

राजस्थान सरकार
अतिरिक्त निदेशक, स्थानीय निधि अंकेक्षण विभाग,
क्षेत्रीय कार्यालय, जयपुर - II

दिनांक :- 02/09/2016

क्रमांक :- जयपुर - II/2015.2016/02

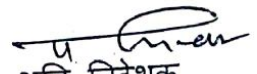
अधिशार्थी अधिकारी,
नगर पालीका किशनगढवास,
अलवर।

विषय :- नगर पालीका किशनगढवास वर्ष : 2015 . 2016 के लेखों का अंकेक्षण प्रतिवेदन ।

- 1 संस्था के लेखों का अंकेक्षण प्रतिवेदन आपको सूचनार्थ तथा उसकी अनुपालना की उचित कार्यवाही किये जाने के लिए भेजा जा रहा है ।
- 2 प्रतिवेदन के अनुच्छेद संख्या 1, 2, 9, 12, 13, 20, 24, 32, 48, 49, 51 एवं 53 की ओर आपका ध्यान विशेष रूप से आकर्षित किया जाता है ।
- 3 निम्नलिखित रिकॉर्ड अंकेक्षण दल को उपलब्ध नहीं कराया गया था अतः इसका अंकेक्षण आगामी वर्ष किया जावेगा ।
- 4 कृपया प्रतिवेदन के आक्षेपो के उत्तर . उसी क्रम में जो वह प्रतिवेदन में अंकित हैं . राजस्थान स्थानीय निधि संपरीक्षा अधिनियम की धारा 10 तथा स्थानीय निधि अंकेक्षण नियम 28 के अनुसार तीन माह में आवश्यक रूप से भेजें ।

प्रतिवेदन में सम्मिलित आक्षेपो का विवरण निम्नानुसार है :-

- (अ) गबन सम्बन्धित कुल पैरा की संख्या NIL (अनुच्छेद सं.)
- (ब) गम्भीर प्रकृति के कुल पैरा की संख्या NIL (अनुच्छेद सं.)
- (स) सामान्य पैरा की कुल संख्या 32 (अनुच्छेद सं.)


अति. निदेशक

दिनांक :- 02/09/2016

क्रमांक :- जयपुर - II/2015.2016/02

प्रतिलिपि :-

- 1 उपनिदेशक, क्षेत्रीय स्थानीय निकाय विभाग, राज. जयपुर को प्रतिवेदन की प्रति के साथ सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है । कृपया अनुच्छेद संख्या 1, 2, 9, 12, 13, 20 की ओर आपका ध्यान आकृष्ट किया जाता है । जो गम्भीर प्रकृति हैं ।
24, 32, 48, 49, 51 एवं 53
- 2

अति. निदेशक

Balance Sheet
1-Apr-2015 to 31-Mar-2016

पत्र. 01
अ. 02

| Liabilities | 31-Mar-2016 | Assets | 31-Mar-2016 |
|---|----------------|---------------------------------------|----------------|
| Original A/c Municipality Corpus Fund | 96,12,811.00 | Fixed Assets Fixed Assets -410 | 16,63,949.00 |
| Loans (Liability) Unsecured Loans | 10,00,000.00 | Current Assets Cash-in-Hand 450-21 | 87,147.00 |
| Current Liabilities Savings Money & Security Deposit A/c | 19,58,734.00 | Normalised Bank-450 | 4,46,25,631.00 |
| Grand Fund Special A/c | 3,33,42,190.00 | | |
| Other Liabilities-350 | 4,63,052.00 | | |
| Expense A/c | | | |
| Profit & Loss A/c Opening Balance | | | |
| Current Period | 46,97,817.00 | | |
| Transferred | 46,97,817.00 | | |
| Total | 4,63,26,787.00 | | |



Nagar Palika Kishangarh Bas

Unsecured Loans

Group Summary

1-Apr-2015 to 31-Mar-2016

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पृष्ठ 2

| Particulars | Closing Balance | |
|---|-----------------|-----------|
| | Debit | Credit |
| Unsecured Loan 331 | | |
| Manager Association of Rajasthan 331-30 | | 10,00,000 |
| Grand Total | | 10,00,000 |

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[Signature]

