



Date: 19.07.2018

To,  
The Director of Local Bodies  
Directorate of Local Bodies  
G-3, Raj Mahal Residency Area,  
Civil Lines Railway Crossing  
Jaipur

Sub: Submission of Audit report of Nagar Parishad, Nagaur for the Financial Year 2016-17 Ref:-  
Allotment Number 411 dated 06.01.2017.

Dear Sir/ Madam

This has reference to the matter mentioned above, we have been allotted audit of Nagaur Nagar Parishad vide allotment letter no. 411 dated 06.01.2017. Accordingly, we are hereby submitting our audit report for the Financial Year 2016-17.

Thanking you

Yours faithfully,

For S.C.Bapna & Associates  
Chartered Accountants

  
(CA Vijay Jain)  
Partner



**Offices :**

Mumbai : 501, 5th Floor , Arcadia,195, Nariman Point, Mumbai, Maharashtra-400021 Phone: 022-22845755  
Vadodara : 74-76, Gayatri Chambers, RC Dutt Road,Near Railway Station, Alkapuri, Vadodara, Gujarat-390005  
Phone : 0265-2331056, 2334365  
New Delhi : Plot No. 3-Th-78, No. A4,Maiden Garhi, New Delhi-110068  
Udaipur : 179, Sector No 3, Hiran Magri, Udaipur, Rajasthan-313001



## INDEPENDENT AUDITORS' REPORT

To the member of Nagar Parishad, Nagaur

We have audited the accompanying financial statements of Nagar Parishad, Nagaur, which comprise the Balance Sheet as at March 31, 2017 and the Income and Expenditure Account for the year 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 Parishad, Nagaur 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 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 Nagar Parishad'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 Parishad'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.

### Basis for Qualified Opinion

#### I. We invite attention to:

1. As per Rajasthan Municipal Accounts manual "Depreciation on the fixed assets shall be provided on straight line method uniformly on all assets having useful life of more than one year with respect to prescribed rates of depreciation guided by the Income tax Act, 1961 and rules subject to 95 % of their book value (cost less residual value 5%). However the Nagar Parishad of Nagaur, has not charged depreciation as per manual and due to Voluminous , incompleteness of data and non maintenance of fixed asset register , the actual depreciation as per manual could not be quantified. So the Impact of the same on Income & Expenditure a/c is unascertainable.

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2. *Liabilities or recovery on account of pending cases and/or notices filed against or by Municipal Corporation 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 corporation nor has been disclosed in notes to accounts.*
3. *The Nagar Parishad has not made accounting entries of Earnest Money and Security Deposits party Wise, because of that we are unable to find out or reconcile the party wise receipts and refunds .In this case there may be a chances of excess refund.*
4. *Closing Stock of Stores has not been determined by the Municipal Corporation and hence not considered in the accounts. As the register maintained by Nagar Parishad is not satisfactory.*
5. *All the expenses except salary, accounting charges, contractual monthly payments are accounted for on cash basis.*
6. *According to the information and explanations given to us and on the basis of our examination of the records of the Corporation, amounts deducted/ accrued in the books of account in respect of dues including RD deduction, Bank Loan deduction, Material Deduction from contractor and Environment Management Fund Deduction have not been regularly deposited during the year by the Corporation with the appropriate authorities. As shown, in the Schedule-6 of Notes forming part of Balance Sheet, Some opening balances of the previous year are same as the closing balances in the current year. This shows that the Corporation has not deposited the above dues.*
7. *Deduction of Pension amounted to Rs. 26829768.00 was deducted from the Salary of Employee but not Deposited in to the Bank account of Nagar Parishad, Nagour. Hence amount was overdue as on date in the Balance sheet.*

### **Qualified opinion**

In our opinion and to the best of our information and according to the explanations given to us, *except for the effects of the 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 Parishad, Nagour** as at **March 31, 2017** and
- b) in the case of the Income and Expenditure Account, of the excess of expenditure over income for the year ended on that date;



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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 Parishad, Nagour so far as appears from our examination of those books;
- c) the Balance Sheet and Income and Expenditure Account, dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the Balance Sheet and Income and Expenditure Account comply with the Rajasthan Municipal Accounts Manual;

A statement on additional matters is given in the Annexure "A"

