

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, 2015**, 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, 2015
- 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;

For Garg Narendra & Associates
Chartered Accountants
FRN: 008712C

Place : Jaipur

Date : 30 JAN 2017



NK Agarwal
(Narendra Kumar Agarwal)
Partner
M.No.077501

Annexure A to Auditors's Report (2014-2015)
Additional Matters to be Reported by the Auditor

<u>S.No.</u>	<u>Additional Matters</u>	<u>Remarks/ Observations</u>
1	Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified; and Major issue identified in the accounting system and any discrepancies identified.	<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 2014-15. Nor other revenue assessment during the FY 2014-15. Therefore no tax or revenue income has been accrued for the FY 2014-15 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 border="1"> <thead> <tr> <th>Nature of Expenditure</th><th>Amount</th><th>TDS to be Decuted</th></tr> </thead> <tbody> <tr> <td>Advertisement Exp</td><td>2,44,431/-</td><td>4,889/-</td></tr> <tr> <td>Safai Expenses</td><td>5,27,757/-</td><td>10,555/-</td></tr> </tbody> </table>	Nature of Expenditure	Amount	TDS to be Decuted	Advertisement Exp	2,44,431/-	4,889/-	Safai Expenses	5,27,757/-	10,555/-
Nature of Expenditure	Amount	TDS to be Decuted									
Advertisement Exp	2,44,431/-	4,889/-									
Safai Expenses	5,27,757/-	10,555/-									
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, 2015

(Amount in ₹)

Particulars	Schedule	As at 31st March, 2015	As at 31st March, 2014
I. LIABILITIES			
(1) Municipal General Fund	2	2,71,99,066.85	3,80,43,901.85
(2) Reserve & Surplus			
(a) Reserves and Surplus	3	5,12,71,880.00	2,60,05,813.00
(b) Earmarked Fund	4	1,00,95,767.11	1,11,38,280.11
Total Reserve & Surplus (2)		6,13,67,647.11	3,71,44,093.11
(3) Grants	5	2,35,33,988.00	2,83,34,577.00
(4) Loans			
(a) Unsecured Loan	6	50,64,292.86	67,38,110.35
(5) Current Liabilities & Provisions			
(a) Sundry Deposits	7	87,70,098.00	61,99,474.00
(b) Other current liabilities	8	34,38,000.00	69,39,892.00
Total Current Liabilities & Provisions (5)		1,22,08,098.00	1,31,39,366.00
TOTAL LIABILITIES (1+2+3+4+5)		12,93,73,092.82	12,34,00,048.31
II. ASSETS			
(1) Fixed Assets	9		
Gross Block		8,81,50,872.00	6,78,89,293.00
Less : Depreciation up to date		1,42,08,771.09	62,04,306.60
Net Block		7,39,42,100.91	6,16,84,986.40
(2) Investments	10	1,00,95,767.00	1,11,38,280.00
(3) Current Assets, Loan & Advances			
(a) Cash and Bank Balances	11	4,22,81,721.91	4,77,61,713.91
(b) Loans & Advances	12	19,41,286.00	19,21,486.00
(c) Sundry Debtors & Others	13	11,12,217.00	8,93,582.00
Total Current Assets, Loan & Advances (3)		4,53,35,224.91	5,05,76,781.91
TOTAL ASSETS (1+2+3)		12,93,73,092.82	12,34,00,048.31
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 JAN 2017



(Shyam Lal Jangid)
Ex. Officer

अधिकांशी अधिकारी
नगरपालिका लालसोट (दोसा)

For Nagar Palika, Lalsot

(Raghu Nandan Sharma)
Cashier

रघुनन्दन शर्मा
कैशियर
नगर पालिका लालसोट

(Vishnu Kumar Jangid)
Jr. Accountant

कनिष्ठ लेखाकार
विष्णु कुमार जंगिद
नगर पालिका, लालसोट

NAGAR PALIKA, LALSOT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2015

(Amount in ₹)