(2) प्रमुख अधिकारी के हस्ताक्षरों के साथ

Nagar Palika Kishangarh Bas

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313102

Current Liabilities

Group Summary

1-Apr-2015 to 31-Mar-2016

| Particulars | Closing Balance | |
|---|-----------------|-----------------------|
| | Debit | Credit |
| Earnest Money & Security Deposit 340 | | 19,58,734.00 |
| Earrest Money -340-10 | | 15,11,675.00 |
| Security Deposit 340-10 | | 4,47,059.00 |
| Grant From Special Anudan 320 | | 3,33,42,190.00 |
| Grant Govt Liabilities 320-20 | | 3,33,42,190.00 |
| Other Liabilities-350 | | 4,63,052.00 |
| Employer Liabilities 350-11 | | 1,33,875.00 |
| Government Liabilities 350-30 | | 1,91,841.00 |
| Payment & Receipts 350-20 | | 1,37,336.00 |
| Sundry Creditors 350-10 | | |
| Grand Total | | 3,57,63,976.00 |

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Kishangarh Bas
 Security & Security Deposit 340 Group Summary : 1-Apr-2015 to 31-Mar-2016

| Particulars | Closing Balance | |
|---|-----------------|---------------------|
| | Debit | Credit |
| Brought Forward | | 15,11,675.00 |
| Security Deposit 340-10 | | 4,47,059.00 |
| SD Ajit Contractor 340.10.02 | | 58,530.00 |
| SD Gupta Hardware Store 340-10-02 | | 16,000.00 |
| SD Harsh Construction Co. 340.10.02 | | 9,947.00 |
| SD Jatin Construction & Real Estate 340-10-02 | | 3,40,203.00 |
| SD Satveer Khambra 340-10-02 | | 1,947.00 |
| SD Vinod Kumar Contractor 340-10-02 | | 20,389.00 |
| Grand Total | | 19,58,734.00 |



2015

Nagar Palika Kishangarh Bas
Grant From Special Anudan 320
Group Summary
1-Apr-2015 to 31-Mar-2016

| Particulars | Closing Balance | |
|--|-----------------|-----------------------|
| | Debit | Credit |
| Grant Govt. Liabilities 320-20 | | 3,33,42,190.00 |
| Other Anudan 14 Vit Ayug-320-20-09 | | 22,34,235.00 |
| Other Anudan MLA Fund 320-20-05 | | 42,80,000.00 |
| Other Anudan N.P.R-320-20-10 | | 43,655.00 |
| Other Anudan Rajya Vit Ayog 320-20-09 | | 1,99,94,000.00 |
| Other Anudan Swachh Bharat Mission 320-20-12 | | 67,90,300.00 |
| Grand Total | | 3,33,42,190.00 |



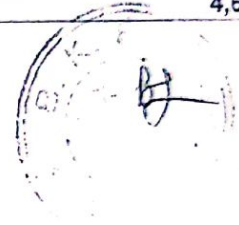
(2) प्र. सं. 10/2015
 10/2015

Other Liabilities-350

Group Summary

1-Apr-2015 to 31-Mar-2016

| Particulars | Closing Balance | |
|---------------------------------------|-----------------|--------------------|
| | Debit | Credit |
| Employer Liabilities 350-11 | | 1,33,875.00 |
| Employee Pension (Palika) 350-11-04 | | 58,984.00 |
| Gratuity Payable 350-11-05 | | 20,811.00 |
| Providend Fund (Employ) 350-11-04 | | 44,080.00 |
| Government Liabilities 350-30 | | 1,91,841.00 |
| Other Deduction Labour 350-30-09 | | 61,541.00 |
| TDS IT Contract & Pradayak 350-30-04 | | 95,054.00 |
| TDS IT Employee 350-30-04 | | 20,815.00 |
| TDS Sales Tax Contractor-350-30-06 | | 14,431.00 |
| Payment & Receipts 350-20 | | 1,37,336.00 |
| Royalty Deposit 350-20-04 | | 1,37,336.00 |
| Sundry Creditors 350-10 | | |
| Grand Total | | 4,63,052.00 |