Place: Jaipur  
Date: 02.06.2018



For S.C.Bapna & Associates  
Chartered Accountants

*Vijay Jain*  
(CA Vijay Jain)  
(Partner)

M No. 420795  
FRN No. 0115649 W

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**Nagar Parishad, Nagaur**

**Annexure "A" - Additional matters to be reported by the financial statements auditor**

1. Whether all sums due to and received by the Nagar Parishad have been brought to account and have been appropriately classified;	Accounting is as per cash book maintained by ULB
2. Whether all grants sanctioned or received by the Nagar Parishad during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the Nagar Parishad whether such deductions have been properly accounted;	Accounting is as per cash book maintained by ULB
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;	Yes
4. Whether the Nagar Parishad is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	No
5. Whether in case of leasehold property given by the Nagar Parishad, whether lease rentals are collected regularly by the Nagar Parishad and that the lease agreements are renewed after their expiry;	No Complete details not Maintained
6. Whether physical verification has been conducted by the Nagar Parishad at reasonable intervals in respect of stores; Whether the procedures of physical verification of stores followed by the Nagar Parishad are reasonable and adequate if not, state the inadequacies in such procedures; Whether any material discrepancies have been noticed on physical verification of stores as compared to stores records, and if so, whether the same have been properly dealt with in the books of account;	No. There is no procedure for physical verification
7. Whether the parties to whom loans or advances have been given by the Nagar Parishad 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 Nagar Parishad for recovery of the principal and interest;	No Complete details not Maintained
8. Whether advances given to municipal employees and interest thereon are being regularly recovered;	No Complete details not Maintained
9. Whether there exists an adequate internal control procedure for the purchase of stores, fixed assets and services	No
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	No
11. Whether the Nagar Parishad is regular in depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government, ESI, PF etc., and if not, the nature and cause of such delay and the amount not deposited;	No
12. Whether any personal expenses have been charged to the Nagar Parishad'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 Nagar Parishad;	No
14. Whether the year-end and reconciliation procedures have been carried out;	No
15. Whether the Municipality has followed the accrual Concept;	No



**NAGOUR NAGAR PARISHAD**  
**BALANCE SHEET AS AT 31.03.2017**

PARTICULARS	Schedule	As At 31 March 2017	As At 31 March 2016
<b>LIABILITIES</b>			
<b>RESERVE &amp; SURPLUS</b>			
Municipal (General) Fund	1	336,456,070.80	353,128,773.80
<b>Total of Reserve &amp; Surplus (A)</b>		<b>336,456,070.80</b>	<b>353,128,773.80</b>
<b>GRANTS &amp; CONTRIBUTIONS (B)</b>	2	<b>128,558,427.00</b>	<b>17,877,000.00</b>
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
Sundry Deposits	3	33,506,724.00	28,144,153.00
Sundry Creditors	4	246,266.00	246,266.00
Statutory Liabilities	5	65,534,782.00	53,991,010.00
Other Liabilities	6	42,848.00	18,267.00
<b>Total Current Liabilities and Provisions (C)</b>		<b>99,330,620.00</b>	<b>82,399,696.00</b>
<b>TOTAL LIABILITIES (A+B+C)</b>		<b>564,345,117.80</b>	<b>453,405,469.80</b>
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
Gross Block	7	160,697,687.00	159,218,520.00
Net Block		160,697,687.00	159,218,520.00
Capital Work In Process	8	161,015,381.00	161,015,381.00
<b>Total Fixed Assets (A)</b>		<b>321,713,068.00</b>	<b>320,233,901.00</b>
<b>CURRENT ASSETS, LOAN &amp; ADVANCES</b>			
Cash & Bank Balances	9	241,634,677.00	131,997,696.80
Loans, Advances & Deposits	10	997,372.80	1,173,872.00
<b>Total Current Assets, Loans &amp; Advances (B)</b>		<b>242,632,049.80</b>	<b>133,171,568.80</b>
<b>TOTAL ASSETS(A+B)</b>		<b>564,345,117.80</b>	<b>453,405,469.80</b>

Other notes forming part of Financial Statements

Significant Accounting Policies

As per our Report of even date attached

For S.C.Bapna & Associates

Chartered Accountants

*Nigam San*  
(CA *Vijay San*)  
Partner

M.No. 420795

FRN : 115649W

Date: 02.06.2018

Place: Jaipur



For & on behalf of Board of Directors

*KRISHNA*  
(Chairman)