Particulars	Note No.	For the year ended on 31st March, 2015	For the year ended on 31st March, 2014
INCOME			
Income From Taxes	14	12,50,846.00	7,28,068.00
Revenue Grants, Contributions and Subsidies	15	3,09,83,522.00	2,94,85,648.00
Rental Income From Municipal Properties	16	15,73,184.00	16,29,598.00
Fees and User Charges	17	52,43,586.00	1,62,94,914.00
Income from Corporation Assets and Investment	18	11,57,760.00	9,67,226.00
Miscellaneous Income	19	5,02,513.00	6,75,460.00
(A) Total Revenue		4,07,11,411.00	4,97,80,914.00
EXPENSES			
General Administrative Expenses	20	48,54,150.00	38,30,276.00
Interest & Financial Expenses	21	1,80,182.51	1,83,492.35
Establishment Expenses	22	2,98,99,903.00	2,61,84,772.00
Public Works	23	81,48,346.00	41,30,144.85
Expenses Against Grants	24	4,69,200.00	46,71,900.00
Depreciation	9	80,04,464.49	62,04,306.60
(B) Total Expenses		5,15,56,246.00	4,52,04,891.80
Net Surplus/ (deficit) for the year		(1,08,44,835.00)	45,76,022.20

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 JAN 2017



(Shyam Lal Jangid)
Ex. Officer

अधिसायी अधिकारी
नगरपालिका लालसोट (दोसा)

For Nagar Palika, Lalsot

(Raghu Nandan Sharma)
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रघुनन्दन शर्मा
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नगर पालिका लालसोट

(Vishnu Kumar Jangid)
Jr. Accountant

कनिष्ठ लेखाकार
विष्णु कुमार जांगिड
नगर पालिका, लालसोट

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2015

As per our separate report of even date

For Nagar Palika, Lalso

Chartered Accountants
FRN 008712C
Nile Agarwal
(Narendra Kumar Agarwal)
Partner
M.No. 077501

Place : Jaipur

Date :

Date : 30 JAN 2017

(Shyam Lal Jangid)
Ex. Officer


(Raghu Nandan Sharma)
Cashier

अधुनानन्दन शर्मा
कैथियर

नगर पालिका लालसोट

कनिष्ठ लेखाकार
विष्णु कुमार जांगिड
नगर पालिका, लाहसोट

NAGAR PALIKA, LALSOT

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2015

(Amount in ₹)

PARTICULARS	For the year ended on 31st March, 2015		For the year ended on 31st March, 2014	
A. Cash flow from Operating Activities				
Surplus/(deficit) Over Expenditure		(1,08,44,835.00)		45,76,022.20
Add:				
(a) Depreciation		80,04,464.49		62,04,306.60
(b) Interest & finance Expenses		1,80,182.51		1,83,492.35
Operating Profit before Working Capital changes		(26,60,188.00)		1,09,63,821.15
Changes in current assets and current liabilities				
(Decrease) in Current Liabilities	(35,01,892.00)		(33,90,394.00)	
Increase in Sundry Deposits	25,70,624.00		25,21,760.00	
(Increase) in sundry debtors	(2,18,635.00)		(1,77,700.00)	
(Increase) in Loans & Advances	(19,800.00)		(16,80,000.00)	
		(11,69,703.00)		(27,26,334.00)
Net cash generated from operating activity		(38,29,891.00)		82,37,487.15
B. Cash flow from Investing Activities				
(Purchase) of fixed assets	(2,02,61,579.00)		(3,03,68,658.00)	
Decrease in Special Purpose Investment	10,42,513.00		28,390.00	
(Decrease) in Special funds/grants	(48,00,589.00)		6,99,356.00	
(Decrease) in Earmarked funds	(10,42,513.00)	(2,50,62,168.00)	(28,390.00)	(2,96,69,302.00)
Net cash generated from investing activity		(2,50,62,168.00)		(2,96,69,302.00)
C. Cash flow from Financing Activities				
Increase in Loan	-		25,00,000.00	
Interest & finance Expenses	(1,80,182.51)		(1,83,492.35)	
Repayment of Loan	(16,73,817.49)		(13,08,757.65)	
Increase in Capital Contribution	2,52,66,067.00	2,34,12,067.00	2,60,05,813.00	2,70,13,563.00
Net cash generated from Financing Activity		2,34,12,067.00		2,70,13,563.00
Net Cash Flow (A+B+C)		(54,79,992.00)		55,81,748.15
Opening Cash & Cash Equivalents		4,77,61,713.91		4,21,79,965.76
Closing Cash & Cash Equivalents		4,22,81,721.91		4,77,61,713.91