Nagar Palika Kishangarh Bas

30.10.2

Fixed Assets -410

Group Summary

1-Apr-2015 to 31-Mar-2016

| Particulars | Closing Balance | |
|--|-----------------|--------------|
| | Debit | Credit |
| Building 410-20 | | |
| Public Toilet 410-20-03 | | 3,14,105.00 |
| Furniture Fitting & Electronic 410-70 | | 3,14,105.00 |
| Furniture & Fixtures 410-70-02 | | 78,698.00 |
| Office Equipment 410-60 | | 78,698.00 |
| Computer 410-60-02 | | 66,910.00 |
| Desert Cooler 410-60-07 | | 47,710.00 |
| Road & Pool 410-30 | | 19,200.00 |
| Other Construction 410-30-05 | | 12,00,436.00 |
| Other Road Construction 410-30-03 | | 10,06,881.00 |
| Vehicle-410-50 | | 1,93,555.00 |
| Cycle -410-50 | | 3,800.00 |
| Grand Total | | 3,800.00 |
| | | 16,63,949.00 |

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30.10.2

Nagar Palika Kishangarh Bas

213 2

Current Assets

Group Summary

1-Apr-2015 to 31-Mar-2016

| Particulars | Closing Balance | |
|--|-----------------|-----------------------|
| | Debit | Credit |
| Cash-in-Hand 450-21 | | 87,147.00 |
| Cash 450-21 | | 87,147.00 |
| Nationalised Bank-450 | | 4,46,25,691.00 |
| Axis Bank -450-21(173063) | | 89,55,190.00 |
| ICICI BANK-450-21(1000067) | | 27,28,477.00 |
| ICICI Bank A/c SBM 450-21 | | 69,96,000.00 |
| Oriental Bank of Commerce 450.21 A/c 28851 | | 44,73,084.00 |
| PD A/C 450-21 A/C 001060000 | | 69,94,000.00 |
| Punjab National Bank 450-21 A/c | | 62,80,000.00 |
| Rajasthan Gramin Bank-450-21 10590 | | 14,619.00 |
| Rajasthan Gramin Bank-450-21(-12719) | | 10,711.00 |
| Rajasthan Gramin Bank 450-21(13747) | | 12,351.00 |
| Rajasthan Gramin Bank-450-21(13900) | | 6,419.00 |
| Rajasthan Gramin Bank -450-21(15148) | | 2,178.00 |
| Rajasthan Gramin Bank-450-21(2322) | | 10,825.00 |
| Rajasthan Gramin Bank 450-21(-8557) | | 1,78,996.00 |
| SBBJ A/C-450-21 (62177) | | 79,49,939.00 |
| State Bank of India-450-21(-74101) | | 12,902.00 |
| Grand Total | | 4,47,12,838.00 |

213

Nagar Palika Kishangarh Dist

Profit & Loss A/c

1-Apr-2015 to 31-Mar-2016

| Particulars | | Particulars | |
|---------------------------|--------------|------------------------------|--------------|
| 1-Apr-2015 to 31-Mar-2016 | | 1-Apr-2015 to 31-Mar-2016 | |
| Direct Expenses | | Direct Incomes | |
| Administration Exp -220 | 13,77,499.00 | Accrued Interest etc. | 78,53,149.00 |
| Establishment Exp 210 | 15,87,585.00 | Fee & Contnue Crasher 140 | 24,11,578.00 |
| Eng. Works Exp. 250 | 1,86,438.00 | Nisiah Rates & Sheriffd 120 | 50,00,000.00 |
| Repar & Maintenance -230 | 3,79,455.00 | Rajsev Tax 110 | 1,05,806.00 |
| Gross Profit @ | 46,97,517.00 | Sales & Freight Charges -150 | 3,35,360.00 |
| Net Profit | 78,53,149.00 | Gross Profit @ | 46,97,517.00 |
| Total | 46,97,517.00 | Total | 46,97,517.00 |

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Nagar Palika Kishangarh Bas

17
30/3/16

Direct Incomes

Group Summary

1-Apr-2015 to 31-Mar-2016

| Particulars | Closing Balance | |
|--|-----------------|-------------------|
| | Debit | Credit |
| Accured Interest 171 | | 465. |
| Interest 171-10 | | 465. |
| Fee & Consumer Prabhar 140 | | 24,11,578. |
| Administration Fee 140-70 | | 2,53,972. |
| Certificate Fess 140-13 | | 45,999. |
| Penalty & Panishment-140-20 | | 251. |
| Permission Fee 140-11 | | 1,14,573. |
| Upbhokta Prabhar-140-50 | | 2,46,255. |
| Vikash Prabhar-140-14 | | 5,19,749. |
| Viniyaman Prabhar -140-15 | | 12,31,179. |
| Nirbish Rajasv & Shatipurti 120 | | 50,00,000. |
| Tax Receipt 120-20 | | 50,00,000. |
| Rajsav Tax 110 | | 1,05,806. |
| Assets Tax 110-10 | | 1,05,806. |
| Sales & Freight Charges -150 | | 3,35,300. |
| Sale Form 150-11 | | 3,35,300. |
| Grand Total | | 78,53,149. |

