



INDEPENDENT AUDITOR'S REPORT

The Executive officer,
Raisinghnagar Municipality
(Rajasthan)

We have audited the accompanying financial statements of Raisinghnagar Municipality (Rajasthan), which comprise the Balance Sheet as at March 31, 2016, the Income and Expenditure Account for the year the ended, and a summary of significant accounting policies and other explanatory information and notes to accounts.

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 of the ULB in accordance with the Rajasthan Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the ULB's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ULB's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us and subject to notes to account & significant policies, 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 ULB as at March 31, 2016
- b) in the case of the Income and Expenditure Account, of the deficit for the year ended on that date; and



- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

We further report that:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) in our opinion proper books of account as required by law have been kept by the ULB so far as appears from our examination of those books;
- c) the Balance Sheet, Income and Expenditure Account, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the Balance Sheet, Income and Expenditure Account, and Cash Flow Statement comply with the Rajasthan Municipal Accounts Manual;

A statement on additional matters is given in the annexure.

For RAVI GARG & CO
Chartered Accountants
Firm Regn. 016998N



CA. Ravi Kumar Garg
Partner, M No. 076593

Place : Sri Ganganagar
Date :

Additional Matters to be reported by the financial statement auditor:

1. In our opinion and according to records examined by us all sums due to and received by the municipality have been brought to account and have been appropriately classified;
2. In our opinion and on the basis of test check and according to the information and explanations given to us all grants sanctioned or received by the Municipality during the year, have been accounted properly and where such deduction is made out of such grants towards any dues of the Municipality such deductions have been properly accounted;
3. In our opinion and according to the information and explanations given to us, earmarked funds have been created by the Municipality for Gratuity and Provident Fund and earmarked Funds have been utilized for the purposes for which they were created;
4. In our opinion and according to the information and explanations given to us, Municipality is not maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.
5. In our opinion and according to the information and explanations given to us, lease rentals on agriculture are collected and accounted on cash basis and other lease rental on accrual basis.
6. In our opinion and according to the information and explanations given to us, no proper record of store is maintained by the Municipality.
7. According to information and explanations given to us, parties to whom loans or advances have been given by the municipality during the year are repaying the principal amounts as stipulated. No interest is charged by the municipality on such loans and advances during the year.
8. In our opinion and according to the information and explanations given to us, the municipality has granted loans to his employees against provident fund and no record is maintained by the municipality. No comment can be made on deduction from salary towards the repayment of principal of loans and interest thereon.
9. In our opinion and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the municipality with regards to the purchase of stores, fixed assets and services.
10. In our opinion and according to the information and explanations given to us, there is an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payment there for.
11. According to the records of the municipality and information and explanations given to us, the municipality has been generally regular in depositing undisputed statutory dues including provident Fund, TDS, Works contract Tax, cess and any other statutory dues with the appropriate authorities during the year. Delay in deposit of statutory dues are as under:



| Nature of Payment | Amount | Due Date | Actual date of deposit |
|-------------------|--------|-----------|------------------------|
| TDS | 8 | 7.10.2015 | 4.11.2015 |

12. In our opinion and according to the information and explanations given to us, no personal expenses have been charged to the Municipality's accounts.

13. In our opinion and according to the information and explanations given to us, the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained. Bank Reconciliation statements of are prepared for all bank accounts of the Municipality except State Bank of Bikaner and Jaipur (Development Kosh A/c.) and State Bank of Bikaner and Jaipur (CD A/c.)

14. In our opinion and according to the information, explanations given to us and to the best of our knowledge, the year end and reconciliation procedures have been carried out by the Municipality.

For RAVI GARG & CO
Chartered Accountants
Firm Regn. 016998N



CA. Ravi Kumar Garg
Partner, M No. 076593

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अधिसूचक अधिकारी
नगरपालिका रायसिंहनगर

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Account Officer
लेखाकार
न० पा० रा०

Place : Sri Ganganagar
Date :

Municipality Raisinghnagar (Rajasthan)

NOTES FORMING PART OF AUDIT REPORT & FINANCIAL STATEMENT
FOR THE YEAR ENDED ON 31.03.2016

Accounting policies

The financial statements are prepared on a going concern and historical cost basis. The method of accounting is the accrual based double entry accounting system.

Recognition of Revenue

- a) Property and other taxes are recognized in the period in which they become due and demands are ascertainable.
- b) Revenue in respect of Contract/License Fees is accrued in the year to which it pertains and when Demands are raised.
- c) Assigned revenues like Octroi, Duty / Surcharge on transfer of Immovable properties, Tender Fee, Development fee are accounted during the year only upon actual receipt.
- d) Lease Rental on agriculture and interest on lease rental are accounted during the year on actual receipt basis. Other lease rental is on accrual basis.
- e) Interest received on Bank Deposit is accounted as actual receipts during the year and accrual at the end of the year.
- f) Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognised on actual receipt.

