

INDEPENDENT AUDITOR'S REPORT

To,
Executive Officer,
Nagar Palika, Lalsot
Dist- Dausa (Raj)

We have audited the accompanying financial statements of **Nagar Palika, Lalsot Dist-Dausa**, which comprises the Balance Sheet as at **March 31, 2016**, the Income and Expenditure Account, Receipt & Payment Account and Cash Flow Statement 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 and cash flows of the Nagar Palika 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.



Opinion

Subject to statement on additional matters as given in Annexure-A attached herewith, and the following:

- 1) *Liabilities that may arise on account of late filing of return, late payment, short or non-deduction and mismatching of TDS, WCT, Royalty and Labour cess has not been ascertained and hence not considered, to this extent Surplus of Income over Expenditure is overstated and Liabilities are understated.*
- 2) *Liabilities or recovery on account of pending cases and/or notices filed against or by municipal council by/against third parties is not ascertainable and hence not considered. Financial impact of such cases has not been ascertained and hence we are unable to comment on correctness or otherwise of Income, Expenditure, Assets or Liabilities to this extent. Contingent Liabilities, if any, arising out of these cases has not been estimated by the municipal council not has been disclosed in notes to accounts.*
- 3) *Closing Stock of Stores has not been determined by the municipality and hence not considered in the accounts. To this extent both, Surplus of Income over Expenditure and Assets are understated.*
- 4) *The amount receivable on account of Urban Development Tax has not been determined and not considered as income of the year. As such, Income and Assets are understated to this extent.*
- 5) *All expenses except salary, contribution towards new pension scheme, accounting charges and audit fee are accounted for on cash basis. Similarly, all incomes are accounted for cash basis.*
- 6) *Liabilities on account of non-deduction of Patrakar Kalyan Khosh have not been ascertained for, to this extent surplus of Income over Expenditure is overstated and Liabilities are understated.*

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of matters described in the basis for *Qualified Opinion* mentioned above 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 as at March 31, 2016
- b) in the case of the Income and Expenditure Account, of the surplus for the year ended on that date;
- c) in the case of the Receipt & Payment Account, of the cash flows for the year ended on that date;
- and
- d) in the case of the Cash Flow Statement, of the cash flows 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 Nagar Palika so far as appears from our examination of those books;
- c) the Balance Sheet, Income and Expenditure Account, Receipt & Payment 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, Income and Expenditure Account, Receipt & Payment Account and Cash Flow Statement comply with the Rajasthan Municipal Accounts Manual;

Place : Jaipur

Date : 30 SEP 2017



**For Garg Narendra & Associates
Chartered Accountants
FRN 008712C**

N. K. Agarwal
**(Narendra Kumar Agarwal)
Partner
M.No.077501**

Annexure A to Auditors's Report (2015-2016)
Additional Matters to be Reported by the Auditor

<u>S.No.</u>	<u>Additional Matters</u>	<u>Remarks/ Observations</u>
1	<p>Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified; and</p> <p>Major issue identified in the accounting system and any discrepancies identified.</p>	<p>All sums paid to and received by the Municipality have been brought to account and have been appropriately classified subject to following :-</p> <ol style="list-style-type: none"> For the payment of expenditure whether capital or revenue expenditure, most of the voucher has not been journalized before the payment. There is neither Urban Development Tax assessment for the FY 2015-16. Nor other revenue assessment during the FY 2015-16. Therefore no tax or revenue income has been accrued for the FY 2015-16 at end of Financial Year. Statement of Outstanding liabilities is not prepared in the prescribed format, therefore the double entry accounting has no conformity with Accrual Concept. Year wise register has not been maintained for earnest money and security deposits.





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;	<p>a. Yes the entire grant received during the year has been accounted properly on cash basis.</p> <p>b. The Nagar Palika has not maintaining grant wise bank accounts which is required as per Rajasthan Municipal Accounts Manual Chapter-14</p>
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;	Earmarked Funds for Gratuity and PF has been created and utilized for the purpose for which they were created.
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;	The Nagar Palika is maintaining the register of fixed assets but not as per the prescribed format. There is no physical verification of fixed assets has been carried by the Nagar Palika, even once in the financial year.
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;	Yes
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;	Register of Store has not been maintained in prescribed format, and no physical verification has been carried out by the Nagar Palika.



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;	<p>a. As, informed to us there is no loans and advances have been given against interest.</p> <p>b. Advances given by the Nagar Palika for expenses lying outstanding since long.</p>
8	Whether advances given to municipal employees and interest thereon are being regularly recovered;	<p>a. As, informed to us there is no loans and advances have been given against interest.</p> <p>b. Advances given by the Nagar Palika for expenses lying outstanding since long.</p>
9	Whether there exists an adequate internal control procedure for the purchase of stores, fixed assets and services.	<p>a. No journal vouchers has been prepare for purchase of store and fixed assets.</p> <p>b. All the purchases has been booked as expenditure at the time of payment irrespective of consumption/use at the later period.</p> <p>c. No records/ details have been made for closing stock/inventory of stores which has not been consumed at the year end.</p> <p>d. No physical verification has been conducted during the year by any of the competent authority.</p> <p>e. Payment to PD A/c of provident fund has been delayed in most of the cases.</p> <p>f. No timely verification of cash in hand has been done by the competent authority.</p> <p>g. No subsidiary ledger has been maintained for functional expenses, no reconciliation has also been made.</p> <p>h. In most of the cases the Nagar Palika has not made timely payment of statutory dues such as TDS, Royalty, Service Tax, WCT, Labour cess etc.</p>
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	



