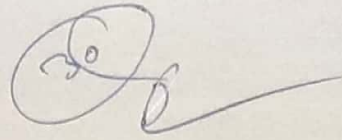


PP-1



**MUNICIPAL BOARD, PARBATSAR  
NAGOUR, RAJASTHAN**

---



22

**2015-2016**

**AUDITOR**



**M/s B L MALVIYA & COMPANY**  
CHARTERED ACCOUNTANTS

☎: 0291-2430052, ☎ - 94142-67097, ✉: [BLMALVIYA@LIVE.COM](mailto:BLMALVIYA@LIVE.COM)

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# B L MALVIYA & COMPANY

## CHARTERED ACCOUNTANTS

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ST No. : AALFB8189NSD001 PAN: AALFB8189N

### INDEPENDENT AUDITOR'S REPORT

To,  
The Executive Officer,  
Municipality Parbatsar, Nagaur (Rajasthan)

### Audit Report of Municipality Parbatsar, Nagaur (Raj.) for the Financial Year 2015-2016

#### Report to the financial statement;

We have audited the accompanying financial statement of Municipality Parbatsar Nagaur, Rajasthan, which comprise the Balance Sheet as at march 31, 2016, and the Statement of Income and Expenditure of the year ended on that date and other explanatory information annexed thereto.

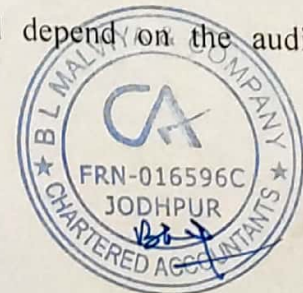
#### Management's Responsibilities for financial statement;

Management's responsible for the preparation of this financial statement that gives a true and fair view of the financial position, financial performance of the municipality in accordance with the Rajasthan Municipality Act 2009 and Rules 91 of Chapter VI framed there under. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement that gives a true and fair view and are free from material misstatement, whether due to fraud and error.

#### Auditor's Responsibilities;

Our responsibilities to express an opinion on these financial statements based on our audit. We conducted our audit 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 amount and disclosures in the financial statements. The procedures selected depend on the auditor's





# B L MALVIYA & COMPANY

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judgment including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditors considers internal control relevant to the municipality'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 municipality internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the municipality's, 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:

In our opinion and to the best of our information and according to the explanations given to us the financial statement give the information required by the Rajasthan Municipality Act 2009 and Rules 91 of Chapter VI framed there under, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

These financial statements are the responsibility of the Municipality management. Our responsibility is to express an opinion on these financial statements based on our audit.

We Report that;

- i. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit except;
  - a) Copy of RVAT, Labour and Royalty return resulting liabilities on account of late filling, short deduction and mismatching is not being ascertained.
  - b) We have not provided details of pending legal cases filed against municipality/ third parties and vice versa.





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ST No: 1 AALFB1818NSD001 PAN: AALFB1818N

- c) We have not received explanation of excess payment of EMD through cheque no 197002 of The Nagaur Central Co-Operative Bank A/c No. 01589270263 dated 09-04-2012 Rs 51,600/- paid to M/s Radha Ballabh, Parbatsar and chq no.197004 The Nagaur Central Co-Operative Bank A/c No. 01589270263 dated 09-04-2012 Rs. 49,800/- paid to M/s Praveen Construction Company, Parbatsar against EMD receipt of Rs 600/- vide receipt no 71 and receipt no. 61 of bill book no. 19 dated 21-03-2012 each respectively. This seems to be an excess payment without proper sanctioning authority. This amount is still to be recoverable.
- d) There is an excess payment of Rs. 67,809 to M/s Radha Ballabh, Parbatsar against Work order number 1013 in final running bill dated 27-04-2012 which is still to be recoverable.
- e) There is an excess payment of Rs 30 every month total Rs 390 of which Rs 330 is paid during year 2012-2013 and Rs 60 is paid during year 2013-14 is still to be recoverable from Sarvan Lal Ghewaria.
- f) During the financial year 2015-216 Nagar Palika Parbatsar has paid Earnest money and Security Deposit Money in cash in some of the cases.
- ii. In our opinion, proper books of account as required by law have been kept by the Municipality so far as appears from our examination of those books;
- iii. The Balance Sheet of the Municipality and Income and Expenditure Account dealt with by this report are in agreement with the books of account;
- iv. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with notes thereon give a true and fair view:
- a. In case of the Balance Sheet, of the state of affairs of the Municipality as at 31<sup>st</sup> March 2016 ;
- b. In case of Income and Expenditure Account, of the Surplus of the Municipality for the year ended on that date.





# B L MALVIYA & COMPANY

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ST No. : AALFB8189NSD001 PAN: AALFB8189N

In our opinion and to the best of our information and according to the explanations given to us;

1. All sums due to and received by the Municipality have been brought to account and have been appropriately classified;
2. All grants sanctioned/received by the Municipality during the year, have been accounted after net off of the deduction by the sanctioning authority;
3. At the time of retirement of the employee payment of gratuity and GPF are being made from other bank also instead of earmarked bank created for the purpose resulting differences in bank account & earmarked fund created for the purpose;
4. As informed and explain to us the contracts that are in existence during the year, no deviations from the sanctioned plans and the estimates are without the sanction of the competent authority;
5. The Municipality is not maintaining proper records showing full particulars, including quantitative details and situation of fixed assets as prescribed in Performa 23 under Rule 46 (KHA) of Rajasthan Nagar Palika Accounting Rules 1963; the fixed assets have not been physically verified at reasonable intervals;
6. The Municipality is not maintaining proper records showing full particulars of leasehold property, lease rentals are therefore not verified;
7. The Municipality is not maintaining records of stores and physical verification has not been conducted by the Municipality;
8. There is no procedures of physical verification of stores followed by the Municipality;
9. In absence of proper maintenance of records of stores, identification of unserviceable or damaged stores are not identified;
10. There is no accounting policy prescribed for valuation of stores in the preceding year;
11. As explained to us, there are none parties to whom loans or advances have been given by the Municipality;
12. As explain to us, no advances given to municipal employees except Loan against provident fund of the employees contribution towards provident fund, advance for house, advance for grains, general advance.





## B L MALVIYA & COMPANY

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13. There is adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets;
14. The Municipality is not depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government etc., in due time. Statement of such delay as maintained by the municipality are annexed herewith indicating nature, cause of delay and the amount not deposited.
15. The Municipality is generally regular in remittance of pension and leave encashment contributions which the Municipality is liable to remit towards the retirement dues of its employees, including employees on deputation except provident fund;
16. None personal expenses have been charged to the Municipality's accounts;
17. All Bank Reconciliation Statement has been prepared.
18. No year-end and reconciliation procedures as prescribed have been carried out by the municipality.

FOR M/s. B L MALVIYA & COMPANY,

Chartered Accountants,

FRN-016596C

CA Bhanwer Lal Malviya

Partner

M.NO.: 071174

CAMP: Parbatsar, Nagaur

Dated : 28-06-2017



Municipality of Parbatsar  
Nagaur Rajasthan

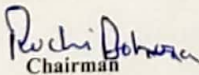
Balance Sheet as at 31-03-2016

Amount in Rs.

PARTICULARS	Schedule	As at 31-03-2016		As at 31-03-2015	
		Details	Amount	Details	Amount
<b>LIABILITIES</b>					
<b>RESERVE &amp; SURPLUS</b>					
Municipal (General) Fund				56,282,810	
Earmarked Funds	1	61,319,276		2,636,447	
Reserve & Surplus	2	3,194,178			
Total Reserve & Surplus (A)	3		64,513,454		58,919,257
<b>GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)</b>					
	4	9,339,359	9,339,359	3,304,210	3,304,210
<b>LOANS</b>					
Secured Loans					
Unsecured Loans	5				
Total Loans (C)	6	50,000	50,000		
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>					
Sundry Deposits	7	2,466,144		3,343,998	
Sundry Creditors	8	1,212,609		866,438	
Statutory Liabilities	9	5,101,021		4,971,854	
Other Liabilities	10	6,854,529		5,821,267	
Provisions	11				
Total Current Liabilities and Provisions (D)			15,634,303		15,003,557
<b>TOTAL LIABILITIES (A+B+C+D)</b>			<b>89,537,116</b>		<b>77,227,024</b>
<b>ASSETS</b>					
<b>FIXED ASSETS</b>					
Gross Block	12	66,384,692		60,424,040	
Depreciation Fund	13	13,747,445		8,651,307	
Net Block		52,637,247		51,772,733	
Capital Work In Process	14				
Total Fixed Assets (A)			52,637,247		51,772,733
<b>INVESTMENTS</b>					
General Fund Investments	15	18,922,138		17,011,778	
Specific Fund Investments	16	2,834,981		3,039,688	
Total Investments (B)			21,757,119		20,051,466
<b>CURRENT ASSETS, LOAN &amp; ADVANCES</b>					
Inventories	17				
Sundry Debtors/ Receivables	18	347,623			
Cash & Bank Balances	19	14,138,430		5,124,420	
Loans, Advances & Deposits	20	656,696		278,404	
Total Current Assets, Loans & Advances (C)			15,142,749		5,402,824
<b>TOTAL ASSETS (A+B+C)</b>			<b>89,537,116</b>		<b>77,227,024</b>
Notes to Accounts and Accounting Policies	32				

