-01		456,087.00	Water Cooler A/c 410-80-05		56,516.00
13 Finance Commission Grant 320-10-20		165,918.00	W.B.M. Road A/c 410-30-03		6,609,264.00
14 Finance Commission		10,816,291.00	CURRENT ASSETS		
Audit Recovery 350-20-06		888.00	Cash-in-hand		34,101.00
Cess Tax 340-80-04		185,760.00	Bank Accounts		34,974,429.54
CM BPL Awas Yojna		965,000.00	CM Bpl Awas Scheme (RRD Ltd Jaipur) Refund		3,696,350.00
CM. B.P.L. Saree Kambal Scheme		185,385.00	Gratuity Pension 350-20-01		1,323,439.00
DIFF IN LAST YEAR PD ACCOUNT		25,400.00	I.H.S.D.P. Project A/c 320-20-03		16,822.00
Electric Subsidy		928,000.00	Income Tax From Contractor 340-80-01		25,861.00
G.P.F.		850,097.00	Jan Ganana 412-10-06		151,580.00
GROUP INSURANCE 460-40-03		281.00	Land Revunu 350-41-05		631,400.00
Income Tax (T.D.S.) 350-20-06		17,399.00	M.L.A. & M.P. Fund 320-20-05		1,316,893.00
Jan Ganana A/c 320-20-12		147,070.00	Nagariya Vikas Kar 40% Paid		73,863.00
LIC OF INDIA 350-20-02		84.00	Pension A/c 350-20-04		529,993.00
Other Subsidy		9,000.00	P.F. Loan Advance		434,023.00
PF PENSION 01.04.14		32,949.58	Ren Basera 412-10-07		32,665.00
Road Subsidy		3,889,000.00	Savcha Bharat Mishan (Exp.)		2,588,000.00
Royalti 340-80-03		676,815.00	S.J.S.R.Y. 320-20-02		2,852,614.00
R.R.J.V.B. Scheme		40,000.00			
Sales Tax Deduction		82,569.00			
Savcha Bharat Mishan (Subsidy)		3,300,000.00			
Securities Deposit 340-10-02		2,047,288.00			
State Finance Commission Grant 320-10-20		14,429,605.00			
Total		56,419,100.64	Total		56,419,100.64

For : Nagar Palika Bali

For : M/s Ashish Bohra And Associates
Chartered Accountants

Executive Office अधिकारी
Date : 03/03/2017
Place : Sumerpur

Proprietor
(CA Ashish Bohra)

NAGAR PALIKA BALI
INCOME AND EXPENDITURE ACCOUNT
 1-Apr-2015 to 31-Mar-2016

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Advertisement Exp. A/c 220-80-02	616,285.00	By Advertisement Holding Sign Board 140-40-01	66,979.00
To Audit Fees Exp. A/c 230-50	42,000.00	By Application Fees 140-15-04	53,105.00
To Bank Charges	11,328.00	By Audit Recovery A/c 180-80-02	97,352.00
To Computer Repairing	1,750.00	By Bhu Upyog Parivatan A/c 140-15-02	415,464.00
To Cooda Kachra Cleaning Exp. 230-80-02	97,684.00	By Birth & Death Certificate Fee 140-13-02	14,877.00
To Damkal Exp. 230-10-02	50,700.00	By Certificate Fees 140-13-01	9,422.00
To Election Exp. 250-10	113,076.00	By Development Charges 140-15-05	4,300,220.00
To Electric Exp. A/c 230-50-02	1,791,277.00	By Dharohar (Emd) Forfited	5,000.00
To Insurance Exp. 220-40-01	11,816.00	By Electric & Water Noc 140-13-03	58,552.00
To Interest on Sales Tax	365.00	By House N.O.C. 140-12-01	897,764.00
To Interest on TDS	1,133.00	By House Tax A/c 110-80-01	51,112.00
To Legal Fees A/c 220-51-01	72,978.00	By Interest Others	528,252.00
To Medicines,Phenyel Exp. 220-80-01	34,675.00	By Khancha Bhumi	804,848.00
To Municipal Members Rem. 210-20-05	637,200.00	By Land Convection 140-15-04	899,092.00
To News Paper Exp. 220-20-02	1,981.00	By Marriage Place Registration 140-10-04	241,836.00
To Organisation of Festivals Exp. 250-20	187,050.00	By Marriage Registration 140-13-01	5,800.00
To Others Exp. 220-80-02	224,406.00	By Nagriy Vikash Kar Com. 110-13-01	234,736.00
To Petrol & Diesel Exp. 230-10-01	163,744.00	By Octroi Compension A/c 120-20-01	4,461,000.00
To Postage & Courier Exp. 220-80-02	7,395.00	By Others Fees 140-11-07	30,834.00
To Rashan Card Exp.	76,530.00	By Penalties & Fines 140-20-01	14,521.00
To R.O. Repairing A/c 230-59-02	7,400.00	By Property Transfer Fees A/c 140-40-08	72,231.00
To Salary A/c 210-10-02	8,524,697.00	By Rashan Card 140-11-07	77,087.00
To Stationary A/c 220-21-02	127,523.00	By Rent Form Lease of Lands 140-50-01	631,863.00
To Stationary Exp. 220-21-01	16,345.00	By Rent of Vehicle	7,000.00
To Telephone & Mobile Exp. 220-12-01	46,715.00	By Road Cutting 140-70-02	28,314.00
To Travelling Exp. 220-30-01	140,116.00	By Septic Tank Clearance Charge 140-50-06	1,500.00
To Vehicals Repair Exp. 230-53-03	40,190.00	By Shop Rent Income 130-10-03	19,429.00
To Water Exp. A/c 220-11-02	10,342.00	By Sulabh Sochalya Income	11,700.00
To Net Profit	1,356,636.00	By Tender Form Fees 150-11-01	358,600.00
		By Town Hall Income	14,847.00
Total	14,413,337.00	Total	14,413,337.00