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;	<p>a. Nagar Palika is not regular in depositing any statutory dues on time.</p> <p>b. No TDS has been deducted on followings payments:-</p> <table> <tr> <th>Nature of Expenditure</th><th>Amount</th><th>TDS to be Decuted</th></tr> <tr> <td>Advertisement Exp.</td><td>5,09,032/-</td><td>10,181/-</td></tr> <tr> <td>Safai Exp</td><td>3,46,046/-</td><td>6,921/-</td></tr> <tr> <td>Vehicle Exp.</td><td>1,90,085/-</td><td>1,901/-</td></tr> <tr> <td>Computer Operator</td><td>78,387/-</td><td>784/-</td></tr> <tr> <td>Accounting Exp.</td><td>96,400/-</td><td>9,640/-</td></tr> </table>	Nature of Expenditure	Amount	TDS to be Decuted	Advertisement Exp.	5,09,032/-	10,181/-	Safai Exp	3,46,046/-	6,921/-	Vehicle Exp.	1,90,085/-	1,901/-	Computer Operator	78,387/-	784/-	Accounting Exp.	96,400/-	9,640/-
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Accounting Exp.	96,400/-	9,640/-																		
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;	<p>The following books/ voucher/ register/ records has not been maintained or not maintained in prescribed format by the Nagar Palika :-</p> <ol style="list-style-type: none"> Journal Book Journal Voucher Collection Register Summary of Daily collection Register of Bills for payment Payment order Cheque Issue Register Register of Advance Demand Register Bill for Municipal Dues Summary Statement of Bills Raised Register of Notice Fee, Warrant Fee, Other Fee Summary Statement of Notice Fee, Warrant Fee, Other Fee 																		



		<ul style="list-style-type: none"> n. Register of Refunds, Remissions and write-offs o. Summary Statement of Refunds, Remissions and write offs p. Statement of Outstanding Liability for expenses q. Register of Land r. Function-wise Income Subsidiary Ledger s. Function-wise Expense Subsidiary Ledger t. Asset Replacement Register u. Register of Public Lighting System v. Statement of Closing Stock as on year end. w. Register of Interest on Loans to employee for the year x. Special Fund Register
14	Whether the year-end and reconciliation procedures have been carried out;	No year- end reconciliation procedures have been carried out in prescribed formats by the competent authority.



NAGAR PALIKA, LALSOT

BALANCE SHEET AS AT 31 ST MARCH, 2016

(Amount in ₹)

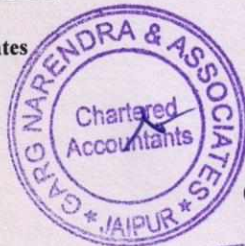
Particulars	Schedule	As at 31st March, 2016	As at 31st March, 2015
I. LIABILITIES			
(1) Municipal General Fund	2	1,83,79,548.20	2,71,99,066.85
(2) Reserve & Surplus	3	9,95,27,934.00	5,12,71,880.00
(a) Reserves and Surplus	4	1,19,35,503.11	1,00,95,767.11
(b) Earmarked Fund		11,14,63,437.11	6,13,67,647.11
Total Reserve & Surplus (2)			
(3) Grants	5	3,14,62,869.93	2,35,33,988.00
(4) Loans			
(a) Unsecured Loan	6	41,97,775.60	50,64,292.86
(5) Current Liabilities & Provisions			
(a) Sundry Deposits	7	67,07,695.00	87,70,098.00
(b) Other current liabilities	8	42,110.00	34,38,000.00
Total Current Liabilities & Provisions (5)		67,49,805.00	1,22,08,098.00
TOTAL LIABILITIES (1+2+3+4+5)		17,22,53,435.84	12,93,73,092.82
II. ASSETS			
(1) Fixed Assets	9		
Gross Block		13,24,87,906.00	8,81,50,872.00
Less : Depreciation up to date		2,38,50,127.57	1,42,08,771.09
Net Block		10,86,37,778.43	7,39,42,100.91
(2) Investments	10	1,19,35,503.00	1,00,95,767.00
(3) Current Assets, Loan & Advances			
(a) Cash and Bank Balances	11	4,99,67,389.41	4,22,81,721.91
(b) Loans & Advances	12	2,63,786.00	19,41,286.00
(c) Sundry Debtors & Others	13	14,48,979.00	11,12,217.00
Total Current Assets, Loan & Advances (3)		5,16,80,154.41	4,53,35,224.91
TOTAL ASSETS (1+2+3)		17,22,53,435.84	12,93,73,092.82
Significant Accounting Policies & Notes to Accounts	1		
Schedules on Accounts	2 to 24		

