

MAL CHAND GARG & CO.
CHARTERED ACCOUNTANTS
CA. M.C. Garg B.Com, FCA
CA. Mukul Garg, B.Com, FCA, DISA (ICAI)
CA. Monika Garg, M.Com, FCA, DISA (ICAI)



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INDEPENDENT AUDITOR'S REPORT

The Executive Officer,
Nagar Palika,
SARWAR (Ajmer).

We have audited the accompanying financial statements of **Nagar Palika Sarwar**, which comprise the Balance Sheet as at **March 31, 2016**, the 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 of the **Nagar Palika Sarwar** 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 Nagar Palika'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 Nagar Palika'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, 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 **Nagar Palika Sarwar** as at **March 31, 2016**; and
- b) in the case of the Income and Expenditure Account, of the Surplus for the year ended on that date.



We further report subject to our observation annexed "B" herewith and 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 Nagar Palika Sarwar 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 "A".

For : **MAL CHAND GARG & CO.,**

Chartered Accountants

Firm Reg. No.01825C



(CA. M.C. GARG)

Partner

Membership No.070985

PLACE : SARWAR

DATED : 08.11.2017

NAGAR PALIKA, SARWAR
Annexure "A" (2015-16)

Additional matters to be reported on the financial statements by the Auditor

| | |
|---|---|
| 1. Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified; | No, Refer our Point No.1 of our Annexure "B" |
| 2. 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; | Refer our Point No.11 of our Annexure "B" |
| 3. 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; | There was no Earmarked Fund |
| 4. 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; | No, Refer our point no.2 of our Annexure "B" |
| 5. Whether in case of leasehold property given by the Municipality, whether lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry; | No, Refer our point no.5 of our Annexure "B" |
| 6. 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; | No, Refer our point no.6 of our Annexure "B" |
| 7. 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; | No, Refer our point no.12 of our Annexure "B" |
| 8. Whether advances given to municipal employees and interest thereon are being regularly recovered; | No, Refer our point no.12 of our Annexure "B" |
| 9. Whether there exists an adequate internal control procedure for the purchase of stores, fixed assets and services | Yes as per sample test check we found |



| | |
|--|---|
| 10. 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 | Yes as per sample test check we found |
| 11. 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; | No, Refer our point no.3 of our Annexure "B" |
| 12. Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof; | No |
| 13. 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; | No, Refer our point no.1 to 13 of our Annexure "B" |
| 14. Whether the year-end and reconciliation procedures have been carried out; | No, Refer our point no.3, 4, 8, 10, 11 & 12 of our Annexure "B" |
| 15. Whether Opening Balances have been taken from Last Year Audited Accounts? | Yes |

PLACE : SARWAR
DATED : 08.11.2017



For : MAL CHAND GARG & CO.,
Chartered Accountants
Firm Reg. No.01825C
Muhang
(CA. M.C. GARG)
Partner
Membership No.070985

NAGAR PALIKA, SARWAR (DISTRICT AJMER)

Annexure B

Observations attached to our Independent Auditor's Report for the Year 2015-16

1. Books of Accounts produced before us is generally maintained on Hybrid System of Accounting. In some cases expenses/income accounted for accrual basis and in some cases expenditure/income were accounted for on cash basis, though books should be prepared and maintained on Accrual Basis. Due to that impact on the Income and Expenditure A/c is not quantified and remained unascertainable.
2. The Fixed Assets owned by the Nagar Pailka, are neither verified nor the records of the same maintained. Its Physical Verification and Valuation report of the assets are not carried out and produced before us some assets purchased/addition made during the year for which no details were made available for our verification. No depreciation have been charged during the year and its impact on Income and Expenditure A/c is not quantified and remain unascertainable.
3. There is number of cases where Statutory Dues i.e. TDS Liability, etc. were applicable but no deductions were made and the payment to the Govt. also remained due. In number of cases govt. taxes/revenue payment were collected but not paid by the Nagar Palika.
4. Balances of Sundry Deposits, Statutory Liabilities, Other Liabilities, Loans, Advances & Deposits, Unutilised Grants, etc. are subject to confirmation and reconciliation.
5. Rent of Lease Properties are accounted for on cash basis and No Lease Agreements were produced before us, hence, we unable to ascertain whether the lease agreements were renewed after its expiry. The details of outstanding lease rent as on 31.03.2016 were not produced before us.
6. The Stock of stores were physically verified by the Nagar Palika Authorities as reported but the stock as on 31.03.2016 were not valued and accounted for carrying out proper ascertaining the Income/Expenditure. The amount remained unascertainable and effect on the Income and Expenditure remained unquantified.
7. The Nagar Palika is Selling the land and Income Booked from sale of Land in the Income and Expenditure A/c. No Stock in hand of Land as on 31/03/2014, 31/03/2015 & 31/03/2016 were ascertained and accounted



for. The income and expenditure account is remained unascertainable and unquantified due to non accounting of opening and closing stock of Land.