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 JAN 2017

For Nagar Palika, Lalsot

(Shyam Lal Jangid)
Ex. Officer

अधिसापी अधिकारी
नगरपालिका लालसोट (दौसा)

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रघुनन्दन शर्मा
कैशियर
नगर पालिका लालसोट

(Vishnu Kumar Jangid)
Jr. Accountant

कनिष्ठ लेखाकार
विष्णु कुमार जांगिड
नगर पालिका, लालसोट

NAGAR PALIKA, LALSOT

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

SCHEDULE-I

I. ACCOUNTING POLICIES

1. Basis of Accounting

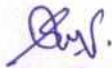
The financial statements are prepared on a going concern and under historical cost basis under mercantile basis of accounting except in case of Salary payment, borrowing costs and contractual payments like accounting charges and audit fees and interest earned on bank deposits. The method of accounting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


2. Recognition of Revenue

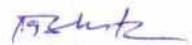
- Property and Other Taxes are recognized in the period in which they are received.
- Advertisement taxes are considered on receipt basis.
- Revenue in respect of Trade License Fees are determined in the year in which they are received.
- Assigned revenues like Entertainment Tax, Duty / Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.
- 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

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


अधिसाषी अधिकारी
नगरपालिका लालसोट (दौसा)


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कनिष्ठ लेखाकार
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नगर पालिका, लालसोट



NAGAR PALIKA, LALSOT

4. Fixed Assets

i. *Recognition*

- a. Fixed Assets are carried at cost less accumulated depreciation.
- b. 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

- a. General Grants, which are of revenue nature, are recognized as income on actual receipt
- b. 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.
- c. 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.


अधिसावी अधिकारी
नगरपालिका लालसोट (दौसा)


रघुनन्दन शर्मा
कैशियर
नगर पालिका लालसोट


कनिष्ठ लेखाकार
विष्णु कुमार जांगिड
नगर पालिका, लालसोट



NAGAR PALIKA, LALSOT

7. Employee benefits


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

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.


अधिशायी अधिकारी
नगरपालिका लालसोट (दौसा)


रघुनन्दन शर्मा
कैशियर
नगर पालिका लालसोट


कनिष्ठ लेखाकार
विष्णु कुमार जांगिड
नगर पालिका, लालसोट



NAGAR PALIKA, LALSOT

Schedule No. 2

Municipal General Fund

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
Op Balance	3,80,43,901.85	3,34,67,879.65
Addition/(Deduction) during the year	-	-
Add: Excess of Income over Expenditure	(1,08,44,835.00)	45,76,022.20
TOTAL	2,71,99,066.85	3,80,43,901.85

Schedule No. 3

Reserve & Surplus

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
Capital Contribution	-	-
Op Balance	2,60,05,813.00	-
Addition/(Deduction) during the year	2,52,66,067.00	2,60,05,813.00
Closing Balance	5,12,71,880.00	2,60,05,813.00

Schedule No. 4

Earmarked Fund

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
Gratuity Fund	11,14,946.00	3,86,300.00
General Provident Fund	89,80,821.11	1,07,51,980.11
Closing Balance	1,00,95,767.11	1,11,38,280.11