Recognition of Expenditure

- a) Expenses on Salaries are account on April to March and bonus and other allowances are recognised as and when they are due for payment.
- b) All other major revenue expenditures are treated as expenditures in the period in which they are incurred.
- c) In case of works, expenditures are accrued as soon as the work has been measured are becomes due for payment.
- d) Provision for expenses are made at the year-end for all bills received up to & cut off date.
- e) Provision for pensions is not made at municipality level.
- f) Bank charges are accounted on cash basis.



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अधिकाारी अधिकारी
नगरपालिका रायविहूननगर
Executive officer

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लेखाकार
न० प० रा०
Account Officer

Fixed Assets

i. Recognition

- a) All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets include cost incurred/ money spent in acquiring or acquisition or construction qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that date.
- b) All assets costing less than Rs.5,000/- would be expensed / charged to income & Expenditure Account in the year of purchase.

ii. Depreciation

- a) Depreciation is provided on WDV method using the rates prescribed in Income Tax Act 1961.

iii. Revaluation of Fixed Assets

The Municipality has not made any Revaluation of Fixed Assets during the year as there was no such need for revaluation.

Inventories : Inventory is NIL as at the end of financial year.

Grants

- a) General Grants which are of revenue nature are recognised as income on receipts basis.
- b) Grants, which are re-imbursement of specific revenue expenditure is recognised as income in the accounting period in which the corresponding revenue expenditure in charged to the Income and Expenditure Account.
- c) Grant received towards capital expenditure is treated as a liability till such time the fixed asset is constructed or acquired. On construction /acquisition of fixed asset, the grant corresponding to the value of the asset so constructed / acquired is treated as capital receipt and transferred to Municipal general fund.


Employee benefits


Separate Funds are formed for meeting the provident and the retirement benefits including Gratuity.

Statutory deductions

Statutory deduction from claimants (Salary, Works, Supplier etc..) which includes TDS, Sales tax (VAT), provident fund contribution etc., are to be recognized as liability in the same period in which the corresponding claim is recognized as expense.




अधिकाारी अधिकाारी
नगरपालिका रावतिसुनवर
Executive officer


लेखाकार
न० पा० रा०
Account Officer

Notes on Accounts and other disclosures :

- a). Previous period figures have been recast / restated to confirm to the classification of the current period. Negative figures shown in brackets. Figures are rounded off to the nearest rupee.
- b). In the opinion of the Management of Municipality and to the best of their knowledge and belief, the value on realisation of loans, advances and current assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance sheet.
- c). There are no fixed assets purchased out of borrowed money. So, there is no question of Borrowing Cost.
- d). There are no investments held by the Municipality during the year except Employee's GPF Accounts and Gratuity PD A/c. There are no long-term investments standing in the name of Municipality.
- e). Fixed assets, inventories & Stationeries item are valued, certified and physically verified by management. Initial recognition of fixed assets is taken as certified by the Municipality and subject to verification. No physical verification of fixed assets and inventories is conducted by us.
- f). All outstanding of third parties balances are subject to confirmation.
- g). Necessary adjustment for writing off of accounts receivable is not made. Further no provisions are made against outstanding receivables during the year.
- h). The entries in the cash book for bank transactions under General Ledger in Double Entry Accrual Accounting are compared with the entries on the bank statements and no differences are noted.
- i). Contingent liability, Judgment and Claims: No estimate of the liability for unsettled claims has been reported by the Municipality.
- j). Security Deposit and EMD : Party wise detail of security deposits / EMD is not available and subject to verification.



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अधिशायी अधिकारी
नगरपालिका राबसिहनुबर
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न० प० ए०
Account Officer

- k). Sale proceeds of land are treated as income under "Income from Corp Assets/Investment" in absence of cost of the respective assets.
- l). Bank Account with State Bank of Bikaner and Jaipur (Development Kosh A/c.) and State Bank of Bikaner and Jaipur (CD A/c.) is subject to verification.
- m). TDS has not been deducted on Legal Fees amounting to Rs. 180700/-.

For RAVI GARG & CO
Chartered Accountants
Firm Regn. 016998N



CA. Ravi Kumar Garg
Partner, M No. 076593


अधिकाारी अधिकाारी
नगरपालिका रायसिंहनगर
Executive officer


लेखाकार
गं पां रां
Account Officer

Place : Sri Ganganagar
Date :