8. Security deposit Balance as on 31/03/2016 was Rs.85,22,553/- but the individual details of outstanding person wise not produced hence same remained unverified and subject to reconciliation and confirmation.
9. The Nagar Palika is having down trend in the following incomes in comparison to the preceding year for which no reasons for down fall of income were provided:-

| Income Head | 2014-15 | 2015-16 |
|----------------------|---------|---------|
| Passenger Tax | 1301760 | 1013247 |
| Advertisement Income | 15190 | 5600 |
| Mutation Fees | 860345 | 746888 |
| Animal Fare Income | 115500 | 0 |
| Tehbazaari Income | 115350 | 0 |

10. Bank reconciliations

The Bank balances positions as per Cash Book maintained by the Nagar Parishad and as per Tally Data provided by CA firm and Balances as per Bank Statements produced before us the position is as under :-

| BANK ACCOUNTS | BANK BALANCE AS PER TALLY | BANK BALANCE AS PER CASH BOOK | BANK BALANCE AS PER BANK STATEMENT |
|---------------|---------------------------|-------------------------------|------------------------------------|
| SBBJ (345) | 225423.29 | 225423.29 | 248557.29 |
| SBBJ (694) | 1342.00 | 1342.00 | 1397.00 |
| SBBJ SJSRY | 2668160.78 | 2668160.78 | 2670840.78 |

Furthermore statement Goyala Gramin Bank were not produced and account with ACCB (636) having balance of Rs.67084/- which is neither accounted for in the books of account nor the transactions remained unverified.

11. The Nagar Palika has not provided for our verification in respect of Grant Received from Government Authorities, its utilisation certificates and confirmations for closing unutilized balance, hence the same unverified by us.
12. The following loans and advances to staff for Rs.910000/- remained unverified due to A/c wise details, Confirmation and reconciliation: -

| | |
|----------|----------|
| PF Loan | 770000/- |
| Advances | 100000/- |
| GPF Loan | 40000/- |



13. The Books of Account in Tally Version have been prepared by M/s Pramod Goyal & Associates, Chartered Accountants, Ajmer. The date first time provided to us on 17/06/2017 and we requested to CA firm for Financial Statements and we made the observations on 24/06/2017. On 30/06/2017 Shri Pramod Goyal replied our observations in which number of observations are to be replied by Nagar Palika Sarwar as per Pramod Goyal. We had given a letter on 01/07/2017 to Nagar Palika Sarwar and Pramod Goyal for reply the observations. On 16/08/2017 they have provided Financial Statements but no reply to our observations. On 26/09/2017 we had given final reminder with details of queries to Nagar Palika Sarwar and Pramod Goyal have been mailed. We have carried out the audit of accounts produced by the said CA Firm before us and accordingly we made our observations on the Balance Sheet and Income & Expenditure A/c prepared by them. Now we could release our report on 08/11/2017 respectively without receiving any reply of our observations.

For : **MAL CHAND GARG & CO.,**

Chartered Accountants

Firm Reg. No.01825C



M. C. Garg
(CA. M.C. GARG)

Partner

Membership No.070985

PLACE : SARWAR

DATED : 08.11.2017

NAGAR PALIKA, SARWAR

BALANCE SHEET AS ON 31/03/2016

(Amount in Rs.)

| LIABILITIES | SCHEDULE | CURRENT YEAR 2015- 16 | PREVIOUS YEAR 2014-15 |
|---|----------|-----------------------------|--------------------------|
| RESERVES & SURPLUS | | | |
| Municipal (general) Fund | 1 | 197317609 | 195493387 |
| Earmarked funds | | 0 | 0 |
| Reserves & surplus | | 0 | 0 |
| Total Reserve & Surplus (A) | | 197317609 | 195493387 |
| GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B) | 2 | 39226884 | 34181446 |
| LOANS | | | |
| Secured loans | | 0 | 0 |
| Unsecured loans | | 0 | 0 |
| Total loans (C) | | 0 | 0 |
| CURRENT LIABILITIES & PROVISIONS | | | |
| Sundry Deposits | 3 | 8522553 | 6406493 |
| Sundry Creditors | | 0 | 0 |
| Statutory Liabilities | 4 | 6872320 | 4680405 |
| Other liabilities | 5 | 113157 | 69033 |
| Provisions | | 0 | 0 |
| Total Current Liabilities and Provisions (D) | | 15508030 | 11155931 |
| TOTAL LIABILITIES (A+B+C+D) | | 252052523 | 240830764 |

Schedules and Annexure "A" & "B" are forming part of Financial Statements and Significant Accounting Policies

As per our Report of even date attached

FOR : MAL CHAND GARG & CO.

