

# FINANCIAL STATEMENT

*[Under Double Entry Accounting System]]*

MUNICIPAL

COUNCIL

SIKAR

2016-17

*Prepared by:*

K K CHANANI & ASSOCIATES

Chartered Accountants

5/1 Clive Row, 3<sup>rd</sup> Floor, Room No. 78

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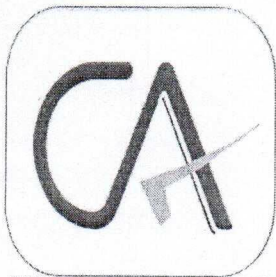
**MUNICIPAL COUNCIL SIKAR**

**2016-17**

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Certified Firm

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**Chartered Accountants**

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## **INDEPENDENT AUDITOR'S REPORT**

To,  
**The Commissioner,  
Municipal Council Sikar,  
Rajasthan**

### **Report to Financial Statement**

We have audited the accompanying financial statements of **Municipal Council, Sikar, Rajasthan** which comprise the Balance Sheet as at March 31, 2017, the Income and Expenditure Statement and the 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 ULB 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 ULB'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 ULB'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 :*

- a) Liabilities that may arise on account of late filing of return, late payment, short or non-deduction and mismatching of TDS, RVAT, 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.*
- b) Balances lying at external liabilities( secured loan, sundry deposit statutory and other liabilities) and current assets(loans, advances and deposits ) are subject to reconciliation on receipt of confirmations/statements Many outstanding balances including very old ones may be required to be adjusted through Income & Expenditure Account either by writing back, write off or adjustment due to reconciliation.. As such, the accounts do not reflect true and fair view to this extent.*
- c) Liabilities on account of non-deduction/ /delayed payment of Patrakar Kalyan Khosh has not been ascertained and accounted for. To this extent Surplus of Income over Expenditure is overstated and Liabilities are understated.*
- d) 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 nor has been disclosed in notes to accounts.*

- e) 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.*
- f) Amount of fees and user charges of various types has not been properly realized/ paid from the concerned payer as per details below:*

<i>Nature</i>	<i>On Account of</i>	<i>Amount (Rs. In Lakhs)</i>
<i>Creative Computer</i>	<i>Payment of Service tax</i>	<i>18.20</i>
<i>Ashutosh Builders</i>	<i>Confiscation of Security Deposit</i>	<i>2.00</i>
<i>Marriage Place</i>	<i>Marriage Place Re-Registration fees</i>	<i>2.93</i>

*As such both Surplus of Income over expenditure and assets are understated.*

- g) The amount receivable on account of Urban Development Tax and House Tax has not been determined and not considered as income of the year. As such, Income and Assets are understated to this extent.*
- h) All expenses except salary, accounting charges, contractual monthly payments and audit fee are accounted for on cash basis. Similarly, all incomes except interest on deposits in savings accounts with banks are accounted for on cash basis Receipts in PD Accounts (treasury) by deposit of amount directly by the tax payers are taken into account on verification with treasury irrespective of the year of receipt.*
- i) Interest payable on RUDF loan has not been accounted for and entire amount is shown as deduction from loan. As such, liabilities are understated and income is overstated to that extent.*
- j) Excess liabilities of employees as per double entry accounts aggregating to Rs 22,480/- has been written back by credit under Miscellaneous Income and but no reconciliation statement has been produced before us, as such we are unable to comment on the*





*correctness or otherwise of such credit. To this extent, accounts does not reflect the true and fair view*

*k) Rs 6,61,301/- ( net of debit Rs 6,06,735/-) has been shown as Prior Period Recovery (Under Fees and User Charges) as per double entry accounts . For this credit, no proper explanation has been given to us., as such we are unable to comment on the correctness or otherwise of such charge. To this extent, accounts does not reflect the true and fair view*

*l) Interest on Fixed Deposit held in bank has not been provided. As such, both Surplus of Income over expenditure and assets are understated.*

*m) Evidence of discharge of liability by contractor on account of provident fund and employee state insurance not found on record ,as such we are unable to comment on arising of any liability for non- payment of this (being principal employer) by nagar parishad. To this extent account do not reflect true and fair view.*

*n) Bank Reconciliation, in respect of several bank accounts, have been given in the Cash Book for the year 2016-17. However, treatment of differences arising out of reconciliation including old differences and bank charges debited by bank remains unaccounted for. Besides, bank statement for the period has not been produced before us for verification. To this extent accounts does not reflect true and fair view.*

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 ULB as at March 31, 2017;
- b) in the case of the Income and Expenditure Statement, of the deficit for the year ended on that date; and
- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date

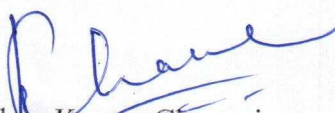
We further report that:

- a) we have obtained all the available information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;





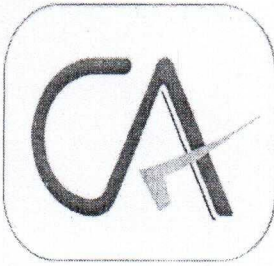
- b) in our opinion proper books of account as required by law have been kept by the ULB so far as appears from our examination of those books;
- c) the Balance Sheet, Income and Expenditure Account and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the Balance Sheet , Income and Expenditure Account and Cash Flow Statement comply with the Rajasthan Municipal Accounts Manual.

  
Krishna Kumar Chanani  
Partner, K K Chanani & Associates  
Chartered Accountants  
FRN NO. 322232E  
Membership No .056045



Kolkata, the 23rd February, 2018





*K. K. Chanani & Associates*

**Chartered Accountants**

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**Annexure A to Auditor's Report (2016-17)**

**Additional Matters to be reported by the financial statement auditor**

1. In our opinion and according to records examined by us and to the best of our knowledge and belief all sums due to and received by the Municipality have been brought to account on Cash Basis except, accounting charges and audit fee which are brought to accounts on accrual basis and have been *generally* appropriately classified but such classification do not agree with the classification as given by the municipal council.
2. In our opinion and according to the information and explanations given to us all grants sanctioned or received by the Municipality during the year, have been accounted properly on cash basis, and where any deduction is made out of such grants towards any dues of the Municipality, such deductions have been properly accounted.
3. Earmarked Funds have been created by the Municipality for Gratuity and Provident Fund, According to the information and explanations given to us Earmarked Funds have been utilized for the purposes for which they were created to some extent.
4. As explained to us the Municipality is maintaining records showing full particulars, including quantitative details. However, *situation* of fixed assets has not been specified in the records so maintained.





As informed to us, Management of ULB *has not carried out physical verification of fixed assets* . As such we are unable to comment on material discrepancies, if any, on physical verification and its treatment in books of accounts.