For : Nagar Palika Bali

Executive Office नगरपालिका लेखाकार
 नगरपालिका, बानी (१) नगरपालिका, बानी (पासो)

Date : 03/03/2017
 Place : Sumerpur



For : M/s Ashish Bohra And Associates
 Chartered Accountants

Proprietor
 (CA Ashish Bohra)

**NAGAR PALIKA BALI
TRAIL BALANCE**

1-Apr-2015 to 31-Mar-2016

Particulars	1-Apr-2015 to 31-Mar-2016	
	Closing Balance	
	Debit	Credit
Capital Account		
Municipal Fund		15831566.06
Current Liabilities		
Sundry Creditors		
Dharohar (EMD) 340-10-01		12.00
13 Finance Commission Grant 320-10-20		456087.00
14 Finance Commission		165916.00
Audit Recovery 350-20-06		10816291.00
Cess Tax 340-80-04		888.00
CM BPL Awas Yojna		185760.00
C.M. B.P.L. Saree Kambal Scheme		965000.00
DIFF IN LAST YEAR PD ACCOUNT		165385.00
Electric Subsidy		25400.00
G.P.F.		928000.00
GROUP INSURANCE 460-40-03		850097.00
Income Tax (T.D.S.) 350-20-06		281.00
Jan Ganana A/c 320-20-12		17399.00
LIC OF INDIA 350-20-02		147070.00
Others Subsidy		84.00
PF PENSION 01.04.14		9000.00
Road Subsidy		32949.58
Royalti 340-80-03		3889000.00
R.R.J.V.B. Scheme		676815.00
Sales Tax Deduction		40000.00
Savcha Bharat Mishan (Subsidy)		82569.00
Securities Deposit 340-10-02		3300000.00
State Finance Commission Grant 320-10-20		2047268.00
		14429605.00
Fixed Assets		
Community Center 410-20-02	109808.00	
COOLER COST	19740.00	
Electirct Fiting A/c 410-20-01	35000.00	
Electirct Goods A/c 410-70-06	650460.00	
Furniture 410-70-06	256239.00	
Water Cooler A/c 410-60-06	56516.00	
W.B.M. Road. A/c 410-30-03	6609264.00	
Current Assets		
Sundry Debtors		
Cash-in-hand	0.00	
Bank Accounts	34101.00	
	34974429.64	

Official stamp of the Municipal Fund Officer, Nagari Palika Bali, with a handwritten signature over it.