In witness & Confirmation of Facts  
For Municipality Parbatsar, Nagaur, Rajasthan

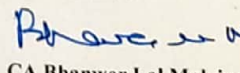
  
Executive Officer

  
Chairman

  
Accountant

CAMP: Parbatsar, Nagaur  
DATE : 28-06-2017

In terms of our audit report of even date  
For B L MALVIYA & COMPANY  
Chartered Accountants  
FRN-016596C

  
CA Bhanwer Lal Malviya  
Partner  
M.NO. - 071174



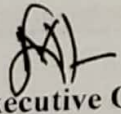
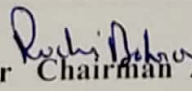



Municipality of Parbatsar  
Nagaur Rajasthan

Income & Expenditure  
For the Year Ended 31-03-2016

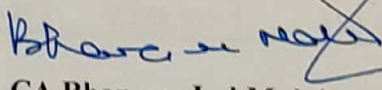
PARTICULARS	Schedule	Amount in Rs.	
		2015-2016	2014-2015
<b>INCOME</b>			
Income From Taxes		-	-
Assigned Compensations	21	-	-
Rental Income from Municipal Properties	22	-	834,869
Fees and User Charges	23	884,006	2,445,955
Revenue Grants, Contributions and Subsidies	24	5,423,414	19,093,710
Income from Corporation Assets and Investment	25	19,405,500	203,433
Miscellaneous Income	26	599,388	101,562
<b>Total Income</b>	27	17,687	22,679,529
<b>EXPENDITURE</b>			
Establishment Expenses	28	9,648,505	9,867,153
General Administrative Expenses	29	2,670,555	4,403,251
Decrease in Stores / (Increase in Stock)		-	-
Public Works	30	483,620	5,797,293
Miscellaneous Expenses	31	517,105	293,706
Interest & Financial Exp.		598	983
Depreciation During the Year		5,096,138	4,037,326
<b>Total Expenditure</b>		18,416,521	24,399,712
<b>Surplus / (Deficit) before adjustment of prior period items, Depreciation and Provision</b>		7,913,474	(1,720,183)
Less: Prior Period Items (Income)		(298,415)	(3,726)
Add: Prior Period Items (Expense)		66,361	90,622
Less: Provision for Leave Encashment		(989,268)	(153,628)
Less: Provision for Gratuity		(1,876,169)	-
<b>NET SURPLUS / (NET DEFICIT)</b>		4,815,983	(1,786,915)
<b>Notes to Accounts and Accounting Policies</b>	32		

In witness & Confirmation of Facts  
For Municipality Parbatsar  
Nagaur Rajasthan

 Executive Officer  
 Chairman  
 Accountant

CAMP: Parbatsar, Nagaur  
DATE : 28-06-2017

In terms of our audit report of even date  
For B L MALVIYA & COMPANY  
Chartered Accountants  
FRN-016596C

  
CA Bhanwer Lal Malviya  
Partner  
M.NO. - 071174



**Schedule forming part of Balance Sheet of  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016**

Amount in Rs.

PARTICULARS	As at 31-03-2016		As at 31-03-2015	
	Details	Amount	Details	Amount
<b>Schedule-1</b>				
<b>MUNICIPAL (GENERAL) FUND</b>				
Opening balance	56,282,810		46,353,898	
Add :- Addition during the year	247,254		11,804,532	
Less:- Deduction during the year	26,771		88,705	
Add: Excess of Income over Expenditure	4,815,983	61,319,276	1,786,915	56,282,810
<b>Schedule-2</b>				
<b>EARMARKED FUND</b>				
Gratuity Fund	412,346		147,999	
General Provident Fund	2,781,832	3,194,178	2,488,448	2,636,447
<b>Schedule-3</b>				
<b>RESERVE &amp; SURPLUS</b>				
Opening balance	-		-	
Add :- Addition during the Year	-		-	
Less :- Withdrawal during the Year	-		-	
<b>Schedule- 4</b>				
<b>GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE</b>				
Central Government (HUDCO)	-		-	
Grant from St RUIDP	-		-	
Grant from State Govt.	-		-	
Public Participation (Aid)	-		-	
Special Grant for 11/12/13/14 th Financial Commission	1,783,467		469	
Special Grant for City Development	255,966		197,021	
Special Grant for Heritage Scheme	-		-	
Special Grant for Heritage Walk	-		-	
Special Grant for Maintenance of Environment & Slum Area	-		-	
Special Grant for Natural Hazards	-		-	
Special Grant for Road and Gutters	-		-	
Special Grant for Swarna Jayanti Sahari Rojgar Sch.	2,925,222		2,925,222	
Special Grant for Swachh Bharat Mission	1,128,738		-	
Special Grant from S.F.C.	3,065,271		1,036	
Urban Development Grant	180,695	9,339,359	180,462	3,304,210



Schedule forming part of Balance Sheet of  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016

PARTICULARS	As at 31-03-2016		Amount in Rs. As at 31-03-2015	
	Details	Amount	Details	Amount
	<b>Schedule- 5</b> <b>SECURED LOANS</b>			
State Government (From ADB through RUIDP)	-	-	-	-
Secured Loan from RUIDP	-	-	-	-
Loan from RUIDFCO	-	-	-	-
Loan From HUDCO (Secured by GOVT. Guarantee )	-	-	-	-
Loan Form RUIFDCO For JCTSL(Interest free loan)	-	-	-	-
<b>Schedule- 6</b> <b>UNSECURED LOAN</b>				
Bank Of Rajasthan (Long Term Loan)	-	-	-	-
Ruchi Bohra (Board Chairman)	50,000	50,000	-	-
<b>Schedule- 7</b> <b>SUNDARY DEPOSITS</b>				
Security & Amanat Payable	2,466,144	2,466,144	3,343,998	3,343,998
<b>Schedule- 8</b> <b>SUNDARY CREDITORS</b>				
Creditors For supplies	324,731		-	
Other Creditors	887,878	1,212,609	866,438	866,438
<b>Schedule- 9</b> <b>STATUTORY LIABILITIES</b>				
Income Tax (TDS) Payable	37,907		122,181	
Commercial Tax Payable	(78,344)		39,880	
Salary Payable	4,887,700		4,809,793	
Labour Cess Deduction	253,758	5,101,021	-	4,971,854
<b>Schedule- 10</b> <b>OTHER LIABILITIES</b>				
Payable to other Department agency Recoveries	6,773,080		5,743,620	
Royalty Payable	81,449		77,647	
Flood Relief Fund	-		-	
Relief Fund	-	6,854,529	-	5,821,267



Schedule forming part of Balance Sheet of  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016

PARTICULARS	Amount in Rs.			
	As at 31-03-2016		As at 31-03-2015	
	Details	Amount	Details	Amount
<b>Schedule- 11</b>				
<b>PROVISIONS</b>				
Audit fees Payable	-		-	
Electricity Expenses Payable	-		-	
Interest Payable	-		-	
Petrol/Diesel Payable	-		-	
Telephone Payable	-		-	
Water Payable	-		-	
<b>Schedule- 12</b>				
<b>GROSS BLOCK</b>				
<b>Immovable Assets</b>				
Land	8,344,875		8,344,875	
Office Building	2,788,566		2,217,949	
Residential Building	97,200	11,230,641	97,200	10,660,024
<b>Infrastructure Assets</b>				
Roads & Bridge	43,513,340		39,578,050	
Sewerage & Drainage	9,655,163		8,436,895	
Others	229,291	53,397,794	229,291	48,244,236
<b>Moveable Assets</b>				
Plant & Machinery	652,682		555,522	
Vehicles	577,898		577,898	
Furniture & Fixture	166,574		115,857	
Office Equipment	-		-	
Computers	359,103		270,503	
Live Stock	-	1,756,257	-	1,519,780



Schedule forming part of Balance Sheet of  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016

Amount in Rs.