5. The Municipality *is not maintaining proper records showing full particulars of leasehold property*. Lease Rentals are therefore not verified.
6. As explained to us *physical verification of stores has not been conducted by the Municipality at reasonable intervals* As such we are unable to comment on the procedures of physical verification of stores vis-a-vis material discrepancies, if any, on physical verification and its treatment in books of accounts.  
*Moreover, neither the stores has been verified and valued at the year-end nor has same been recognized in the accounts prepared for the year under report.*
7. As explained to us, Municipality has granted advance against work *but the same has not been adjusted within one month as required as per Rajasthan Municipal Council manual and no reasonable steps are carried out for adjustment of such advance*. Moreover, Municipality has granted loans to the employees .
8. The Municipality has granted loans to the employees against PF. Deduction from salary are made towards the loans.
9. In our opinion and according to the information and explanations given to us, there exists an adequate internal control procedure for the purchase of stores, fixed assets and services.
10. In our opinion and according to the information and explanations given to us, there exists an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality





checks and payments there for. *Besides, some weakness in internal control procedures* which require immediate attention of the management are as under:

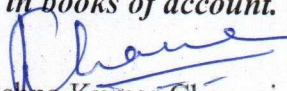
- a) In PWA Form 278, Pan No. and Aadhar Card No. should be given at suitable place along with details of bank account where NEFT payment is to be done.
  - b) The suppliers of materials and/ or providers of services should submit their bill within 30 days of the completion of their supply and/or job and the concerned passing authority should pass the bill or otherwise do necessary action within a further period of 30 days. Any delay on either part should be penalized with fine as deemed necessary by the competent authority. This will help in determining liability as and when arises to a great extent.
  - c) There is excessive number of bank accounts which need to be pruned to a reasonable number as may be determined by the municipality and or any higher authority, if any .
  - d) Quality checks in respect of all contracts need to be carried out. As explained to us, quality checks are being done in respect of those contract whose terms and conditions require such certificate
  - e) Evidence of discharge of payment on account of provident fund and employee state insurance by the contractors need to be obtained, otherwise being principal employer the liability will fall upon the nagar parishad
11. *The Municipality is generally regular in depositing undisputed statutory dues including tax deducted at source, works contract tax, cess and royalty payable to the Government, ESI, PF, Patrakar Kalyan Khosh etc except in cases as reported in Annexure "A1" enclosed herewith. Cases of non-deduction of income tax at source, etc as traced by us on*





*the basis of our test checking are also given in the Annexure "A2" enclosed herewith. Besides, evidence of discharge of liability by contractor on account of provident fund , employee state insurance and service tax not found on record ,as such we are unable to comment on payment of this liability.*

12. To the best of our knowledge and according to information and explanation given to us, no personal expenses have been charged to the Municipality's accounts.
13. To the best of our knowledge and according to information and explanation given to us, the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained. *Accounting effect of bank charges debited by Bank, Old Differences, Non- collection of cheques, Cancellation of stale cheques not Presented has not been considered in accounts in few cases.*
14. To the best of our knowledge and according to information and explanation given to us, year-end procedures have been carried out *but reconciliation procedures at year end have not been carried out. . Even balance of grant to be utilized do not reconcile with the balance remaining to be spent as per users' certificate issued by the municipal council in few cases. Besides, Assets as per Fixed Assets Register, value of security deposit as per Deposit register , loans payable as per loan register and advances given as per allied register are not fully reflected in books of account.*

  
Krishna Kumar Chanani  
Partner, K K Chanani & Associates  
Chartered Accountants

FRN No. 322232E

Membership No .056045

Kolkata, the 22<sup>nd</sup> February , 2018





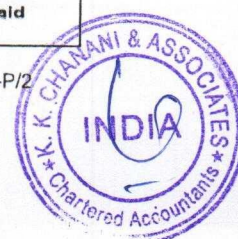
## MUNICIPAL COUNCIL SIKAR

### ANNEXURE "A1" TO ANNEXURE ON AUDITOR'S REPORT FOR YEAR ENDED 31.03.2017

#### CASES OF DELAY IN DEPOSIT OF TAXES

Sl. No	Particulars	Date of Payment	Amount (in RS)	Due Date of Remittance	Date of Remittance
1	VAT	April,2016	21,741	15.05.2016	27.06.2016
	VAT	May,2016	42,591	15.06.2016	27.06.2016
	VAT	Jun,2016	27,673	15.07.2016	27.07.2016
	VAT	July,2016	54,588	15.08.2016	05.09.2016
	VAT	Sept,2016	61,024	15.10.2016	21.12.2016
	VAT	Oct,2016	93,873	15.11.2016	21.12.2016
	VAT	Nov,2016	15,325	15.12.2016	21.12.2016
	VAT	Dec,2016	10,697	15.01.2017	02.02.2017
	VAT	Feb,2017	25,091	15.03.2017	30.03.2017
	VAT	April,2016	10,600	15.05.2016	27.06.2016
	VAT	May,2016	11,330	15.06.2016	27.06.2016
2	VAT(MP/MLA)	July,2016	6,245	15.08.2016	05.09.2016
	VAT(MP/MLA)	Oct,2016	1,445	15.11.2016	21.12.2016
3	VAT(SBM)	Sept,2016	4,674	15.10.2016	21.12.2016
4	VAT(SFC)	May,2016	18,947	15.06.2016	27.07.2016
	VAT(SFC)	Jun,2016	2,092	15.07.2016	27.07.2016
	VAT(SFC)	July,2016	21,089	15.08.2016	05.09.2016
	VAT(SFC)	Sept,2016	78,241	15.10.2016	07.11.2016
	VAT(SFC)	Dec,2016	60,184	15.01.2017	02.02.2017
	VAT(SFC)	Feb,2017	1,744	15.03.2017	30.03.2017
5	VAT(SJSRY)	July,2016	4,181	15.08.2016	05.09.2016
	VAT(SJSRY)	Sept,2016	5,556	15.10.2016	21.12.2016
	VAT(SJSRY)	Dec,2016	6,597	15.01.2017	02.02.2017
6	VAT(AMRIT YOJNA)	Feb,2017	1,744	15.03.2017	22.03.2017
7	VAT(FFC)	April,2016	951	15.05.2016	27.07.2016
	VAT(FFC)	May,2016	21,861	15.06.2016	27.07.2016
	VAT(FFC)	Jun,2016	6,072	15.07.2016	27.07.2016
	VAT(FFC)	July,2016	24,343	15.08.2016	05.09.2016
	VAT(FFC)	Sept,2016	14,387	15.10.2016	21.12.2016
	VAT(FFC)	Oct,2016	19,991	15.11.2016	21.12.2016
	VAT(FFC)	Nov,2016	36,294	15.12.2016	21.12.2016
	VAT(FFC)	Dec,2016	2,899	15.01.2017	02.02.2017
	VAT(FFC)	Feb,2017	1,541	15.03.2017	30.03.2017
8	Labour Cess	April,2016	29,182	15.05.2016	27.06.2016
	Labour Cess	May,2016	54,863	15.06.2016	27.06.2016
	Labour Cess	Jun,2016	36,897	15.07.2016	27.07.2016
	Labour Cess	July,2016	58,236	15.08.2016	05.09.2016
	Labour Cess	Sept,2016	60,527	15.10.2016	21.12.2016
	Labour Cess	Oct,2016	71,138	15.11.2016	21.12.2016
	Labour Cess	Nov,2016	20,341	15.12.2016	21.12.2016
	Labour Cess	Dec,2016	14,262	15.01.2017	02.02.2017
	Labour Cess	Feb,2017	398,717	15.03.2017	30.03.2017
	<b>Labour Cess</b>	<b>Mar,2017</b>	<b>70,153</b>	<b>15.04.2017</b>	<b>Not Paid</b>

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## MUNICIPAL COUNCIL SIKAR (2016-17)