Cm Bpl Aawas Scheme (RRD Ltd Jaipur) Refund	3696350.00	
Gratuity Pension 350-20-01	1323439.00	
I.H.S.D.P. Project A/c 320-20-03	16822.00	
Income Tax From Contractor 340-80-01	25881.00	
JAN GANNA 412-10-08	151580.00	
Land Revunu 350-41-06	631400.00	
M . L . A . & M.P. Fund 320-20-05	1316893.00	
NAGRIYA VIKAS KAR 40% PAID	73883.00	
Pension A/c 350-20-04	529993.00	
P.F. Loan Advance	434023.00	
Ren Basera 412-10-07	32665.00	
Savcha Bharat Mishan (Exp.)	2588000.00	
S.J.S.R.Y. 320-20-02	2852614.00	
Indirect Incomes		
Advertisment Holding Sign Board 140-40-01		66979.00
Application Fees 140-15-04		53105.00
Audit Recovery A/c 180-80-02		97352.00
Bhu Upyog Parivatan A/c 140-15-02		415484.00
Birth & Death Certificate Fee 140-13-02		14877.00
Certificate Fees 140-13-01		9422.00
Development Charges 140-15-05		4300220.00
Dharohar (Emd) Forfiled		5000.00
Electric & Water Noc 140-13-03		58552.00
House N.O.C. 140-12-01		897764.00
House Tax A/c 110-80-01		51112.00
Interest Others		528252.00
Khancha Bhumi		804848.00
Land Conversion 140-15-04		899092.00
Marrige Place Registration 140-10-04		241836.00
Marrige Registration 140-13-01		5800.00
Nagriy Vikash Kar Com. 110-13-01		234736.00
Octroi Compension A/c 120-20-01		4461000.00
Others Fees 140-11-07		30834.00
Penalties & Fines 140-20-01		14521.00
Property Transfer Fees A/c 140-40-08		72231.00
Rashan Card 140-11-07		77087.00
Rent Form Lease of Lands 140-50-01		631863.00
Rent of Vehicle		7000.00
Road Cutting 140-70-02		28314.00
Septic Tank Clearance Charge 140-50-06		1500.00
Shop Rent Income 130-10-03		19429.00
Sulabh Sochalya Income		11700.00
Tender Form Fees 150-11-01		358600.00
Town Hall Income		14847.00
Advertisement Exp. A/c 220-60-02	816285.00	
Audit Fees Exp. 230-50	42000.00	
Bank Charges	11328.00	
COMPUTER REPARING	1750.00	
Cooda Kachra Cleaning Exp. 230-80-02	97684.00	



DAMKAL EXP. 230-10-02	50700.00	
Election Exp. 250-10	113078.00	
Electric Exp. A/c 230-50-02	1791277.00	
Insurance Exp. 220-40-01	11816.00	
Interest on Sales Tax	385.00	
Interest on TDS	1133.00	
Legal Fees A/c 220-51-01	72978.00	
Medicines,Phenyel Exp. 220-80-01	34675.00	
Municipal Members Remuneration 210-20-05	637200.00	
News Paper Exp. 220-20-02	1981.00	
Organisation of Festivals Exp. 250-20	187050.00	
Others Exp. 220-80-02	224406.00	
Petrol & Diesel Exp. 230-10-01	163744.00	
Postage & Courier Exp. 220-80-02	7395.00	
Rashan Card Exp.	78530.00	
R.O. Repairing A/c 230-59-02	7400.00	
Salary A/c 210-10-02	8524697.00	
Stationary A/c 220-21-02	127523.00	
Stationery Exp. 220-21-01	16345.00	
Telephone & Mobile Exp. 220-12-01	46715.00	
Travelling Exp. 220-30-01	140116.00	
Vehicals Repair Exp. 230-53-03	40190.00	
Water Exp. A/c 220-11-02	10342.00	
Grand Total	69475801.64	69475801.64



NAGAR PALIKA BALI
SBBJ A/CNO, 61006591184 (IHSDP) 4150/21/04

Reconciliation Statement

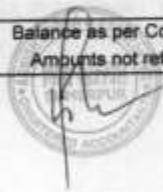
1-Apr-2015 to 31-Mar-2016

Date	Particulars	CH.NO.	Vch Type	Transaction	Instrument Date	Debit	Credit	
01/04/15	OPENING BALANCE DIFFERNCE IN BANK STATEMENT IN PREVIOUS YR.						1598.00	
15/04/2015	I.H.S.D.P. Project A/c 3	689003	Payment	Cheque	15/04/2015	4062.00		

Balance as per Company Books : 347666.00

Amounts not reflected in Bank : 5660.00

353326.00



NAGAR PALIKA BALI
S.B.B.&J A/c 5104551608(SJSRY) 450-21-02
Reconciliation Statement
1-Apr-2015 to 31-Mar-2016

Date	Particulars	Instrument Date	Bank Date	Debit	Credit
Balance as per Company Books : 1144385.00					
Amounts not reflected in Bank :					
Balance as per Bank : 1144385.00					