MUNICIPALITY RAISINGHNAGAR
BALANCE SHEET AS ON 31-03-2016

| LIABILITIES | SCHEDULE | Current Year (AMOUNT IN RS.) | Previous Year (AMOUNT IN RS.) |
|---|----------|---------------------------------|----------------------------------|
| <u>RESERVE & SURPLUS :-</u> | | | |
| Municipal (General) Fund | 1 | 137,210,706 | 101,073,580 |
| Earmarked Funds | 2 | 12,216,139 | 11,532,265 |
| RESERVE & SURPLUS | 3 | - | - |
| Total Reserve & Surplus (A) | | 149,426,845 | 112,605,845 |
| <u>GRANT / CONTRIBUTION FOR SPECIFIC</u> | | | |
| <u>PURPOSE (B) :-</u> | 4 | 15,265,656 | 24,144,918 |
| <u>LOANS :-</u> | | | |
| Secured Loans | 5 | - | - |
| Unsecured Loans | 6 | - | - |
| Total Loans (C) | | - | - |
| <u>CURRENT LIABILITIES & PROVISIONS :-</u> | | | |
| Sundry Deposits | 7 | 15,172,027 | 11,615,348 |
| Sundry Creditors | 8 | - | - |
| Statutory Liabilities | 9 | - | - |
| Other Liabilities | 10 | 3,331,784 | 4,662,294 |
| Provisions | 11 | 18,005 | - |
| Total Current Liabilities and Provisions (D) | | 18,521,816 | 16,277,642 |
| TOTAL LIABILITIES (A+B+C+D) | | 183,214,317 | 153,028,405 |
| ASSETS | | | |
| <u>FIXED ASSETS :-</u> | | | |
| Gross Block | 12 | 169,944,127 | 120,698,471 |
| Depreciation Fund | 13 | 30,713,800 | 16,411,799 |
| Net Block | | 139,230,327 | 104,286,672 |
| Capital Work In Process | 14 | - | - |
| Total Fixed Assets (A) | | 139,230,327 | 104,286,672 |
| <u>INVESTMENTS :-</u> | | | |
| General Fund Investments | 15 | - | - |
| Specific Fund Investments | 16 | 12,216,139 | 11,532,265 |
| Total Investments (B) | | 12,216,139 | 11,532,265 |
| <u>CURRENT ASSETS, LOAN & ADVANCES :-</u> | | | |
| Inventories | 17 | - | - |
| Sundry Debtors / Receivables | 18 | 3,459,594 | 2,992,808 |
| Cash & Bank Balances | 19 | 28,308,257 | 34,216,660 |
| Loans, Advances & Deposits | 20 | - | - |
| Total Current Assets, Loans & Advances (C) | | 43,983,990 | 48,741,733 |
| TOTAL ASSETS (A+B+C) | | 183,214,317 | 153,028,405 |

NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

Notes referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

FOR RAVI GARG & CO
Chartered Accountants



(CA. Ravi Kumar Garg)
Partner
Membership No. 076593
Firm Reg. No.: 016998N

For and on behalf of Municipality Board

(Signature)
अधिसाणी अधिकारी
नगरपालिका रायसिंहनगर
Executive Officer

(Signature)
होखाकार
नं० पा० रा०
Account Officer

Place : Sri Ganganagar

Date :

MUNICIPALITY RAISINGHNAGAR
INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2016

| PARTICULARS | SCHEDULE | Current Year (AMOUNT IN RS.) | Previous Year (AMOUNT IN RS.) |
|--|----------|---------------------------------|----------------------------------|
| INCOME :- | | | |
| Income From Taxes | 21 | 1,178,244 | 976,726 |
| Assigned Compensations | 22 | 34,742,000 | 31,584,000 |
| Rental Income From Municipal Properties | 23 | 1,234,660 | 1,451,371 |
| Fees and User Charges | 24 | 12,847,748 | 6,137,520 |
| Revenue Grants, Contributions and Subsidies | 25 | 5,496,192 | 3,728,679 |
| Income From Corporation Assets and Investment | 26 | 773,371 | 679,097 |
| Miscellaneous Income | 27 | 2,682,644 | 3,385,555 |
| Total Income | | 58,954,859 | 47,942,948 |
| EXPENDITURE :- | | | |
| Establishment Expenses | 28 | 39,645,198 | 35,028,203 |
| General Administrative Expenses | 29 | 547,116 | 142,856 |
| Decrease In Stores / (Increase In Stock) | | - | - |
| Public Works | 30 | 6,887,341 | 4,066,974 |
| Miscellaneous Expenses | 31 | 2,395,120 | 2,664,613 |
| Interest & Financial Exp | | | |
| Depreciation During The Year | | 14,302,001 | 10,413,176 |
| Total Expenditure | | 63,776,776 | 52,315,822 |
| Surplus / Deficit before adjustment of prior period items and De | | (4,821,917) | (4,372,874) |
| Less : Prior Period Items | | - | - |
| Less : Prior Period Adjustment of Depreciation | | - | - |
| NET SURPLUS / DEFICIT | | (4,821,917) | (4,372,874) |

NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

Notes referred to above and notes attached there to form an integral part of Income and Expenditure

This is the Income & Expenditure Statement referred to in our Report of even date.

FOR RAVI GARG & CO

Chartered Accountants



(CA. Ravi Kumar Garg)

Partner

Membership No. 076593

Firm Reg. No.: 016998N

For and on behalf of Municipality Board

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अधिसाधी अधिकारी
नगरपालिका रायसिंहनगर
Executive Officer

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लेखाकार
न० पा० रा०
Account Officer

Place : Sri Ganganagar

Date :