### CASES OF DELAY IN DEPOSIT OF TAXES...contd

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9	Labour Cess(MP/MLA)	July,2016	8,327	15.08.2016	05.09.2016
	Labour Cess(MP/MLA)	Oct,2016	1,927	15.11.2016	21.12.2016
10	Labour Cess(SBM)	Sept,2016	6,232	15.10.2016	21.12.2016
11	Labour Cess(SFC)	May,2016	25,263	15.06.2016	27.07.2016
	Labour Cess(SFC)	Jun,2016	2,789	15.07.2016	27.07.2016
	Labour Cess(SFC)	July,2016	28,119	15.08.2016	05.09.2016
	Labour Cess(SFC)	Sept,2016	106,498	15.10.2016	07.11.2016
	Labour Cess(SFC)	Dec,2016	80,247	15.01.2017	02.02.2017
	Labour Cess(SFC)	Feb,2017	2,326	15.03.2017	30.03.2017
12	Labour Cess(SJSRY)	July,2016	5,575	15.08.2016	05.09.2016
	Labour Cess(SJSRY)	Sept,2016	7,408	15.10.2016	21.12.2016
	Labour Cess(SJSRY)	Dec,2016	8,796	15.01.2017	02.02.2017
13	Labour Cess(FFC)	April,2016	1,268	15.05.2016	27.07.2016
	Labour Cess(FFC)	May,2016	29,146	15.06.2016	27.07.2016
	Labour Cess(FFC)	Jun,2016	8,095	15.07.2016	27.07.2016
	Labour Cess(FFC)	July,2016	29,872	15.08.2016	05.09.2016
	Labour Cess(FFC)	Sept,2016	18,199	15.10.2016	21.12.2016
	Labour Cess(FFC)	Oct,2016	21,861	15.11.2016	21.12.2016
	Labour Cess(FFC)	Nov,2016	48,393	15.12.2016	21.12.2016
	Labour Cess(FFC)	Dec,2016	3,865	15.01.2017	02.02.2017
	Labour Cess(FFC)	Feb,2017	2,055	15.03.2017	30.03.2017
14	Royalty	April,2016	30,585	15.05.2016	27.06.2016
	Royalty	May,2016	161,123	15.06.2016	27.06.2016
	Royalty	Jun,2016	41,116	15.07.2016	27.07.2016
	Royalty	July,2016	90,731	15.08.2016	05.09.2016
	Royalty	Sept,2016	84,515	15.10.2016	21.12.2016
	Royalty	Oct,2016	102,776	15.11.2016	21.12.2016
	Royalty	Nov,2016	42,287	15.12.2016	21.12.2016
	Royalty	Feb,2017	85,877	15.03.2017	30.03.2017
15	Royalty(MP/MLA)	July,2016	12,491	15.08.2016	05.09.2016
	Royalty(MP/MLA)	Oct,2016	5,780	15.11.2016	21.12.2016
16	Royalty(SBM)	Sept,2016	18,695	15.10.2016	21.12.2016
17	Royalty(SFC)	Jun,2016	8,366	15.07.2016	27.07.2016
	Royalty(SFC)	July,2016	36,630	15.08.2016	05.09.2016
	Royalty(SFC)	Sept,2016	13,781	15.10.2016	07.11.2016
	Royalty(SFC)	Dec,2016	83,528	15.01.2017	02.02.2017
	Royalty(SFC)	Feb,2017	6,977	15.03.2017	30.03.2017
18	Royalty(SJSRY)	July,2016	16,724	15.08.2016	05.09.2016
	Royalty(SJSRY)	Sept,2016	22,223	15.10.2016	21.12.2016
	Royalty(SJSRY)	Dec,2016	26,388	15.01.2017	02.02.2017

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## MUNICIPAL COUNCIL SIKAR (2016-17)

### CASES OF DELAY IN DEPOSIT OF TAXES...contd

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19	Royalty(FFC)	April,2016	2,451	15.05.2016	27.07.2016
	Royalty(FFC)	May,2016	44,483	15.06.2016	27.07.2016
	Royalty(FFC)	Jun,2016	13,388	15.07.2016	27.07.2016
	Royalty(FFC)	July,2016	56,052	15.08.2016	05.09.2016
	Royalty(FFC)	Sept,2016	30,062	15.10.2016	21.12.2016
	Royalty(FFC)	Oct,2016	36,917	15.11.2016	21.12.2016
	Royalty(FFC)	Nov,2016	6,786	15.12.2016	21.12.2016
	Royalty(FFC)	Dec,2016	5,797	15.01.2017	02.02.2017
	Royalty(FFC)	Feb,2017	3,082	15.03.2017	30.03.2017
20	Tax deducted at source(AMRIT YOJNA)	07.02.2017	128,244	07.03.2017	23.03.2017
21	Tax deducted at source(FFC)	18.04.2016	1,268	07.05.2016	03.06.2016
22	Tax deducted at source	28.10.2016	16,023	07.11.2016	06.12.2016
23	Tax deducted at source(MLA/MP)	28.10.2016	1,927	07.11.2016	06.12.2016
24	Tax deducted at source(salary)	25.10.2016	21,500	07.11.2016	06.12.2016
25	Tax deducted at source(salary)	01.03.2017	17,900	07.04.2017	11.04.2017
26	Patrakar Kalyan Khosh	2016-17	765	2016-17	-
	Patrakar Kalyan Khosh(ldsmt)	2016-17	293	2016-17	-
27	Service Tax	09.03.2017	377,625	06.04.2017	20.04.2017

### ANNEXURE "A2" TO ANNEXURE ON AUDITOR'S REPORT FOR YEAR ENDED 31.03.2017

#### CASES OF NON DEDUCTION OF TDS, ROYALTY, SALESTAX, PATRAKAR KALYAN KHOSH

##### I CASES OF NON-DEDUCTION OF TAX AT SOURCE

Sl. No	Particulars	Date of Payment	Amount (in RS)	Section under which tax to be deducted	Rate of Deduction
1	Gayatri General Store Various Head	2016-17	79,500	194C	1%
2	GKG & Associates Legal Expenses	2016-17	124,000	194 J	10%
3	Gurukripa Builders Various Head	2016-17	32,240	194C	1%
4	Mr Jakir Hussain Legal Expenses	2016-17	126,250	194 J	10%
5	Jangir Emplifier Various Head	2016-17	76,923	194C	1%

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## MUNICIPAL COUNCIL SIKAR (2016-17)

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### CASES OF NON-DEDUCTION OF TAX AT SOURCE...contd

6	K K Chanani & associates Audit Fee	2016-17	171,750	194 J	8% (Short Deduction)
7	Kumawat Computer & Services Various Head	2016-17	196,400	194C	1%
8	Manoj Singh Chouhan Various Head	2016-17	182,087	194C	1%
9	Prakash Motor R & M Vehicle	2016-17	139,810	194C	1%
10	Ranjan Painter Various Head	2016-17	53,332	194C	1%
11	Santosh Jain Legal Expenses	2016-17	107,975	194 J	10%
12	Sharma Pusph Bhandar Programme	2016-17	71,890	194C	1%
13	S K Gupta Legal Expenses	2016-17	54,435	194 J	10%
14	Creative Computers Technical Fees	23.08.2016	7,625,000	194 J	8%
	Technical Fees	23.08.2016	2,375,000	194 J	8%
	Technical Fees	23.08.2016	660,000	194 J	8%
	Technical Fees	28.09.2016	3,952,680	194 J	8%
					(Short Deduction)
15	Bhati Enterprises Printing & Stationery (Photo Copy)	2016-17	31,375	194C	1%
16	Satveer Singh	2016-17	59,170	194C	1%
17	Ajay Sales Repairs-Vehicle	07.04.2016	40,610	194C	1%
18	Farid Ahmed Repairs-Parks	27.05.2016	57,600	194C	1%
	Repairs-Parks	12.08.2016	18,110	194C	1%
	Administrative Expenses	12.08.2016	18,000	194C	1%
	Repairs-Parks	28.09.2016	7,500	194C	1%
19	Jai Shree Balaji Motor Garage Repairs-Vehicle	16.05.2016	49,690	194C	1%

