

कार्यालय नगर पालिका मण्डल लाखेरी  
जिला बून्दी (राज0)

#W-1819989  
23/04/2018

क्रमांक 311

दिनांक 19-4-18

श्रीमान निदेशक एवं संयुक्त सचिव महोदय  
स्थानीय निकाय विभाग, राजस्थान जयपुर

विषय:- वार्षिक अंकेक्षित लेखा का निदेशालय में प्रस्तुत किया  
जाना।

प्रसंग:- श्रीमान के पत्रांक प.6(च)( )लेखा/डीएलबी/पत्र व्यवहार  
/2016-17/27919-8109 दिनांक 16.02.2018

महोदय,

विषयान्तर्गत निवेदन है कि वार्षिक अंकेक्षित लेखे वित्तीय वर्ष  
2016-17 तक के तैयार कर श्रीमान को संलग्न सम्प्रेषित है।

क्रमांक 312-13

प्रतिलिपि :-

1. श्रीमान उप निदेशक महोदय (क्षे.) स्थानीय निकाय विभाग, कोटा।
2. सुरक्षित पत्रावली।

दिनांक 19-4-18

अधिशोषी अधिकारी  
नगर पालिका लाखेरी

अधिशोषी अधिकारी  
नगर पालिका लाखेरी





VINOD REKHA & CO  
Chartered Accountants

CA REENA DAK  
(B.Com, FCA, )

### INDEPENDENT AUDITOR'S REPORT

To  
Executive Officer,  
Nagar Palika Lakheri,  
Dist Bundi.

We have audited the accompanying financial statements of Nagar Palika Lakheri, which comprise the Balance Sheet as at March 31, 2017, and the Income & Expenditure 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 flow 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.

#### *Auditors' 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 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 judgment, 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.



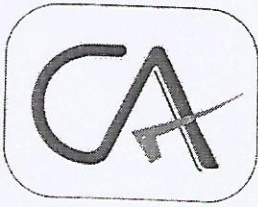
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In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual:

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2017;
- (b) in the case of the Income & Expenditure Account, of the surplus/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 sought and 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 ULB so far as appears from our examination of those books.
- c. the Balance Sheet, Income & 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 & expenditure Account, and Cash flow Statement comply with the Rajasthan Municipal Accounts Manual;

**For Vinod Rekha & Co**  
Chartered Accountants  
(Firm Registration No.008072C)

CA Reena Dak  
(Partner)  
Membership No. : 402616

Place: Kota  
Date: 15/09/2017



*[Signature]*  
विशाली अधिकारी  
क.पा. लाखर

*[Signature]*  
क.पा. लाखर





(A) Additional matters to be reported by the financial statements auditor:

S. No.	PARTICULARS	REMARK
1.	Whether all sums due to and received by the Municipality have been brought to account and have been properly classified	Yes all the amount due or received by the Municipality during the year has been brought into accounts.
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 grant toward any dues of the Municipality whether such deduction have been properly accounted.	Yes the entire grant received during the year has been accounted properly.
3.	Whether any Earmarked Funds have been created as per the provision of any statute and if so, whether such earmarked Funds have been utilised for the purpose for which they were created.	Yes all the Earmarked Funds has been created as per the rules. Earmarked funds has been utilised 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 accounts.	Fixed assets register is not properly maintained. Physical verification of the fixed assets is not carried out at the reasonable intervals.
5.	Whether in case of leasehold property given by the municipality, whether lease rentals are collected regularly by the municipality and that the lease agreement are renewed after their expiry.	Lease rentals are not collected regularly.
6.	Whether physical verification has been conducted by the municipality at reasonable intervals in respect of stores; whether the procedure 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 store as compared to stores records, and if so, whether the same have been properly dealt with in the books of accounts;	Municipality physically verify at reasonable intervals in respect of stores.
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;	Municipality has not given any loan to any party during the year under consideration.