PARTICULARS	As at 31-03-2016		As at 31-03-2015	
	Details	Amount	Details	Amount
<b>Schedule-13</b>				
<b>DEPRECIATION FUND</b>				
Opening Balance			4,613,981	
Add:- Depreciation provided during the year	8,651,307		4,037,326	
Less:- Depreciation for the previous year	5,096,138	13,747,445	-	8,651,307
	-			
<b>Schedule- 14</b>				
<b>CAPITAL WORK IN PROGRESS</b>				
Carcass Plant	-		-	
Cattle House	-		-	
Development Work Through SFC	-		-	
Development of 12th Finance Commission	-		-	
Development of 13th Finance Commission	-		-	
Flush Toilet	-		-	
Gardens	-		-	
Heritage Conservation	-		-	
Heritage Walk	-		-	
Public Toilet	-		-	
Resettlement JNNURM	-		-	
Roads	-		-	
<b>Schedule- 15</b>				
<b>GENERAL FUND INVESTMENT</b>				
P.D Account with Interest	15,101,127		14,222,519	
Non-Interest Bearing PD A/c	3,821,011		2,789,259	
R.U.D.F. Equity Contribution	-		-	
R.U.I.S. Equity Contribution	-		-	
Equity Contribution Of JCTSL	-	18,922,138	-	17,011,778
<b>Schedule- 16</b>				
<b>SPECIFIC FUND INVESTMENT</b>				
Employee's GPF Accounts	2,422,635		2,619,560	
Gratuity P.D A/c	412,346	2,834,981	420,128	3,039,688



Schedule forming part of Balance Sheet of  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016

PARTICULARS	Amount in Rs.			
	As at 31-03-2016		As at 31-03-2015	
	Details	Amount	Details	Amount
<b>Schedule - 17</b>				
<b>INVENTORIES</b>				
Stores Central	-		-	
Fire	-		-	
Electricals	-		-	
Garage	-		-	
Stock others	-		-	
<b>Schedule- 18</b>				
<b>SUNDRY DEBTORS / RECEIVABLES</b>				
House Tax	-		-	
Rent Receivables	347,623		-	
Lease	-		-	
Receivables From Govt.	-		-	
Urban development tax	-		-	
Less : Provision for Doubtful Recoveries	-	347,623	-	
<b>Schedule- 19</b>				
<b>CASH &amp; BANK BALANCES</b>				
Cash in Hand	206,034		54,989	
Head Office	-		-	
Balances in FDR a/cs	-		-	
Deposits Control A/c	-		-	
Balances in Saving & Current a/cs	-		-	
Nationalized Banks	13,932,396	14,138,430	5,069,431	5,124,420



Schedule forming part of Balance Sheet of  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016

PARTICULARS	As at 31-03-2016		Amount in Rs. As at 31-03-2015	
	Details	Amount	Details	Amount
	<b>Schedule- 20</b>			
<b>LOANS,ADVANCES &amp; DEPOSITS</b>				
Loans to Staff			31,362	
Building Loan	228,229		-	
Grain Loan	-		-	
Vehicle Loan	-		-	
Advance to Staff	103,923		70,000	
Advance to Contractors and Suppliers	143,422		143,032	
Others				
Advance to Others( State insurance & PF)	-		-	
Bank of Raj Grain Loan ( For Staff)	-		-	
Deposits with RSEB	22,350		22,350	
Deposits with others department	3,050		3,050	
Kalyan Nidhi	-		-	
Gratuity Payable	-		-	
Court deposits	-		-	
Tax collected at sources	-		-	
Accrued Interest	155,722		8,610	
Service Tax Recoverable	-	656,696	-	278,404



Schedule forming part of Balance Sheet of  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016

Amount in Rs.

PARTICULARS	As at 31-03-2016		As at 31-03-2015	
	Details	Amount	Details	Amount
<b>Schedule - 21</b>				
<b>INCOME FROM TAXES</b>				
House Tax	-	-	-	-
Urban Development Tax	-	-	-	-
<b>Schedule - 22</b>				
<b>ASSIGNED COMPENSATION</b>				
Octroi Compensations	-	-	-	-
Entertainment tax compensation	-	-	-	-
<b>Schedule - 23</b>				
<b>RENTAL INCOME FROM MUNICIPAL PROPERTIES</b>				
Income from Rent and Teh Bazari	884,006	884,006	834,869	834,869
<b>Schedule - 24</b>				
<b>FEES AND USER CHARGES</b>				
Cattle House	-	-	-	-
Copy Fees	272,727	-	216,438	-
Fair Fees	-	-	-	-
License Fees Construction and Development Work	5,150,687	5,423,414	2,229,517	2,445,955
<b>Schedule - 25</b>				
<b>REVENUE GRANT, CONTRIBUTION, SUBSIDIES</b>				
Annual Aid by Govt.	19,405,500	-	19,093,710	-
MP MLA Fund	-	19,405,500	-	19,093,710
<b>Schedule - 26</b>				
<b>INCOME FROM CORP. ASSET/INVESTMENT</b>				
Receipt from Jaipur Development Authority for Sale of Land	-	-	-	-
Interest on Corporation Investment	599,388	-	203,433	-
Sale of Manure	-	599,388	-	203,433
<b>Schedule - 27</b>				
<b>MISCELLANEOUS INCOME</b>				
Sahari Jamabandi	-	-	-	-
Income from Maintenance of Sewer	-	-	-	-
Cleaning of Gutters	-	-	47,852	-
Penalties	-	-	-	-
Material Deduction	11,787	-	45,915	-
Penalties under Different Act & Rules	25	-	4,425	-
Others	5,875	17,687	3,370	101,562





Schedule forming part of Balance Sheet of  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016

PARTICULARS	As at 31-03-2016		Amount in Rs. As at 31-03-2015	
	Details	Amount	Details	Amount
	<b>Schedule -28</b>			
<b>ESTABLISHMENT EXP.</b>			344,352	
Corporator (Parishad) Allowance	614,939		-	
Leave Pension Contribution	-		-	
Medical Reimbursement	-		9,488,074	
Salary and Other Payment	8,994,167		34,727	9,867,153
Travelling Reimbursement	39,399	9,648,505		
<b>Schedule -29</b>				
<b>GENERAL ADMINISTRATION EXP.</b>			321,110	
Advertisement Expenses	482,263		-	
Audit fees	-		-	
Books and Newspaper	-		118,479	
Printing & Stationery	160,436		3,129,244	
Cleaning & Garbage Transportation on Contract	847,853		782,438	
Contingencies Expenses	914,153		51,980	
Contract Vehicle Expenses	265,850		-	
Corporation Liabilities	-		-	
Court Expenses	-		-	4,403,251
Dress	-	2,670,555	-	
<b>Schedule- 30</b>				
<b>PUBLIC WORKS</b>				
Building Capacity Plant / Training	-		-	
Computerization for Kacchi Basti	-		-	
Construction of Sewer Lines	-		-	
Construction of Electricity Lines	-		-	
Development and Maintenance of Kacchi Basti	-		-	
Expenditure. On Bawari Jirmoudhar	-		-	
Expenses against aid for Roads & Gutter	-		-	
Carcass Plant Development Work	-		-	
Expenses against MP, MLA Fund	-		-	
Other Construction Work	-		-	
Rehabilitation of Kachhi Basti	-		-	
Swarna Jayanti Rojgar Yojna Expenses	-		-	
Work against Public Participation	483,620	483,620	5,797,293	5,797,293
<b>Schedule- 31</b>				
<b>MISCELLENOUS EXPENSES</b>				
Chara Dana Expenses	-		-	
Contingencies and Other Expenses	506,320		293,706	
Maintenance of Nigam Building	10,785		-	
Purchase of Electric Goods	-		-	
Purchase of Plant & seeds	-		-	
Purchase of Tools	-	517,105	-	293,706



List forming part of Schedule  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016

Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>List of Schedule 2 Earmarked Fund</b>		
<b>Gratuity Fund</b>		
<b>Gratuity Payable</b>		
Opening Balance	147,999	369,735
Add:- Addition during the Year	137,753	195,164
Add:- Interest Received during the Year	21,040	39,803
Add:- Provision Made during the Year	1,876,169	-
Less:- Amount Paid during the Year	1,770,615	456,703
<b>Closing Balance (A)</b>	<b>412,346</b>	<b>147,999</b>
<b>General Provident Fund</b>		
<b>Employee PF Payable</b>		
Opening Balance	2,409,557	2,137,417
Add:- Addition during the Year	230,795	269,792
Add:- Interest Received during the Year	185,662	188,060
Less:- Amount Paid during the Year	257,719	185,712
<b>Closing Balance (B)</b>	<b>2,568,295</b>	<b>2,409,557</b>
<b>Palika Pension Payable</b>		
Opening Balance	78,891	59,685
Add:- Addition during the Year	746,711	968,483
Less:- Amount Paid during the Year	886,247	949,277
<b>Closing Balance (C)</b>	<b>(60,645)</b>	<b>78,891</b>
<b>Employee Navin Pension Payable</b>		
Opening Balance	-	-
Add:- Addition during the Year	171,535	-
Less:- Amount Paid during the Year	34,444	-
<b>Closing Balance (D)</b>	<b>137,091</b>	-
<b>Palika Navin Pension Payable</b>		
Opening Balance	-	-
Add:- Addition during the Year	240,423	-
Less:- Amount Paid during the Year	103,332	-
<b>Closing Balance (E)</b>	<b>137,091</b>	-
<b>Closing Balance (A+B+C+D+E)</b>	<b>3,194,178</b>	<b>2,636,447</b>



List forming part of Schedule  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016

Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>Special Grant for City Development</b>		
MLA Yagna Grant	197,021	152,707
Opening Balance	400,000	160,000
Add:- Grant received during the Year	341,055	115,686
Less:- Expenses incurred during the Year	255,966	197,021
Closing Balance		
<b>Grant for State Finance Commission Under Rajya VIT AYO</b>		
Grant for Rajya VIT AYO	177	177
Opening Balance	-	-
Add:- Grant received during the Year	-	-
Less:- Expenses incurred during the Year	-	-
Total (A)	177	177
<b>Under 4th VIT AYO</b>		
Grant for 4th VIT AYO	97	121,083
Opening Balance	-	-
Add:- Grant received during the Year	-	120,986
Less:- Expenses incurred during the Year	-	-
Total (B)	97	97
<b>Under State Finance Commission Grants</b>		
Grant for State Finance Commission	762	-
Opening Balance	11,928,000	9,832,000
Add:- Grant received during the Year	8,863,765	9,831,238
Less:- Expenses incurred during the Year	3,064,997	762
Total (C)		
Closing Balance (A+B+C)	3,065,271	1,036
<b>Special Grant for SJSRY</b>		
Grant for SJSRY	2,925,222	2,709,433
Opening Balance	-	-
Add:- Grant received during the Year	-	215,789
Add:- Income Under SJSRY Grants	-	-
Less:- Expenses incurred during the Year	-	-
Closing Balance	2,925,222	2,925,222



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<b>Urban Development Grant</b>		
<b>Grant for BPL Awas Yojana</b>		
Opening Balance	157	-
Add:- Grant received during the Year	-	-
Add:- Income Under BPL Awas Yojana Grants	233	157
Less:- Expenses incurred during the Year	-	-
<b>Total (A)</b>	<b>390</b>	<b>157</b>
<b>Grant for BPL Sarees &amp; Blanket</b>		
Opening Balance	180,305	105,305
Add:- Grant received during the Year	-	-
Add:- Income Under BPL Sarees & Blanket Grants	-	75,000
Less:- Expenses incurred during the Year	-	-
<b>Total (B)</b>	<b>180,305</b>	<b>180,305</b>
<b>Closing Balance (A+B)</b>	<b>180,695</b>	<b>180,462</b>
<b>12th VIT AYO</b>		
<b>Grant for 12th VIT AYO</b>		
Opening Balance	32	32
Add:- Grant received during the Year	-	-
Less:- Expenses incurred during the Year	-	-
<b>Closing Balance (A)</b>	<b>32</b>	<b>32</b>
<b>Grant for 13th VIT AYO</b>		
Opening Balance	437	233
Add:- Grant received during the Year	1,940,000	2,108,000
Less:- Expenses incurred during the Year	1,642,122	2,107,796
<b>Closing Balance (B)</b>	<b>298,315</b>	<b>437</b>
<b>14th VIT AYO</b>		
<b>Grant for 14th VIT AYO</b>		
Opening Balance	-	-
Add:- Grant received during the Year	7,149,000	-
Less:- Expenses incurred during the Year	5,663,880	-
<b>Closing Balance (C)</b>	<b>1,485,120</b>	<b>-</b>
<b>Closing Balance (A+B+C)</b>	<b>1,783,467</b>	<b>469</b>
<b>Swach Bharat Grant</b>		
<b>Grant for Swach Bharat Grant</b>		
Opening Balance	-	-
Add:- Grant received during the Year	2,027,000	-
Less:- Expenses incurred during the Year	898,262	-
<b>Closing Balance</b>	<b>1,128,738</b>	<b>-</b>



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<b>Special Grant for Road and Gutters</b>		
Grant for Repair of Road	-	702,766
Opening Balance	-	-
Add:- Grant received during the Year		702,766
Less:- Expenses incurred during the Year	-	-
<b>Closing Balance</b>		

List of Schedule 7 Security & Amanat Payable	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>Security &amp; Amanat Payable</b>		
Earnest Money	626,177	842,737
Security Deposit @10%	1,839,967	2,501,261
<b>Total</b>	<b>2,466,144</b>	<b>3,343,998</b>



List forming part of Schedule  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016

Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>List of Schedule 8 Sundry Creditors</b>		
<b>Creditors For supplies</b>		
M/s Raj Enterprises	280,581	-
Parbatsar Filling Station	34,795	-
Suresh Traders	9,355	-
<b>Total (A)</b>	<b>324,731</b>	<b>-</b>
<b>Other Creditors</b>		
Bharat Sanchar Nigam Ltd.	2,760	2,139
Dadhich Photo State	2,427	-
Gulabchand Parbatsar	3,000	-
Hemraj Parbatsar	2,000	-
Jan Swasth Abhiyantrik Vibhag Rajasthan	-	11,504
Monu Sahu	8,100	8,100
M/s Kushal Chandela	531,312	531,312
M/s S K Construction, Parbatsar	328,153	161,123
Pramod Kumar Saraswat	7,000	-
Pushpak Courier Services	3,126	-
Ramnivas S/o Baldev Vaishnav	-	48,300
Sarvan Lal Ghewaria	-	80,860
Shri Rana Water	-	8,100
Shyamsundar Saini	-	15,000
<b>Total (B)</b>	<b>887,878</b>	<b>866,438</b>
<b>Total (A+B)</b>	<b>1,212,609</b>	<b>866,438</b>

Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>List of Schedule 9 Statutory Liabilities</b>		
<b>Salary Payable</b>		
Salary Payable	545,278	627,172
Parsad Allowance Payable	44,250	59,550
Provision for Leave Encashment Payable	4,297,428	4,112,028
Leave Encashment Payable	744	11,043
<b>Total</b>	<b>4,887,700</b>	<b>4,809,793</b>

Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>List of Schedule 10 Other Liabilities</b>		
<b>Payable to other Department agency Recoveries</b>		
Lease Payable	6,696,162	5,689,168
Test Checking	76,918	26,918
Service Tax Payable	-	27,534
<b>Total</b>	<b>6,773,080</b>	<b>5,743,620</b>



**List forming part of Schedule**  
**Municipality Parbatsar, Nagaur Rajasthan**  
**As on 31st March 2016**

Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>General Fund Investment</b>		
<b>P.D Account with Interest</b>		
PD Main 2576	15,101,127	14,222,519
<b>Total (A)</b>	<b>15,101,127</b>	<b>14,222,519</b>
<b>Non-Interest Bearing PD A/c</b>		
PD 2657 Bhumi Rupantaran	3,821,011	2,789,259
<b>Total (B)</b>	<b>3,821,011</b>	<b>2,789,259</b>
<b>Total (A+B)</b>	<b>18,922,138</b>	<b>17,011,778</b>

Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>Cash Balances</b>		
Cash in Hand	206,034	54,989
<b>Total</b>	<b>206,034</b>	<b>54,989</b>
<b>Bank Balances</b>		
<b>Nationalized Banks</b>		
SBBJ 51066200017	111,902	807,106
The Nagaur Central Co-Operative Bank 01589270263	197,863	652,074
Oriental Bank of Commerce 15942041000651	1,339,640	635,314
SBBJ BPL 61181844396	5,554	5,338
SBBJ SJSRY 51066202388	12,275,938	2,968,100
Cheque in Hand	1,500	1,500
<b>Total</b>	<b>13,932,396</b>	<b>5,069,431</b>

Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>Loans,Advances &amp; Deposits</b>		
<b>Deposits With Others Department</b>		
Gas Connection Advances	3,050	3,050
<b>Total</b>	<b>3,050</b>	<b>3,050</b>



List forming part of Schedule  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016

List of Schedule 23 Rental Income From Municipal Properties Amount In Rs.		
Particulars	As at 31-03-2016	As at 31-03-2015
<b>Rental Income From Municipal Properties</b>		
Income from Rent and Lease Rashi	772,118	715,091
Rent Income	111,888	119,778
Lease Rashi	884,006	834,869
<b>Total</b>		

List of Schedule 24 Fees And User Charges Amount In Rs.		
Particulars	As at 31-03-2016	As at 31-03-2015
<b>Fees And User Charges</b>		
Copy Fees	1,902	26,442
Road Cutting Charges	1,342	4,267
Birth & Death Certificate	26,100	3,015
Application Fees	32,200	39,000
JCB Hire Income	-	100
Certificate Income	9,150	6,990
Marriage Certificate	2,272	2,098
Nakal	72,710	47,486
NOC Fees	-	30
Ration Card	95,900	77,000
Advertisement Income	31,075	10,950
Tender Fees	-	90
Postal Order	-	5,000
Objection Charges	10	-
Medical Card Fees	66	-
RTI Fees	-	-
<b>Total (A)</b>	<b>272,727</b>	<b>216,438</b>
<b>License Fees Construction and Development Work</b>		
Registration Charges	1,000	-
House Construction Permission	200,387	84,559
Vikas Sulk	1,590,202	937,679
Consultancy Fees	312,745	268,511
Development Sulk	-	172,744
Commercial Construction Income	-	1,676
Hastantret Income	198,049	36,357
Bhumi Niyaman Sulk	1,161,477	712,906
Residential To Commercial Conversion	150,000	-
Naam Darj	44,336	4,625
Land Conversion Income	564,120	-
Patta Income	843,401	-
Saptic Tank Construction Charges	84,970	10,460
<b>Total (B)</b>	<b>5,150,687</b>	<b>2,229,517</b>
<b>Total (A+B)</b>	<b>5,423,414</b>	<b>2,445,955</b>