MUNICIPALITY RAISINGHNAGAR

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2016

| PARTICULARS | YEAR ENDED 31.03.2016 | YEAR ENDED 31.03.2015 |
|--|--------------------------|--------------------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES: | | |
| Profit/ (Loss) Before Tax | (4,821,917.00) | (4,372,874.00) |
| ADJUSTMENTS FOR: | | |
| Depreciation & Amortised Cost | 14,302,001.00 | 10,413,176.00 |
| Interest on FDR | 1,101,659.00 | 2,376,565.00 |
| Other Income - Income from Corporation Assets & Investments | 773,371.00 | 679,097.00 |
| Operating Profit before Working Capital Changes | 7,605,054.00 | 2,984,640.00 |
| Adjustments For Movement In Working Capital: | | |
| Decrease/(Increase) In Current Assets | | |
| (a) Current Investments | - | - |
| (b) Inventories | - | - |
| (c) Sundry Debtors/ Receivables | (466,786.00) | (172,335.00) |
| (d) Short-Term Loans & Advances | - | 30,000.00 |
| (e) Other Current Assets | - | - |
| (Decrease)/Increase In Current Liabilities | | |
| (a) Trade Payables | - | - |
| (b) Other Current Liabilities | (1,330,510.00) | 514,500.00 |
| (c) Short-Term Provisions | 18,005.00 | (23,406.00) |
| (d) Sundry Deposits | 3,556,679.00 | 3,966,341.00 |
| Cash Flow before Taxation | 9,382,442.00 | 7,299,740.00 |
| Less: Current Tax Expense(Net) | - | - |
| Tax Expense for Prior Years | - | - |
| NET CASH FROM/(USED) IN OPERATING ACTIVITIES (A) | 9,382,442.00 | 7,299,740.00 |
| B. CASH FLOW FROM INVESTING ACTIVITIES: | | |
| (Purchase)/Addition To Fixed Assets | (49,245,656.00) | (52,721,133.00) |
| Income on Investment- Income from Corporation Assets & Investments | 773,371.00 | 679,097.00 |
| Income on Investment- Intt on FDR | 1,101,659.00 | 2,376,565.00 |
| Specific Fund Investments | (683,874.00) | (813,736.00) |
| NET CASH FROM/(USED) IN INVESTING ACTIVITIES (B) | (48,054,500.00) | (50,479,207.00) |
| C. CASH FLOW FROM FINANCING ACTIVITIES: | | |
| Earmarked Funds | 683,874.00 | 813,736.00 |
| Municipal (General) Fund | 40,959,043.00 | 31,224,839.00 |
| Grant/ Contribution for Specific Purpose | (8,879,262.00) | (11,118,918.00) |
| (Decrease)/Increase In Long Term Borrowings | - | - |
| (Decrease)/Increase In Short Term Borrowings | - | - |
| Financial Cost-Interest & Financial Charges Paid | - | - |
| NET CASH FROM/(USED) IN FINANCING ACTIVITIES (C) | 32,763,655.00 | 20,919,657.00 |



MUNICIPALITY RAISINGHNAGAR

| PARTICULARS | YEAR ENDED | YEAR ENDED |
|---|----------------|-----------------|
| | 31.03.2016 | 31.03.2014 |
| NET INCREASE/ DECREASE IN CASH & CASH EQUIVALENTS (A)+(B)+ (C) | (5,908,403.00) | (22,259,810.00) |
| OPENING CASH & CASH EQUIVALENTS | 34,216,660.00 | 56,476,470.00 |
| CLOSING CASH & CASH EQUIVALENTS | 28,308,257.00 | 34,216.660.00 |
| COMPONENTS OF CLOSING CASH & CASH EQUIVALENTS : | | |
| Cash In Hand | 345,511.00 | 166,341.00 |
| Balances With Scheduled Banks: | | |
| - In Saving & Current A/c. | 27,962,746.00 | 23,844,439.00 |
| - In FDR A/c. | - | 10,205,880.00 |

FOR RAVI GARG & CO
Chartered Accountants

(CA. Ravi Kumar Garg)
Partner
Membership No. 076593
Firm Reg. No.: 016998N



For and on behalf of Municipality Board
अधिसायी अधिकारी
नगरपालिका रायसिंहनगर
Executive Officer
लेखाकार
न० पा० रा०
Account Officer

Place : Sri Ganganagar
Date :

MUNICIPALITY RAISINGHNAGAR

As On 31.03.2016

Current Year
(AMOUNT IN RS.)

Previous Year
(AMOUNT IN RS.)

SCHEDULE - 1

| | | |
|---|--------------------|--------------------|
| MUNICIPAL (GENERAL) FUND :- | 137,210,706 | 101,073,580 |
| Opening Balance | 101,073,580 | 74,221,615 |
| Add :- Addition during the year | 40,959,043 | 31,224,839 |
| Less :- Deduction during the year | - | - |
| Less :- Excess of Expenditure over Income | 4,821,917 | 4,372,874 |
| Add : Excess Of Income Over Expenditure | - | - |

SCHEDULE - 2

| | | |
|--------------------------|-------------------|-------------------|
| EARMARKED FUND :- | 12,216,139 | 11,532,265 |
| Providend Fund | 12,003,646 | 11,486,362 |
| Gratuity Fund | 212,493 | 45,903 |

SCHEDULE - 3

| | | |
|------------------------------------|---|---|
| RESERVE & SURPLUS | - | - |
| Opening Balance | - | - |
| Add :- Addition During the Year | - | - |
| Less :- Withdrawal during the Year | - | - |