NAGAR PALIKA BALI
SBBJ A/C NO. 61006591128 CM BPL AVAS

Reconciliation Statement
1-Apr-2015 to 31-Mar-2016

Date	Particulars	Instrument Date	Bank Date	Debit	Credit
			Balance as per Company Books :		74535.00
			Amounts not reflected in Bank :		
			Balance as per Bank :		74535.00



NAGAR PALIKA BALI

M.G.B. 81-450-23-02

Reconciliation Statement

1-Apr-2015 to 31-Mar-2016

Date	Particulars Favouring Name / Received From	Debit	Credit
	BALANCE AS PER BOOK	1875.05	
	Balance as per Bank :	1875.05	



NAGAR PALIKA BALI
M.G.B. Bank Bali 3403/10005016617
Reconciliation Statement
1-Apr-2015 to 31-Mar-2016

Date	Particulars	Favouring	Nai Vch	Type	Transaction	Instrument Date	Debit	Credit	
01.04.2015	OPENING BAL DIFFENCE IN BANK STATEMENT PREVIOUS YR.								3000.00
31/03/2015	Municipal Members Ren	001169	Payment	Cheque		31/03/2015		4500.00	
15/05/2015	Khancha Bhumi	1399 <i>recd no.</i> 20622, 20624	Payment	Cheque		15/05/2015		1123500.00	
11/09/2015	Dharohar 340-10-01	1840	Payment	Cheque		11/09/2015		500.00	
05/10/2015	Vehicals Repair Exp. 2	1852	Payment	Cheque		05/10/2015		600.00	
28/10/2015	Dharohar 340-10-01	1881	Payment	Cheque		28/10/2015		1000.00	
29/02/2016	Dharohar 340-10-01	2482	Payment	Cheque		29/02/2016		2000.00	
29/02/2016	Others Exp. 220-80-02	2485	Payment	Cheque		29/02/2016		1840.00	
29/02/2016	Vehicals Repair Exp. 2	2487	Payment	Cheque		29/02/2016		560.00	
30/03/2016	Dharohar 340-10-01	2491	Payment	Cheque		30/03/2016		9900.00	
30/03/2016	Dharohar 340-10-01	2492	Payment	Cheque		30/03/2016		9900.00	
30/03/2016	Dharohar 340-10-01	2493	Payment	Cheque		30/03/2016		2000.00	
30/03/2016	Stationary A/c 220-21-	3496	Payment	Cheque		30/03/2016		11000.00	
30/03/2016	Others Exp. 220-80-02	2497	Payment	Cheque		30/03/2016		820.00	
30/03/2016	Others Exp. 220-80-02	2499	Payment	Cheque		30/03/2016		1100.00	
30/03/2016	Dharohar 340-10-01	2501	Payment	Cheque		30/03/2016		20000.00	
30/03/2016	Others Exp. 220-80-02	2502	Payment	Cheque		30/03/2016		1930.00	
30/03/2016	Petrol & Diesel Exp. 2	2503	Payment	Cheque		30/03/2016		49890.00	
30/03/2016	Dharohar 340-10-01	2505	Payment	Cheque		30/03/2016		2000.00	
30/03/2016	Dharohar 340-10-01	2506	Payment	Cheque		30/03/2016		4000.00	
30/03/2016	Dharohar 340-10-01	2507	Payment	Cheque		30/03/2016		10000.00	
30/03/2016	Organisation of Festiv	2508	Payment	Cheque		30/03/2016		16564.00	
30/03/2016	Dharohar 340-10-01	2509	Payment	Cheque		30/03/2016		2000.00	
31/03/2016	Denik Nav Jayoti Print	2894	Payment	Cheque		31/03/2016		5250.00	
31/03/2016	Dharohar 340-10-01	2895	Payment	Cheque		31/03/2016		4000.00	
31/03/2016	Dharohar 340-10-01	2896	Payment	Cheque		31/03/2016		10000.00	
31/03/2016	Dharohar 340-10-01	2490	Payment	Cheque		31/03/2016		2000.00	
31/03/2016	Savcha Bharat Mishan	2891	Payment	Cheque		31/03/2016		88000.00	
31/03/2016	Rajasthan Patrika Pali	2848	Payment	Cheque		31/03/2016		14882.00	