सभापति  
नगर परिषद्, नागौर

*G. J.*  
(Commissioner)

आयुक्त  
नगर परिषद्, नागौर

*V. S.*  
वरिष्ठ लेखाधिकारी  
नगर परिषद्, नागौर

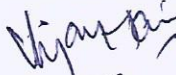
**NAGOUR NAGAR PARISHAD**  
**STATEMENT OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 MARCH**  
**2017**

PARTICULARS	Schedule	For the Year Ended 31.03.2017 (Amount in Rs.)	For the Year Ended 31.03.2016 (Amount in Rs.)
<b>INCOME</b>			
Income From Taxes	11	2,560,781.00	122,700.00
REVENUE GRANTS , CONTRIBUTIONS & SUBSIDIES	12	188,881,678.00	166,242,070.00
Rental Income from Municipal Properties	13	4,309,974.00	5,146,200.00
Fees and User Charges	14	43,095,057.00	35,761,879.00
Sale of Land	15	31,369,447.00	-
Miscellaneous Income	16	35,522,575.00	28,751,892.00
<b>Total Income</b>		<b>305,739,512.00</b>	<b>236,024,741.00</b>
<b>EXPENDITURE</b>			
Establishment Expenses	17	106,105,728.00	93,518,124.00
General Administrative Expenses	18	4,487,292.00	4,387,564.00
Public Works	19	202,272,643.00	99,290,157.00
Miscellaneous Expenses	20	9,546,552.00	29,857,584.00
<b>Total Expenditure</b>		<b>322,412,215.00</b>	<b>227,053,429.00</b>
Surplus\ Deficit before adjustment of prior period items and Depreciation		(16,672,703.00)	8,971,312.00
Less; Prior Period Items			
Less: Prior Period adjustment of Depreciation			
<b>NET SURPLUS\ DEFICIT</b>		<b>(16,672,703.00)</b>	<b>8,971,312.00</b>

Other notes forming part of Financial Statements  
Significant Accounting Policies

As per our Report of even date attached

For S.C.Bapna & Associates  
Chartered Accountants

  
(CA Vijay Jain)  
Partner  
M.No. 420795  
FRN : 115649W  
Date: 02.06.2018  
Place: Jaipur



For & on behalf of Board of Directors

  
(Chairman)  
सभापति  
नगर परिषद्, नागौर

  
(Commissioner)  
आयुक्त  
नगर परिषद्, नागौर


  
वरिष्ठ लेखाधिकारी  
नगर परिषद्, नागौर

**NAGOUR NAGAR PARISHAD**

**Notes on Financial Statements for the year ended 31st March, 2017**

Particulars	For the period ending on 31.03.2017	For the period ending on 31.03.2016
<b>Schedule-1</b>		
<b>MUNICIPAL (GENERAL) FUND</b>		
Opening balance	353,128,773.80	184,706,607.80
Add: Addition in Assets		159,450,854.00
Add: Excess of Income over Expenditure	(16,672,703.00)	8,971,312.00
<b>Total</b>	<b>336,456,070.80</b>	<b>353,128,773.80</b>
<b>Schedule 2</b>		
<b>GRANTS &amp; CONTRIBUTIONS</b>		
<b>Swacch Bharat Abhiyan Grant</b>		
Opening Balance	17,877,000.00	-
Received during the year	39,366,000.00	20,097,000.00
Used during the year	(31,187,415.00)	(2,220,000.00)
Balance of Grant of Swacch Bharat Abhiyan	<b>26,055,585.00</b>	<b>17,877,000.00</b>
Grant From State Government	45,000.00	
Grant for Amrit Yojna	100,875,000.00	
Jal Swawlamban Scheme	1,582,842.00	
<b>Total Grant</b>	<b>128,558,427.00</b>	<b>17,877,000.00</b>
<b>Schedule- 3</b>		
<b>SUNDRY DEPOSITS</b>		
Security & Amanat Payable	1,124,776.00	854,435.00
Security deposit from contractors	22,385,772.00	18,956,309.00
Earnest Money	7,521,176.00	5,698,409.00
Water harvesting deposit	2,475,000.00	2,635,000.00
	<b>33,506,724.00</b>	<b>28,144,153.00</b>
<b>Schedule- 4</b>		
<b>SUNDRY CREDITORS</b>		
Other Creditors	196,000.00	196,000.00
Provision For Audit Fees	50,266.00	50,266.00
<b>Total</b>	<b>246,266.00</b>	<b>246,266.00</b>



