



## INDEPENDENT AUDITOR'S 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, 2016 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 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. Fixed Asset

- As per Rajasthan Municipal Accounts manual it is the policy of the corporation to maintain accurate and complete records of fixed assets held and to capitalize and depreciate them according to appropriate accounting, tax, and regulatory requirements. Once an asset's cost is capitalized, it will be written off periodically, or depreciated in a systematic manner over the estimated useful life of the asset.

As the municipal corporation has incorporated fixed assets first time in the books of accounts by crediting the municipal fund, in the absence of proper records such as purchase invoices, hire purchase agreement, deeds etc., we are unable to verify the correctness of these fixed assets

#### Offices :

1. "Arihant", "C-44/45", Greater Kailash Colony, Lal Kothi, Tonk Road, Jaipur, Rajasthan-302015  
Phone: 0141-2741824, 3246616, 4038223, Fax : 0141-4034824
2. 501, 5th Floor, Arcadia, Nariman Point, Mumbai, Maharashtra-400021 Phone: 022-22845755, 099209 14577
3. 179, Sector No 3, Hiran Magri, Udaipur, Rajasthan-313001





Following are the assets incorporated by the Municipal Corporation for the first time in the books of accounts:

<u>S.No.</u>	<u>Fixed Assets</u>	<u>Book Value</u>
1	Land	1,11,23,109
2	Buildings (Shops, Office, Buildings)	3,81,83,468
3	Vehicles	2,17,70,437
4	Social Assets	5,28,34,671
5	Other Assets	14,48,527
	<b>TOTAL</b>	<b>12,53,60,212</b>

- 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 uncertainable.

**2. Provisions, Contingent Liabilities and Contingent Assets :**

- 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. Party wise details:**

- 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. To this extent both, Surplus of Income over Expenditure and Assets are understated.



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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, the 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.*

#### *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** as at **March 31, 2016** 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;

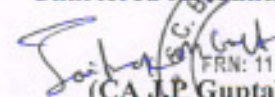
We further report that:

- 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** 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: 11.09.2017

For S.C.Bapna & Associates  
Chartered Accountants

  
(CA J.P. Gupta)  
(Partner)  
M No. 088903  
FRN No.115649W

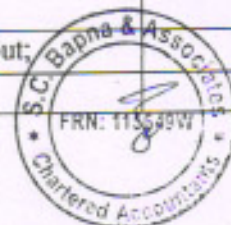
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**Nagar Parishad, Nagaur**

**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 31.03.2016**

PARTICULARS	Schedule	As At 31 March 2016	As At 31 March 2015
<b>LIABILITIES</b>			
<b>RESERVE &amp; SURPLUS</b>			
Municipal (General) Fund	1	353,128,773.80	184,706,607.80
<b>Total of Reserve &amp; Surplus (A)</b>		<u>353,128,773.80</u>	<u>184,706,607.80</u>
<b>GRANTS &amp; CONTRIBUTIONS (B)</b>	2	17,877,000.00	-
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
Sundry Deposits	3	28,144,153.00	23,277,692.00
Sundry Creditors	4	246,266.00	196,000.00
Statutory Liabilities	5	53,991,010.00	45,173,402.00
Other Liabilities	6	18,267.00	11,660.00
<b>Total Current Liabilities and Provisions (C)</b>		<u>82,399,696.00</u>	<u>68,658,754.00</u>
<b>TOTAL LIABILITIES (A+B+C)</b>		<u>453,405,469.80</u>	<u>253,365,361.80</u>
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
Gross Block	7	159,218,520.00	31,146,513.00
Net Block		159,218,520.00	31,146,513.00
Capital Work In Process	8	161,015,381.00	138,682,815.00
<b>Total Fixed Assets (A)</b>		<u>320,233,901.00</u>	<u>169,829,328.00</u>
<b>CURRENT ASSETS, LOAN &amp; ADVANCES</b>			
Cash & Bank Balances	9	131,997,696.80	81,719,161.80
Loans, Advances & Deposits	10	1,173,872.00	1,816,872.00
<b>Total Current Assets, Loans &amp; Advances (B)</b>		<u>133,171,568.80</u>	<u>83,536,033.80</u>
<b>TOTAL ASSETS(A+B)</b>		<u>453,405,469.80</u>	<u>253,365,361.80</u>