Contd--P/5





# MUNICIPAL COUNCIL SIKAR (2016-17)

## CASES OF NON-DEDUCTION OF TAX AT SOURCE...contd

Page-5

20	Sachiv Sikar Ex Servicemen Wages- Drivers/ Guards Computer Operator Computer Operator Computer Operator Wages- Drivers/ Guards	07.04.2016 27.04.2016 05.05.2016 17.05.2016 15.09.2016	301,436 108,202 286,654 108,202 22,496	194C 194C 194C 194C 194C	1% 1% 1% 1% 1%
21	Shanti Const Co Repairs-Vehicle	07.04.2016	38,282	194C	1%
22	Telecommunication Const India Sewrage & Drainage	06.05.2016	3,732,000	194C	2%
23	Sampat Narain Jat Repairs-Vehicle	10.05.2016 22.07.2016	52,031 54,991	194C 194C	1% 1%
24	Dolphin Engineers Survey Work	28.07.2016	38,490	194J	10%
25	Gangadhar Dhanodia Repairs-Vehicle Otther Operating Expenses	22.09.2016 28.10.2016	13,302 5,376	194C 194C	1% 1%
26	Jai Mata Di Electricals Repairs-Public Lighting	22.09.2016	109,450	194C	1%
27	Nidhikamal Repairs-Vehicle	16.08.2016	27,270	194C	1%
28	Pintu Studio Programme Expn	22.07.2016	47,779	194C	1%
29	Sharma Sales Repairs-Vehicle	04.07.2016	22,040	194C	1%
30	Thakur s/o Motiram Catching of Dead Animal	26.09.2016	110,000	194C	1%
31	Yassi Consultancy Survey	10.08.2016	167,972	194J	8% (Short Deduction)
32	Babu s/o Laxman Catching of Dead Animal Fooder to Animal	15.11.2016 09.01.2017	24,000 24,000	194C 194C	1% 1%
33	Rameshwara Engineering Repairs-Parks	22.11.2016	45,650	194C	1%
34	RSRDD, Kuchaman Sewrage & Drainage	07.11.2016	787,249	194C	2%
35	Zenith IT Solution Pvt Ltd Accounting Expenses	27.01.2017	223,990	194C	8% (Short Deduction)



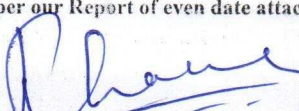



**NAGAR PARISHAD SIKAR**  
**Balance Sheet As on 31st March 2017**


LIABILITIES	Schedule	31st March 2017	31st March 2016
		(Amount )	(Amount )
<b><u>RESERVE &amp; SURPLUS</u></b>			
Municipal (General) Fund	1	234,025,088.65	212,721,500.65
Earmarked Funds	2	60,034,970.00	62,009,046.00
Reserve & Surplus	3	698,035,137.00	582,329,820.00
<b>Total Reserve &amp; Surplus (A)</b>		<b>992,095,195.65</b>	<b>857,060,366.65</b>
<b><u>GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE</u></b>			
Grant/Contribution for Specific purpose	4	449,998,703.50	144,872,471.50
<b>Total Grant/Contribution (B)</b>		<b>449,998,703.50</b>	<b>144,872,471.50</b>
<b><u>LOANS</u></b>			
Secured Loans	5	32,202,536.00	50,775,536.00
<b>Total Loans (C)</b>		<b>32,202,536.00</b>	<b>50,775,536.00</b>
<b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b>			
Sundry Deposits	6	34,212,941.00	25,365,700.00
Statutory Liabilities	7	4,824,937.00	4,746,439.00
Other Liabilities	8	13,179,291.00	7,226,824.00
Provisions	9	399,500.00	419,000.00
<b>Total Current Liabilities and Provisions (D)</b>		<b>52,616,669.00</b>	<b>37,757,963.00</b>
<b>TOTAL LIABILITIES (A+B+C+D)</b>		<b>1,526,913,104.15</b>	<b>1,090,466,337.15</b>


Notes to Accounts and Accounting Policies27

As per our Report of even date attached

  
Krishna Kumar Chanani  
Partner, K K Chanani & Associates  
Chartered Accountants  
FRN NO. 322232E  
Membership No .056045







  
EO/Commissioner

  
CAO/ Sr. A.O

Kolkata, the 23<sup>rd</sup> February 2018



**NAGAR PARISHAD SIKAR**  
**Balance Sheet As on 31st March 2017**

ASSETS	Schedule	31st March 2017 (Amount )	31st March 2016 (Amount )
<b><u>FIXED ASSETS</u></b>			
Gross Block	10	741,395,785.00	600,279,532.00
Depreciation Fund	11	177,734,964.00	117,619,587.00
Net Block		563,660,821.00	482,659,945.00
Total Fixed Assets (A)		563,660,821.00	482,659,945.00
<b><u>INVESTMENTS</u></b>			
General Fund Investments	12	156,365,153.00	107,757,692.00
Specific Fund Investments	13	141,667,942.00	143,642,018.00
Total Investments (B)		298,033,095.00	251,399,710.00
<b><u>CURRENT ASSETS, LOAN &amp; ADVANCES</u></b>			
Cash & Bank Balances	14	539,745,829.15	233,150,559.15
Loans, Advances and Deposits	15	125,473,359.00	123,256,123.00
Total Current Assets, Loans & Advances( C )		665,219,188.15	356,406,682.15
<b>TOTAL ASSETS(A+B+C)</b>		<b>1,526,913,104.15</b>	<b>1,090,466,337.15</b>
<p>Notes to Accounts and Accounting Policies 27</p> <p>As per our Report of even date attached</p> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 45%;"> <p> Krishna Kumar Chanani Partner, K K Chanani &amp; Associates Chartered Accountants FRN NO. 322232E Membership No .056045</p> </div> <div style="width: 30%; text-align: center;">  </div> <div style="width: 20%; text-align: center;"> <p> EO/Commissioner</p> </div> <div style="width: 20%; text-align: center;"> <p> CAO/ Sr. A.O</p> </div> </div> <p>Kolkata, the <u>28<sup>th</sup></u> February 2018</p>			



## NAGAR PARISHAD SIKAR

### Income and Expenditure Statement for the year ended on 31st March 2017

PARTICULARS	Schedule	31st March 2017	31st March 2016
		(Amount )	(Amount )
<b><u>INCOME</u></b>			
Income from Taxes	16	14,209,550.00	52,908,552.00
Assigned Compensations	17	128,168,000.00	116,735,639.00
Rental Income from Municipal Properties	18	269,612.00	647,110.00
Fees and User Charges	19	165,441,270.00	69,848,652.00
Revenue Grants, Contributions and Subsidies	20	81,033,786.00	84,127,907.00
Income from Corporation Assets and Investment	21	15,847,024.00	22,583,804.00
Miscellaneous Income	22	305,434.00	1,403,679.00
<b>Total Income</b>		<b>405,274,676.00</b>	<b>348,255,343.00</b>
<b><u>EXPENDITURE</u></b>			
Establishment Expenses	23	143,853,870.00	122,503,616.00
General Administrative Expenses	24	36,810,313.00	30,341,606.00
Public Works	25	140,691,528.00	93,971,466.00
Miscellaneous Expenses	26	2,500,000.00	19,577,204.00
Depreciation During the Year	11	60,115,377.00	50,994,842.00
<b>Total Expenditure</b>		<b>383,971,088.00</b>	<b>317,388,734.00</b>
<b>Surplus\ Deficit before adjustment of prior period items and Depreciation</b>		<b>21,303,588.00</b>	<b>30,866,609.00</b>
Less; Prior Period Items		-	-
Less: Prior Period adjustment of Depreciation		-	-
<b>NET SURPLUS\ (DEFICIT)</b>		<b>21,303,588.00</b>	<b>30,866,609.00</b>