Schedule No. 5

Grants

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
(i) 4th Vitt Aayog	95,54,642.00	41,05,353.00
(ii) Jan Sahabhagita	79,305.00	79,305.00
(iii) Nirbandh Yojna (Road & Nali)	-	7,51,859.00
(iv) Pashu Palan Vibhag	1,00,000.00	1,00,000.00
(v) Rain Basera	3,66,463.00	10,61,732.00
(vi) SJSRY	16,80,000.00	16,80,000.00
(vii) 13th Vitt Aayog	1,14,94,823.00	1,94,97,573.00
(viii) Vidhayak Anudhan	2,58,755.00	10,58,755.00
Total	2,35,33,988.00	2,83,34,577.00

Schedule No. 5.1

Grants

(Amount in ₹)

As at 31st March, 2015

Particulars	Opening Balance	Addition	Expenditure		Closing Balance
			Revenue Expenditure	Capital Expenditure	
(i) 4th Vitt Aayog	41,05,353.00	2,44,61,000.00	18,08,347.00	1,72,03,364.00	95,54,642.00
(ii) Jan Sahabhagita	79,305.00	-	-	-	79,305.00
(iii) Nirbandh Yojna (Road & Nali)	7,51,859.00	-	-	7,51,859.00	-
(iv) Pashu Palan Vibhag	1,00,000.00	-	-	-	1,00,000.00
(v) Rain Basera	10,61,732.00	-	-	6,95,269.00	3,66,463.00
(vi) SJSRY	16,80,000.00	-	-	-	16,80,000.00
(vii) 13th Vitt Aayog	1,94,97,573.00	48,11,000.00	69,98,175.00	58,15,575.00	1,14,94,823.00
(viii) Vidhayak Anudhan	10,58,755.00	-	-	8,00,000.00	2,58,755.00
Total	2,83,34,577.00	2,92,72,000.00	88,06,522.00	2,52,66,067.00	2,35,33,988.00

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अधिकांशी अधिकारी
नगरपालिका लालसोट (दोसा)



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धुनन्दन शर्मा
कैशियर
नगरपालिका लालसोट

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NAGAR PALIKA, LALSOT

Schedule No. 6

Unsecured Loan

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
Loan From RUIDFCO Loan-I (Rate of Interest 4% , Original Amount Rs. 51,45,880/-)	40,64,292.86	47,38,110.35
Loan From RUIDFCO Loan-II (Rate of Interest 0% , Original Amount Rs. 50,00,000/-)	10,00,000.00	20,00,000.00
TOTAL	50,64,292.86	67,38,110.35

Schedule No. 7

Sundry Deposits

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
Earnest Money Deposit	24,61,359.00	17,41,385.00
Security Deposit	58,08,739.00	39,58,089.00
Security Deposit for Rent	5,00,000.00	5,00,000.00
TOTAL	87,70,098.00	61,99,474.00

Schedule No. 8

Other current liabilities

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
Mahesh Chand Sharma GPF	-	78,892.00
RUDF Consultancy Fee	34,38,000.00	68,61,000.00
TOTAL	34,38,000.00	69,39,892.00

Schedule No. 10

Specific Fund Investments

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
GPF PD A/c	89,80,821.00	1,07,51,980.00
Gratuity PD A/c	11,14,946.00	3,86,300.00
TOTAL	1,00,95,767.00	1,11,38,280.00

Schedule No. 11

Cash and Bank Balances


(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
Balances with Banks		
Co Operative A/c	9,80,797.50	9,23,056.50
Dausa Urban Co Operative Bank Ltd	6,07,654.00	4,16,861.00
HDFC Bank Ltd.	5,56,238.00	7,98,141.00
ICICI Bank Ltd.	1,51,78,632.00	2,11,96,085.00
ICICI Bank Ltd.	2,89,164.00	4,42,302.00
Punjab National Bank	12,01,076.15	17,96,358.15
SBBJ (40014)	2,36,344.68	2,64,557.68
SBBJ (43026)	18,98,058.85	18,58,236.85
SBBJ (42771)	4,57,764.14	12,21,346.14
Uco Bank Ltd.	6,51,685.59	1,45,504.59
PD A/c	2,02,19,641.00	1,86,95,375.00
Cash in Hand	4,666.00	3,890.00
TOTAL	4,22,81,721.91	4,77,61,713.91