  
 वरिष्ठ लेखाधिकारी  
 नगर परिषद, नागौर



## Schedule-5

**STATUTORY LIABILITIES**

Salary payable	11,544.00	56,023.00
Income Tax (TDS) Payable	42,801.00	60,307.00
Commercial Tax Payable/sales tax	150,206.00	136,363.00
Gratuity	398,970.00	-
Pension Payable	26,829,768.00	16,529,836.00
Labour charges deduction	55,772.00	58,768.00
Provident Fund (Employ)	37,708,954.00	36,853,406.00
Royalty	336,767.00	296,307.00
<b>Total</b>	<b>65,534,782.00</b>	<b>53,991,010.00</b>

## Schedule-6

**OTHER LIABILITIES**

RD Deduction	500.00	500.00
Bank loan deduction	18,296.00	2,996.00
Material Deduction From Contractor	7,299.00	7,299.00
Environment Management Fund Deduction	3,365.00	3,365.00
Other Deduction	12,331.00	4,107.00
LIC Deduction	1,057.00	
<b>Total</b>	<b>42,848.00</b>	<b>18,267.00</b>

## Schedule-7

**GROSS BLOCK****Immovable Assets**

Land	11,123,109.00	11,123,109.00
Public Toilets	3,241,402.00	3,241,402.00
Building	38,183,468.00	38,183,468.00
<b>Total</b>	<b>52,547,979.00</b>	<b>52,547,979.00</b>

**Infrastructure Assets**

Construction of Electricity Lines	15,897,197.00	15,897,197.00
Gardens	4,314,540.00	4,314,540.00
<b>Total</b>	<b>20,211,737.00</b>	<b>20,211,737.00</b>

**Moveable Assets**

Social Assets	52,834,671.00	52,834,671.00
Furniture & Fixture	2,041,095.00	1,548,334.00
Wheel barrow and cleaning equipment	6,142,788.00	6,039,713.00
Fire Brigade	3,416,839.00	2,772,333.00
Typewriter and Computer	283,614.00	44,789.00
Vehicles	21,770,437.00	21,770,437.00
Other Assets	1,448,527.00	1,448,527.00
<b>Total</b>	<b>87,937,971.00</b>	<b>86,458,804.00</b>
<b>Total</b>	<b>160,697,687.00</b>	<b>159,218,520.00</b>

## Schedule-8

**CAPITAL WORK IN PROGRESS**

Roads	122,183,026.00	122,183,026.00
Other Construction Works	38,832,355.00	38,832,355.00
<b>Total</b>	<b>161,015,381.00</b>	<b>161,015,381.00</b>



*[Signature]*  
 वरिष्ठ लेखाधिकारी  
 नगर परिषद, माण्डवी

Schedule-9

CASH & BANK BALANCES

Cash in Hand	38,573.00	226,697.80
Balances in Saving & Current a/cs:		
Sari-Kamble	3,873,000.00	3,873,000.00
NULM	2,960,645.00	14,778,581.00
P.D. Account-36 GPF	55,205,810.00	50,346,941.00
P.D. Account-51 Gratuity	1,467,984.00	63,192.00
P.D. Account-130	11,156,839.00	8,437,114.00
P.D. 130 PHED	14,223,000.00	8,933,000.00
SFC Grant from Dev Work Bank Book	12,664,435.00	5,321,140.00
Swacch Bharat Mission	28,202,535.00	17,877,000.00
ICICI TFC Nagaur	567,867.00	7,485,270.00
IDBI	520,711.00	37,655.00
Urban Bank Nagaur	1,216,946.00	7,657,942.00
Oriental Bank Nagaur	3,402,271.00	6,618,395.00
Axis Bank	-	240,392.00
IDSMT Bank	7,080.00	7,080.00
SBBJ Gandhi chowk	39,671.00	22,487.00
HDFC Bank, Nagaur	32,354.00	31,094.00
Central Bank of India	6,061.00	8,086.00
Sindicate Bank Nagaur	32,516.00	32,630.00
Amrit City Yojna Grant	104,223,552.00	-
PHED Budget	146,000.00	-
CM JalSwawlamban Yojna	1,646,827.00	-
<b>Total</b>	<b>241,634,677.00</b>	<b>131,997,696.80</b>