Notes to Accounts and Accounting Policies

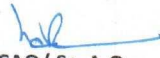
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As per our Report of even date attached

  
 Krishna Kumar Chanani  
 Partner, K K Chanani & Associates  
 Chartered Accountants  
 FRN NO. 322232E  
 Membership No .056045



  
 EO/Commissioner

  
 CAO/ Sr. A.O

Kolkata, the 23rd February 2018

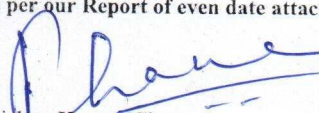


**NAGAR PARISHAD SIKAR**

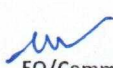
**Statement of Cash FlowAs on 31st March 2017**


S.No	PARTICULARS	2016-17	2015-16
<b>A.</b>	<b><u>Cash flow From Operating Activities</u></b>		
a.	Surplus/(Deficit) over expenditure	21,303,588.00	30,866,609.00
b.	Add : Non Cash Items Debited in Income & Expenditure A/c. Depreciation	60,115,377.00	50,994,842.00
	Add : Non-operating Items debited in Income & Expenditure A/c	-	-
	Less: Non-operating Items credited in Income & Expenditure A/c. Interest Received	12,300,274.00	18,928,730.00
	Sale of Land , etc	3,546,750.00	3,655,074.00
	Rental Income	269,612.00	647,110.00
c.	Adjusted income over expenditure before changes in current assets current liabilities and extra ordinary items.	65,302,329.00	58,630,537.00
d.	Changes in current assets and current liabilities Add : Decrease in sundry deposit	8,847,241.00	-16,231,708.00
	Add : Increase in Statutory Liabilities	78,498.00	447,878.00
	Add : Increase in Other Liabilities	5,952,467.00	1,474,470.00
	Add : Increase in Provisions	-19,500.00	152,250.00
	Less : Increase in Loans and Advances	-2,217,236.00	2,916,293.00
e.	Add : Adjustment to Capital Contribution	115,705,317.00	-
	Add : Adjustment to Municipal General Fund	-	7,387,440.00
	Net cash generated from/ (used in) operating activities (A)	193,649,116.00	54,777,160.00
<b>B.</b>	<b><u>Cash flows from investing activities</u></b>		
a.	Add : Proceeds from sale of land & obsoletes	3,546,750.00	3,655,074.00
b.	Add : Interest Received	12,300,274.00	18,928,730.00
c.	Add : Rental Income	269,612.00	647,110.00
d.	Add : Increase in General funds investments	-48,607,461.00	1,737,026.00
e.	Less: Increase in Specific Fund Investment	0.00	-9,194,657.00
f.	Less: Purchase of fixed assets	-141,116,253.00	-109,758,756.00
	Net cash generated from/ (used in) investing activities (B)	-173,607,078.00	-93,985,473.00
<b>C.</b>	<b><u>Cash flows from financing activities</u></b>		
a.	Add : Grants utilised for specific purpose	305,126,232.00	73,418,508.20
b.	Add : Increase in Loans	-18,573,000.00	-4,890,000.00
	Net cash generated from (used in) financing activities(C)	286,553,232.00	68,528,508.20
<b>D.</b>	<b><u>Net increase/ (decrease) in cash and cash equivalents (A + B + C)</u></b>	<b>306,595,270.00</b>	<b>29,320,195.20</b>
<b>E.</b>	<b><u>Change in Cash and Cash Equivalents</u></b>		
a.	Cash and cash equivalents at beginning of period	233,150,559.15	203,830,363.95
b.	Cash and cash equivalents at end of period	539,745,829.15	233,150,559.15
	Net increase/ (decrease) in cash and cash equivalents( b-a)	306,595,270.00	29,320,195.20

As per our Report of even date attached

  
 Krishna Kumar Chanani  
 Partner, K K Chanani & Associates  
 Chartered Accountants  
 FRN NO. 322232E  
 Membership No .056045



  
 EO/Commissioner

  
 CAO/ Sr. A.O

Kolkata, the 23rd February 2018



## NAGAR PARISHAD SIKAR

### Schedule forming part of Financial Statements As on 31st March 2017

2016-17

2015-16

#### Schedule - 1

MUNICIPAL (GENERAL) FUND	Amount	Amount
Opening Balance	212,721,500.65	279,057,045.65
Add Addition during the year	-	9,194,657.00
Less Transfer to Capital Contribution	-	104,589,594.00
Less Deduction during the year	-	1,807,217.00
Add Excess of Income over expenditure	21,303,588.00	30,866,609.00
<b>Total</b>	<b>234,025,088.65</b>	<b>212,721,500.65</b>

#### Schedule - 2

EARMARKED FUND	Amount	Amount
Gratuity Fund (As per Pass Book)	773,363.00	1,101,847.00
General Provident Fund(As per Pass Book)	59,261,607.00	60,907,199.00
<b>Total</b>	<b>60,034,970.00</b>	<b>62,009,046.00</b>

#### Schedule - 3

RESERVE & SURPLUS	Amount	Amount
<b>Capital Contribution</b>		
Opening Balance	582,329,820.00	477,740,226.00
Add Addition during the year	115,705,317.00	104,589,594.00
Less Withdrawal during the year	-	-
<b>Total</b>	<b>698,035,137.00</b>	<b>582,329,820.00</b>

#### Schedule - 4

GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE	Amount	Amount
Grant from State Finance Commission	54,360,840.00	47,608,433.00
Grant under iDSMT Scheme	5,861,943.00	7,521,053.00
Special Grant for 13th Financial Commission	-	7,173,279.00
Special Grant for 14th Financial Commission	145,771,488.00	41,370,000.00
Grant Under IHSDP Scheme	6,357,044.00	6,016,498.00
M.P./ MLA Fund	2,222,383.00	4,201,334.00
CM Saree Kambal Yojana	2,826,525.00	2,826,525.00
SJSRY	7,587,421.50	10,602,338.50
Shahri Jansahbhagi Yojna		
Grant of Amrit Yojana	176,375,922.00	
NULM Grant	-	8,109,483.00
Swatch Bharat Mission Grant	48,635,137.00	9,443,528.00
<b>Total</b>	<b>449,998,703.50</b>	<b>144,872,471.50</b>





**NAGAR PARISHAD SIKAR(2016-17)**

**Schedule - 5**

<b>SECURED LOANS</b>	<b>Amount</b>	<b>Amount</b>
Loan from RUIDFCO	32,202,536.00	50,775,536.00
<b>Total</b>	<b>32,202,536.00</b>	<b>50,775,536.00</b>

**Schedule - 6**

<b>SUNDRY DEPOSITS</b>	<b>Amount</b>	<b>Amount</b>
Security Deposits	29,582,499.00	(3,229,946.00)
Amanat Payable	4,630,442.00	28,595,646.00
<b>Total</b>	<b>34,212,941.00</b>	<b>25,365,700.00</b>

**Schedule - 7**

<b>STATUTORY LIABILITIES</b>	<b>Amount</b>	<b>Amount</b>
Income Tax (TDS) Salary Payable	17,900.00	52,000.00
Service Tax Payable	377,625.00	
Commercial Tax Payable	7,080.00	14,879.00
Labour Cess Payable	126,875.00	67,121.00
Royalty Payable	257,855.00	289,052.00
Gratuity Payable	4,277.00	119,445.00
New Pension (NPS) Payable	3,999,416.00	2,235,304.00
Pension Contribution	21,472.00	628,632.00
G P F Loan Payable	-	57,710.00
Providend fund Payable	2,244.00	915,184.00
LIC Deduction Payable	10,193.00	339,149.00
State Insurance	-	1,300.00
Deputation Officer Deduction	-	26,663.00
<b>Total</b>	<b>4,824,937.00</b>	<b>4,746,439.00</b>