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 J.P. Gupta)  
FRN: 115649W

Partner

M.No. 88903

FRN : 115649W

Date: 11.09.2017

Place: Jaipur

For & on behalf of Board of Directors

*K.R.S. Jha*  
सभापति  
(Chairman)  
नगर परिषद, नागौर

*[Signature]*  
आयुक्त  
(Commissioner)  
नगर परिषद, नागौर

*[Signature]*  
वरिष्ठ लेखाधिकारी  
नगर परिषद, नागौर

**NAGOUR NAGAR PARISHAD**  
**STATEMENT OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 MARCH**  
**2016**

PARTICULARS	Schedule	For the Year Ended 31.03.2016 (Amount in Rs.)	For the Year Ended 31.03.2015 (Amount in Rs.)
<b>INCOME</b>			
Income From Taxes	11	122,700.00	179,371.00
Assigned Compensations	12	166,242,070.00	114,696,479.00
Rental Income from Municipal Properties	13	5,146,200.00	5,606,994.00
Fees and User Charges	14	35,761,879.00	54,648,729.00
Income from Corporation Assets and Investment	15	-	3,148,774.00
Miscellaneous Income	16	28,751,892.00	30,157,614.00
<b>Total Income</b>		<b>236,024,741.00</b>	<b>208,437,961.00</b>
<b>EXPENDITURE</b>			
Establishment Expenses	17	93,518,124.00	85,876,629.00
General Administrative Expenses	18	40,038,737.00	26,962,426.00
Public Works	19	63,638,984.00	52,020,200.00
Miscellaneous Expenses	20	29,857,584.00	40,016,580.00
<b>Total Expenditure</b>		<b>227,053,429.00</b>	<b>204,875,835.00</b>
Surplus\ Deficit before adjustment of prior period items and Depreciation		8,971,312.00	3,562,126.00
Less; Prior Period Items			
Less: Prior Period adjustment of Depreciation			
<b>NET SURPLUS\ DEFICIT</b>		<b>8,971,312.00</b>	<b>3,562,126.00</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

*Jai Prakash Gupta*  
(CA J.P. Gupta)  
Partner  
M.No. 88903  
FRN : 115649W

Date: 11.09.2017

Place: Jaipur

For & on behalf of Board of Directors

*K.R. Sharma*  
र (Chairman)  
नगर परिषद, नागौर

*J*  
अभियंता  
(Commissioner)  
नगर परिषद, नागौर

*J*  
वरिष्ठ सेखाधिकारी  
नगर परिषद, नागौर

**NAGOUR NAGAR PARISHAD**  
Notes on Financial Statements for the year ended 31st March, 2016

Particulars	For the period ending on 31.03.2016	For the period ending on 31.03.2015
<b>Schedule-1</b>		
<b>MUNICIPAL (GENERAL) FUND</b>		
Opening balance	184,706,607.80	181,144,481.80
Add: Addition in Assets	159,450,854.00	-
Add: Excess of Income over Expenditure	8,971,312.00	3,562,126.00
<b>Total</b>	<b>353,128,773.80</b>	<b>184,706,607.80</b>
<b>Schedule 2</b>		
<b>GRANTS &amp; CONTRIBUTIONS</b>		
<b>Swacch Bharat Abhiyan Grant</b>		
Opening Balance	-	-
Received during the year	20,097,000.00	-
Used during the year	(2,220,000.00)	-
Balance of Grant of Swacch Bharat Abhiyan	<b>17,877,000.00</b>	-
<b>Total Grant</b>	<b>17,877,000.00</b>	-
<b>Schedule- 3</b>		
<b>SUNDRY DEPOSITS</b>		
Security & Amanat Payable	854,435.00	563,124.00
Security deposit from contractors	18,956,309.00	15,719,688.00
Earnest Money	5,698,409.00	5,179,880.00
Water harvesting deposit	2,635,000.00	1,815,000.00
	<b>28,144,153.00</b>	<b>23,277,692.00</b>
<b>Schedule- 4</b>		
<b>SUNDRY CREDITORS</b>		
Other Creditors	196,000.00	196,000.00
Provision For Audit Fees	50,266.00	-
<b>Total</b>	<b>246,266.00</b>	<b>196,000.00</b>



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**Schedule- 5****STATUTORY LIABILITIES**

Salary payable	56,023.00	7,453.00
Income Tax (TDS) Payable	60,307.00	80,217.00
Commercial Tax Payable/sales tax	136,363.00	165,002.00
Gratuity 350-11-05	-	240,503.00
Pension Payable 350-11-04	16,529,836.00	9,260,344.00
Labour charges deduction	58,768.00	110,791.00
Provident Fund (Employ) 350-11-04	36,853,406.00	35,010,144.00
Royalty 350-20-04	296,307.00	298,948.00
<b>Total</b>	<b>53,991,010.00</b>	<b>45,173,402.00</b>