SCHEDULE - 4

| | | |
|---|-------------------|-------------------|
| GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE | 15,265,656 | 24,144,918 |
| Special Grant for 13th Financial Commission | 2,039,832 | 14,058,001 |
| BPL Avas Ayogna | 6,800 | 6,800 |
| 5th Rajay Vit Ayog | 7,087,134 | - |
| 4th Rajay Vit Ayog | - | 4,520,218 |
| Jangnana Pasuganna Fund | 9,500 | - |
| MLA Fund | 253,502 | 420,079 |
| Rain Basara (Construction) | 1,040,586 | 1,402,882 |
| Rain Basara (Food) | 347,190 | 347,190 |
| MP Fund | 562,500 | 73,209 |
| SJSRY Fund | 25,657 | 3,316,539 |
| Jwach Bharat Mission | 3,892,955 | - |



For and on behalf of Municipality Board

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अविभाषी अधिकारी
नगरपालिका रायसिंहनगर
Executive Officer

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लेखाकार
नं० पा० स०
Account Officer


MUNICIPALITY RAISINGHNAGAR

As On 31.03.2016

| | Current Year (AMOUNT IN RS.) | Previous Year (AMOUNT IN RS.) |
|--|---------------------------------|----------------------------------|
| SCHEDULE 5 | | |
| SECURED LOANS :- | - | - |
| State Government (From ADB through RUIDP) | - | - |
| Secured Loan From RUIDP | - | - |
| Loan From RUIDFCO | - | - |
| Loan From HUDCO (Secured by Govt. Guarantee) | - | - |
| Loan From RUIFDCO For JCTSL (Interest Free Loan) | - | - |
| SCHEDULE-6 | | |
| UNSECURED LOAN :- | - | - |
| Long Term Loan | - | - |
| SCHEDULE-7 | | |
| SUNDRY DEPOSITS :- | 15,172,027 | 11,615,348 |
| Security & Amanant Payable | 15,172,027 | 11,615,348 |
| SCHEDULE-8 | | |
| SUNDRARY CREDITORS :- | - | - |
| Creditors For Supplies | - | - |
| Other Creditors | - | - |



For and on behalf of Municipality Board


अधिकाारी अधिकारी
नगरपालिका रायसिंहनगर
Executive Officer


लेखाकार
नगरपालिका रायसिंहनगर
Account Officer

MUNICIPALITY RAISINGHNAGAR

As On 31.03.2016

Current Year
(AMOUNT IN RS.)

Previous Year
(AMOUNT IN RS.)

SCHEDULE-9

STATUTORY LIABILITIES :-

| | | |
|-----------------------|---|---|
| TCS | - | - |
| Labour Cess Deduction | - | - |

SCHEDULE-10

OTHER LIABILITIES :-

| | | |
|----------------|-----------|-----------|
| Salary Payable | 3,331,784 | 4,662,294 |
|----------------|-----------|-----------|

SCHEDULE-11

PROVISIONS :-

| | | |
|------------------------------|--------|---|
| Land & Advances | - | - |
| Electricity Expenses Payable | 15,068 | - |
| Expenses Payable | - | - |
| Telephone Payable | 2,937 | - |

SCHEDULE-12

GROSS BLOCK

| | |
|-------------|-------------|
| 169,944,127 | 120,698,471 |
|-------------|-------------|

IMMOVABLE ASSETS

| | | |
|---------------------------|------------|-----------|
| Parks | 10,566,311 | 6,472,776 |
| Municipality Building | 9,564,624 | 5,648,429 |
| Bus Stand Land & Building | 1,001,686 | 824,346 |
| | 1 | 1 |



For and on behalf of Municipality Board

[Signature]
अधिकाारी अधिकारी
नगरपालिका राबिहममर
Executive Officer

[Signature]
लेखाकार
नगरपालिका
Account Officer

MUNICIPALITY RAISINGHNAGAR

As On 31.03.2016


**Current Year
(AMOUNT IN RS.)**

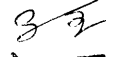
**Previous Year
(AMOUNT IN RS.)**

| | | |
|--|--------------------|--------------------|
| Infrastructure Assets | 155,296,305 | 110,540,699 |
| Roads & Bridge | 141,892,579 | 107,407,712 |
| Community Center | 921,131 | 921,131 |
| Others Construction | 12,482,595 | 2,211,856 |
| Movable Assets | 4,081,511 | 3,684,996 |
| Plant & Machinery | 97,356 | 97,356 |
| Clearing Equipments | 1,274,273 | 1,264,733 |
| Electricity Equipments | 2,001,013 | 1,916,106 |
| Furniture & Fixture | 382,582 | 80,514 |
| Tractor and Trally | 305,521 | 305,521 |
| Computers | 20,766 | 20,766 |
| SCHEDULE-13 | | |
| DEPRECIATION FUND :- | 30,713,800 | 16,411,799 |
| Opening Balance | 16,411,799 | 5,998,623 |
| Add :- Depreciation Provided during the year | 14,302,001 | 10,413,176 |



For and on behalf of Municipality Board


अधिसायी अधिकारी
नगरपालिका, रायसिंहनगर
Executive Officer


लेखाकार
नगरपालिका, रायसिंहनगर
Account Officer

MUNICIPALITY RAISINGHNAGAR

As On 31.03.2016

Current Year
(AMOUNT IN RS.)