**Schedule - 8**

<b>OTHER LIABILITIES</b>	<b>Amount</b>	<b>Amount</b>
Bank Loan Recoveries from Employees	-	256,000.00
Patrakar Kalyan Kosh	1,058.00	-
City Fund ( Receipt under Jan Sahbaghi)	3,600,000.00	1,350,000.00
Salary Payable	9,578,233.00	5,619,119.00
HRA Deduction(Receipt in advance)	-	1,120.00
House Loan(Receipt in advance)	-	500.00
Vehicle Loan(Receipt in advance)	-	85.00
<b>Total</b>	<b>13,179,291.00</b>	<b>7,226,824.00</b>

**Schedule - 9**

<b>PROVISIONS</b>	<b>Amount</b>	<b>Amount</b>
Audit fees Payable	114,500.00	229,000.00
Accounting fees payable	285,000.00	190,000.00
<b>Total</b>	<b>399,500.00</b>	<b>419,000.00</b>





**NAGAR PARISHAD SIKAR(2016-17)**

**Schedule - 10**

<b>FIXED ASSETS : GROSS BLOCK</b>	<b>Amount</b>	<b>Amount</b>
<b>Immovable Assets</b>		
Office Building	76,897,429.00	61,552,429.00
Community Centre( Rain Basera)	4,532,901.00	1,989,210.00
Public Toilets	7,481,157.00	6,801,965.00
School Building	854,068.00	854,068.00
<b>Infrastructure Assets</b>		
Roads & Bridge	453,105,216.00	403,331,012.00
Sewrage & Drainage	143,458,355.00	96,095,125.00
Public Lighting	8,976,573.00	8,976,573.00
Garden	2,729,438.00	2,729,438.00
<b>Moveable Assets</b>		
<b>Furniture</b>		
Furniture & Fixture	372,633.00	372,633.00
Coolar	26,050.00	8,650.00
Fans	10,756.00	10,756.00
RO Water Machine	43,700.00	43,700.00
<b>Plant &amp; Machinery</b>		
Hand Pump/Mud Pump	1,093,980.00	1,093,980.00
Generator	714,000.00	714,000.00
Others Machinery	1,774,644.00	1,774,644.00
<b>Other Infrastructure Asset</b>		
Kachra Patra	2,984,400.00	1,737,000.00
CC Tv Camera	1,836,197.00	
Mobile Toilet	636,000.00	
<b>Vehicles</b>		
Car /Jeeps	1,332,599.00	1,332,599.00
Hydraulic Troily	112,000.00	112,000.00
Auto Teeepar	25,756,063.00	4,138,374.00
Loader	1,190,834.00	1,190,834.00
Trucks	1,184,500.00	1,184,500.00
Tata 709	3,346,610.00	3,346,610.00
<b>Office Equipments</b>		
Computer	668,100.00	668,100.00
Camera	20,450.00	
TV	17,300.00	
Note Counting Machine	18,500.00	
Air Conditioner	138,550.00	138,550.00
Office - Other Equipments	82,782.00	82,782.00
<b>Total</b>	<b>741,395,785.00</b>	<b>600,279,532.00</b>





**NAGAR PARISHAD SIKAR(2016-17)**

**Schedule - 11**

<b>DEPRECIATION FUND</b>	<b>Amount</b>	<b>Amount</b>
Opening balance	117,619,585.00	66,624,745.00
Depreciation for the year (as per Annexure I enclosed)	60,115,377.00	50,994,840.00
<b>Total</b>	<b>177,734,964.00</b>	<b>117,619,585.00</b>

**Schedule - 12**

<b>GENERAL FUND INVESTMENT</b>	<b>Amount</b>	<b>Amount</b>
PD-8338 (Interest bearing)	2,045,118.00	422,603.00
PD-8448 (Non-Interest bearing)	154,320,035.00	107,335,089.00
<b>Total</b>	<b>156,365,153.00</b>	<b>107,757,692.00</b>

**Schedule - 13**

<b>SPECIFIC FUND INVESTMENT</b>	<b>Amount</b>	<b>Amount</b>
Gratuity P.D A/c (As per Pass Book)	773,363.00	1,101,847.00
Employee's GPF A/c (As per Pass Book)	59,261,607.00	60,907,199.00
Pension PD A/c 8011	79,296,468.00	79,296,468.00
New Pension	2,336,504.00	2,336,504.00
<b>Total</b>	<b>141,667,942.00</b>	<b>143,642,018.00</b>

**Schedule - 14**

<b>CASH &amp; BANK BALANCES</b>	<b>Amount</b>	<b>Amount</b>
Cash in Hand	-	-
Cheque in hand	-	-
Balances in Saving & Current a/cs (As per Annexure II enclosed)	756,145,952.15	402,917,297.15
Less Transfer to General Fund Investment	-156,365,153.00	-107,757,692.00
Less Transfer to Specific Fund Investment	-60,034,970.00	-62,009,046.00
<b>Total</b>	<b>539,745,829.15</b>	<b>233,150,559.15</b>

**Schedule - 15**

<b>LOANS, ADVANCES &amp; DEPOSITS</b>	<b>Amount</b>	<b>Amount</b>
Rajasthan Avas Vikas and Infrastructure	3,783,000.00	3,783,000.00
Forest Sanrakshak, Sikar	1,000,000.00	-
PWD Advance	848,000.00	848,000.00
Deposites with AVVNL	10,743,579.00	9,655,523.00
TCIL (Power House technique)	108,446,427.00	108,446,427.00
Other Advances	652,353.00	523,173.00
<b>Total</b>	<b>125,473,359.00</b>	<b>123,256,123.00</b>

**Schedule - 16**

<b>INCOME FROM TAXES</b>	<b>Amount</b>	<b>Amount</b>
House Tax	14,065,510.00	9,951,008.00
Nagriye Vikas Tax.	-	9,977,000.00
Cleaning Tax	144,040.00	-
Property Tax	-	32,980,544.00
<b>Total</b>	<b>14,209,550.00</b>	<b>52,908,552.00</b>





**NAGAR PARISHAD SIKAR(2016-17)**

**Schedule - 17**

<b>ASSIGNED COMPENSATION</b>	<b>Amount</b>	<b>Amount</b>
Octroi Compensations	128,168,000.00	116,735,639.00
<b>Total</b>	<b>128,168,000.00</b>	<b>116,735,639.00</b>

**Schedule - 18**

<b>RENTAL INCOME FROM MUNICIPAL PROPERTIES</b>	<b>Amount</b>	<b>Amount</b>
Income from Municipal Properties	269,612.00	647,110.00
<b>Total</b>	<b>269,612.00</b>	<b>647,110.00</b>

**Schedule - 19**

<b>FEES AND USER CHARGES</b>	<b>Amount</b>	<b>Amount</b>
Fees for Grant of Permit	9,853,418.00	1,311,280.00
Fees for Certificate or Extract	175,235.00	11,098,504.00
Development Charges	6,492,080.00	430,410.00
Regularisation fees	92,382,299.00	222,000.00
Penalty & Fines	1,766,494.00	1,581,212.00
Other Fee- Property Transfer Charges	12,717,730.00	225,510.00
Other Fees	1,027,340.00	-
Prior Period recovery	661,301.00	-
User Charges	28,976,574.00	30,632,696.00
Administrative Charges	286,000.00	2,721,664.00
Lease Money Received	-	10,590,811.00
Registration Charges	953,400.00	5,464,885.00
Licensing Fees	168,611.00	292,440.00
Audit Para	101,788.00	96,476.00
Advertisement Fees	9,879,000.00	5,180,764.00
<b>Total</b>	<b>165,441,270.00</b>	<b>69,848,652.00</b>