**VINOD REKHA & CO**  
Chartered Accountants

CA REENA DAK  
(B.Com, FCA, )

8.	Whether advances given to municipality employees and interest thereon are being regularly recovered;	Yes advance given to the employees are recovered regularly long with the interest thereon.
9.	Whether there exist an adequate internal control procedure for the purchase of stores, fixed assets and services.	Yes adequate internal control system is followed for the purchase related to store, fixed asset and services.
10.	Whether there exists an adequate internal control procedure for the contracting of work and project, periodic inspections and measurements, quality checks and payments there for,	Yes adequate Internal control procedures are followed for the contracting of work and project, periodic inspections and measurements, quality checks and payments thereof.
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.	Yes Municipality is regular in depositing statutory dues payable to government.
12.	Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof;	No, personal expenses has not been charged to the Municipality's account.
13.	Whether the books and register specified under the Rajasthan Municipality Accounts Manual and other applicable acts and rules have been properly maintained; whether Bank reconciliation statements have been properly prepared for all the banks accounts of the municipality;	Yes all the required books of accounts as specified under Rajasthan Municipality Accounts Manual and other applicable acts are maintained. Bank reconciliation statements for all the banks are properly prepared.
14.	Whether the year-end and reconciliation procedure have been carried out;	Yes all the year end & reconciliation procedure all followed.

**For Vinod Rekha & Co**  
Chartered Accountants  
(Firm Registration No.008072C)

CA Reena Dak  
(Partner)  
Membership No. : 402616



Place: Kota  
Date 15/09/2017

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**NAGAR PALIKA  
LAKHERI, DISTT. BUNDI (RAJ.)**

**BALANCE SHEET AS ON DATE 31ST MARCH, 2017**

( Figures In Rupees )

PARTICULARS	SCH EDULE	31st March 2017	31st March 2016
<b>LIABILITIES</b>			
<b>LIABILITIES</b>			
Municipal (General) Fund	1	8651899.00	20709921.00
<b>Earmarked Funds</b>			
Reserve & Surplus	2	61527979.00	49016470.00
<b>Total Reserve &amp; Surplus (A)</b>		<b>70179878.00</b>	<b>69726391.00</b>
<b>GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B)</b>	3	66507677.00	41661768.00
<b>LOAN LIABILITY</b>			
Secured Loans		0.00	0.00
Unsecured Loans		0.00	0.00
<b>Total Loans ( C )</b>		<b>0.00</b>	<b>0.00</b>
<b>CURRENT LIABILITIES &amp; PROVISION</b>			
Sundry Deposits	4	3162302.00	4138936.00
Sundry Creditors	5	32292.00	32297.00
Statutory Liabilities	6	131422.00	124959.00
Other Liabilities	7	30768970.00	31835824.00
Provision		0.00	0.00
<b>Total Current Liabilities and Provisions (D)</b>		<b>34094986.00</b>	<b>36132016.00</b>
<b>TOTAL LIABILITIES (A+B+C+D)</b>		<b>170782541.00</b>	<b>147520175.00</b>
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
Gross Block	8	104180740.00	89908179.00
Depreciation Fund	9	(31186023.00)	2145297.00
<b>Net Block</b>		<b>72994717.00</b>	<b>68454882.00</b>
Capital Work In Progress		0.00	0.00
<b>Total Fixed Assets (A)</b>		<b>72994717.00</b>	<b>68454882.00</b>
<b>INVESTMENTS</b>			
General Fund Investments	10	52542543.00	34233214.00
Specific Fund Investments		0.00	0.00
<b>Total Investments (B)</b>		<b>52542543.00</b>	<b>34233214.00</b>
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
Inventories		0.00	0.00
Sundry Debtors/Receivables	11	2080354.00	2080354.00
Cash & Bank Balances	12	36752863.00	34284056.00
Loans, Advances & Deposits	13	6412064.00	8467669.00
<b>Total Current Assets, Loans &amp; Advances ( C )</b>		<b>45245281.00</b>	<b>44832079.00</b>
<b>TOTAL ASSETS (A+B+C)</b>		<b>170782541.00</b>	<b>147520175.00</b>