CHARTERED ACCOUNTANTS

Firm Reg. No.01825C

(CA. M. C. GARG)

PARTNER

MEMBERSHIP NO.070985



PLACE : SARWAR

DATED : 08.11.2017

For & on behalf of Nagar Palika, Sarwar

(Executive Officer)

(Accountant)

PLACE : SARWAR

DATED : 16.08.2017

NAGAR PALIKA, SARWAR

BALANCE SHEET AS ON 31/03/2016

(Amount in Rs.)

| ASSETS | SCHEDULE | CURRENT YEAR 2015-16 | PREVIOUS YEAR 2014-15 |
|--|----------|-------------------------|--------------------------|
| FIXED ASSETS | | | |
| Gross Block | 6 | 199939831 | 194935561 |
| Depreciation Fund | | 0 | 0 |
| NET BLOCK | | 199939831 | 194935561 |
| Capital Work in Progress | | 0 | 0 |
| Total Fixed Assets (A) | | 199939831 | 194935561 |
| INVESTMENTS | | | |
| General Fund Investment | 7 | 1299679 | 7807679 |
| Specific Fund Investment | | 0 | 0 |
| Total Investments (B) | | 1299679 | 7807679 |
| CURRENT ASSETS , LOAN & ADVANCES | | | |
| Inventories | | 0 | 0 |
| Sundry Debtors / Receivables | | 0 | 0 |
| Cash & Bank balances | 8 | 49903014 | 37317525 |
| Loans, Advances & Deposits | 9 | 910000 | 770000 |
| Total Current Assets, Loan & Advances (C) | | 50813014 | 38087525 |
| TOTAL ASSETS (A+B+C) | | 252052523 | 240830764 |

Schedules and Annexure "A" & "B" are forming part of Financial Statements and Significant Accounting Policies

As per our Report of even date attached

FOR : MAL CHAND GARG & CO.

CHARTERED ACCOUNTANTS

Firm Reg. No.01825C

(CA. M. C. GARG)

PARTNER

MEMBERSHIP NO.070985



PLACE : SARWAR

DATED : 08.11.2017

For & on behalf of Nagar Palika, Sarwar

(Executive Officer)

(Accountant)

PLACE : SARWAR

DATED : 16.08.2017

NAGAR PALIKA, SARWAR

INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31/03/2016

(AMOUNT IN Rs.)

| PARTICULARS | SCHEDULE | CURRENT YEAR 2015-16 | PREVIOUS YEAR 2014-15 |
|--|----------|-------------------------|--------------------------|
| <u>INCOME</u> | | | |
| Income From Taxes | 10 | 4343731 | 2168354 |
| Assigned Compensation | 11 | 10846000 | 9860000 |
| Rental Income From Municipal Properties | 12 | 95454 | 1188 |
| Fee and User Charges | 13 | 4948598 | 1641139 |
| Revenue Grants, Contributions & Subsidies | | 0 | 0 |
| Income from Corporation Assets & Investments | 14 | 3756651 | 6376124 |
| Miscellaneous Income | 15 | 4013961 | 2915586 |
| <u>TOTAL INCOME</u> | | 28004395 | 22962391 |
| <u>EXPENDITURE</u> | | | |
| Establishment Expenses | 16 | 15528572 | 15639966 |
| General Administrative Exp. | 17 | 613347 | 502494 |
| Decrease in stores/ (Increase in stock) | | | |
| Public Works | | 0 | 0 |
| Miscellaneous Expenses | 18 | 10038254 | 6287891 |
| Expenditure through Grant | | 0 | 0 |
| Interest & financial Exp. | | 0 | 0 |
| Depreciation during the year | | 0 | 0 |
| <u>TOTAL EXPENDITURE</u> | | 26180173 | 22430351 |
| Surplus/Deficit before adjustment of Prior Period Item and Depreciation | | 1824222 | 532040 |
| Less: Prior Period item | | 0 | 0 |
| Less: Prior Period Adjustment of depreciation | | 0 | 0 |
| NET SURPLUS / (DEFICIT) | | 1824222 | 532040 |

Schedules and Annexure "A" & "B" are forming part of Financial Statements and Significant Accounting Policies

**As per our Report of even date attached
FOR : MAL CHAND GARG & CO.**

CHARTERED ACCOUNTANTS

Firm Reg. No.01825C

(CA. M. C. GARG)

PARTNER

MEMBERSHIP NO.070985



PLACE : SARWAR

DATED : 08.11.2017

For & on behalf of Nagar Palika, Sarwar

(Executive Officer)

(Accountant)