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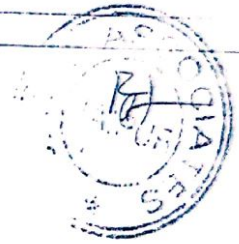
Nagar Palika Kishangarh Bas

Fee & Consumer Prabhar 140

Group Summary

1-Apr-2015 to 31-Mar-2016

| Particulars | Closing Balance | |
|---|-----------------|------------------|
| | Debit | Credit |
| Administration Fee 140-70 | | 2,53,970 |
| NOC Road Cutting Fee 140.70.02 | | 1,12,930 |
| Other Income Receipt 140-70-04 | | 1,41,040 |
| Certificate Fess 140-13 | | 45,590 |
| Birth / Death Certificate 140-13-02 | | 22,380 |
| Marriage Certificate Fee 140.13.03 | | 17,920 |
| Other Certificate 140.13.03 | | 5,290 |
| Penalty & Panishment-140-20 | | 251 |
| Other Penalty-140-20-01 | | 251 |
| Permission Fee 140-11 | | 1,14,573 |
| Other N.O.C. Fee 140-11-07 | | 1,14,573 |
| Upbhokta Prabhar-140-50 | | 2,46,255 |
| Lease Receipt 140-50-01 | | 2,46,255 |
| Vikash Prabhar-140-14 | | 5,19,749 |
| Vikas Shulk -140-14-01 | | 5,19,749 |
| Viniyaman Prabhar -140-15 | | 12,31,179 |
| Agriculture to Residence Transfer-140-15-05 | | 12,31,179 |
| Grand Total | | 24,11,578 |



Nagar Palika Kishangarh Bas

Rajsav Tax 110
Group Summary
1-Apr-2015 to 31-Mar-2016

719
2017-2

| Particulars | Closing Balance | |
|----------------------------|-----------------|-----------------|
| | Debit | Credit |
| Assets Tax 110-10 | | 1,05,806 |
| Nagriy Vikas Kar 110-10-01 | | 1,05,806 |
| Grand Total | | 1,05,806 |



22.2

Nagar Palika Kishangarh Bas

Sales & Freight Charges -150

Group Summary

1-Apr-2016 to 31-Mar-2016

| Particulars | Closing Balance | |
|-------------------------------|-----------------|-----------------|
| | Debit | Credit |
| Sale Form 150-11 | | 3,35,300 |
| Application Fees-150-11-02 | | 7,000 |
| Sale of Tender Form 150-11-01 | | 1,28,300 |
| Grand Total | | 3,35,300 |

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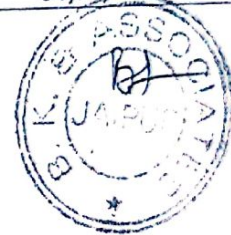
Nagar Palika Kishangarh Bas

Direct Expenses

Group Summary

1-Apr-2015 to 31-Mar-2016

| Particulars | Closing Balance | |
|---|---------------------|--------|
| | Debit | Credit |
| | 13,77,499.00 | |
| Administration Exp.-220 | 7,11,540.00 | |
| Advertising & Prachar 220-60 | 1,848.00 | |
| Books & Magezine -220-20 | 15,686.00 | |
| Communication Exp.-220-12 | 1,23,322.00 | |
| Other Administration Exp 220-80 | 3,95,032.00 | |
| Other Exp. 220-11 | 1,15,647.00 | |
| Printing & Stationary-220-21 | 11,265.00 | |
| Travelling & Transport 220-30 | 3,159.00 | |
| Vidhik Exp-220-51 | 12,12,240.00 | |
| Establishment Exp.210 | 1,84,571.00 | |
| Allowance & Profit 210-20 | 10,27,669.00 | |
| Salary & Wages 210-10 | 1,86,438.00 | |
| Programme Exp. 250 | 40,750.00 | |
| Election Exp. 250-10-01 | 1,45,688.00 | |
| Municipality Program Exp. 250-20-01 | 3,79,455.00 | |
| Repair & Maintenance -230 | 1,16,929.00 | |
| Electric & Water Purchase-230-20 | | |
| Other Operating & Sandhan Exp. 230-80 | 2,59,470.00 | |
| Repairing & Maintenance Building-230-52 | 3,056.00 | |
| Repairing & Sandharan-230-59 | | |
| Grand Total | 31,55,632.00 | |