**Schedule-6****OTHER LIABILITIES**

RD Deduction	500.00	500.00
Bank loan deduction	2,996.00	496.00
Material Deduction From Contractor	7,299.00	7,299.00
Environment Management Fund Deduction	3,365.00	3,365.00
Other Deduction	4,107.00	-
<b>Total</b>	<b>18,267.00</b>	<b>11,660.00</b>

**Schedule-7****GROSS BLOCK****Immovable Assets**

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

**Infrastructure Assets**

Construction of electricity lines	15,897,197.00	15,880,558.00
Gardens	4,314,540.00	3,274,520.00
<b>Total</b>	<b>20,211,737.00</b>	<b>19,155,078.00</b>

**Moveable Assets**

Social Assets	52,834,671.00	-
Furniture & Fixture	1,548,334.00	1,518,235.00
Wheel barrow and cleaning equipment	6,039,713.00	5,054,365.00
Fire Brigade	2,772,333.00	2,177,433.00
Typewriter	44,789.00	-
Vehicles	21,770,437.00	-
Other Assets	1,448,527.00	-
<b>Total</b>	<b>86,458,804.00</b>	<b>8,750,033.00</b>
<b>Total</b>	<b>159,218,520.00</b>	<b>31,146,513.00</b>

**Schedule-8****CAPITAL WORK IN PROGRESS**

Roads	122,183,026.00	107,022,670.00
Other Construction Works	38,832,355.00	31,660,145.00
<b>Total</b>	<b>161,015,381.00</b>	<b>138,682,815.00</b>



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**Schedule-9****CASH & BANK BALANCES**

Cash in Hand	226,697.80	67,369.80
<b>Balances in Saving &amp; Current a/cs:</b>		
Sari-Kamble	3,873,000.00	3,873,000.00
NULM	14,778,581.00	4,941,000.00
P.D. Account-36 GPF	50,346,941.00	44,578,801.00
P.D. Account-51 Gratuity	63,192.00	77,442.00
P.D. Account-130	8,437,114.00	7,986,571.00
P.D. 130 PHED	8,933,000.00	6,100,000.00
SFC Grant from Dev Work Bank Book	5,321,140.00	-
Swachh Bharat Mission	17,877,000.00	-
P.D. Account SJSRY	-	6,194,252.00
ICICI TFC Nagaur	7,485,270.00	198,055.00
IDBI	37,655.00	24,537.00
Urban Bank Nagaur	7,657,942.00	487,122.00
Oriental Bank Nagaur	6,618,395.00	3,637,242.00
Axis Bank	240,392.00	1,070,566.00
IDSMT Bank	7,080.00	7,080.00
SBBJ Gandhi chowk	22,487.00	525,300.00
HDFC Bank, Nagaur	31,094.00	1,908,025.00
Central Bank of India	8,086.00	10,055.00
Sindicate Bank Nagaur	32,630.00	32,744.00
<b>Total</b>	<b>131,997,696.80</b>	<b>81,719,161.80</b>

**Schedule- 10****LOANS,ADVANCES & DEPOSITS**

Advance to Staff	242,533.00	970,533.00
Loan And Advance others	931,339.00	846,339.00
<b>Total</b>	<b>1,173,872.00</b>	<b>1,816,872.00</b>