As per our separate report of even date

For Garg Narendra & Associates
Chartered Accountants
FRN 008712C

(Narendra Kumar Agarwal)
Partner
M.No. 077501

Place : Jaipur
Date : 30 SEP 2017



(Shyam Lal Jangid)
Ex. Officer

For Nagar Palika, Lalsot

(Raghu Nandan Sharma)
Cashier

(Vishnu Kumar Jangid)
Jr. Accountant

(श्याम लाल जॉगिड)
अधिकाषी अधिकारी
नगर पालिका लालसोट
कैशियर
नगर पालिका लालसोट
जला बीला (राजस्थान)

विष्णु कुमार जॉगिड
कनिष्ठ लेखाकार
नगरपालिका लालसोट

NAGAR PALIKA, LALSOT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2016

(Amount in ₹)

Particulars	Note No.	For the year ended on 31st March, 2016	For the year ended on 31st March, 2015
INCOME			
Income From Taxes	14	30,20,279.00	12,50,846.00
Revenue Grants, Contributions and Subsidies	15	3,94,99,537.00	3,09,83,522.00
Rental Income From Municipal Properties	16	18,88,404.00	15,73,184.00
Fees and User Charges	17	63,85,115.00	52,43,586.00
Income from Corporation Assets and Investment	18	11,20,572.50	11,57,760.00
Miscellaneous Income	19	3,12,676.32	5,02,513.00
		5,22,26,583.82	4,07,11,411.00
(A) Total Revenue			
EXPENSES			
General Administarative Expenses	20	58,37,401.00	48,54,150.00
Interest & Financial Expenses	21	1,61,482.74	1,80,182.51
Establishment Expenses	22	3,35,17,945.00	2,98,99,903.00
Public Works	23	76,35,917.25	68,55,687.00
Expenses Against Grants	24	42,52,000.00	17,61,859.00
Depreciation	9	96,41,356.48	80,04,464.49
		6,10,46,102.47	5,15,56,246.00
(B) Total Expenses			
		(88,19,518.65)	(1,08,44,835.00)
Net Surplus/ (deficit) for the year			

As per our separate report of even date

For Garg Narendra & Associates
Chartered Accountants
FRN 008712C

(Narendra Kumar Agarwal)
Partner
M.No. 077501

Place : Jaipur
Date : 30 SEP 2017



(Shyam Lal Jangid)
Ex. Officer

For Nagar Palika, Lalsot

(Raghu Nandan Sharma)
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(Vishnu Kumar Jangid)
Jr. Accountant

विष्णु कुमार जॉगिड
कनिष्ठ लेखाकार
नगरपालिका लालसोट

(श्याम लाल जॉगिड) रघुनन्दन शर्मा,
नगरपालिका लालसोट नगरपालिका लालसोट
नगरपालिका लालसोट

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2016

As per our separate report of even date

8712C

Place : Jaipur

Date : 30 SEP 2017



(Shyam Lal Jangid)
Ex. Officer

Raghu Nandan Sharma)
Cashier

(Vishnu Kumar J:
Jr. Accountant

(श्याम लाल जॉर्जिड)
नगर पालिका लाहौर

विष्णु कुमार जॉर्जिड
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नगरपालिका लालसोट

NAGAR PALIKA, LALSOT

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2016

(Amount in ₹)

PARTICULARS	For the year ended on 31st March, 2016		For the year ended on 31st March, 2015	
A. Cash flow from Operating Activities				
Surplus/(deficit) Over Expenditure		(88,19,518.65)		(1,08,44,835.00)
Add:				
(a) Depreciation		96,41,356.48		80,04,464.49
(b) Interest & finance Expenses		1,61,482.74		1,80,182.51
Operating Profit before Working Capital changes		9,83,320.57		(26,60,188.00)
<u>Changes in current assets and current liabilities</u>				
(Decrease) in Current Liabilities	(33,95,890.00)		(35,01,892.00)	
Increase in Sundry Deposits	(20,62,403.00)		25,70,624.00	
(Increase) in sundry debtors	(3,36,762.00)		(2,18,635.00)	
(Decrease) in Loans & Advances	16,77,500.00		(19,800.00)	
		(41,17,555.00)		(11,69,703.00)
Net cash generated from operating activity		(31,34,234.43)		(38,29,891.00)
B. Cash flow from Investing Activities				
(Purchase) of fixed assets	(4,43,37,034.00)		(2,02,61,579.00)	
Decrease in Special Purpose Investment	(18,39,736.00)		10,42,513.00	
(Decrease) in Special funds/grants	79,28,881.93		(48,00,589.00)	
(Decrease) in Earmarked funds	18,39,736.00	(3,64,08,152.07)	(10,42,513.00)	(2,50,62,168.00)
Net cash generated from investing activity		(3,64,08,152.07)		(2,50,62,168.00)
C. Cash flow from Financing Activities				
Increase in Loan			(1,80,182.51)	
Interest & finance Expenses	(1,61,482.74)		(16,73,817.49)	
Repayment of Loan	(8,66,517.26)		2,52,66,067.00	
Increase in Capital Contribution	4,82,56,054.00	4,72,28,054.00		2,34,12,067.00
Net cash generated from Financing Activity		4,72,28,054.00		2,34,12,067.00
Net Cash Flow (A+B+C)		76,85,667.50		(54,79,992.00)
Opening Cash & Cash Equivalents		4,22,81,721.91		4,77,61,713.91
Closing Cash & Cash Equivalents		4,99,67,389.41		4,22,81,721.91

The Cash flow statement has been prepared by adopting the indirect method as prescribed under paragraph 18 of Accounting Standard 3(AS-3) on "Cash Flow Statement".