अधिसापी अधिकारी
नगरपालिका लालसोट (दौसा)




रघुनन्दन शर्मा
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NAGAR PALIKA, LALSOT

Schedule No. 12

Loan, Advances & Deposits

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
Advance to Contactors	1,92,826.00	1,92,826.00
Advance to Staff	63,460.00	43,660.00
Advance Against SJSRY Grant	16,80,000.00	16,80,000.00
Others	5,000.00	5,000.00
TOTAL	19,41,286.00	19,21,486.00

Schedule No. 13

Sundry Debtors & Others

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
Mobile Tower Rent Receivable	2,55,000.00	2,10,000.00
Shops Rent Receivable	8,57,217.00	6,83,582.00
TOTAL	11,12,217.00	8,93,582.00

Schedule No. 14

Income From Taxes

(Amount in ₹)

Particulars	For the year ended on 31st March, 2015	For the year ended on 31st March, 2014
Urban Development Tax	945.00	10,904.00
House Tax	70,901.00	1,43,164.00
Light Tax	11,79,000.00	5,74,000.00
Total	12,50,846.00	7,28,068.00

Schedule No. 15

Revenue Grants, Contributions and Subsidies

(Amount in ₹)

Particulars	For the year ended on 31st March, 2015	For the year ended on 31st March, 2014
Octroi And Chungi	2,16,79,000.00	1,97,07,000.00
Sadi Camble Anudan	-	42,03,465.00
Scholarship	4,69,200.00	4,82,400.00
Sensus Anudan	28,800.00	1,28,600.00
13th Vitt Aayog	69,98,175.00	16,00,488.00
4th Vitt Aayog	18,08,347.00	33,27,010.00
Jan Sahabhagita	-	30,000.00
Rajya Vitt Aayog	-	6,685.00
TOTAL	3,09,83,522.00	2,94,85,648.00

Schedule No. 16


Rental Income From Municipal Properties

(Amount in ₹)

Particulars	For the year ended on 31st March, 2015	For the year ended on 31st March, 2014
Rent from Tehsil Bazari	33,206.00	26,150.00
Rent from Shops	3,04,708.00	2,90,148.00
Rent from Banks	1,57,200.00	1,57,200.00
Mobile Tower Rent	45,000.00	45,000.00
Public Facility Rent	10,33,070.00	11,11,100.00
TOTAL	15,73,184.00	16,29,598.00


अधिसाधी अधिकारी
नगरपालिका लालसोट (दौसा)


रघुनन्दन शर्मा
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NAGAR PALIKA, LALSOT

Schedule No. 17

Fees and User Charges

(Amount in ₹)

Particulars	For the year ended on 31st March, 2015	For the year ended on 31st March, 2014
Certificate Fees	5,08,281.00	4,92,965.00
Land Charges	6,45,450.00	25,07,330.00
Road Cutting Fees	28,140.00	41,640.00
Advertisement Fees	1,75,820.00	1,950.00
Permission Fees For Building Construction	29,600.00	42,800.00
NOC Fees	52,790.00	69,228.00
Agricultural Lease Receipts	7,03,549.00	23,13,583.00
Penalty	4,82,988.00	14,55,980.00
Receipts From Hotels And Restaurants	14,900.00	11,100.00
Parking Yodan and Plan Fees	3,70,216.00	13,34,782.00
Development Charges	22,31,852.00	80,23,556.00
TOTAL	52,43,586.00	1,62,94,914.00

Schedule No. 18

Income from Corporation Assets and Investment

(Amount in ₹)