PLACE : SARWAR

DATED : 16.08.2017

NAGAR PALIKA, SARWAR

FINANCIAL YEAR 2015-16

SCHEDULES OF BALANCE SHEET

| | | CURRENT YEAR 2015 16 | PREVIOUS YEAR 2014-15 |
|--|-----------------|-------------------------|--------------------------|
| Schedule - 1 | | | |
| MUNICIPAL (GENERAL) FUND | ANNEX. A | | |
| Opening balance | | 195493387 | 194961347 |
| Add: additions during the year | | 0 | 0 |
| Less: deductions during the year | | 0 | 0 |
| Add: excess of income over expenditure | | 1824222 | 532040 |
| | | 197317609 | 195493387 |
| Schedule -2 | | | |
| GRANT/CONTRIBUTION | ANNEX.B | | |
| FOR SPECIFIC PURPOSE | | | |
| For 13th Fin Comm. | | 12684957 | 13108988 |
| For 12th Fin Comm | | 173400 | 173400 |
| For 4th SFC | | 8929261 | 15633300 |
| Grant for Toilets | | 8000 | 8000 |
| Grant Under Social Welfare Scheme | | 5925 | 5925 |
| Swacch Bharat Mission | | 1035491 | 0 |
| Grant Under SFC 5th | | 1675100 | 0 |
| Grant under 14th Fin Comm | | 8633861 | 0 |
| For SJSRY | | -28811 | -250542 |
| For MP/MLA Quota | | 3337786 | 2682461 |
| Chief Minister Saree Blanket Grant | | 178500 | 178500 |
| Chief Minister BPL House Plan | | 2100000 | 2100000 |
| Meal facility for passangers | | 292000 | 292000 |
| For Facility on URS Fair under RUDF | | 201414 | 201414 |
| Panna Dhay Jevan Amrit Yojna | | 0 | 48000 |
| | | 39226884 | 34181446 |
| Schedule -3 | | | |
| SUNDRY DEPOSITS | ANNEX.C | | |
| Security & Amanat Payable | | 8522553 | 6406493 |
| | | 8522553 | 6406493 |
| Schedule -4 | | | |
| STATUTORY LIABILITIES | ANNEX.D | | |
| Dar Credit & Capital Ltd. | | 204713 | 188231 |
| Commercial Tax (sales tax) NULM/SJSRY | | 23553 | 23553 |
| Salary Payable | | 619767 | 0 |
| Rajasthan Urban Development Fund | | 3961000 | 3961000 |
| Pension Deduction | | 40829 | 79350 |
| LIC of India | | 101126 | 101573 |
| Income Tax | | 1186946 | 29053 |
| GPF | | 28706 | 29711 |
| Gratuity Deduction | | 171489 | 108803 |
| Cess MP/MLA | | 46097 | 46097 |
| Royalty NULM/SJSRY | | 8064 | 8064 |
| Royalty Charges MP/MLA | | 104970 | 104970 |
| TDS | | 375060 | 0 |
| | | 6872320 | 4680405 |



NAGAR PALIKA, SARWAR

FINANCIAL YEAR 2015-16 SCHEDULES OF BALANCE SHEET

| | | CURRENT YEAR 2015 16 | PREVIOUS YEAR 2014-15 |
|--------------------------------|-----------------|-------------------------|--------------------------|
| Schedule -5 | | | |
| OTHER LIABILITIES | ANNEX. E | | |
| Unpaid Advertisement Exp | | 4250 | 0 |
| Unpaid Festival Exp | | 9260 | 0 |
| Unpaid Computer Exp | | 0 | 6500 |
| Unpaid Contingency Exp | | 1633 | 18500 |
| Unpaid Corporate Allowance | | 14800 | 0 |
| Unpaid Garden Exp. | | 3000 | 11520 |
| Unpaid Garden Worker Salary | | 0 | 3000 |
| Unpaid Legal Exp | | 4000 | 0 |
| Unpaid Telephone Expenses | | 2899 | 2605 |
| Unpaid Printing and Stationery | | 11620 | 24138 |
| Unpaid PSP Exp | | 1800 | 1800 |
| Unpaid Meeting | | 6400 | 970 |
| Unpaid Water Exp | | 3301 | 0 |
| Unpaid Contract salary | | 34324 | 0 |
| Unpaid electrical Fitting | | 4435 | 0 |
| Unpaid Travelling allowance | | 11435 | 0 |
| | | 113157 | 69033 |
| Schedule -6 | | | |
| GROSS BLOCK | ANNEX. F | 199939831 | 194935561 |
| Immovable Assets | | | |
| Open Big Land | | 141900000 | 141900000 |
| Open Land Residential | | 40802096 | 40802096 |
| Constructed Shops / Bhawan | | 5857742 | 5857742 |
| Rented Shops | | 35703 | 35703 |
| Bolero Jeep | | 509200 | 509200 |
| Cage | | 4500 | 4500 |
| Continuator | | 156156 | 156156 |
| Mobile Toilet | | 558100 | 558100 |
| Sewer Machine | | 459220 | 459220 |
| Tractor RJ01 7514 | | 200000 | 200000 |
| Tractor RJ 01 RA 1019 | | 249036 | 249036 |
| Trolley Dumper | | 225000 | 225000 |
| Water Tanker 2 | | 178010 | 178010 |
| Building | | 6720042 | 3587387 |
| Motor For Garden | | 46716 | 46716 |
| Bareda | | 95675 | 0 |
| Chabutra | | 22436 | 0 |
| Community hall | | 1495113 | 0 |
| Road | | 202641 | 0 |
| | TOTAL | 199717386 | 194768866 |
| Movable Assets | | | |
| Furnitures & Fixtures | | 83580 | 78130 |
| Fax Machine | | 7480 | 7480 |
| Cleaning Equipment | | 15820 | 15820 |
| Electricity tools | | 115565 | 65265 |
| | TOTAL | 222445 | 166695 |