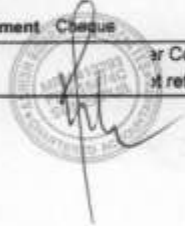


31/03/2016	Denik Bhaskar Pali A/t	2892	Payment	Cheque	31/03/2016	15316.00
31/03/2016	Municipal Members Re	2897	Payment	Cheque	31/03/2016	32000.00
31/03/2016	Municipal Members Re	2898	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2899	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2900	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2901	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2902	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2903	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2904	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2905	Payment	Cheque	31/03/2016	7400.00
31/03/2016	Municipal Members Re	2906	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2907	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2908	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2909	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2910	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2911	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2912	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2913	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2914	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2915	Payment	Cheque	31/03/2016	7800.00
31/03/2016	Municipal Members Re	2916	Payment	Cheque	31/03/2016	7800.00
31/03/2016	13 Finance Commissk	2921	Payment	Cheque	31/03/2016	237006.00

or Company Books : 2280849.00

at reflected in Bank : 1834858.00

4115707.00



NAGAR PALIKA BALI
S.B.B. & J A/c 5104550025 450-21-01
Reconciliation Statement
1-Apr-2015 to 31-Mar-2016

Date	Particulars	Che. No.	Vch Type	Transaction Ty	Debit	Credit
01/04/15	OPENING BALANCE DIFFERENCE IN BANK STATEMENT PRE.YR.					12068.00
16/12/2014	Legal Fees A/c 220-51-01		Payment	Cheque	7000.00	
		138102				
31/03/2016	Securites Deposit 340-10-02		Payment	Cheque	74468.00	
		619982				
Balance as per Company Books :					3001384.05	
Amounts not reflected in Bank :						93536.00
BALANCE AS PER BANK STATEMENT					3094920.05	



NAGAR PALIKA BALI
UNION BANK OF INDIA AC NO. 1120

Reconciliation Statement
1-Apr-2015 to 31-Mar-2016

Date	Particulars	Favouring Name / Received From	Debit	Credit
	BALANCE AS PER BOOK			43164.00

Balance as per Bank : 43164.00

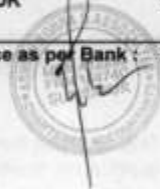


NAGAR PALIKA BALI
UNION BANK OF INDIA AC NO. 1119

Reconciliation Statement
1-Apr-2015 to 31-Mar-2016

Date	Particulars Favouring Name / Received From	Debit	Credit
	BALANCE AS PER BOOK	94324.00	

Balance as per Bank : 94324.00



**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..
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

For **NAGAR PALIKA, BALI**

Sd/-
(ASHISH BOHRA)
PROPRIETOR
Membership No. 412293
Registration No. 015474C
Place:- SUMERPUR
Date: -03/03/2017

Sd/-
AUTHORISED SIGNATORY

CA Ashish Bohra
B.Com, FCA

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>

To
The Executive Officer
Nagar Palika
BALI

Sub : Discrepancies found /observations in the course of Audit and Accounting
as per D.E.A.System for the financial year 2015-2016.

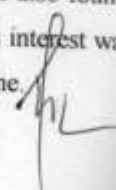
Dear Sir,

I would like to draw your kind attention towards the following discrepancies
/observations which are found during the course of audit of Nagar Palika Bali

1. TDS not deducted on Payment to
 - a) News Paper Agencies for Advertisement Payment.

TDS not deducted properly throughout the year on expense made towards payment
for Advertisement Exp paid to Dainik Bhaskar, Rajasthan Patrika, Marulahar, Dainik
Navjyoti etc. Also TDS not deducted for payment made to Sirvi Tent House towards
his services for Tent House used on various occasions like Elections and Festivals.

As per section 194C of the Income Tax Act 1961 TDS @ 1% & 2% is required to be
deducted on payment to contractors above Rs 75000 in a year. It was found that the
amount paid for advertisement was exceeding the minimum prescribed limit of Sec 194C
of the Income Tax Act and no TDS was deducted at all. It was also found that TDS in
some cases was deposited late and in the consequence of which interest was paid by the
office this could be avoided if the TDS payment was made on time.



CA Ashish Bohra
B.Com, FCA

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2. Minor Difference found in Cash Book Balance and Accounts Maintained in Tally
(Computerised) due to airthmatic mistake.

3. Record of Voucher is also properly maintained in monthwise files.

Kindly take the above on record.

Yours faithfully
For : M/s Ashish Bohra and Associates
Chartered Accountant

CA Ashish Bohra
(Proprietor)



FINANCIAL YEAR 2015-2016
NAGAR PALI
PALI