Schedule- 10

LOANS,ADVANCES & DEPOSITS

Advances given to Others	242,533.00	242,533.00
Loan And Advance to Staff	754,839.80	931,339.00
<b>Total</b>	<b>997,372.80</b>	<b>1,173,872.00</b>



*[Signature]*  
वरिष्ठ लेखाधिकारी  
नगर परिषद, नागौर

**NAGOUR NAGAR PARISHAD**

**Notes on Financial Statements for the year ended 31st March, 2017**

Particulars	For the period ending on 31.03.2017	For the period ending on 31.03.2016
<b>Schedule - 11</b>		
<b>INCOME FROM TAXES</b>		
Property Tax	2,560,781.00	122,700.00
<b>Total</b>	<b>2,560,781.00</b>	<b>122,700.00</b>

**Schedule - 12**

**REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES**

Octroi Compensations	92,584,000.00	84,167,000.00
Grant from State Govt.	238,750.00	7,050,500.00
SFC Grants for Development work	42,928,000.00	44,032,000.00
Special Grant for 11/12th Financial Commission		24,694,000.00
Grants from state govt. MLA Fund	2,776,770.00	880,000.00
Special Grant for Swarna Jayanti Sahari Rojgar Sch.		5,358,570.00
MP Fund Grant from State Govt.		60,000.00
Grant for water Supply	21,948,000.00	
Thirteen Finance Commission	27,996,000.00	
Jal Swawlamban Scheme	410,158.00	
<b>Total</b>	<b>188,881,678.00</b>	<b>166,242,070.00</b>

**Schedule - 13**

**RENTAL INCOME FROM MUNICIPALE PROPERTIES**

Income from Rent and Teh Bazari	328,468.00	626,109.00
Rent from shops	294,259.00	506,032.00
Lease land annual premium	3,687,247.00	4,014,059.00
<b>Total</b>	<b>4,309,974.00</b>	<b>5,146,200.00</b>

**Schedule - 14**

**FEES AND USER CHARGES**

Registration /Lease/Viniyaman Fees	206,310.00	89,912.00
Copy fees	559,274.00	834,698.00
Died Animals	287,500.00	2,375,000.00
Land Canversation Fees	2,823,178.00	3,601,626.00
Road Cutting Fees	906,920.00	602,825.00
Tamir Ijjajat Fees	3,457,079.00	2,107,926.00
Kachi basti regulation fees		2,759,757.00
Regularization fees others	33,914,296.00	22,882,135.00
Advertisement Fees	940,500.00	508,000.00
<b>Total</b>	<b>43,095,057.00</b>	<b>35,761,879.00</b>



वरिष्ठ लेखाधिकारी  
नगर परिषद, नागौर

Schedule - 15

Sale of Land

Receipt from Sale of Land

31,369,447.00

-

Total

31,369,447.00

-

Schedule - 16

MISCELLANEOUS INCOME

Other Income

25,459,234.00

23,134,271.00

Audit Recovery

8,401.00

61,831.00

Penalties

403,807.00

250,549.00

Interest Income

9,651,133.00

5,305,241.00

Total

35,522,575.00

28,751,892.00

Schedule -17

ESTABLISHMENT EXP.

Corporator (Parishad) Allowance

1,437,755.00

1,301,925.00

Salary and Other Payment

103,954,543.00

88,784,133.00

Other benefits and allownces

625,534.00

765,000.00

Travelling Reimbursement

87,896.00

71,019.00

Gratuity

2,596,047.00

Total

106,105,728.00

93,518,124.00

Schedule -18

GENERAL ADMINISTRATION EXP.

Advertisement Expenses

1,042,819.00

1,504,528.00

Membership and Subscription

8,000.00

Stationery & Printing Exp.