0.00

0.00

For Vinod Rekha & Co.  
Chartered Accountants  
Firm Regn No.008072C

For and Behalf of Board Nagar Palika

CA Reena Ranka  
(Partner)  
Membership No.402616



Date 15/09/2017  
Place, Kota

*(Signature)*  
Executive Officer



**NAGAR PALIKA  
LAKHERI, DISTT. BUNDI (RAJ.)**

**INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2017**

PARTICULARS	SCH EDULE	( Figures in Rupees)	
		31st March 2017	31st March 2016
<b>INCOME</b>			
Income From Taxes	14	908308.00	912164.00
Assigned Compensation	15	43528000.00	39571000.00
Rental Income From Municipal Properties	16	(1741205.00)	1048669.00
Fees And User Charges	17	226158.00	530063.00
Sale & Transportation Charge	18	148787.00	195054.00
Revenue Grants, Contributions and Subsidies	19	14562118.00	16435419.00
Income from Corporation Assets and Investments	20	950785.00	2745746.00
Miscellaneous Income	21	239868.00	307665.00
<b>Total Income</b>		<b>58822819.00</b>	<b>61745780.00</b>
<b>EXPENDITURE</b>			
Establishment Expenses	22	41644824.00	36797310.00
General Administrative Expenses	23	2394723.00	3453274.00
Miscellaneous Expenses	24	0.00	0.00
Operational & Maintenance exp.	25	12895441.00	12701225.00
Interest & Financial Exp.	26	7467.00	2228.00
Festival Expenses	27	4205660.00	2926857.00
Depreciation During The Year	28	9732726.00	8293523.00
<b>Total Expenditure</b>		<b>70880841.00</b>	<b>64174417.00</b>
<b>Surplus / Deficit before Adjustment of prior period items and depreciations</b>		<b>(12058022.00)</b>	<b>(2428637.00)</b>
Less:- Prior Period Items		0.00	0.00
Less:- Prior Period Adjustments of Depreciation		0.00	0.00
<b>NET SURPLUS/ (DEFICIT)</b>		<b>(12058022.00)</b>	<b>(2428637.00)</b>

For Vinod Rekha & Co.  
Chartered Accountants  
Firm Regn No.008072C

CA Reena Ranka  
(Partner)  
Membership No.402616



For and Behalf of Board Nagar Palika

*(Signature)*  
न.प. ल.प.