Previous Year
(AMOUNT IN RS.)

SCHEDULE-14

CAPITAL WORK IN PROGRESS:-

Heritage Conservation
Heritage Walk
Public Toilet
Resettlement JNNURM
Roads

-
-
-
-
-

SCHEDULE-15

GENERAL FUND INVESTMENT :-

P.D. Account With Interest
Non-Intererest Bearing PD A/c
RUDF Equity Contribution
RUIS Equity Contribution
Equity Contribution Of JCTSL

-
-
-
-
-

SCHEDULE-16

SPECIFIC FUND INVESTMENT :-

Employees GPF Accounts
Gratuity P.D A/c

12,216,139.00
12,003,646.00
212,493.00

11,532,265.00
11,486,362.00
45,903.00

SCHEDULE-17

INVENTORIES :-

Stores Central
Fire
Electricals
Garage
Stock Others

-
-
-
-
-



For and on behalf of Municipality Board

Ly
अधिकाारी अधिकारी
नगरपालिका कार्यपालक अधिकारी
Executive Officer

3/3
लेखाकार
न० प० स०
Account Officer

MUNICIPALITY RAISINGHNAGAR
As On 31.03.2016

| | Current Year (AMOUNT IN RS.) | Previous Year (AMOUNT IN RS.) |
|--|---------------------------------|----------------------------------|
| SCHEDULE-18 | | |
| SUNDRY DEBTORS / RECEIVABLES | 3,459,594 | 2,992,808 |
| House Tax | 643,836 | 649,604 |
| Lease | 824,873 | 771,892 |
| City Development Tax | 1,990,885 | 1,571,312 |
| SCHEDULE-19 | | |
| CASH & BANK BALANCES :- | 28,308,257 | 34,216,660 |
| Cash In Hand | 345,511 | 166,341 |
| Balances In FDR A/c | - | 10,205,880 |
| FDR Ganganagar Kendrya Sahkari Bank | - | 9,900,000 |
| Accrued Interest on FDR | - | 305,880 |
| Balances in Saving & Current A/c | 27,962,746 | 23,844,439 |
| Oriental Bank of Commerce (SJSRY A/c.) | - | 3,814,842 |
| State Bank of Bikaner and Jaipur (Development Kosh A/c.) | 196 | 196 |
| Ganganagar Kandriye Sahkari Bank | 2,723,300 | 70,241 |
| HDFC Bank | 11,935,243 | 2,669,271 |
| ICICI BANK | 3,941,193 | 49,719 |
| State Bank of Bikaner and Jaipur (PD A/C) | 2,905,000 | 7,158,000 |
| State Bank of Bikaner and Jaipur | 1,857 | 1,857 |
| State Bank of Bikaner and Jaipur (CA) | 483,470 | 307,239 |
| Bank Of India (Current Account) | 1,765,723 | |
| State Bank of Bikaner and Jaipur (SA) | 4,037,019 | 9,682,504 |
| Accrued Interest Saving | 169,745 | 90,570 |
| SCHEDULE-20 | | |
| LOANS, ADVANCES & DEPOSITS:- | - | - |
| Loans & Advances | - | - |
| Building Loan | - | - |
| Train Loan | - | - |
| Vehicle Loan | - | - |
| Advance to Staff | - | - |
| Advance to Contractors and Suppliers | - | - |



For and on behalf of Municipality Board

अधिकाारी अधिकारी
 नगरपालिका रायसिंहनगर
 Executive Officer

लेखाकार
 न० प० रा०
 Account Officer

MUNICIPALITY RAISINGHNAGAR

As On 31.03.2016

**Current Year
(AMOUNT IN RS.)**

**Previous Year
(AMOUNT IN RS.)**

SCHEDULE-21

| | | |
|--------------------------|------------------|----------------|
| INCOME FROM TAXES | 1,178,244 | 976,726 |
| House Tax | - | - |
| City Development tax | 696,382 | 696,382 |
| Asset Tax | 481,862 | 280,344 |

SCHEDULE-22

| | | |
|--------------------------------|-------------------|-------------------|
| ASSIGNED COMPENSATION | 34,742,000 | 31,584,000 |
| Octroi Compensations | 34,742,000 | 31,584,000 |
| Entertainment Tax Compensation | - | - |

SCHEDULE-23


| | | |
|---|------------------|------------------|
| RENTAL INCOME FROM MUNICIPLE PROPERTIES :- | 1,234,660 | 1,451,371 |
| Income from Tah Bazari Rent | 74,223 | 47,447 |
| Lease on agriculture | 826,892 | 1,301,216 |
| Rent | 234,000 | - |
| Lease | 99,545 | 102,708 |