As per our separate report of even date

For Garg Narendra & Associates
Chartered Accountants
FRN 008712C

(Narendra Kumar Agarwal)
Partner
M.No. 077501

Place : Jaipur

Date : 30 SEP 2017



(श्याम लाल जॉगिड)
अधिराषी अधिकारी
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कनिष्ठ लेखाकार
नगरपालिका लालसोट

रघुनन्दन शर्मा,
कैशियर
नगर पालिका लालसोट
कला दीक्षा (राजस्थान)

NAGAR PALIKA, LALSOT

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

SCHEDULE-1

I. ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements are prepared on a going concern and under historical cost basis under mercantile basis of accounting except in case of Salary payment, borrowing costs and contractual payments like accounting charges and audit fees and interest earned on bank deposits. The method of accounting is the double entry system.

2. Recognition of Revenue

- a. Property and Other Taxes are recognized in the period in which they are received.
- b. Advertisement taxes are considered on receipt basis.
- c. Revenue in respect of Trade License Fees are determined in the year in which they are received.
- d. Assigned revenues like Entertainment Tax, Duty / Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.
- e. Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognized on actual receipt.

3. Recognition of Expenditure

- a. All revenue expenditures are treated as expenditures in the period in which they are paid.
- b. In case of works, expenditures are considered in the year in which the payment has been made.
- c. Post-Retirement benefits are booked on Payment basis i.e when they are due for payment.

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(रघुनन्दन शर्मा)
कैपिटल
नगर पालिका लालसोट
जिला दोसा (राजस्थान)

(विष्णु कुमार जॉगिड)
कनिष्ठ लेखाकार
नगरपालिका लालसोट



NAGAR PALIKA, LALSOT

4. Fixed Assets

i. *Recognition*

- Fixed Assets are carried at cost less accumulated depreciation.
- All assets costing less than Rs.5,000/- would be expensed / charged to Income & Expenditure Account in the year of purchase.

ii. *Depreciation*

Depreciation is being provided on written down value method as per rates specified in Income Tax Act, 1961 as suggested in Rajasthan Municipal Accounting Manual.

5. Borrowing cost

Borrowing cost is recognized as revenue expenditure on accrual basis.

6. Grants

- General Grants, which are of revenue nature, are recognized as income on actual receipt
- Grants, which are re-imbursement of specific revenue expenditure is recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- Grant received towards capital expenditure is treated as a liability till such time the fixed asset is constructed or acquired. On construction/acquisition of fixed asset, the grant corresponding to the value of the asset so constructed/acquired is treated as a capital receipt and transferred to capital contribution.

7. Employee benefits

- Separate Funds are formed for meeting the provident and other retirement benefits including Gratuity.
- Contribution towards Provident and other retirement benefit funds are recognized as and when it is due.
- Interest received on Gratuity deposit and PF deposit in PD A/c has been considering as liabilities their respective account.

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नगर पालिका लालसोट

रघुनन्दन शर्मा
कैलियर
नगर पालिका लालसोट
जिला दौसा (राजस्थान)


विष्णु कुमार जॉगिड
कनिष्ठ लेखाकार
नगर पालिका लालसोट

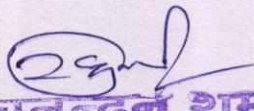


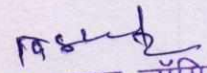
NAGAR PALIKA, LALSOT

II. NOTES TO ACCOUNTS

1. Liabilities on account of TDS, WCT, Royalty, Labour cess on payment made by Directorate of Local Self Government on behalf of Nagar Palika is being considered at Head office level.
2. Bank balances has been taken and accepted as per books.
3. Balance in personal accounts (Debit/Credit), Sundry debtors and creditor are subject to confirmation.
4. No Sinking Fund has been created for replacement of Assets as prescribed in Rajasthan Municipal Accounts Manual Chapter-18.
5. Previous figure have been re-grouped or rearranged wherever considered necessary.
6. During the year 2013-14 Pwd Dausa has handedover the Lal Club Stadium Building Lalsot to Nagar Palika Lalsot for which an amount of Rs. 180.00 Lacs has been incurred as per utilisation certificate & same has been received by PWD Dausa from State Government. Now this has been incorporated in the books of Nagar Palika.
7. Gratuity paid to staff in excess of PD investment has been charged to Income & expenditure in the year of payment.
8. Grant under Sadi Camble Anudan disbursed during the previous years for which cheques has been issued and booked as expenditure. Some of the cheques has not been presented in bank, therefore the uncleard cheques has been taken as grant received in the current year's financial statement amounting to Rs. 11,35,500/-


(श्याम लाल जॉगिड)
अधिसाधी अधिकारी
नगर पालिका लालसोट


रघुनन्दन शर्मा
केचिपर
नगर पालिका लालसोट
जिला दौसा (राजस्थान)