**List forming part of Schedule**  
**Municipality Parbatsar, Nagaur Rajasthan**  
**As on 31st March 2016**

<b>List of Schedule 25 Revenue Grant, Contribution, Subsidies</b>		<b>Amount In Rs.</b>	
Particulars	As at 31-03-2016	As at 31-03-2015	
<b>Annual Aid by Govt.</b>			
Chungi Income	19,403,000	17,639,000	
19 Pasugananna 2012 Grant	-	17,560	
Bhamasha Shiveer Income	2,500	112,500	
Electricity Grant	-	1,205,000	
Scholarship Grant	-	57,600	
Sixth Aarthik Janganna Grant	-	62,050	
<b>Total</b>	<b>19,405,500</b>	<b>19,093,710</b>	

<b>List of Schedule 26 Income From Corp. Asset Investment</b>		<b>Amount In Rs.</b>	
Particulars	As at 31-03-2016	As at 31-03-2015	
<b>Interest on Corporation Investment</b>			
Interest Received on PD	147,001	110,950	
Bank Interest	452,387	80,475	
Interest on Interim Advance	-	12,008	
<b>Total</b>	<b>599,388</b>	<b>203,433</b>	

<b>List of Schedule 27 Miscellaneous Income</b>		<b>Amount In Rs.</b>	
Particulars	As at 31-03-2016	As at 31-03-2015	
<b>Miscellaneous Income</b>			
<b>Penalties</b>			
Penalty Income	25	4,425	
<b>Total (A)</b>	<b>25</b>	<b>4,425</b>	
<b>Material Deduction</b>			
Audit Vasuli	-	9,006	
Excess Salary	-	25,091	
Recovery From Employees	8,923	11,818	
Recovery From Parshad	2,864	-	
<b>Total (B)</b>	<b>11,787</b>	<b>45,915</b>	
<b>Others</b>			
Other Miscellaneous Income	5,875	3,370	
<b>Total (C)</b>	<b>5,875</b>	<b>3,370</b>	
<b>Total (A+B+C)</b>	<b>17,687</b>	<b>53,710</b>	



List forming part of Schedule  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016

Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>Establishment Expense</b>		
<b>Salary and Other Payment</b>		
Basic Salary	3,433,533	4,026,798
DA Arrear A/c	113,685	131,289
Dearness Allowance	3,706,070	3,487,996
Gratuity	137,843	161,624
House Rent Allowance	321,158	335,563
Medical Allowance	20,208	22,000
Jhadu Allowances	7,248	7,720
Mobile Allowance	4,800	4,800
Vehicle Allowance	8,547	10,613
Palika Pension Contribution	746,172	907,634
Palika Navin Pension	103,346	-
Bonus	74,514	74,514
Uniform Allowance	26,400	28,050
Leave Encashment	269,413	289,473
Mandey Allowance	21,230	-
<b>Total</b>	<b>8,994,167</b>	<b>9,488,074</b>

Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>General Administration Expense</b>		
<b>Contingencies Expenses</b>		
Electricity Expense	182,637	52,877
Water Expense	67,485	62,111
Security Expenses	24,000	-
Telephone Expense	27,466	27,669
Postage and Stamp Expense	5,761	9,070
Diesel Expenses	195,540	177,406
Computer Operator Expense	156,700	97,200
Vehicle Repair and Maintenance Expense	111,276	75,743
Consultancy Charges	14,395	7,172
Legal Exp	9,667	4,055
Office Expenses	12,923	13,867
General Exp	-	20,000
Other Operating & Maintenance Expenses	106,303	229,598
Insurance Expenses	-	5,670
<b>Total</b>	<b>914,153</b>	<b>782,438</b>



**List forming part of Schedule**  
**Municipality Parbatsar, Nagaur Rajasthan**  
**As on 31st March 2016**

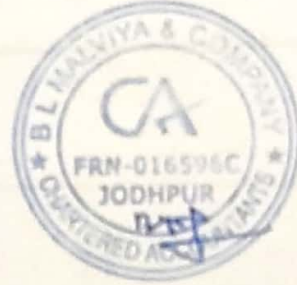
Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>List of Schedule 30 Public Works</b>		
<b>Public Works</b>		
<b>Work against Public Participation</b>		
Maintenance of Street Light	272,030	1,470,791
Maintenance of Parks & Garden	19,000	228,483
Maintenance of Road & Bridges	-	501,895
Maintenance of Drain & Sewerage	-	1,427,067
Repair & Maintenance - Public Toilets	-	416,356
Own Programme Expenses	72,860	156,841
Rain Basera Expenses	-	40,950
Electricity for Public Adjustment Account	-	1,405,000
Scholarship Expenses	-	57,600
19 Pashugananna Expenses	-	17,560
Expenses Under Sixth Aarthik Janganna	-	62,050
Election Expenses	119,730	11,700
Share in Others Programme Expenses (Donation)	-	1,000
<b>Total</b>	<b>483,620</b>	<b>5,797,293</b>

Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>List of Schedule 31 Miscellenous Expenses</b>		
<b>Miscellenous Expenses</b>		
<b>Contingencies and Other Expenses</b>		
Festival Expenses	254,035	253,492
Phenyle Expenses	55,115	-
Colour Expenses	183,590	34,264
Transport Expenses	1,560	-
Membership Fees	2,000	2,000
Gas Cylendre Expenses	-	3,950
Videographic Expenses	10,020	-
<b>Total</b>	<b>506,320</b>	<b>293,706</b>



**List forming part of Statement  
Municipality Parbatsar, Nagaur Rajasthan  
As on 31st March 2016**

List of Prior Period Items Particulars	Amount In Rs.	
	As at 31-03-2016	As at 31-03-2015
<b>Prior Period Items</b>		
<b>Prior Period Income</b>		
Prior Period - Bank Interest	48,064	3,726
Prior Period - Rent Income	250,351	-
<b>Total (A)</b>	<b>298,415</b>	<b>3,726</b>
<b>Prior Period Expense</b>		
Prior Period - Salary	-	200
Prior Period - DA Arrear	-	90,422
Prior Period - Other Allowance to Parshad	47,400	-
Prior Period - Travelling Allowance	18,961	-
<b>Total (B)</b>	<b>66,361</b>	<b>90,622</b>



Municipality, Parbatsar  
Nagaur, Rajasthan  
Year 2015-2016

Depreciation Chart

Name of Assets	Rate of Depreciation	Gross Block				Depreciation			Net Block As on 31-03-2016		
		As on 01-04-2015	Addition		Deduction	Total As on 03-2016	Up to 01-04-2015	Accumulated dep. on deduction		For the Year	Total As on 31-03-2016
			More than 180 days	Others							
<b>10 Lands</b>											
<b>04 Garden</b>		8,344,875	-	-	-	8,344,875	-	-	-	8,344,875	
<b>20 Buildings</b>											
<b>01 Office Building</b>											
Office buildings	10%	450,350	-	-	-	450,350	-	-	32,831	154,876	
Residential Building	10%	97,200	-	-	-	97,200	-	7,086	33,427	295,474	
<b>02 Community Centre</b>											
Community Centre	10%	866,725	-	-	-	866,725	-	-	63,184	298,067	
Wall	10%	83,324	-	-	-	83,324	-	-	63,474	82,680	
Hall	10%	221,487	570,617	-	-	221,487	-	-	18,937	170,455	
<b>03 Shopping Complex/ Shop</b>											
Shops	10%	596,063	-	-	-	596,063	-	-	43,453	294,986	
<b>30 Roads &amp; Bridges</b>											
<b>01 Concrete</b>											
Concrete road	10%	21,093,570	2,266,196	-	-	23,359,766	-	-	2,022,766	18,204,885	
<b>02 Black Topped</b>											
Blacktopped	10%	17,605,172	1,064,162	-	-	18,669,334	-	-	1,578,801	14,209,206	
<b>03 Others</b>											
Gravel Road	10%	263,994	-	-	-	263,994	-	-	21,384	192,451	
<b>04 Bridges</b>											
Bridge	10%	615,314	604,932	-	-	1,220,246	-	-	113,103	1,017,922	
<b>31 Sewerage and Drainage</b>											
Sewerage & Drain	10%	8,436,895	1,218,268	-	-	9,655,163	-	-	830,068	7,470,685	
<b>33 Public Lighting</b>											
<b>03 Other</b>											
Cement Poll	10%	13,291	-	-	-	13,291	-	-	1,196	10,786	
Timer - Road Light	10%	216,000	-	-	-	216,000	-	-	20,520	184,680	
<b>40 Plant &amp; Machinery</b>											
<b>01 Vaccine Empifier Machine</b>											
Vaccine Machine	15%	110,926	-	-	-	110,926	-	-	10,218	57,904	
<b>02 Others</b>											
Dustbin	15%	88,741	46,000	-	-	134,741	-	-	15,075	85,425	
Powder Machine	15%	887	-	-	-	887	-	-	887	-	
Spray Machine	15%	2,218	-	-	-	2,218	-	-	-	-	
Iron Barricat	15%	13,715	-	-	-	13,715	-	-	-	-	
Wheel Beroje	15%	120,000	-	-	-	120,000	-	-	13,005	73,695	
Battery	15%	-	45,410	-	-	45,410	-	-	6,812	38,598	
Water Motors	15%	-	5,750	-	-	5,750	-	-	863	4,887	





ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

Schedule : 32

**(A) Accounting Policies:**

1. The accounts are prepared adopting mercantile system of accounting.
2. Depreciation on Fixed assets has been charged according to the rates prescribed in Income Tax Rules 1962 on Written down value method.
3. Investments are stated at cost.
4. Employee's Retirement benefit i.e. Gratuity & General Provident Fund are being deducted from the salary of employee and deposited into a separate bank account respectively. At the time of retirement, payments are made therefrom.
5. Leave encashment provision are determined on the basis of individual employees service book maintained by municipality.