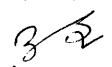
SCHEDULE-24

| | | |
|--|-------------------|------------------|
| FEES AND USER CHARGES | 12,847,748 | 6,137,520 |
| Certificate | 171,030 | 173,931 |
| Surcharge | 86,133 | 104,000 |
| Road Cutting | 23,538 | 281,448 |
| Taban | 30,620 | 111,375 |
| Niyaman | 1,367,669 | 2,614,979 |
| Penalties & Prosecution | - | 36,844 |
| Agriculture Land Registration Charges | 48,550 | 204,263 |
| Permit Charges | 206,725 | 331,260 |
| Hotel, Bus , Rehdi Contract | 529,800 | 45,000 |
| Land Change Application Fees | - | 152,374 |
| Application Fees | 4,641,554 | 79,890 |
| Bus Stand Fees | - | 47,100 |
| Advertisement Income | - | 75,109 |
| Marriage Palace Fees | - | 43,000 |
| Mutation Fees | 623,462 | 564,607 |
| Transfer Fees | 173,951 | 6,323 |
| Copy fees | 2,076 | - |
| Contract Fees | 14,200 | - |
| Patta Fees | 250,000 | - |
| Tender Fees | 145,050 | 26,350 |
| Development Fees/ Master Plan Fees | 4,533,390 | 1,088,167 |
| License Fees Construction and Development Work | - | 151,500 |



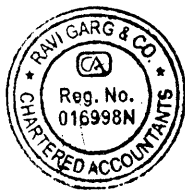
For and on behalf of Municipality Board


अधिसाधी अधिकारी
नगरपालिका रायसिंहनगर
 Executive Officer


लेखाकार
न० पा० रा०
 Account Officer

MUNICIPALITY RAISINGHNAGAR
As On 31.03.2016

| | Current Year (AMOUNT IN RS.) | Previous Year (AMOUNT IN RS.) |
|---|---------------------------------|----------------------------------|
| SCHEDULE-25 | | |
| REVENUE GRANT, CONTRIBUTION, SUBSIDIES | 5,496,192 | 3,728,679 |
| 13vt Ayog Revenue | 5,181,472 | 2,722,136 |
| BPL Saree and comble Revanue | - | 161,000 |
| Swach Bharart Mission | 32,220 | - |
| Bhamasha Yojana | 282,500 | - |
| Panndhay Yojan income | - | 169,200 |
| SJSRY Revenue | - | 676,343 |
| SCHEDULE-26 | | |
| SALES AND HIRE CHARGES :- | 773,371 | 679,097 |
| Sale Of Land | 390,361 | 659,967 |
| Sales of Waste Water | 352,800 | 2,800 |
| Death Animal | 30,210 | 16,330 |
| SCHEDULE-27 | | |
| MISCELLANEOUS INCOME :- | 2,682,644 | 3,385,555 |
| Bone Contact | 71,100 | - |
| Interest On lease | 1,156,867 | 655,195 |
| Janganna and pashuganna income | - | 41,800 |
| Interest from Bank | 1,101,659 | 2,376,565 |
| Misc. income | 325,233 | 311,995 |
| Audit Rcovery | 27,785 | - |
| SCHEDULE-28 | | |
| ESTABLISHMENT EXP. :- | 39,645,198 | 35,028,203 |
| Bonus | 225,914 | 248,493 |
| Parshad Allowance | 555,500 | 261,700 |
| Manday Allowance | - | 6,270 |
| Uniform Allowance | - | 118,087 |
| Salary to Contractor | 64,290 | 80,180 |
| Salary | 38,687,593 | 34,241,021 |
| Travelling Reimbursement | 111,901 | 72,452 |
| SCHEDULE-29 | | |
| GENERAL ADMINISTRATION EXP :- | 547,116 | 142,856 |
| Advertisement Expenses | 191,306 | 87,856 |
| Member Fees | 4,000 | - |
| Audit Fees | 150,000 | - |
| Legal Expenses | 201,810 | 55,000 |