विष्णु कुमार जॉगिड
कनिष्ठ लेखाकार
नगरपालिका लालसोट



Municipal General Fund

(Amount in ₹)

Particulars	As at 31st March, 2016	As at 31st March, 2015
Op Balance	2,71,99,066.85	3,80,43,901.85
Addition/(Deduction) during the year	-	-
Add: Excess of Income over Expenditure	(88,19,518.65)	(1,08,44,835.00)
TOTAL	1,83,79,548.20	2,71,99,066.85

Schedule No. 3

Reserve & Surplus

(Amount in ₹)

Particulars	As at 31st March, 2016	As at 31st March, 2015
Capital Contribution		
Op Balance	5,12,71,880.00	2,60,05,813.00
Addition/(Deduction) during the year	4,82,56,054.00	2,52,66,067.00
Closing Balance	9,95,27,934.00	5,12,71,880.00

Schedule No. 4

Earmarked Fund

(Amount in ₹)

Particulars	As at 31st March, 2016	As at 31st March, 2015
Gratuity Fund	7,28,961.00	11,14,946.00
General Provident Fund	1,12,06,542.11	89,80,821.11
Closing Balance	1,19,35,503.11	1,00,95,767.11

Schedule No. 5

Grants

(Amount in ₹)

Particulars	As at 31st March, 2016	As at 31st March, 2015
(i) 4th Vitt Aayog	-	95,54,642.00
(ii) Jan Sahabhagita	79,305.00	79,305.00
(iii) MSDP	91,319.00	-
(iv) Pashu Palan Vibhag	1,00,000.00	1,00,000.00
(v) Rain Basera	3,66,463.00	3,66,463.00
(vi) SJSRY	6,65,039.93	16,80,000.00
(vii) 13th Vitt Aayog	56,84,837.00	1,14,94,823.00
(viii) Vidhayak Anudhan	70,094.00	2,58,755.00
(ix) Swatch Bharat Anudan	23,77,000.00	-
(x) 5th Vitt Aayog	2,08,80,951.00	-
(xi) 14th Vitt Aayog	12,361.00	-
(xii) Sadi Kamble Yojna	11,35,500.00	-
Total	3,14,62,869.93	2,35,33,988.00

(श्याम लाल जोगिड)
अधिराणी अधिकारी
नगर पालिका लालसोट

(23/04/2016)
रघुनन्दन शर्मा
कैथियर
नगर पालिका लालसोट
जिला दोसा (राजस्थान)

विष्णु कुमार जोगिड
कनिष्ठ लेखाकार
नगरपालिका लालसोट



Grants

(Amount in ₹)

As at 31st March, 2016

Particulars

	Opening Balance	Addition	Expenditure		Closing Balance
			Revenue Expenditure	Capital Expenditure	
(i) 4th Vitt Aayog	95,54,642.00	-	2,51,993.00	93,02,649.00	-
(ii) Jan Sahabhagita	79,305.00	-	-	-	79,305.00
(iii) MSDP	-	91,319.00	-	-	91,319.00
(iv) Pashu Palan Vibhag	1,00,000.00	-	-	-	1,00,000.00
(v) Rain Basera	3,66,463.00	-	-	-	3,66,463.00
(vi) SJSRY	16,80,000.00	6,65,039.93	16,80,000.00	-	6,65,039.93
(vii) 13th Vitt Aayog	1,14,94,823.00	44,27,000.00	63,72,652.00	38,64,334.00	56,84,837.00
(viii) Vidhayak Anudhan	2,58,755.00	2,79,264.00	-	4,67,925.00	70,094.00
(ix) Swatch Bharat Anudan	-	49,49,000.00	25,72,000.00	-	23,77,000.00
(x) 5th Vitt Aayog	-	2,63,64,000.00	1,00,000.00	53,83,049.00	2,08,80,951.00
(xi) 14th Vitt Aayog	-	1,58,95,000.00	46,44,542.00	1,12,38,097.00	12,361.00
(xii) Capital Grant through PWD *	-	1,80,00,000.00	-	1,80,00,000.00	-
(xiii) Sadi Kamble Yojna	-	11,35,500.00	-	-	11,35,500.00
Total	2,35,33,988.00	7,18,06,122.93	1,56,21,187.00	4,82,56,054.00	3,14,62,869.93

* During the year 2013-14 Pwd Dausa has handedover the Lal Club Stadium Building, Lalsot to Nagar Palika Lalsot for which an amount of Rs. 180.00 Lacs has been incurred as per utilisation certificate & same has been received by PWD Dausa from State Government. Now this has been incorporated in the books of Nagar Palika.