551,211.00

379,434.00

Postage Exp

214,066.00

162,449.00

Legal Expenses

432,900.00

406,277.00

Fuel, Petrol

1,929,296.00

1,674,610.00

Audit Fees

309,000.00

260,266.00

Total

4,487,292.00

4,387,564.00



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Schedule- 19

**PUBLIC WORKS**

Development Expenses fom 13th Finance Commission Grant	36,752,931.00	18,434,553.00
Expenses against Finance Commission Grant	35,409,754.00	41,305,416.00
Expenditure of Swarna Jayanti Sahari Rozgar Yojana		1,493,742.00
Expenses against MLA Fund	213,442.00	1,031,337.00
WDA Expenses	12,479,332.00	1,373,936.00
Other Grant from State Government	238,750.00	
Sahar Rozgar Yojna Expenses	8,933,000.00	
Expenses on Water Supply	29,324,000.00	
All Swarnajayanti Scheme	410,158.00	
Cleaning & Garbage Transportation on Contract	9,840,457.00	12,409,662.00
Electricity exp.	12,217,209.00	16,076,617.00
Festival Expenses	4,315,651.00	2,870,898.00
Medicine exp.	1,000,275.00	432,000.00
Contingent Exp	6,280,056.00	3,861,996.00
Maintenance of Road, Building and Toilet	11,153,347.00	
Expenditure on Electricity Line	62,035.00	
Construction of Road	25,706,585.00	
Other Construction work	7,548,165.00	
Development of Garden	307,496.00	
<b>Total</b>	<b>202,272,643.00</b>	<b>99,290,157.00</b>

Schedule- 20

**MISCELLENOUS EXPENSES**

Maintenance of Nigam Building	-	3,052,176.00
Purchase of Electric Goods	1,234,835.00	2,509,457.00
Purchase of Plant & seeds	213,500.00	209,988.00
Electric equipment repair and maintenance exp	2,731,350.00	3,272,250.00
Other repair and maintenance exp.	99,926.00	16,000.00
Animal Food exp.	3,212,952.00	1,356,562.00
Repair and Maintenance Expenses	714,117.00	57,699.00
Election Expenses	-	151,368.00
Miscellaneous Expenses	-	18,346,480.00
Repair & Maintenance of Vehicle	1,339,872.00	885,604.00
<b>Total</b>	<b>9,546,552.00</b>	<b>29,857,584.00</b>




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**Office of Municipal Board, Nagour**  
**Statement of Cash Flow for the FY 2016-17**

No	Particulars	Amount
<b>A.</b>	<b><u>Cash flow from Operating Activities</u></b>	
a.	Surplus/(Deficit) over expenditure	(16,672,703.00)
b.	Non Cash Items Debited in Income & Expenditure Account	
	Depreciation	-
	Non-operating Items Debited in Income & Expenditure Account	-
	Non Cash Items Credited in Income & Expenditure Account	-
	Non-operating Items Credited in Income & Expenditure Account	-
	Interest Received	(9,651,133.00)
	Adjusted income over expenditure before effecting changes	(26,323,836.00)
	Changes in current assets and current liabilities	
	(Increase) / decrease in other current assets	-
	(Decrease)/ increase in Statutory Liabilities	11,543,772.00
	(Decrease)/ increase in Provisions	-
	(Decrease)/ increase in Deposits received	5,362,571.00
	(Decrease)/ increase in other current liabilities	24,581.00
	<b>Net cash generated from/ (used in) operating activities (A)</b>	<b>(9,392,912.00)</b>
<b>B.</b>	<b><u>Cash flows from investing activities</u></b>	
a.	(Purchase) of fixed assets & CWIP	(1,479,167.00)
b.	(Increase) / Decrease in General funds investments	-
c.	Interest income received	9,651,133.00
	<b>Net cash generated from/ (used in) investing activities (B)</b>	<b>8,171,966.00</b>
<b>C.</b>	<b><u>Cash flows from financing activities</u></b>	
a.	Grants received for specific purpose	110,681,427.00
b.	Loans and Advances	176,499.20
c.	Emarked Fund	-
d.	Municipal Fund	-
	<b>Net cash generated from (used in) financing activities(C)</b>	<b>110,857,926.20</b>
<b>D.</b>	<b><u>Net increase/ (decrease) in cash and cash equivalents (A +</u></b>	<b>109,636,980.20</b>
a.	Cash and cash equivalents at beginning of period	131,997,696.80
b.	Cash and cash equivalents at end of period	241,634,677.00
<b>E.</b>	<b><u>Change in Cash and Cash Equivalents</u></b>	<b>109,636,980.20</b>



  
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