**Schedule - 20**

<b>REVENUE GRANT,CONTRIBUTION,SUBSIDIES</b>	<b>Amount</b>	<b>Amount</b>
Revenue Grant Transfer from IDSMT	1,894,615.00	-
Revenue Grant-Ganana (including Arthik Ganana)	663,500.00	72,320.00
Revenue Grant Transfer from SFC	-	40,531,850.00
Revenue Grant Transfer from SJSRY/Nulm	3,445,060.00	1,502,104.00
Revenue Grant Transfer from TFC/FFC	33,770,716.00	27,980,649.00
Revenue Grant- Pannadhay Yojna	208,800.00	-
Revenue Grant (MP/MLA)	2,660,978.00	-
Revenue Grant- Swatch Bharat Mission	6,886,849.00	13,353,472.00
Revenue Grant- Samudayik Toilets	2,500,000.00	-
Revenue Grant Jal Swalamban	19,229,000.00	-
Eco. and Statices Survey	232,245.00	687,512.00
Revenue Grant- Amrit Yojana	9,542,023.00	-
<b>Total</b>	<b>81,033,786.00</b>	<b>84,127,907.00</b>

**Schedule - 21**

<b>INCOME FROM CORP.ASSET/INVESTMENT</b>	<b>Amount</b>	<b>Amount</b>
Interest from Banks/lease	5,481,784.00	13,263,810.00
Interest (FDR)	6,818,490.00	5,664,920.00
Sale of Products	421,500.00	3,655,074.00
Sale of Forms & Publications	3,125,250.00	-
<b>Total</b>	<b>15,847,024.00</b>	<b>22,583,804.00</b>





**NAGAR PARISHAD SIKAR(2016-17)**

**Schedule - 22**

<b>MISCELLANEOUS INCOME</b>	<b>Amount</b>	<b>Amount</b>
Recoveries from Employees	282,654.00	58,196.00
Lapsed Deposits	-	269,761.00
Liabilities of Employee Adjusted	22,480.00	1,069,922.00
Misc. Income	300.00	5,800.00
<b>Total</b>	<b>305,434.00</b>	<b>1,403,679.00</b>

**Schedule - 23**

<b>ESTABLISHMENT EXP.</b>	<b>Amount</b>	<b>Amount</b>
Salary & Wages	121,031,441.00	103,453,984.00
Gratuity Exp.	11,056,826.00	9,125,950.00
Conveyance Allowances	-	144,630.00
Medical Re Imbursement	62,802.00	17,871.00
Parshad Allowances	1,562,030.00	1,916,318.00
Uniform Allowances	342,750.00	360,600.00
Other Allowances	22,154.00	496,160.00
Bonus	1,554,019.00	788,176.00
Leave Encashment	8,221,848.00	6,199,927.00
<b>Total</b>	<b>143,853,870.00</b>	<b>122,503,616.00</b>

**Schedule - 24**

<b>GENERAL ADMINISTRATION EXP.</b>	<b>Amount</b>	<b>Amount</b>
Advertisement & Promotion Expenses	3,296,076.00	2,890,188.00
Accounting Charging	318,990.00	95,000.00
Audit fees	57,250.00	306,250.00
Professionals & other Fees	14,827,950.00	1,333,354.00
Survey & Drainage Report	-	1,605,829.00
Business & Survey Expenses	203,745.00	
Computer Operator	-	428,849.00
Communication Expenses	171,073.00	175,574.00
Books & Journals	3,030.00	19,595.00
Printing & stationary	535,333.00	862,965.00
Travelling & Conveyance	121,938.00	588,982.00
Office Maintanance	5,492,180.00	194,029.00
Rent,rates and taxes	-	399,249.00
Finance /Bank Charges	3,021.00	21,618.00
Legal expenses	740,995.00	617,286.00
Membership Expenses	8,000.00	
Repair & Maintanance-Office Building	-	778,198.00
Security Guard expenses	-	2,975,147.00
Vehicle Running and Maintanance Exp	-	10,571,699.00
Repair & Maintanance- Vehicles	2,543,440.00	1,640,454.00
Vehicle Rent	2,145,619.00	-
Insurance	540,617.00	339,332.00
Power and Fuel	5,501,863.00	4,306,804.00
Other Contigencies and misc expenses	299,193.00	191,204.00
<b>Total</b>	<b>36,810,313.00</b>	<b>30,341,606.00</b>





**NAGAR PARISHAD SIKAR(2016-17)**

**Schedule - 25**

<b>PUBLIC WORKS</b>	<b>Amount</b>	<b>Amount</b>
Expenditure On Safai	32,759,602.00	22,181,038.00
Medicines. Phenyl & Stores	-	81,635.00
Repair & Maintanance of Public Toilets	659,616.00	-
Repair & Maintanance of Residential Buildings	-	1,022,327.00
Repair and Maintenance-Sewerage and Drainage	13,724,674.00	12,187,076.00
Repair & Mainatainance- Roads & Bridge	19,400,886.00	12,230,134.00
Repair & Mainatainance- Electrical	1,029,998.00	556,070.00
Expenditure On Road Light	-	9,977,000.00
Electricity- Bulk Purchase	1,839,529.00	3,120,328.00
Electricity- Material Purchase	-	5,777,008.00
Electricity- work	-	977,011.00
Water- Bulk Purchase	275,636.00	46,640.00
Expenditure on Parks and Gardens	10,840,617.00	5,592,834.00
Repair & Maintainance-Others	1,602,291.00	2,526,238.00
Other Operating & Maint. Exp	3,910,529.00	729,605.00
Machinery -Rent	-	2,339,090.00
Krishi Bhumi Rupantaran Expenses	21,243,208.00	-
Census	674,750.00	237,600.00
Swachh Bharat Mission Exp.	6,239,339.00	10,763,098.00
Bhamamsaha Expenses	-	3,150.00
Navachar Nidhi	48,395.00	-
SJSRY/ NULM Yojana Expenses	684,497.00	715,200.00
Pannadhay Scheme Exp.	210,600.00	222,000.00
Fodder to Animals	721,827.00	232,182.00
Animal Catching Expenses	147,100.00	-
Jal Swalamban Yojana Exp.	21,072,000.00	-
Environment Conservation	-	1,727,333.00
Help to social organisation	2,050,000.00	-
Programme Expenditure	1,556,434.00	726,869.00
<b>Total</b>	<b>140,691,528.00</b>	<b>93,971,466.00</b>

**Schedule - 26**

<b>MISCELLANEOUS EXPENSES</b>	<b>Amount</b>	<b>Amount</b>
Diff. of Balance	-	40,184.00
Taxes Adjusted	-	25,847.00
Refund of revenues recd	-	378,173.00
Rudp Contribution	2,500,000.00	18,115,000.00
Refund of amount received for Sahari Janshababghi	-	1,018,000.00
<b>Total</b>	<b>2,500,000.00</b>	<b>19,577,204.00</b>