Particulars	For the year ended on 31st March, 2015	For the year ended on 31st March, 2014
Saving Bank Interest	11,27,388.00	8,97,383.00
Interest on Rent Delay	30,372.00	69,843.00
TOTAL	11,57,760.00	9,67,226.00

Schedule No. 19

Miscellaneous Income

(Amount in ₹)

Particulars	For the year ended on 31st March, 2015	For the year ended on 31st March, 2014
Sale of Forms	1,66,000.00	1,10,950.00
Sale of Death Animal	38,808.00	35,000.00
Oth Income	2,97,705.00	3,17,497.00
EMD & Security Forfiture	-	2,12,013.00
TOTAL	5,02,513.00	6,75,460.00

Schedule No. 20

General Administrative Expenses

(Amount in ₹)

Particulars	For the year ended on 31st March, 2015	For the year ended on 31st March, 2014
Advertisement Expenses	3,45,630.00	3,19,640.00
Postage Expenses	12,850.00	13,250.00
Telephone Expenses	19,264.00	21,896.00
Legal & Consultancy Fees	36,032.00	34,440.00
Electricity Expenses	21,67,147.00	13,24,545.00
Other Expenses	2,06,038.00	1,39,340.00
Printing and Stationery Expenses	1,65,176.00	93,725.00
Computer Operator Expenses	76,934.00	99,985.00
Petrol and Diesel Expenses	2,97,633.00	3,28,048.00
Travelling Expenses	1,09,120.00	1,21,696.00
Insurance Expenses	8,526.00	5,787.00
Vikas Prabhar	-	76,663.00
Contributions	1,00,000.00	1,39,161.00
Software Exp. 10 % Share	11,47,800.00	11,11,100.00
Consulatney Fees	15,000.00	-
Legal Expenses	1,47,000.00	-
Membership Fees	-	1,000.00
TOTAL	48,54,150.00	38,30,276.00


अधिशशी अधिकारी
नगरपालिका लालसोट (दोसा)




रघुनन्दन शर्मा
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नगर पालिका लालसोट


कनिष्ठ लेखाकार
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नगर पालिका, लालसोट

NAGAR PALIKA, LALSOT

Schedule No. 21

Interest & Financial Expenses

(Amount in ₹)

Particulars	For the year ended on 31st March, 2015	For the year ended on 31st March, 2014
Interest on RUDF	1,80,182.51	1,83,492.35
TOTAL	1,80,182.51	1,83,492.35

Schedule No. 22

Establishment Expenses

(Amount in ₹)

Particulars	For the year ended on 31st March, 2015	For the year ended on 31st March, 2014
Uniform Allowance	1,35,245.00	93,000.00
Bonus	2,16,768.00	2,23,542.00
Salary And Allowances	2,95,47,890.00	2,58,68,230.00
TOTAL	2,98,99,903.00	2,61,84,772.00

Schedule No. 23

Public Works

(Amount in ₹)

Particulars	For the year ended on 31st March, 2015	For the year ended on 31st March, 2014
Kuda Kachra Safai Expenses	46,33,507.00	22,21,555.00
Sensus Expenses	28,800.00	1,27,100.00
Other Operating and Maint Expenses	1,52,377.00	1,21,223.85
Repairs and Maintenance		
- Electric Item	8,02,947.00	7,90,338.00
- Building	70,536.00	1,674.00
- Road & Pool	2,49,833.00	2,47,167.00
- Parks	1,75,695.00	-
- Vehicle	2,50,818.00	1,68,402.00
- Other	2,98,238.00	1,22,969.00
Swatch Bharat Expenses	12,92,659.00	-
Programme Expenses	1,92,936.00	3,29,716.00
TOTAL	81,48,346.00	41,30,144.85

Schedule No. 24

Expenses Against Grants

(Amount in ₹)

Particulars	For the year ended on 31st March, 2015	For the year ended on 31st March, 2014
(a) Sadi Camble Expenses	-	41,89,500.00
(b) Scholarship Expenses	4,69,200.00	4,82,400.00
TOTAL	4,69,200.00	46,71,900.00