NAGAR PALIKA, SARWAR

FINANCIAL YEAR 2015-16

SCHEDULES OF BALANCE SHEET

| | | CURRENT YEAR 2015 16 | PREVIOUS YEAR 2014-15 |
|--|-----------------|---------------------------------|----------------------------------|
| <u>Schedule -7</u> | | | |
| <u>GENERAL FUND INVESTMENT</u> | ANNEX. G | | |
| P.D. A/C 8448 | | 1299679 | 7807679 |
| | | 1299679 | 7807679 |
| <u>Schedule -8</u> | | | |
| <u>CASH & BANK BALANCES</u> | ANNEX. H | | |
| Cash - in - hand | | 64790 | 1426 |
| Balances in Savings & Current A/C's | | 49838224 | 37316099 |
| | | 49903014 | 37317525 |
| <u>Schedule -9</u> | | | |
| <u>LOANS, ADVANCES & DEPOSITS</u> | ANNEX. I | | |
| <u>Loans to staff</u> | | | |
| Vehicle Loan | | 770000 | 770000 |
| Advances | | 100000 | 0 |
| GPf Loan | | 40000 | 0 |
| | | 910000 | 770000 |



NAGAR PALIKA, SARWAR

FINANCIAL YEAR 2015-16

SCHEDULES OF INCOME & EXPENDITURE A/C

| | | CURRENT YEAR 2015-16 | PREVIOUS YEAR 2014-15 |
|---|--|---------------------------------|----------------------------------|
| <u>Schedule-10</u> | | | |
| <u>INCOME FROM TAXES</u> | | | |
| Urban Development Tax | | 2931485 | 865287 |
| House Tax | | 398999 | 1307 |
| Passenger Tax | | 1013247 | 1301760 |
| TOTAL | | 4343731 | 2168354 |
| <u>Schedule-11</u> | | | |
| <u>ASSIGNED COMPENSATION</u> | | | |
| Octroi Compensation | | 10846000 | 9860000 |
| TOTAL | | 10846000 | 9860000 |
| <u>Schedule-12</u> | | | |
| <u>RENTAL INCOME FROM MUNICIPAL PROP.</u> | | | |
| House & Shop Rent | | 95454 | 1188 |
| TOTAL | | 95454 | 1188 |
| <u>Schedule-13</u> | | | |
| <u>FEES AND USER CHARGES</u> | | | |
| Certified Copy fees | | 27025 | 7077 |
| Development fee | | 3204580 | 492142 |
| Income from Death & Birth Certificate | | 4229 | 5094 |
| Advertisement Income | | 5600 | 15190 |
| Marriage registration income | | 7340 | 3640 |
| Mutation fees | | 746888 | 860345 |
| License Fees | | 188 | 30 |
| Tender form Fees | | 85180 | 58050 |
| Transfer fees | | 773275 | 168921 |
| Settlement Fees | | 94293 | 30650 |
| TOTAL | | 4948598 | 1641139 |
| <u>Schedule-14</u> | | | |
| <u>INCOME FROM CORP. ASSET/ INVESTMENT</u> | | | |
| Sale of Land | | 3756651 | 6159724 |
| Sale of Other Assets | | 0 | 216400 |
| TOTAL | | 3756651 | 6376124 |



NAGAR PALIKA, SARWAR

FINANCIAL YEAR 2015-16

SCHEDULES OF INCOME & EXPENDITURE A/C

| | | CURRENT YEAR 2015-16 | PREVIOUS YEAR 2014-15 |
|--------------------------------------|--|-------------------------|--------------------------|
| Schedule-15 | | | |
| <u>MISCELLANEOUS INCOME</u> | | | |
| Application Fees | | 5074 | 9960 |
| Interest on Bank a/c's | | 1480357 | 1200330 |
| Accrued Bank Interest | | 0 | 4226 |
| Conversion Fees | | 1054006 | 519728 |
| Niyaman of Slum Area | | 9122 | 27966 |
| Construction Permission | | 28135 | 61630 |
| Income from Road cutting | | 108800 | 107950 |
| One Time Lease | | 37023 | 64362 |
| Animal Fare Income | | 0 | 115500 |
| Inspection Fees | | 214384 | 8190 |
| Land Improvement | | 0 | 36000 |
| Map Approval fees | | 20000 | 4375 |
| Tehbazaari Income | | 0 | 115350 |
| Dead Animal Income | | 47100 | 0 |
| Festival INcome | | 107000 | 0 |
| Income from Fish Contract | | 39600 | 0 |
| Other Interest | | 18013 | 0 |
| Levy Charges | | 22769 | 0 |
| Malba | | 36000 | 0 |
| Penalty | | 150893 | 0 |
| Projection Fees | | 1140 | 0 |
| Recovery From Audit | | 63792 | 0 |
| Registration Charges | | 5666 | 0 |
| Rent On tools | | 5500 | 0 |
| Vikhandan | | 8367 | 0 |
| Other Income | | 551220 | 640019 |
| TOTAL | | 4013961 | 2915586 |
| Schedule-16 | | | |
| <u>ESTABLISHMENT EXPENSES</u> | | | |
| Corporator (parshad) Allowance | | 435750 | 256250 |
| Dress/Uniform Allowance | | 65400 | 67350 |
| Salary/Wages/Bonus | | 14356462 | 15160979 |
| Travelling reimbursement/ Allowance | | 95485 | 83697 |
| Pension, Gratuity, DCRG,PF | | 495453 | 43200 |
| Leave Encashment | | 80022 | 28490 |
| TOTAL | | 15528572 | 15639966 |