*(Signature)*  
अधिकारी  
Exe. Officer

Date 15/09/2017  
Place: Kota



**Schedule Forming Part of Balance Sheet of Nagar Palika as on Dated 31st March 2017**

<b>PARTICULARS</b>	<b>March 31, 2017</b>	<b>March 31, 2016</b>
<b>Schedule-1</b>		
<b>MUNICIPAL (GENERAL) FUND</b>		
Opening balance	20709921.00	23138558.00
Add:-Addition during the Year	0.00	0.00
Less:- Deduction during the Year	0.00	0.00
Add:- Excess of Income Over Expenditure	(12058022.00)	(2428637.00)
<b>Total (Rs)</b>	<b>8651899.00</b>	<b>20709921.00</b>
<b>Schedule-2</b>		
<b>RESERVE &amp; SURPLUS</b>		
Opening balance	49016470.00	34925931.00
Add:-Addition During The Year	14110673.00	16869901.00
Less:- Withdrawal during The Year	1599164.00	2779362.00
<b>Total (Rs)</b>	<b>61527979.00</b>	<b>49016470.00</b>
<b>Schedule-3</b>		
<b>GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE</b>		
Grant From MLA/MP Fund	0.00	(125000.00)
Special Grant for 12/13th Financial Commission	9922541.00	4205839.00
Grant for Panna Daya Jevan Amrit Youjna	106800.00	76800.00
Special Grant From S.F.C	41158795.00	24684178.00
BPL Residancial Youjna	25000.00	25000.00
Grant Under IDSMT Youjna	4062294.00	4062294.00
Grant for Swach Bharat Mission	7214709.00	4462649.00
Grant for Day NULM	2000000.00	0.00
Other Grant	2017538.00	4270008.00
<b>Total (Rs)</b>	<b>66507677.00</b>	<b>41661768.00</b>
<b>Schedule-4</b>		
<b>SUNDRY DEPOSITS</b>		
Earnest Money Deposit	1422551.00	1228232.00
Securities Deposit	1320162.00	2766601.00
Deposit for Income	326353.00	104103.00
Other Deposit	93236.00	40000.00
<b>Total (Rs)</b>	<b>3162302.00</b>	<b>4138936.00</b>
<b>Schedule-5</b>		
<b>SUNDRY CREDITORS</b>		
Contractor Control Account	0.00	0.00
Creditor for Expenses	32292.00	32297.00
<b>Total (Rs)</b>	<b>32292.00</b>	<b>32297.00</b>
<b>Schedule-6</b>		
<b>STATUTORY LIABILITIES</b>		
Income Tax (TDS) Payable	79429.00	72966.00
Commercial Tax Payable	510.00	510.00
Service Tax Deduction	51425.00	51425.00
Labour Cess Deduction	58.00	58.00
<b>Total (Rs)</b>	<b>131422.00</b>	<b>124959.00</b>
<b>Schedule-7</b>		
<b>OTHER LIABILITIES</b>		
Payable To Other Departments agency Recoveries	(2.00)	
Pension Fund Payable	90706.00	214894.00
Employee CPF Payable	4391002.00	455190.00
Deduction for Gratuity	512727.00	512727.00
Deduction for PF Loan	978200.00	978200.00
Deduction for Other Society	2854.00	2854.00
Salary payable	4463.00	0.00
Liabilities to Employee	24789020.00	2561259.00
<b>Total (Rs)</b>	<b>30768970.00</b>	<b>3185824.00</b>





**Schedule-8**  
**GROSS BLOCK**

**Immovable Assets**

Land	7973720.00	7972920.00
Office Building	21746263.00	21217464.00
	29719983.00	29190384.00

**Infrastructure Assets**

Roads & Bridge	31222906.00	27591725.00
Sewerage & Drainage	32201855.00	26653908.00
Public Lighting	1211500.00	1211500.00
	64636261.00	55457133.00

**Moveable Assets**

Furniture & Fixtures	2273329.00	1859374.00
Office Equipment	726121.00	726121.00
Other Fixed Assets	4855835.00	2603767.00
Vehicles	1969211.00	71400.00
	9824496.00	5260662.00

<b>Total (Rs)</b>	<b>104180740.00</b>	<b>89908179.00</b>
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**Schedule-9**

**DEPRICIATION FUND**

Opening Balance	21453297.00	13159774.00
Add:- Dep. Provided During the Year	9732726.00	8293523.00
Less:- Depreciation For The Previous Year	0.00	0.00
<b>Total (Rs)</b>	<b>31186023.00</b>	<b>21453297.00</b>

**Schedule-10**

**GENERAL FUND INVESTMENT**

P.D Account With Statement	2129556.00	4250556.00
Non-Interest Bearing PD A/c	50412987.00	29982658.00
<b>Total (Rs)</b>	<b>52542543.00</b>	<b>34233214.00</b>

**Schedule-11**

**SUNDRY DEBTORS/RECEIVABLES**

House Tax	503026.00	503026.00
Shop Rent Receivables	1577328.00	1577328.00
<b>Total (Rs)</b>	<b>2080354.00</b>	<b>2080354.00</b>

**Schedule-12**

**CASH & BANK BALANCES**

Cash In Hand	1962.00	824.00
<b>Balances In Saving &amp; Current A/Cs</b>		
Balance with Nationalized Banks	17611081.00	12334614.00
Balance with Schedule Bank	17671678.00	20324362.00
Balance with Co-Operative Bank	80878.00	249834.00
Balance with Nationalized Banks ( Specific Fund)	1387264.00	1374422.00
<b>Total (Rs)</b>	<b>36752863.00</b>	<b>34284056.00</b>