**(B) Notes on Accounts:**


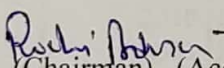
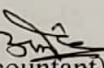
1. Cash receipts of incomes are accounted on the basis of receipt book along with Challan.
2. Balance of Loan against Provident Fund given to employee, Palika Advance for House and Palika General Advances is subject to management confirmation.
3. Balance of the Deposits received from contractors/suppliers is subject to management confirmation.
4. Provident Fund Payable, Gratuity Payable, Palika Pension Payable and Provision for Leave Encashment payable balances are subject to management confirmation.
5. As per Information & explanation provided to us there is no Capital WIP is standing as on 31-03-2016.
6. These accounts have been prepared covering receipts of various Grants/ Aids/ Funds from state Government for specific purpose/scheme. In view of long duration of scheme, utilization of same is subject to verification on completion of scheme.
7. Balance of Debtors, Creditors and other parties are subject to confirmation.
8. Figures of previous year have been rearranged and regrouped wherever found necessary.
9. As Informed by the Management there is no contingent liability for the year ended on 31st March 2016.
10. Provisions are prepared subject to the management confirmation.
11. During the year 2015-16 Smt. Ruchi Bohra (Chairman) of Nagar Palika Parbatsar Mandal was given an unsecured loan amounting to Rs 50,000/-.



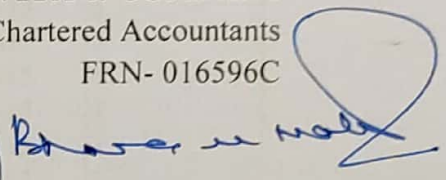
12. A sum of Rs 70,000/- is still recoverable from Nirbhay Singh Choudhary (Former Executive Officer) since year 2012-2013 and Rs. 8,923/- from Lailt Singh Rathore (Former Executive Officer) for differential amount of Contribution towards NPS and Contribution towards Palika Pension.
13. During the year 2015-16 palika has deposited excess amount of Rs. 78,344/- on Account of Commercial Tax Liability.
14. The palika is not depositing Labour Cess Amount.
15. During the year 2015-16 palika has wrongly deposited amount of Palika Navin Pension And Employee Navin Pension from Palika Pension Fund instead of Palika Navin Pension And Employee Navin Pension, resulting Balance of Palika Pension fund come negative of Rs. 60,645/-.
16. Provision for Gratuity amounting to Rs. 18,76,169/- has created due to payment made on retirement to employees for which no provision has been created yet so far.

For Schedule 1 to 31  
In Witness & Confirmation of Facts  
For Municipality Parbatsar  
Nagaur (Rajasthan)

In terms of our audit report of even date  
**For B L MALVIYA & COMPANY**  
Chartered Accountants  
FRN- 016596C

  
(Executive Officer)   
(Chairman)   
(Accountant)



  
[CA Bhanwer Lal Malviya]  
Partner  
M. No. 071174

CAMP: Parbatsar, Nagaur  
Dated : 28-06-2017





Cases of Delay of TDS						
S.No.	Section under which TDS Deducted	Tax Deducted at source (in Rs.)	Date on which TDS Deducted	Date on which TDS to be deposited	Actual date of deposition	Delay In Deposit (In Days)
1	194-C	1,341	8-Apr-15	7-May-15	8-Jun-15	32
2	194-C	556	8-Apr-15	7-May-15	8-Jun-15	32
3	194-C	1,111	8-Apr-15	7-May-15	8-Jun-15	32
4	194-C	1,869	8-Apr-15	7-May-15	8-Jun-15	32
5	194-C	1,341	7-May-15	7-Jun-15	8-Jun-15	1
6	194-C	556	7-May-15	7-Jun-15	8-Jun-15	1
7	194-C	1,111	7-May-15	7-Jun-15	8-Jun-15	1
8	194-C	1,869	7-May-15	7-Jun-15	8-Jun-15	1
9	194-C	6,756	19-May-15	7-Jun-15	8-Jun-15	1
10	194-C	4	8-Jun-15	7-Jul-15	10-Aug-15	34
11	194-C	1,341	8-Jun-15	7-Jul-15	10-Aug-15	34
12	194-C	1,111	8-Jun-15	7-Jul-15	10-Aug-15	34
13	194-C	1,869	8-Jun-15	7-Jul-15	10-Aug-15	34
14	194-C	15,766	30-Jun-15	7-Jul-15	11-Jul-15	4
15	194-C	4,311	30-Jun-15	7-Jul-15	11-Jul-15	4
16	194-C	14,608	30-Jun-15	7-Jul-15	11-Jul-15	4
17	194-C	15,745	30-Jun-15	7-Jul-15	11-Jul-15	4
18	194-C	18,710	30-Jun-15	7-Jul-15	11-Jul-15	4
19	194-C	1,341	10-Jul-15	7-Aug-15	10-Aug-15	3
20	194-C	556	10-Jul-15	7-Aug-15	10-Aug-15	3
21	194-C	506	10-Jul-15	7-Aug-15	10-Aug-15	3
22	194-C	9,994	15-Jul-15	7-Aug-15	10-Aug-15	3
23	194-C	13,913	15-Jul-15	7-Aug-15	10-Aug-15	3
24	194-C	2,510	15-Jul-15	7-Aug-15	10-Aug-15	3
25	194-C	3,583	15-Jul-15	7-Aug-15	10-Aug-15	3
26	194-C	13,124	15-Jul-15	7-Aug-15	10-Aug-15	3
27	194-C	2,711	15-Jul-15	7-Aug-15	10-Aug-15	3
28	194-C	2,135	15-Jul-15	7-Aug-15	10-Aug-15	3
29	194-C	17,657	15-Jul-15	7-Aug-15	10-Aug-15	3
30	194-C	18,101	15-Jul-15	7-Aug-15	10-Aug-15	3
31	194-C	11,270	15-Jul-15	7-Aug-15	10-Aug-15	3
32	194-C	16,559	29-Jul-15	7-Aug-15	10-Aug-15	3
33	194-C	2,965	29-Jul-15	7-Aug-15	10-Aug-15	3
34	194-C	17,296	29-Jul-15	7-Aug-15	10-Aug-15	3
35	194-C	6,764	29-Jul-15	7-Aug-15	10-Aug-15	3
36	194-C	333	3-Aug-15	7-Sep-15	28-Mar-16	203
37	194-C	5,336	21-Aug-15	7-Sep-15	9-Sep-15	2
38	194-C	5,078	21-Aug-15	7-Sep-15	9-Sep-15	2
39	194-C	5,290	21-Aug-15	7-Sep-15	9-Sep-15	2
40	194-C	5,336	21-Aug-15	7-Sep-15	9-Sep-15	2
41	194-C	9,011	21-Aug-15	7-Sep-15	9-Sep-15	2
42	194-C	17,833	21-Aug-15	7-Sep-15	9-Sep-15	2
43	194-C	11,696	21-Aug-15	7-Sep-15	9-Sep-15	2
44	194-C	9,154	21-Aug-15	7-Sep-15	9-Sep-15	2
45	194-C	9,134	21-Aug-15	7-Sep-15	9-Sep-15	2
46	194-C	4,492	21-Aug-15	7-Sep-15	9-Sep-15	2
47	194-C	2,929	21-Aug-15	7-Sep-15	9-Sep-15	2
48	194-C	5,064	22-Aug-15	7-Sep-15	28-Mar-16	203
49	194-C	3,241	22-Aug-15	7-Sep-15	28-Mar-16	203
50	194-C	1,559	22-Aug-15	7-Sep-15	28-Mar-16	203