Schedule No. 6

Unsecured Loan

(Amount in ₹)

Particulars	As at 31st March, 2016	As at 31st March, 2015
Loan From RUIDFCO Loan-I (Rate of Interest 4%, Original Amount Rs. 51,45,880/-)	39,47,775.60	40,64,292.86
Loan From RUIDFCO Loan-II (Rate of Interest 0%, Original Amount Rs. 50,00,000/-)	2,50,000.00	10,00,000.00
TOTAL	41,97,775.60	50,64,292.86

Schedule No. 7

Sundry Deposits

(Amount in ₹)

Particulars	As at 31st March, 2016	As at 31st March, 2015
Earnest Money Deposit	11,29,730.00	24,61,359.00
Security Deposit	43,89,465.00	58,08,739.00
Security Deposit for Rent	11,88,500.00	5,00,000.00
TOTAL	67,07,695.00	87,70,098.00

Schedule No. 8

Other current liabilities

(Amount in ₹)

Particulars	As at 31st March, 2016	As at 31st March, 2015
RUDF Consultancy Fee	-	34,38,000.00
Mool Chand	42,110.00	-
TOTAL	42,110.00	34,38,000.00

(श्याम लाल जॉगिड)
अधिराजी अधिकारी
नगर पालिका लालसोट

रघुनन्दन शर्मा
हैमियर
नगर पालिका लालसोट
जिला बीसा (राजस्थान)



विष्णु कुमार जॉमिड
कनिष्ठ लेखाकार
नगर पालिका लालसोट

Schedule No. 10

Specific Fund Investments

(Amount in ₹)

Particulars	As at 31st March, 2016	As at 31st March, 2015
GPF PD A/c	1,12,06,542.00	89,80,821.00
Gratuity PD A/c	7,28,961.00	11,14,946.00
TOTAL	1,19,35,503.00	1,00,95,767.00

Schedule No. 11

Cash and Bank Balances

(Amount in ₹)

Particulars	As at 31st March, 2016	As at 31st March, 2015
Balances with Banks		9,80,797.50
Co Operative A/c	-	6,07,654.00
Dausa Urban Co Operative Bank Ltd	15,81,610.00	5,56,238.00
HDFC Bank Ltd.	35,454.00	1,51,78,632.00
ICICI Bank Ltd.	53,11,172.75	2,89,164.00
ICICI Bank Ltd.	15,29,381.00	12,01,076.15
Punjab National Bank	-	2,36,344.68
SBBJ (40014)	-	18,98,058.85
SBBJ (43026)	9,69,417.85	4,57,764.14
SBBJ (42771)	8,70,990.29	-
SBBJ SJSRY	2,44,833.63	-
UCO SJSRY	4,54,900.00	-
UCO MSDP	95,008.00	6,51,685.59
Uco Bank Ltd.	31,41,454.59	2,02,19,641.00
PD A/c	3,56,69,307.00	
Cash in Hand	63,860.30	4,666.00
TOTAL	4,99,67,389.41	4,22,81,721.91

Schedule No. 12

Loan, Advances & Deposits

(Amount in ₹)

Particulars	As at 31st March, 2016	As at 31st March, 2015
Advance to Contactors	1,92,826.00	1,92,826.00
Advance to Staff	65,960.00	63,460.00
Advance Against SJSRY Grant	-	16,80,000.00
Others	5,000.00	5,000.00
TOTAL	2,63,786.00	19,41,286.00

Schedule No. 13

Sundry Debtors & Others

(Amount in ₹)

Particulars	As at 31st March, 2016	As at 31st March, 2015
Mobile Tower Rent Receivable	2,85,000.00	2,55,000.00
Shops Rent Receivable	11,63,979.00	8,57,217.00
TOTAL	14,48,979.00	11,12,217.00

(श्याम लाल जोगिड)
अधिराष्ट्री अधिकारी
नगर पालिका लालसोट

रघुनन्दन शर्मा
कैपिटल
नगर पालिका लालसोट
जिला दोसा (राजस्थान)

विष्णु कुमार जोगिड
कनिष्ठ लेखाकार
नगरपालिका लालसोट



Income From Taxes

(Amount in ₹)

Particulars	For the year ended on 31st March, 2016	For the year ended on 31st March, 2015
Urban Development Tax	6,99,721.00	945.00
House Tax	10,27,558.00	70,901.00
Light Tax	12,93,000.00	11,79,000.00
Total	30,20,279.00	12,50,846.00

Schedule No. 15

Revenue Grants, Contributions and Subsidies

(Amount in ₹)

Particulars	For the year ended on 31st March, 2016	For the year ended on 31st March, 2015
Octroi And Chungi	2,38,46,000.00	2,16,79,000.00
Scholarship	-	4,69,200.00
Sensus Anudan	32,350.00	28,800.00
13th Vitt Aayog	63,72,652.00	69,98,175.00
14th Vitt Aayog	46,44,542.00	-
4th Vitt Aayog	2,51,993.00	18,08,347.00
5th Vitt Aayog	1,00,000.00	-
Swatch Bharat Anudan	25,72,000.00	-
Sjary Grant	16,80,000.00	-
TOTAL	3,94,99,537.00	3,09,83,522.00

Schedule No. 16

Rental Income From Municipal Properties

(Amount in ₹)

Particulars	For the year ended on 31st March, 2016	For the year ended on 31st March, 2015
Rent from Tehsil Bazari	20,131.00	33,206.00
Rent from Shops	5,30,073.00	3,04,708.00
Rent from Banks	1,57,200.00	1,57,200.00
Mobile Tower Rent	30,000.00	45,000.00
Public Facility Rent	11,51,000.00	10,33,070.00
TOTAL	18,88,404.00	15,73,184.00