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 JAN 2017



For Nagar Palika, Lalsot

(Shyam Lal Jangid)
Ex. Officer

(Raghu Nandan Sharma)
Cashier

(Vishnu Kumar Jangid)
Jr. Accountant

अधिसापी अधिकारी
नगरपालिका लालसोट (दौसा)

रघुनन्दन शर्मा
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NAGAR PALIKA, LALSOT

Fixed Assets

Schedule No. 9
(Amount in ₹)

S. No.	Description	Rate	Gross Block				Depreciation				Net Block	
			As at 01.04.2014	During the year		As at 31.03.2015	As on 31.03.2014	During the year		As at 31.03.2015	As at 31.03.2015	As at 31.03.2014
				Additions	Deductions			Additions	Deductions			
1	Immoveable Assets											
	Office Building	10.00%	85,95,902.00	-	-	85,95,902.00	8,04,795.10	7,79,110.69	-	15,83,905.79	70,11,996.21	77,91,106.90
	Public Utility Building	10.00%	1,09,50,629.00	45,55,886.00	-	1,55,06,515.00	9,87,371.10	13,57,356.09	-	23,44,727.19	1,31,61,787.81	99,63,257.90
	Bank Building	10.00%	25,00,000.00	-	-	25,00,000.00	2,50,000.00	2,25,000.00	-	4,75,000.00	20,25,000.00	22,50,000.00
	Bus Stand	10.00%	50,00,000.00	-	-	50,00,000.00	5,00,000.00	4,50,000.00	-	9,50,000.00	40,50,000.00	45,00,000.00
	Shops	10.00%	50,00,000.00	-	-	50,00,000.00	5,00,000.00	4,50,000.00	-	9,50,000.00	40,50,000.00	45,00,000.00
2	Infrastructure Assets											
	Road & Nali	10.00%	2,94,32,716.00	1,36,68,661.00	-	4,31,01,377.00	24,21,061.50	38,33,769.40	-	62,54,830.90	3,68,46,546.10	2,70,11,654.50
	Street Lights	10.00%	7,15,400.00	20,28,232.00	-	27,43,632.00	44,540.00	2,69,909.20	-	3,14,449.20	24,29,182.80	6,70,860.00
	Water Tank	10.00%	5,50,045.00	-	-	5,50,045.00	27,502.25	52,254.27	-	79,756.52	4,70,288.48	5,22,542.75
3	Moveable Assets											
	Vehicles	15.00%	28,90,080.00	-	-	28,90,080.00	4,33,512.00	3,68,485.20	-	8,01,997.20	20,88,082.80	24,56,568.00
	Computer	60.00%	79,000.00	-	-	79,000.00	47,400.00	18,960.00	-	66,360.00	12,640.00	31,600.00
	Furniture & Fixtures	10.00%	7,95,191.00	8,800.00	-	8,03,991.00	73,954.65	73,003.64	-	1,46,958.29	6,57,032.71	7,21,236.35
	Tools & Equipments	10.00%	7,53,070.00	-	-	7,53,070.00	75,307.00	67,776.30	-	1,43,083.30	6,09,986.70	6,77,763.00
	Water Cooler	10.00%	1,50,000.00	-	-	1,50,000.00	15,000.00	13,500.00	-	28,500.00	1,21,500.00	1,35,000.00
	DG Set	10.00%	4,77,260.00	-	-	4,77,260.00	23,863.00	45,339.70	-	69,202.70	4,08,057.30	4,53,397.00
	Total		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
	Previous Year		3,75,20,635.00	3,03,68,658.00	-	6,78,89,293.00	-	62,04,306.60	-	-	6,16,84,986.40	-

अधिकाारी अधिकारी
नगरपालिका लालसोट (दोसा)

धुनन्दन शर्मा
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फजिष्ठ लेखाकार
विष्णु कुमार जांगिड
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