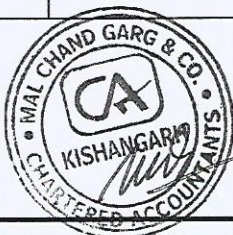


NAGAR PALIKA, SARWAR

FINANCIAL YEAR 2015-16

SCHEDULES OF INCOME & EXPENDITURE A/C

| | | CURRENT YEAR 2015-16 | PREVIOUS YEAR 2014-15 |
|---|--|-------------------------|--------------------------|
| Schedule-17 | | | |
| <u>GENERAL ADMINISTRATION EXPENSES</u> | | | |
| Advertisement Expenses | | 423828 | 415139 |
| Books and Newspapers | | 70994 | 8155 |
| Court/ legal Expenses | | 75730 | 40900 |
| Telephone Mobile & Postage | | 42795 | 38300 |
| TOTAL | | 613347 | 502494 |
| Schedule - 18 | | | |
| <u>MISCELLANEOUS EXPENSES</u> | | | |
| Garden Exp | | 3827070 | 2755479 |
| PSP exp and Contract | | 21600 | 74625 |
| Festival/Function & Entertainment expenses | | 323977 | 307879 |
| Repair and Maintainence of Vehicle | | 124185 | 209446 |
| Repair and Maintainence of Building | | 782389 | 0 |
| Repair and Maintainence | | 190005 | 917945 |
| Repair and maintainence Roads & Drains | | 1164786 | 0 |
| Electricity Expenses | | 255064 | 352857 |
| Printing & Stationery Consumed | | 347867 | 283771 |
| Payment of Water Bills | | 22440 | 11817 |
| Medicine/Phenoyl/Pesticides expense | | 93097 | 54000 |
| Petrol/ Diesel expense | | 205768 | 268716 |
| Bank charges | | 1389 | 442 |
| Computer exp | | 54850 | 62300 |
| Contingency exp | | 1603259 | 973914 |
| Meeting Exp | | 35800 | 14700 |
| Const. Of Toilet | | 625624 | 0 |
| Contracted Workers | | 34324 | 0 |
| Election Exp | | 17260 | 0 |
| Adhyakshta Exp | | 7500 | 0 |
| RUDF Dedn from 4 SFC Grant | | 150000 | 0 |
| RUDF Dedn from 5 SFC Grant | | 150000 | 0 |
| TOTAL | | 10038254 | 6287891 |



NAGAR PALIKA, SARWAR

FINANCIAL YEAR 2015-16

ANNEXURE TO SCHEDULE OF BALANCE SHEET

| S. NO. | PARTICULARS | OP. BAL 01/04/2015 | ADDITIONS | DEDUCTIONS | CL. BAL 31-3-2016 |
|--------|-------------|-----------------------|-----------|------------|----------------------|
|--------|-------------|-----------------------|-----------|------------|----------------------|

ANNEXURE A - MUNICIPAL (GENERAL) FUND

| | | | | | |
|---|--------------------------------------|------------------|----------------|----------|------------------|
| 1 | MUNICIPAL FUND | 193445596 | 0 | 0 | 193445596 |
| 2 | EXCESS OF INCOME OVER EXPENDITURE | 2047791 | 1824222 | 0 | 3872013 |
| | TOTAL | 195493387 | 1824222 | 0 | 197317609 |

ANNEXURE B - GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSE

| | | | | | |
|---|---------------------------------------|-----------------|-----------------|-----------------|-----------------|
| 1 | <u>CENTRAL GOVERNMENT</u> | | | | |
| | a For 13th Fin Comm. | 13108988 | 2705000 | 3129031 | 12684957 |
| | b For 12th Fin Comm | 173400 | 0 | 0 | 173400 |
| | c For 4th SFC | 15633300 | 7857000 | 14561039 | 8929261 |
| | d Grant for Toilets | 8000 | 0 | 0 | 8000 |
| | e Grant Under Social Welfare Scheme | 5925 | 0 | 0 | 5925 |
| | f Swacch Bharat Mission Grant | 0 | 6500005 | 5464514 | 1035491 |
| | g Grant Under SFC 5th | 0 | 7857000 | 6181900 | 1675100 |
| | l Grant under 14th Fin Comm | 0 | 9597000 | 963139 | 8633861 |
| | TOTAL | 28929613 | 34516005 | 30299623 | 33145995 |
| 2 | <u>STATE GOVERNMENT</u> | | | | |
| | a For SJSRY | -250542 | 221731 | 0 | -28811 |
| | b For MP/MLA Quota | 2682461 | 1567907 | 912582 | 3337786 |
| | c Chief Minister Saree Blanket Grant | 178500 | 0 | 0 | 178500 |
| | d Chief Minister BPL House Plan | 2100000 | 0 | 0 | 2100000 |
| | e Meal facility for passangers | 292000 | 0 | 0 | 292000 |
| | f For Facility on URS Fair under RUDF | 201414 | 0 | 0 | 201414 |
| | g Panna Dhay Jeevan Amrit Yojna | 48000 | 52800 | 100800 | 0 |
| | TOTAL | 5251833 | 1842438 | 1013382 | 6080889 |
| | GRAND TOTAL | 34181446 | 36358443 | 31313005 | 39226884 |