51	194-C	3,062	22-Aug-15	7-Sep-15	28-Mar-16	203
52	194-C	506	9-Sep-15	7-Oct-15	28-Mar-16	173
53	194-C	1,341	10-Sep-15	7-Oct-15	28-Mar-16	173
54	194-C	556	10-Sep-15	7-Oct-15	28-Mar-16	173
55	194-C	1,265	10-Sep-15	7-Oct-15	28-Mar-16	142
56	194-C	1,341	7-Oct-15	7-Nov-15	28-Mar-16	142
57	194-C	556	7-Oct-15	7-Nov-15	28-Mar-16	142
58	194-C	1,265	7-Oct-15	7-Nov-15	28-Mar-16	142
59	194-C	506	7-Oct-15	7-Nov-15	28-Mar-16	112
60	194-C	556	6-Nov-15	7-Dec-15	28-Mar-16	112
61	194-C	1,341	6-Nov-15	7-Dec-15	28-Mar-16	112
62	194-C	1,265	6-Nov-15	7-Dec-15	28-Mar-16	112
63	194-C	506	6-Nov-15	7-Dec-15	28-Mar-16	81
64	194-C	506	14-Dec-15	7-Jan-16	28-Mar-16	81
65	194-C	556	17-Dec-15	7-Jan-16	28-Mar-16	81
66	194-C	1,265	17-Dec-15	7-Jan-16	28-Mar-16	81
67	194-C	1,341	17-Dec-15	7-Jan-16	28-Mar-16	81
68	194-C	1,406	17-Dec-15	7-Jan-16	28-Mar-16	81
69	194-C	1,290	17-Dec-15	7-Jan-16	28-Mar-16	81
70	194-C	506	1-Jan-16	7-Feb-16	28-Mar-16	50
71	194-C	556	1-Jan-16	7-Feb-16	28-Mar-16	50
72	194-C	1,265	1-Jan-16	7-Feb-16	28-Mar-16	50
73	194-C	1,341	1-Jan-16	7-Feb-16	28-Mar-16	50
74	194-C	1,406	1-Jan-16	7-Feb-16	28-Mar-16	50
75	194-C	1,290	1-Jan-16	7-Feb-16	28-Mar-16	50
76	194-C	506	5-Feb-16	7-Mar-16	28-Mar-16	21
77	194-C	556	5-Feb-16	7-Mar-16	28-Mar-16	21
78	194-C	1,265	5-Feb-16	7-Mar-16	28-Mar-16	21
79	194-C	1,341	5-Feb-16	7-Mar-16	28-Mar-16	21
80	194-C	1,406	5-Feb-16	7-Mar-16	28-Mar-16	21
81	194-C	954	5-Feb-16	7-Mar-16	28-Mar-16	21

Cases of Non Deposition of TDS

Annexure: A 1

S.No.	Section under which TDS Deducted	Tax Deducted at source (in Rs.)	Date on which TDS Deducted	Date on which TDS to be deposited	Actual date of deposition	Delay In Deposit (In Days)
1	194-C	414	8-Apr-15	7-May-15		
2	194-C	1,111	10-Jul-15	7-Aug-15		
3	194-C	1,869	10-Jul-15	7-Aug-15		
4	194-C	336	5-Feb-16	7-Mar-16		
5	194-C	506	21-Mar-16	7-Apr-16		
6	194-C	556	21-Mar-16	7-Apr-16		
7	194-C	1,265	21-Mar-16	7-Apr-16		
8	194-C	1,341	21-Mar-16	7-Apr-16		
9	194-C	1,406	21-Mar-16	7-Apr-16		
10	194-C	1,290	21-Mar-16	7-Apr-16		

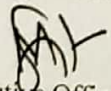
In Witness & Confirmation of Facts  
For Nagar Palika Parbatsar

  
Executive Officer  
अधिकाशी अधिकाशी  
नगर पालिका परबतसर



Cases of Delay in Deposition of VAT						
S.No.	Section under which VAT Deducted	VAT Deducted (in Rs.)	Date on which VAT Deducted	Date on which VAT to be deposited	Actual date of deposition	Delay In Deposit (In Days)
1	Rule 40	819	8-Apr-15	15-May-15	28-Mar-16	318
2	Rule 40	10,436	27-Apr-15	15-May-15	28-Mar-16	318
3	Rule 40	1,898	27-Apr-15	15-May-15	28-Mar-16	318
4	Rule 40	6,551	27-Apr-15	15-May-15	28-Mar-16	318
5	Rule 40	3,166	27-Apr-15	15-May-15	28-Mar-16	318
6	Rule 40	6,575	27-Apr-15	15-May-15	28-Mar-16	318
7	Rule 40	2,525	27-Apr-15	15-May-15	28-Mar-16	318
8	Rule 40	2,064	27-Apr-15	15-May-15	28-Mar-16	318
9	Rule 40	1,804	27-Apr-15	15-May-15	28-Mar-16	318
10	Rule 40	3,671	27-Apr-15	15-May-15	28-Mar-16	318
11	Rule 40	2,203	19-May-15	15-Jun-15	28-Mar-16	287
12	Rule 40	5,141	30-Jun-15	15-Jul-15	28-Mar-16	257
13	Rule 40	1,406	30-Jun-15	15-Jul-15	28-Mar-16	257
14	Rule 40	4,763	30-Jun-15	15-Jul-15	28-Mar-16	257
15	Rule 40	5,134	30-Jun-15	15-Jul-15	28-Mar-16	257
16	Rule 40	6,101	30-Jun-15	15-Jul-15	28-Mar-16	257
17	Rule 40	579	1-Jul-15	15-Aug-15	28-Mar-16	226
18	Rule 40	3,259	15-Jul-15	15-Aug-15	28-Mar-16	226
19	Rule 40	4,537	15-Jul-15	15-Aug-15	28-Mar-16	226
20	Rule 40	818	15-Jul-15	15-Aug-15	28-Mar-16	226
21	Rule 40	1,168	15-Jul-15	15-Aug-15	28-Mar-16	226
22	Rule 40	4,280	15-Jul-15	15-Aug-15	28-Mar-16	226
23	Rule 40	884	15-Jul-15	15-Aug-15	28-Mar-16	226
24	Rule 40	5,757	15-Jul-15	15-Aug-15	28-Mar-16	226
25	Rule 40	5,902	15-Jul-15	15-Aug-15	28-Mar-16	226
26	Rule 40	3,675	15-Jul-15	15-Aug-15	28-Mar-16	226
27	Rule 40	5,400	29-Jul-15	15-Aug-15	28-Mar-16	226
28	Rule 40	967	29-Jul-15	15-Aug-15	28-Mar-16	226
29	Rule 40	5,640	29-Jul-15	15-Aug-15	28-Mar-16	226
30	Rule 40	2,206	29-Jul-15	15-Aug-15	28-Mar-16	226
31	Rule 40	1,740	21-Aug-15	15-Sep-15	28-Mar-16	195
32	Rule 40	1,656	21-Aug-15	15-Sep-15	28-Mar-16	195
33	Rule 40	1,725	21-Aug-15	15-Sep-15	28-Mar-16	195
34	Rule 40	1,740	21-Aug-15	15-Sep-15	28-Mar-16	195
35	Rule 40	2,939	21-Aug-15	15-Sep-15	28-Mar-16	195
36	Rule 40	5,815	21-Aug-15	15-Sep-15	28-Mar-16	195
37	Rule 40	3,814	21-Aug-15	15-Sep-15	28-Mar-16	195
38	Rule 40	2,985	21-Aug-15	15-Sep-15	28-Mar-16	195
39	Rule 40	2,978	21-Aug-15	15-Sep-15	28-Mar-16	195
40	Rule 40	1,465	21-Aug-15	15-Sep-15	28-Mar-16	195
41	Rule 40	1,651	22-Aug-15	15-Sep-15	28-Mar-16	195
42	Rule 40	1,057	22-Aug-15	15-Sep-15	28-Mar-16	195
43	Rule 40	508	22-Aug-15	15-Sep-15	28-Mar-16	195
44	Rule 40	998	22-Aug-15	15-Sep-15	28-Mar-16	195

In Witness & Confirmation of Facts  
For Nagar Palika Parbatsar

  
Executive Officer  
ब्रिदिशापी ब्रिदिकाशी  
कार्यालय नगर पालिका परबतसर



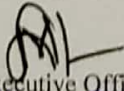
Cases of Delay of Royalty

S.No.	Royalty Deducted (In Rs.)	Date on which Royalty Deducted	Actual date of deposition
1	2,183	8-Apr-15	28-Mar-16
2	6,821	27-Apr-15	28-Mar-16
3	2,562	27-Apr-15	28-Mar-16
4	17,469	27-Apr-15	28-Mar-16
5	8,444	27-Apr-15	28-Mar-16
6	17,534	27-Apr-15	28-Mar-16
7	6,733	27-Apr-15	28-Mar-16
8	5,503	27-Apr-15	28-Mar-16
9	4,810	27-Apr-15	28-Mar-16
10	9,790	27-Apr-15	28-Mar-16
11	5,875	19-May-15	28-Mar-16
12	13,710	30-Jun-15	28-Mar-16
13	3,749	30-Jun-15	28-Mar-16
14	12,702	30-Jun-15	28-Mar-16
15	13,691	30-Jun-15	28-Mar-16
16	16,269	30-Jun-15	28-Mar-16
17	8,690	15-Jul-15	28-Mar-16
18	12,099	15-Jul-15	28-Mar-16
19	2,183	15-Jul-15	28-Mar-16
20	3,115	15-Jul-15	28-Mar-16
21	11,412	15-Jul-15	28-Mar-16
22	2,358	15-Jul-15	28-Mar-16
23	15,354	15-Jul-15	28-Mar-16
24	15,740	15-Jul-15	28-Mar-16
25	9,800	15-Jul-15	28-Mar-16
26	14,399	29-Jul-15	28-Mar-16
27	2,578	29-Jul-15	28-Mar-16
28	15,040	29-Jul-15	28-Mar-16
29	5,882	29-Jul-15	28-Mar-16
30	4,640	21-Aug-15	28-Mar-16
31	4,157	21-Aug-15	28-Mar-16
32	4,600	21-Aug-15	28-Mar-16
33	4,640	21-Aug-15	28-Mar-16
34	7,836	21-Aug-15	28-Mar-16
35	15,507	21-Aug-15	28-Mar-16
36	10,171	21-Aug-15	28-Mar-16
37	7,960	21-Aug-15	28-Mar-16
38	7,943	21-Aug-15	28-Mar-16
39	3,906	21-Aug-15	28-Mar-16
40	4,403	22-Aug-15	28-Mar-16
41	2,818	22-Aug-15	28-Mar-16
42	215	22-Aug-15	28-Mar-16