Schedule No. 17

Fees and User Charges

(Amount in ₹)

Particulars	For the year ended on 31st March, 2016	For the year ended on 31st March, 2015
Certificate Fees	5,22,744.00	5,08,281.00
Land Charges	2,88,729.00	6,45,450.00
Road Cutting Fees	16,800.00	28,140.00
Advertisement Fees	2,40,100.00	1,75,820.00
Permission Fees For Building Construction	18,000.00	29,600.00
NOC Fees	24,660.00	52,790.00
Agricultural Lease Receipts	6,92,983.00	7,03,549.00
Land Concersion Fees	7,12,757.00	-
Penelty	6,44,649.00	4,82,988.00
Receipts From Hotels And Restaurents	5,300.00	14,900.00
Parking Yogdan and Plan Fees	4,12,147.00	3,70,216.00
Development Charges	28,06,246.00	22,31,852.00
TOTAL	63,85,115.00	52,43,586.00

(श्याम लाल जॉगिड)
अधिसाधी अधिकारी
नगर पालिका लालसोट

रघुनन्दन शर्मा
चैनिचर
नगर पालिका लालसोट
जयपुर (राजस्थान)



विष्णु कुमार जॉमिड
कनिष्ठ लेखाकार
नगरपालिका लालसोट

Schedule No. 18

Income from Corporation Assets and Investment

(Amount in ₹)

Particulars	For the year ended on 31st March, 2016	For the year ended on 31st March, 2015
Saving Bank Interest	11,20,572.50	11,27,388.00
Interest on Rent Delay	-	30,372.00
TOTAL	11,20,572.50	11,57,760.00

Schedule No. 19

Miscellaneous Income

(Amount in ₹)

Particulars	For the year ended on 31st March, 2016	For the year ended on 31st March, 2015
Sale of Forms	1,62,900.00	1,66,000.00
Sale of Death Animal	-	38,808.00
Other Income	1,49,776.32	2,97,705.00
TOTAL	3,12,676.32	5,02,513.00

Schedule No. 20

General Administrative Expenses

(Amount in ₹)

Particulars	For the year ended on 31st March, 2016	For the year ended on 31st March, 2015
Advertisement Expenses	6,61,341.00	3,45,630.00
Postage Expenses	9,807.00	12,850.00
Telephone Expenses	28,170.00	19,264.00
Legal & Consultancy Fees	1,61,545.00	36,032.00
Electricity Expenses	18,43,229.00	21,67,147.00
Other Expenses	1,91,880.00	2,06,038.00
Printing and Stationery Expenses	73,978.00	1,65,176.00
Computer Operator Expenses	78,387.00	76,934.00
Petrol and Diesel Expenses	2,40,975.00	2,97,633.00
Travelling Expenses	1,54,559.00	1,09,120.00
Insurance Expenses	-	8,526.00
Contributions	1,00,000.00	1,00,000.00
Software Exp. (Share)	20,32,200.00	11,47,800.00
Consultancy Fees	-	15,000.00
Vikas Prabhar	64,845.00	-
Vehile Rent	1,00,085.00	-
Legal Expenses	96,400.00	1,47,000.00
TOTAL	58,37,401.00	48,54,150.00

Schedule No. 21

Interest & Financial Expenses

(Amount in ₹)

Particulars	For the year ended on 31st March, 2016	For the year ended on 31st March, 2015
Interest on RUDF Loan	1,61,482.74	1,80,182.51
TOTAL	1,61,482.74	1,80,182.51

(रवाम लाल जॉगिड)
अधिशायी अधिकारी
नगर पालिका लालसोट

रघुनन्दन शर्मा
कैपिटल
नगर पालिका लालसोट
ला दोसा (राजसूत)

विष्णु कुमार जोगिड
कनिष्ठ लेखाकार
नगरपालिका लालसोट



Establishment Expenses

(Amount in ₹)

Particulars	For the year ended on 31st March, 2016	For the year ended on 31st March, 2015
Uniform Allowance	76,200.00	1,35,245.00
Bonus	2,06,607.00	2,16,768.00
Salary And Allowances	3,03,30,568.00	2,95,47,890.00
Gratuity Paid	29,04,570.00	-
TOTAL	3,35,17,945.00	2,98,99,903.00

Schedule No. 23

Public Works

(Amount in ₹)

Particulars	For the year ended on 31st March, 2016	For the year ended on 31st March, 2015
Kuda Kachra Safai Expenses	53,65,270.00	46,33,507.00
Sensus Expenses	31,950.00	28,800.00
Other Operating and Maint. Expenses	2,61,010.25	1,52,377.00
Repairs and Maintenance		8,02,947.00
- Electric Item	7,70,245.00	70,536.00
- Building	1,46,368.00	2,49,833.00
- Road & Pool	1,26,204.00	1,75,695.00
- Parks	-	2,50,818.00
- Vehicle	1,95,521.00	2,98,238.00
- Other	-	1,92,936.00
Programme Expenses	7,39,349.00	
TOTAL	76,35,917.25	68,55,687.00

Schedule No. 24

Expenses Against Grants

(Amount in ₹)