For and on behalf of Municipality Board

अधिकारी अधिकारी
नगरपालिका रायसिंहनगर
 Executive Officer

लेखाकार
न० पा० भा०
 Account Officer

MUNICIPALITY RAISINGHNAGAR

As On 31.03.2016

| | Current Year (AMOUNT IN RS.) | Previous Year (AMOUNT IN RS.) |
|---------------------------------------|---------------------------------|----------------------------------|
| SCHEDULE-30 | | |
| PULIC WORKS :- | 6,887,341 | 4,066,974 |
| 13vit ayog Clearing Exp and other exp | 5,024,203 | 2,697,760 |
| BPL Avas yojana Expenses | - | 161,000 |
| Saintation | 54,800 | - |
| Swach Bharat Mission Expenses | 24,220 | - |
| Char Diwari Repairing | 993,429 | 23,624 |
| Biulding Renovation | - | 75,750 |
| Damar Road Repair | 424,203 | 10,250 |
| Street Light | 105,800 | 84,842 |
| Panadaya yojana expenses | - | 169,200 |
| Park Repair Expenses | 220,586 | 95,755 |
| SJSRY Expenses | - | 676,343 |
| Toilet Expenses | 30,600 | - |
| Rain Basra | - | 450 |
| Janganna and pashuganna Expenses | 9,500 | 72,000 |
| SCHEDULE-31 | | |
| MISCELLENOUS EXP:- | 2,395,120 | 2,664,613 |
| Cleaning Equipment Repair | 33,307 | 23,730 |
| Development and kalyan Nidhi | 45,802 | 84,864 |
| Bank Charges | 3,518 | 3,969 |
| Bhamasha Yojana | 89,934 | 110,235 |
| Stationary | 117,645 | 47,194 |
| Electricity Expenses | 325,671 | 273,486 |
| Election Expenses | 47,328 | - |
| Festvial Expenses | 187,586 | 222,607 |
| JCB Expenses | 113,057 | - |
| Misc Expenses | 380,351 | 334,747 |
| Petrol/ Diesel | 207,042 | 215,368 |
| Phinayal Expenses | 1,089 | 6,610 |
| Telephone/ Postage Expenses | 36,032 | 24,255 |
| Water Bills | 34,651 | 49,108 |
| Land Rajsav | 610,692 | 1,131,739 |
| Vehcile Repair | 161,415 | 136,701 |



For and on behalf of Municipality Board
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अधिसायी अधिकारी
नगरपालिका रायसिंहनगर
Executive Officer

3/2
लेखाकार
न० पा० रा०
Account Officer

MUNICIPALITY RAISINGHNAGAR

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2016

Schedule : 12 Fixed Asset

| Sr. No | Particulars | Gross Block | | | | Depreciation | | | | Net Block | |
|--------|---------------------------------------|------------------------|--------------------------|---------------------------|------------------|------------------------|--------------------------|----------------------------|------------------|----------------------|----------------------|
| | | Value at the beginning | Addition during the year | Deduction during the year | Value at the end | Value at the beginning | Addition during the year | Adjustment during the year | Value at the end | WDV as on 31.03.2016 | WDV as on 31.03.2015 |
| I | Tangible Assets | | | | | | | | | | |
| 1 | Road and Bridge | 107,407,712 | 34,484,867 | - | 141,892,579 | 14,844,566 | 11,872,263 | - | 26,716,829 | 115,175,750 | 92,563,146 |
| 2 | Community Center | 921,131 | - | - | 921,131 | 104,424 | 81,671 | - | 186,095 | 735,036 | 816,707 |
| 3 | Others Construction | 2,211,856 | 10,270,739 | - | 12,482,595 | 235,764 | 976,539 | - | 1,212,303 | 11,270,292 | 1,976,092 |
| 4 | Plant & Machinery | 97,356 | - | - | 97,356 | 27,016 | 10,551 | - | 37,567 | 59,789 | 70,340 |
| 5 | Clearing Equipments | 1,264,733 | 9,540 | - | 1,274,273 | 350,963 | 137,781 | - | 488,744 | 785,529 | 913,770 |
| 6 | Electricity Equipments | 1,916,106 | 84,907 | - | 2,001,013 | 287,966 | 252,433 | - | 540,399 | 1,460,614 | 1,628,140 |
| 7 | Furniture & Fixture | 80,514 | 302,068 | - | 382,582 | 14,865 | 21,668 | - | 36,533 | 346,049 | 65,649 |
| 8 | Tractor and Trally | 305,521 | - | - | 305,521 | 84,782 | 33,111 | - | 117,893 | 187,628 | 220,739 |
| 9 | Computers | 20,766 | - | - | 20,766 | 17,444 | 1,993 | - | 19,437 | 1,329 | 3,322 |
| 10 | Municipal Building | 824,346 | 177,340 | - | 1,001,686 | 82,435 | 91,925 | - | 174,360 | 827,326 | 741,911 |
| 11 | Parks | 5,648,429 | 3,916,195 | - | 9,564,624 | 361,574 | 822,066 | - | 1,183,640 | 8,380,984 | 5,286,855 |
| 12 | Bus Stand Land & Building | 1 | - | - | 1 | - | - | - | - | 1 | 1 |
| II | SUB TOTAL (A) | 120,698,471 | 49,245,656 | - | 169,944,127 | 16,411,799 | 14,302,001 | - | 30,713,800 | 139,230,327 | 104,286,672 |
| III | Intangible Assets | | | | | | | | | | |
| | SUB TOTAL (B) | - | - | - | - | - | - | - | - | - | - |
| IV | Capital Work-in-progress | | | | | | | | | | |
| | SUB TOTAL (C) | - | - | - | - | - | - | - | - | - | - |
| | Intangible Assets | | | | | | | | | | |
| | SUB TOTAL (D) | - | - | - | - | - | - | - | - | - | - |
| | Total [A+B+C+D] (Current Year) | 120,698,471 | 49,245,656 | - | 169,944,127 | 16,411,799 | 14,302,001 | - | 30,713,800 | 139,230,327 | 104,286,672 |
| | Previous Year | 67,977,338 | 52,721,133 | - | 120,698,471 | 5,998,623 | 10,413,176 | - | 16,411,799 | 104,286,672 | |