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**NAGOUR NAGAR PARISHAD**

**Notes on Financial Statements for the year ended 31st March, 2016**

Particulars	For the period ending on 31.03.2016	For the period ending on 31.03.2015
<b>Schedule - 11</b>		
<b>INCOME FROM TAXES</b>		
Property Tax	122,700.00	179,371.00
<b>Total</b>	<b>122,700.00</b>	<b>179,371.00</b>
<b>Schedule - 12</b>		
<b>REVENUE GRANTS , CONTRIBUTIONS &amp; SUBSIDIES</b>		
Octroi Compensations	84,167,000.00	76,514,000.00
Grant from State Govt.	7,050,500.00	5,241,000.00
SFC Grants for Development work	44,032,000.00	27,008,000.00
Special Grant for 11/12th Financial Commission	24,694,000.00	5,589,000.00
Grants from state govt. MLA Fund	880,000.00	344,479.00
Special Grant for Swarna Jayanti Sahari Rojgar Sch.	5,358,570.00	-
MP Fund Grant from State Govt.	60,000.00	-
<b>Total</b>	<b>166,242,070.00</b>	<b>114,696,479.00</b>
<b>Schedule - 13</b>		
<b>RENTAL INCOME FROM MUNICIPALE PROPERTIES</b>		
Income from Rent and Teh Bazari	626,109.00	500,742.00
Rent from shops	506,032.00	400,447.00
Lease land annual premium	4,014,059.00	4,705,805.00
<b>Total</b>	<b>5,146,200.00</b>	<b>5,606,994.00</b>
<b>Schedule - 14</b>		
<b>FEES AND USER CHARGES</b>		
Registration /Lease/Viniyaman Fees	89,912.00	71,913.00
Copy fees	834,698.00	455,507.00
Died Animals	2,375,000.00	1,008,250.00
Hording Income	-	46,000.00
Land Canversation Fees	3,601,626.00	3,057,787.00
Road Cutting Fees	602,825.00	76,150.00
Tamir Ijjajat Fees	2,107,926.00	1,852,479.00
Kachi basti regulation fees	2,759,757.00	7,600,178.00
Regularization fees others	22,882,135.00	40,480,465.00
Advertisement Fees	508,000.00	-
<b>Total</b>	<b>35,761,879.00</b>	<b>54,648,729.00</b>



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**Schedule - 15****INCOME FROM CORP.ASSET/INVESTMENT**

Receipt from Sale of Land	-	3,148,774.00
<b>Total</b>	-	<b>3,148,774.00</b>

**Schedule - 16****MISCELLANEOUS INCOME**

Other Income	23,134,271.00	29,664,311.00
Audit Recovery	61,831.00	23,225.00
Penalties	18,051.00	40,188.00
Penalties under Different Act & Rules	232,498.00	429,890.00
Interest Income	5,305,241.00	-
<b>Total</b>	<b>28,751,892.00</b>	<b>30,157,614.00</b>

**Schedule -17****ESTABLISHMENT EXP.**

Corporator (Parishad) Allowance	1,301,925.00	902,749.00
Salary and Other Payment	88,784,133.00	84,088,753.00
Other benefits and allownces	765,000.00	797,276.00
Travelling Reimbursement	71,019.00	87,851.00
Gratuity	2,596,047.00	-
<b>Total</b>	<b>93,518,124.00</b>	<b>85,876,629.00</b>

**Schedule -18****GENERAL ADMINISTRATION EXP.**

Advertisement Expenses	1,504,528.00	1,939,542.00
Stationery & Printing Exp.	379,434.00	239,508.00
Cleaning & Garbage Transportation on Contract	12,409,662.00	7,587,309.00
Electricity exp	16,076,617.00	4,097,656.00
Postage Exp	162,449.00	175,173.00
News paper exp.	-	7,470.00
Legal Expenses	406,277.00	813,250.00
Festival Expenses	2,870,898.00	4,783,857.00
Medicine exp.	432,000.00	672,175.00
Contingent Exp	3,861,996.00	5,440,457.00
Fuel, Petrol	1,674,610.00	1,206,029.00
Audit Fees	260,266.00	-
<b>Total</b>	<b>40,038,737.00</b>	<b>26,962,426.00</b>



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**Schedule- 19****PUBLIC WORKS**

Development Expenses fom 13th Finance Commission Grant	18,434,553.00	16,984,876.00
Expenses against Finance Commission Grant	41,305,416.00	31,911,883.00
Expenditure of Swarna Jayanti Sahari Rozgar Yojana	1,493,742.00	2,582,966.00
Expenses against MLA Fund	1,031,337.00	540,475.00
Transfer to NULM	1,373,936.00	-
<b>Total</b>	<b>63,638,984.00</b>	<b>52,020,200.00</b>

**Schedule- 20****MISCELLENOUS EXPENSES**

Repairs and maintenance	-	864,572.00
Maintenance of Nigam Building	3,052,176.00	4,609,030.00
Purchase of Electric Goods	2,509,457.00	7,103,473.00
Purchase of Plant & seeds	209,988.00	322,870.00
Electric equipment repair and maintenance exp	3,272,250.00	2,303,757.00
Other repair and maintenance exp.	16,000.00	106,035.00
Animal Food exp.	1,356,562.00	810,640.00
P S P Exp. And repair	57,699.00	342,940.00
Election exp.	151,368.00	215,733.00
Misc. Exp. Written off	18,346,480.00	23,315,465.00
Public Participation Expenses	-	22,065.00
Repair & Maintainance of Vehicle	885,604.00	-
<b>Total</b>	<b>29,857,584.00</b>	<b>40,016,580.00</b>



*[Signature]*  
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