Particulars	For the year ended on 31st March, 2016	For the year ended on 31st March, 2015
(a) Scholarship Expenses	-	4,69,200.00
(b) Swatch Bharat Expenses	25,72,000.00	12,92,659.00
(c) Sjsry Expenses	16,80,000.00	-
TOTAL	42,52,000.00	17,61,859.00

As per our separate report of even date

For Garg Narendra & Associates
Chartered Accountants
FRN 008712C

(Narendra Kumar Agarwal)
Partner
M.No. 077501



For Nagar Palika, Lalsot

(Shyam Lal Jangid)
Ex. Officer

(Raghu Nandan Sharma)
Cashier

(Vishnu Kumar Jangid)
Jr. Accountant

Place : Jaipur
Date 30 SEP 2017

(श्याम लाल जॉगिड) रघुनन्दन शर्मा,
आयशाही अधिकारी कैशियर
नगर पालिका लालसोट नगर पालिका लालसोट
जिला कौसा (राजस्थान)

विष्णु कुमार जॉगिड
कनिष्ठ लेखाकार
नगरपालिका लालसोट

Fixed Assets

Schedule No. 9
(Amount in ₹)

S. No.	Description	Rate	Gross Block				Depreciation				Net Block	
			As at 01.04.2015	During the year		As at 31.03.2016	As on 31.03.2015	During the year		As at 31.03.2016	As at 31.03.2016	As at 31.03.2015
				Additions	Deductions			Additions	Deductions			
1	Immovable Assets											
	Office Building	10.00%	85,95,902.00	-	-	85,95,902.00	15,83,905.79	7,01,199.62	-	22,85,105.41	63,10,796.59	70,11,996.21
	Public Utility Building	10.00%	1,55,06,515.00	2,36,11,763.00	-	3,91,18,278.00	23,44,727.19	17,88,729.13	-	41,33,456.32	3,49,84,821.68	1,31,61,787.81
	Bank Building	10.00%	25,00,000.00	-	-	25,00,000.00	4,75,000.00	2,02,500.00	-	6,77,500.00	18,22,500.00	20,25,000.00
	Bus Stand	10.00%	50,00,000.00	-	-	50,00,000.00	9,50,000.00	4,05,000.00	-	13,55,000.00	36,45,000.00	40,50,000.00
	Shops	10.00%	50,00,000.00	-	-	50,00,000.00	9,50,000.00	4,05,000.00	-	13,55,000.00	36,45,000.00	40,50,000.00
2	Infrastructure Assets											
	Road & Nali	10.00%	4,31,01,377.00	2,01,81,650.00	-	6,32,83,027.00	62,54,830.90	52,45,447.41	-	1,15,00,278.31	5,17,82,748.69	3,68,46,546.10
	Street Lights	10.00%	27,43,632.00	-	-	27,43,632.00	3,14,449.20	2,42,918.28	-	5,57,367.48	21,86,264.52	24,29,182.80
	Water Tank	10.00%	5,50,045.00	-	-	5,50,045.00	79,756.51	47,028.85	-	1,26,785.36	4,23,259.64	4,70,288.49
3	Moveable Assets											
	Vehicles	15.00%	28,90,080.00	-	-	28,90,080.00	8,01,997.20	3,13,212.42	-	11,15,209.62	17,74,870.38	20,88,082.80
	Computer	60.00%	79,000.00	1,11,455.00	-	1,90,455.00	66,360.00	74,457.00	-	1,40,817.00	49,638.00	12,640.00
	Furniture & Fixtures	10.00%	8,03,991.00	1,58,666.00	-	9,62,657.00	1,46,958.29	74,559.37	-	2,21,517.66	7,41,139.34	6,57,032.71
	Tools & Equipments	10.00%	7,53,070.00	2,57,800.00	-	10,10,870.00	1,43,083.31	86,778.67	-	2,29,861.98	7,81,008.02	6,09,986.69
	Water Cooler	10.00%	1,50,000.00	-	-	1,50,000.00	28,500.00	12,150.00	-	40,650.00	1,09,350.00	1,21,500.00
	DG Set	10.00%	4,77,260.00	-	-	4,77,260.00	69,202.70	40,805.73	-	1,10,008.43	3,67,251.57	4,08,057.30
	Inventor	10.00%	-	15,700.00	-	15,700.00	-	1,570.00	-	1,570.00	14,130.00	-
	Total		8,81,50,872.00	4,43,37,034.00	-	13,24,87,906.00	1,42,08,771.09	96,41,356.48	-	2,38,50,127.57	10,86,37,778.43	7,39,42,100.91
	Previous Year		6,78,89,293.00	2,02,61,579.00	-	8,81,50,872.00	62,04,306.60	80,04,464.49	-	1,42,08,771.09	7,39,42,100.91	6,16,84,986.40

(रमान लाल जॉन्स)
आधेशापी अधिकाारी
नगर पालिका लालसोट

रघुनन्दन शर्मा
कैरिप्यर
नगर पालिका लालसोट
(विला नौसा (राजस्थान))

विष्णु कुमार जॉन्स
कनिष्ठ लेखाकार
नगरपालिका लालसोट