**Schedule-13**

**LOANS, ADVANCES & DEPOSITS**

Loans to Staff (PF Loan)	6321628.00	6911492.00
Advance to Staff	57495.00	47495.00
Others advances to Staff	32941.00	47941.00
Advance to other Societies	0.00	1460741.00
<b>Total (Rs)</b>	<b>6412064.00</b>	<b>8467669.00</b>





**Schedule Forming Part Of Income & Expenditure of Nagar palika Lakheri as on Dated 31st March, 2017**

	March 31, 2017	March 31, 2016
<b>Schedule-14</b>		
<b>INCOME FROM TAXES</b>		
Sampati Tax	12249.00	11435.00
Urban Development Tax	896059.00	900729.00
<b>Total (Rs)</b>	<b>908308.00</b>	<b>912164.00</b>
<b>Schedule-15</b>		
<b>ASSIGNED COMPENSATION</b>		
Octroi Compensation	43528000.00	39571000.00
<b>Total (Rs)</b>	<b>43528000.00</b>	<b>39571000.00</b>
<b>Schedule-16</b>		
<b>RENTAL INCOME FROM MUNICIPLE PROPERTIES</b>		
Rent From Nagrik Suvidha	628819.00	883201.00
Rent From Lease Land	-2375480.00	158168.00
Other Rent	5456.00	7300.00
<b>Total (Rs)</b>	<b>-1741205.00</b>	<b>1048669.00</b>
<b>Schedule-17</b>		
<b>FEES AND USER CHARGES</b>		
Suchikaran & Registration Charge	19000.00	22100.00
License fees	105.00	105.00
Permission Fees	5230.00	5977.00
Certificate & Duplicate Fees	37727.00	80458.00
Vikas Charges	61442.00	0.00
Regulation Fees	89637.00	195714.00
Fine & Panalties	5785.00	44751.00
Misc Fees	3032.00	37754.00
Upbhokta Charge	600.00	139474.00
Entry Fees	800.00	1665.00
Seva/AdministrationFees	2800.00	2065.00
<b>Total (Rs)</b>	<b>226158.00</b>	<b>530063.00</b>
<b>Schedule-18</b>		
<b>SALE &amp; TRANSPORTATION CHARGE</b>		
Sale of Products	6230.00	9200.00
Sale of Forms & Formates	142557.00	185854.00
<b>Total (Rs)</b>	<b>148787.00</b>	<b>195054.00</b>
<b>Schedule-19</b>		
<b>REVENUE GRANT, CONTRIBUTION, SUBSIDIES</b>		
Amount Transfer from Grants	14562118.00	16435419.00
<b>Total (Rs)</b>	<b>14562118.00</b>	<b>16435419.00</b>
<b>Schedule-20</b>		
<b>INCOME FROM CORP. ASSET/INVESTMENT</b>		
Interest on Investment	711563.00	2005732.00
Interest on SB a/c	239222.00	740014.00
<b>Total (Rs)</b>	<b>950785.00</b>	<b>2745746.00</b>
<b>Schedule-21</b>		
<b>MISCELLANEOUS INCOME</b>		
Dharmshala Electricity Income	77681.00	64853.00
Other	162187.00	242812.00
<b>Total (Rs)</b>	<b>239868.00</b>	<b>307665.00</b>





## ESABLISHMENT EXP.

### Schedule-23

## GENERAL ADMINISTRATION EXP.

### Schedule-24

## MISCELLENEOUS EXPENSES

### Schedule-25

## OPERATIONAL & MAINTINANCE EXPENSES

Schedule-26

### Interest & Financial Expenses

**Schedule-27**

### Festival Expenses

### Schedule-28

## DEPRECIATION