NAGAR PALIKA, SARWAR

FINANCIAL YEAR 2015-16

ANNEXURE TO SCHEDULE OF BALANCE SHEET

| S. NO. | PARTICULARS | OP. BAL 01/04/2015 | ADDITIONS | DEDUCTIONS | CL. BAL 31-3-2016 |
|--------|-------------|-----------------------|-----------|------------|----------------------|
|--------|-------------|-----------------------|-----------|------------|----------------------|

ANNEXURE C- DEPOSITS RECEIVED

| | | | | | |
|---|--------------------------|----------------|----------------|----------------|----------------|
| 1 | DEPOSITE RECEIVED | | | | |
| | Security Deposit | 6406493 | 7528327 | 5412267 | 8522553 |
| | | 6406493 | 7528327 | 5412267 | 8522553 |

ANNEXURE D- STATUTORY LIABILITIES

| | | | | | |
|---|---------------------------------------|----------------|-----------------|-----------------|----------------|
| 1 | Salary Payable A/C | 0 | 9092320 | 8472553 | 619767 |
| | LIC deducted out of salary | 101573 | 206537 | 206984 | 101126 |
| | Gratuity Deduction | 108803 | 229455 | 166769 | 171489 |
| | Pension deduction | 79350 | 1357856 | 1396377 | 40829 |
| | Dar Credit & Capital Ltd. | 188231 | 262289 | 245807 | 204713 |
| | Income Tax | 29053 | 1282327 | 124434 | 1186946 |
| | GPF | 29711 | 1612796 | 1613801 | 28706 |
| | Rajasthan Urban Development Fund | 3961000 | 0 | 0 | 3961000 |
| | TDS | 0 | 695538 | 320478 | 375060 |
| | TOTAL 1 | 4497721 | 14739118 | 12547203 | 6689636 |
| | Commercial Tax (sales tax) MP/MLA | 0 | 0 | 0 | 0 |
| | Royalty Charges MP/MLA | 104970 | 0 | 0 | 104970 |
| | Cess MP/MLA | 46097 | 0 | 0 | 46097 |
| | Royalty NULM/SJSRY | 8064 | 0 | 0 | 8064 |
| | Commercial Tax (sales tax) NULM/SJSRY | 23553 | 0 | 0 | 23553 |
| | TOTAL 2 | 182684 | 0 | 0 | 182684 |
| | GRAND TOTAL 1+2 | 4680405 | 14739118 | 12547203 | 6872320 |

ANNEXURE E - OTHER LIABILITIES

| | | | | | |
|----|--------------------------------|--------------|---------------|--------------|---------------|
| 1 | Unpaid Advertisement Exp | 0 | 4250 | 0 | 4250 |
| 2 | Unpaid Festival Exp | 0 | 9260 | 0 | 9260 |
| 3 | Unpaid Computer Exp | 6500 | 0 | 6500 | 0 |
| 4 | Unpaid Contingency Exp | 18500 | 1633 | 18500 | 1633 |
| 5 | Unpaid Corporate Allowance | 0 | 14800 | 0 | 14800 |
| 6 | Unpaid Garden Exp. | 0 | 3000 | 0 | 3000 |
| 7 | Unpaid Garden Worker Salary | 3000 | 0 | 3000 | 0 |
| 8 | Unpaid Legal Exp | 0 | 4000 | 0 | 4000 |
| 9 | Unpaid Telephone Expenses | 2605 | 2899 | 2605 | 2899 |
| 10 | Unpaid Printing and Stationery | 24138 | 11620 | 24138 | 11620 |
| 11 | Unpaid PSP Exp | 1800 | 1800 | 1800 | 1800 |
| 12 | Unpaid Diesel | 11520 | 0 | 11520 | 0 |
| 13 | Unpaid Meeting | 0 | 6400 | 0 | 6400 |
| 14 | Unpaid Water Exp | 970 | 3301 | 970 | 3301 |
| 15 | Unpaid Contract salary | 0 | 34324 | 0 | 34324 |
| 16 | Unpaid electrical Fitting | 0 | 4435 | 0 | 4435 |
| 17 | Unpaid Travelling allowance | 0 | 11435 | 0 | 11435 |
| | | 69033 | 113157 | 69033 | 113157 |