Cases of Non Deposition of Royalty

S.No.	Royalty Deducted (In Rs.)	Date on which Royalty Deducted	Actual date of deposition
1	2,662	22-Aug-15	
2	1,140	22-Aug-15	

In Witness & Confirmation of Facts  
For Nagar Palika Parbatsar

  
Executive Officer  
अधिशापी अधिकारी  
नगर पालिका परबतसर



Municipality Parbatsar  
Nagaur, Rajasthan

Annexure: D

S.No.	Labour Cess Deducted (in Rs.)	Date on which Labour Cess Deducted	Actual Date of Deposition
1	5,489	1-Apr-15	
2	583	8-Apr-15	
3	242	8-Apr-15	
4	180	8-Apr-15	
5	483	8-Apr-15	
6	813	8-Apr-15	
7	583	7-May-15	
8	242	7-May-15	
9	483	7-May-15	
10	813	7-May-15	
11	583	8-Jun-15	
12	242	8-Jun-15	
13	483	8-Jun-15	
14	813	8-Jun-15	
15	12,491	18-Jun-15	
16	9,545	22-Jun-15	
17	583	10-Jul-15	
18	242	10-Jul-15	
19	483	10-Jul-15	
20	813	10-Jul-15	
21	21,679	14-Jul-15	
22	10,796	21-Jul-15	
23	5,444	24-Jul-15	
24	376	3-Aug-15	
25	156	3-Aug-15	
26	525	3-Aug-15	
27	312	3-Aug-15	
28	583	10-Sep-15	
29	242	10-Sep-15	
30	550	10-Sep-15	
31	583	7-Oct-15	
32	242	7-Oct-15	
33	550	7-Oct-15	
34	242	6-Nov-15	
35	583	6-Nov-15	
36	550	6-Nov-15	
37	242	17-Dec-15	
38	550	17-Dec-15	
39	583	17-Dec-15	
40	612	17-Dec-15	
41	560	17-Dec-15	
42	242	1-Jan-16	
43	550	1-Jan-16	
44	583	1-Jan-16	
45	612	1-Jan-16	



46	560	1-Jan-16
47	242	5-Feb-16
48	550	5-Feb-16
49	583	5-Feb-16
50	612	5-Feb-16
51	560	5-Feb-16
52	118,294	17-Feb-16
53	11,799	25-Feb-16
54	2,679	29-Feb-16
55	3,662	15-Mar-16
56	242	21-Mar-16
57	550	21-Mar-16
58	583	21-Mar-16
59	612	21-Mar-16
60	560	21-Mar-16

In Witness & Confirmation of Facts  
For Nagar Palika Parbatsar

  
Executive Officer

**अधिशायी अधिकाारी**  
**नगर पालिका परबतसर**



## कार्यालय नगरपालिका मण्डल, परबतसर जिला नागौर राज.

दिनांक :-

क्रमांक /न.पा.प./ /

**M/S B L Malviya & Company**  
**Chartered Accountants**  
 109, Him Dev Bhavin, Sardarpura Ist B Road,  
 Kumharoh Ka Mandir  
 Jodhpur - 342003 (Raj.)

Dear Sir,

**Re: Representation of Management for the Audit of Municipality of Parbatsar, Nagaur, Rajasthan for year ended 31st March, 2016.**

This representation letter is provided in connection with your audit of the financial statements, the Balance Sheet, Income & Expenditure for the year ended 31st March, 2016 for the purpose of expressing an opinion as to whether the said financial statements give a true and fair view of the financial position of Municipality of Parbatsar, Nagaur, Rajasthan as on 31st March, 2016. We acknowledge our responsibility for preparation of the said financial statements in accordance with the requirements of the Rajasthan Municipality Act 2009 and Rules 91 of Chapter VI framed there under and in accordance with generally accepted accounting principles, Accounting Standards (AS) issued by the Institute of Chartered Accountants of India.

We confirm, to the best of our knowledge and belief, the following representations:

### ACCOUNTING POLICIES

1. The accounting policies, which are material or critical in determining the results of Palika Activities for the year and financial positions, are set out in the financial statements. The financial statements are prepared on accrual basis.

### ASSETS

2. The Palika has a satisfactory title to all assets and there are no liens or encumbrances on the Palika assets.

### FIXED ASSETS

3. (a) All fixed assets shown in the Balance Sheet were in existence.  
 (b) No substantial part of fixed assets has been disposed-off during the year.  
 (c) There is no Capital WIP as on 31-03-2016.



## कार्यालय नगरपालिका मण्डल, परबतसर जिला नागौर राज.

दिनांक :-

क्रमांक /न.पा.प./ /

4. The net book values at which fixed assets are stated in the balance sheet are arrived at after:
- Taking into account all capital expenditures on additions thereto, but other expenditure properly chargeable to revenue.
  - eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished or destroyed;
  - Providing for adequate depreciation on fixed assets during the year.

### INVENTORIES

5. There are no Inventories at the end of the year.

### CASH & CASH EQUIVALENTS

6. Cash: Cash on hand is Rs. 2,06,034.00 as at the end of the year.
7. Bank Balance as on 31-03-2016 are as follows:

Bank Name	Amount (In Rs.)
PD Treasury Main 2576	1,51,01,127.19
PD Provident Fund & P F Loan 2612	24,22,635.00
PD Gratuity 2644	4,12,346.00
PD Bhumi Rupantaran 2657	38,21,011.00
The Nagaur Central Co-Operative Bank 01589270263	1,97,862.50
SBBJ 51066200017	1,11,902.21
SBBJ SJSRY 51066202388	1,22,75,937.76
Oriental Bank of Commerce 15942041000651	13,39,640.00
SBBJ BPL 61181844396	5,554.00

### LIABILITIES

8. The debit and credit balances of current liabilities and advances have been correctly allocated and shown in the Balance Sheet.
9. We have recorded all known liabilities in the financial statements. There may not be direct liabilities for legal case against the Palika or instituted by the Palika, since palika is third party and no material liability arises, except as stated in the financial statements.

### PROVISION FOR CLAIMS AND LOSS

10. Necessary provision has been made in the accounts for all known claims and losses of material amounts.
11. There have been no events subsequent to the balance sheet date, which require adjustment of or disclosure in the financial statements or notes thereto.





कार्यालय नगरपालिका मण्डल, परबतसर जिला नागौर राज.

क्रमांक /न.पा.प./ /

दिनांक :-

**STATEMENT OF INCOME & EXPENDITURE**

12. The allocation between capital and revenue has been correctly made and no expenditure of capital nature has been charged to revenue and vice - versa.

**GENERAL**

13. There have been no significant facts that required the adjustment of comparative data in financial statements.

14. We have made available to you:

- o All the information & explanation relevant for preparation of financial statements - books of account and supporting documentation and other relevant data;
- o Additional information, that you required from us in order to perform the audit;
- o Access to those in The Municipality which you deemed is necessary to obtain audit evidence.

15. There have been no irregularities involving management or employees who have a significant role in the system of internal control, which could have material impact on the financial statements.

16. All purchases/acquisitions of fixed assets made during the year have duly been approved by appropriate authority.

17. No personal expenses of employees had been charged to revenue.

18. During the year 2015-2016 it comes to our notice that Palika was charging Labour Cess which was wrongly credited to Service tax, which is now corrected.

Thanking you,

**For Municipality Parbatsar, Nagaur, Rajasthan**

Executive Officer

**अधिकाशी अधिकाशी**

कार्यालय नगरपालिका मण्डल, परबतसर, नागौर, राजस्थान

Date : 23-06-2017





**M/S B L MALVIYA & COMPANY**  
**CHARTERED ACCOUNTANTS**

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109, HIM-DEV-BHAVIN, SARDARPURA IST B ROAD, KUMHAROH KA MANDIR

JODHPUR, RAJASTHAN

☎: 0291-2430052, ☎ - 94142-67097, 🌐: [BLMALVIYA@LIVE.COM](mailto:BLMALVIYA@LIVE.COM)