**NAGAR PARISHAD SIKAR**  
**ANNEXURE I TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2017**

**Calculation Of Depreciation**

Particulars	Gross Value B/F	Depreciation B/F	Op WDV	Upto Sep	After Sep	Total	Dep Rate	Depreciation Current	Gross Value C/F	Depreciation C/F	Cl. WDV
<b>Immovable Assets</b>											
Office Building	61,552,429	11,340,433	50,211,996	15,345,000	-	65,556,996	10%	6,555,700	76,897,429	17,896,133	59,001,296
Community Centre( Rain Basera)	1,989,210	344,190	1,645,020	1,664,082	879,609	4,188,711	10%	374,891	4,532,901	719,081	3,813,820
Public Toilets	6,801,965	348,621	6,453,344	679,192	-	7,132,536	10%	713,254	7,481,157	1,061,875	6,419,282
School Building	854,068	162,273	691,795	-	-	691,795	10%	69,180	854,068	231,453	622,616
<b>Infrastructure Assets</b>											
Roads & Bridge	403,331,012	81,272,142	322,058,870	23,470,992	26,303,212	371,833,074	10%	35,868,147	453,105,216	117,140,289	335,964,927
Sewrage & Drainage	96,095,125	16,619,045	79,476,080	27,909,728	19,453,502	126,839,310	10%	11,711,256	143,458,355	28,330,301	115,128,054
Public Lighting	8,976,573	1,669,355	7,307,218	-	-	7,307,218	10%	730,722	8,976,573	2,400,077	6,576,496
Garden	2,729,438	501,228	2,228,210	-	-	2,228,210	10%	222,821	2,729,438	724,049	2,005,389
<b>Moveable Assets</b>											
<b>Furniture</b>											
Furniture & Fixture	372,633	61,747	310,886	-	-	310,886	10%	31,089	372,633	92,836	279,797
Coolar	8,650	3,338	5,312	17,400	-	22,712	15%	3,407	26,050	6,745	19,305
Fans	10,756	4,150	6,606	-	-	6,606	15%	991	10,756	5,141	5,615
RO Water Machine	43,700	14,494	29,206	-	-	29,206	15%	4,381	43,700	18,875	24,825
<b>Plant &amp; Machinery</b>											
Hand Pump/Mud Pump	1,093,980	290,149	803,831	-	-	803,831	15%	120,575	1,093,980	410,724	683,256
Generator	714,000	152,618	561,382	-	-	561,382	15%	84,207	714,000	236,825	477,175
Others Machinery	1,774,644	684,791	1,089,853	-	-	1,089,853	15%	163,478	1,774,644	848,269	926,375
<b>Other Infrastructure assets</b>											
Kachra Patra	1,737,000	173,700	1,563,300	-	1,247,400	2,810,700	10%	218,700	2,984,400	392,400	2,592,000
CC Tv Camera	-	-	-	1,558,000	278,197	1,836,197	15%	254,565	1,836,197	254,565	1,581,632
Mobile Toilet	-	-	-	-	636,000	636,000	15%	47,700	636,000	47,700	588,300
<b>Vehicle</b>											
Car/Jeep	1,332,599	574,657	757,942	-	-	757,942	15%	113,691	1,332,599	688,348	644,251
Hudraulic Trolley	112,000	31,080	80,920	-	-	80,920	15%	12,138	112,000	43,218	68,782
Auto Teeper	4,138,374	791,613	3,346,761	-	21,617,689	24,964,450	15%	2,123,341	25,756,063	2,914,954	22,841,109
Loader	1,190,834	448,181	742,653	-	-	742,653	15%	111,398	1,190,834	559,579	631,255
Trucks	1,184,500	457,069	727,431	-	-	727,431	15%	109,115	1,184,500	566,184	618,316
Tata 709	3,346,610	1,110,029	2,236,581	-	-	2,236,581	15%	335,487	3,346,610	1,445,516	1,901,094
<b>Office Equipments</b>											
Computer	668,100	488,808	179,292	-	-	179,292	60%	107,575	668,100	596,383	71,717
Camera	-	-	-	20,450	-	20,450	15%	3,068	20,450	3,068	17,383
TV	-	-	-	-	17,300	17,300	15%	1,298	17,300	1,298	16,003
Note Counting Machine	-	-	-	-	18,500	18,500	15%	1,388	18,500	1,388	17,113
Air Conditioner	138,550	53,462	85,088	-	-	85,088	15%	12,763	138,550	66,225	72,325
Office - Other Equipments	82,782	22,412	60,370	-	-	60,370	15%	9,056	82,782	31,468	51,315
<b>TOTAL</b>	<b>600,279,532</b>	<b>117,619,587</b>	<b>482,659,947</b>	<b>70,664,844</b>	<b>70,451,409</b>	<b>623,776,200</b>		<b>60,115,377</b>	<b>741,395,785</b>	<b>177,734,964</b>	<b>563,660,823</b>





# NAGAR PARISHAD SIKAR

## DETAILS OF BANK ACCOUNT AS ON 31.03.2017

NAME OF BANK ACCOUNT	2016-17	2015-16
<b>Investment in Bank</b>		
FDR	60,000,000.00	80,000,000.00
<b>GENERAL Cash Book Bank</b>		
Allahabad Bank	-	-
Axis Bank 30898	4,750.00	5,609,256.00
Bank of Saurashtra	1,000.00	1,000.00
OBC 20160	25,069,288.65	4,386,238.65
Obc Bank 155	51,404.00	
CPf 8338	59,261,607.00	60,907,199.00
Gratuity Bank A/c 8338	773,363.00	1,101,847.00
PD 8338	2,045,118.00	422,603.00
PD 8448	100,673,685.00	51,500,493.00
Pnb Bank	653,030.00	
SKSB 81	56,751,066.00	3,412,487.00
UCO 9211	3,590,861.00	48,725,629.00
<b>AMRIT YOJNA Cash Book Bank</b>		
Axis 4555 (Amrit Yojana)	176,375,922.00	
<b>IDSMT Cash Book Bank</b>		
Axis Bank 9645 IDSMT	558,749.00	2,424,865.00
RGB 3814 IDSMT	5,133,825.00	4,933,396.00
SKSB 783 IDSMT	169,369.00	162,792.00
<b>IHSDP Cash Book Bank</b>		
BOB 4551 IHSDP	-	-
BOB 8360 IHSDP	1,747,528.00	1,668,297.00
OBC 3213 IHSDP	4,609,516.00	4,348,201.00
<b>MLA/MP Cash Book Bank</b>		
BOB- MLA/MP	2,222,383.00	4,201,334.00
<b>SFC Cash Book Bank</b>		
PD 8448 SFC	52,961,910.00	44,822,081.00
SKSB 701 SFC	1,398,930.00	2,786,352.00
<b>Sjsry</b>		
Bob Sjsry	112,799.00	107,684.00
Pd8448 Sjsry	684,440.00	11,012,515.00
SKSB 81 Sjsry	6,790,182.50	7,589,222.50
<b>Sundray Cash Book</b>		
Bob Sundray C. B.	-	-
Icici 2249 Sundray C. B.	98,601.00	94,743.00
Pd 8338 Sundray C. B.	-	-
SKSB A/c No.181	-	-
<b>Swatch Bharat Mission Cash Book Bank</b>		
Hdfc (Sbm)	29,862,137.00	4,759,528.00
PD 8448 (Sbm)	18,773,000.00	4,684,000.00
<b>FFC Bank Accounts</b>		
ICICI A/C No 1395	138,069,042.00	46,082,255.00
Icici 1853 TFC	7,162,641.00	6,654,198.00
IDBI 32993 TFC	539,805.00	519,081.00
<b>Grand Total</b>	<b>756,145,952.15</b>	<b>402,917,297.15</b>