NAGAR PALIKA, SARWAR

FINANCIAL YEAR 2015-16

ANNEXURE TO SCHEDULE OF BALANCE SHEET

| S. NO. | PARTICULARS | OP. BAL 01/04/2015 | ADDITIONS | DEDUCTIONS | CL. BAL 31-3-2016 |
|---|--------------------------------|-----------------------|----------------|------------|----------------------|
| <u>ANNEXURE F - FIXED ASSETS</u> | | | | | |
| I | <u>IMMOVABLE ASSETS</u> | | | | |
| 1 | Open Big Land | 141900000 | 0 | 0 | 141900000 |
| 2 | Open Land Residential | 40802096 | 0 | 0 | 40802096 |
| 3 | Constructed Shops / Bhawan | 5857742 | 0 | 0 | 5857742 |
| 4 | Rented Shops | 35703 | 0 | 0 | 35703 |
| 5 | Bolero Jeep | 509200 | 0 | 0 | 509200 |
| 6 | Cage | 4500 | 0 | 0 | 4500 |
| 7 | Continator | 156156 | 0 | 0 | 156156 |
| 8 | Mobile Toilet | 558100 | 0 | 0 | 558100 |
| 9 | Sewer Machine | 459220 | 0 | 0 | 459220 |
| 10 | Tractor RJ01 7514 | 200000 | 0 | 0 | 200000 |
| 11 | Tractor RJ 01 RA 1019 | 249036 | 0 | 0 | 249036 |
| 12 | Trolley Dumper | 225000 | 0 | 0 | 225000 |
| 13 | Water Tanker 2 | 178010 | 0 | 0 | 178010 |
| 14 | Building | 3587387 | 3132655 | 0 | 6720042 |
| 15 | Motor For Garden | 46716 | 0 | 0 | 46716 |
| 16 | Bareda | 0 | 95675 | 0 | 95675 |
| 17 | Chabutra | 0 | 22436 | 0 | 22436 |
| 18 | Community hall | 0 | 1495113 | 0 | 1495113 |
| 19 | Road | 0 | 202641 | 0 | 202641 |
| | TOTAL | 194768866 | 4948520 | 0 | 199717386 |
| II | <u>MOVABLE ASSETS</u> | | | | |
| 1 | Furnitures & Fixtures | 78130 | 5450 | 0 | 83580 |
| 2 | Fax Machine | 7480 | 0 | 0 | 7480 |
| 3 | Cleaning Equipment | 15820 | 0 | 0 | 15820 |
| 4 | Electricity Tools | 65265 | 50300 | 0 | 115565 |
| | TOTAL | 166695 | 55750 | 0 | 222445 |
| | GRAND TOTAL | 194935561 | 5004270 | 0 | 199939831 |

ANNEXURE G - GENERAL FUND INVESTMENT

| | | | | | |
|---|---------------------------------|----------------|-----------------|-----------------|----------------|
| 1 | <u>BALANCE IN PD A/C</u> | | | | |
| | P.D. A/C 8448 | 7807679 | 26254000 | 32762000 | 1299679 |
| | | 7807679 | 26254000 | 32762000 | 1299679 |



NAGAR PALIKA, SARWAR

FINANCIAL YEAR 2015-16

ANNEXURE TO SCHEDULE OF BALANCE SHEET

| S. NO. | PARTICULARS | OP. BAL 01/04/2015 | ADDITIONS | DEDUCTIONS | CL. BAL 31-3-2016 |
|--------|-------------|-----------------------|-----------|------------|----------------------|
|--------|-------------|-----------------------|-----------|------------|----------------------|

ANNEXURE H - CASH & BANK BALANCE

| | | | | | |
|---|---|----------|----------|----------|----------|
| 1 | CASH IN HAND | 1426 | 20494010 | 20430646 | 64790 |
| - | Head Office | | | | |
| | Cash-in-Hand (SJSRY) | 0 | 0 | 0 | 0 |
| | TOTAL | 1426 | 20494010 | 20430646 | 64790 |
| 2 | CASH AT BANK IN SAVING/CURRENT A/C | | | | |
| - | ACCB 368 | 59009 | 3187 | 43878 | 18318 |
| - | BANK RECO. ACCB368 | 1722 | 0 | 1722 | 0 |
| - | ACCB 636 | 61968 | 5116 | 0 | 67084 |
| - | BANK RECO. ACCB 636 | 2504 | 0 | 2504 | 0 |
| - | BANK OF BARODA | 2941350 | 684714 | 938863 | 2687201 |
| - | Goyala Grameen Bank MP MLA Fund | 100 | 0 | 0 | 100 |
| - | SBBJ 345 | 183465 | 5408942 | 5366984 | 225423 |
| - | SBBJ DEV 988 | 27844725 | 60067548 | 49204886 | 38707387 |
| - | SBBJ IHSDP | 1342 | 0 | 0 | 1342 |
| - | SBBJ MP/ MLA FUND A/C | 3503463 | 1637705 | 1618259 | 3522909 |
| - | SBBJ SB 307 | 184340 | 76424 | 209280 | 51484 |
| - | SBBJ SJSRY | 2516228 | 151933 | 0 | 2668161 |
| - | SBBJ SJSRY SB | 14541 | 0 | 0 | 14541 |
| - | SBBJ (UIDSSMT) | 1342 | 27 | 0 | 1369 |
| - | BRKGB | 0 | 1646038 | 911444 | 734594 |
| - | ICICI Bank Kekri | 0 | 4760311 | 3622000 | 1138311 |
| | TOTAL | 37316099 | 74441945 | 61919820 | 49838224 |
| | GRAND TOTAL | 37317525 | 94935955 | 82350466 | 49903014 |

ANNEXURE I - LOANS, ADVANCES & DEPOSITS

| | | | | | |
|---|------------------|--------|--------|---|--------|
| | LOANS | | | | |
| - | PF Loan | 770000 | 0 | 0 | 770000 |
| - | GPF Loan | 0 | 40000 | 0 | 40000 |
| - | Advance For Exp. | 0 | 100000 | 0 | 100000 |
| | TOTAL 1 | 770000 | 140000 | 0 | 910000 |