2302

Nagar Palika Kishangarh Bas

Administration Exp.-220

Group Summary

1-Apr-2015 to 31-Mar-2016

| Particulars | Closing Balance | |
|--|-----------------|---------------------|
| | Debit | Credit |
| Advertising & Prachar 220-60 | | 7,11,540.00 |
| <i>Advertisement Exp. 220-60-02</i> | | <i>7,11,540.00</i> |
| Books & Magezine -220-20 | | 1,848.00 |
| <i>Book Exp. 220-20-04</i> | | <i>1,400.00</i> |
| <i>News Paper Exp. 220-20-02</i> | | <i>448.00</i> |
| Communication Exp.-220-12 | | 15,686.00 |
| <i>Postage Exp. 220-12.03</i> | | <i>100.00</i> |
| <i>Telephone Exp.-220-12-01</i> | | <i>15,586.00</i> |
| Other Administration Exp 220-80 | | 1,23,322.00 |
| <i>Medicine & Finie 220-80-01</i> | | <i>88,700.00</i> |
| <i>Other Contengency Exp. 220-80-02</i> | | <i>34,622.00</i> |
| Other Exp. 220-11 | | 3,95,032.00 |
| <i>Electricity Exp 220-11-01</i> | | <i>3,95,032.00</i> |
| Printing & Stationary-220-21 | | 1,15,647.00 |
| <i>Printing & Stationary Exp 220-21-01</i> | | <i>1,15,647.00</i> |
| Travelling & Transport 220-30 | | 11,265.00 |
| <i>Travelling Exp. -230-30-01</i> | | <i>11,265.00</i> |
| Vidhik Exp-220-51 | | 3,159.00 |
| <i>Legal Fees Exp 220-51-03</i> | | <i>3,159.00</i> |
| Grand Total | | 13,77,499.00 |



Nagar Palika Kishangarh Bas

37342

Establishment Exp.210

Group Summary

1-Apr-2015 to 31-Mar-2016

| Particulars | Closing Balance | |
|--|-----------------|---------------------|
| | Debit | Credit |
| Allowance & Profit 210-20 | | 1,84,571.00 |
| Chairman & Parsad Allowance 210-20-05 | | 1,82,300.00 |
| Traveling Allownce-210-20-07 | | 2,271.00 |
| Salary & Wages 210-10 | | 10,27,669.00 |
| Salary & Allowance to Jan Savastay -210-10-02 | | 1,20,461.00 |
| Salary & Allowance to Nirman Employee 210-10--02 | | 1,82,735.00 |
| Salary & Allowance to Samanya Prashashan 210-10-02 | | 6,56,763.00 |
| Salary to Contract Basis Employees 210-10-03 | | 67,710.00 |
| Grand Total | | 12,12,240.00 |

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Nagar Palika Kishangarh Bas

Programme Exp. 250

Group Summary

1-Apr-2015 to 31-Mar-2016

47001

31302

| Particulars | Closing Balance | |
|-------------------------------------|-----------------|--------------------|
| | Debit | Credit |
| Election Exp. 250-10-01 | | 40,750.00 |
| Municipality Program Exp. 250-20-01 | | 1,45,688.00 |
| Grand Total | | 1,86,438.00 |

PH

Nagar Palika Kishangarh Bas

Repair & Maintenance -230

Group Summary

1-Apr-2015 to 31-Mar-2016


302

| Particulars | Closing Balance | |
|---|-----------------|-------------|
| | Debit | Credit |
| Electric & Water Purchase-230-20 | 1,16,929.00 | |
| Water Exp 230-20-02 | 1,16,929.00 | |
| Other Operating & Sandhan Exp. 230-80 | | 2,59,470.00 |
| Repairing & Maintenance Building-230-52 | | 2,59,470.00 |
| Repair & Maintenance to Office -230-52-01 | | 3,056.00 |
| Repairing & Sandharan-230-59 | | 3,056.00 |
| Electricity Repairing & Maintenance 230-59-02 | | 3,056.00 |
| Grand Total | 3,79,455.00 | |


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उपसंहार (टेस्ट आडिट-नोट)


नगर पालिका मण्डल किशनगढबास (अलवर) का वित्तीय वर्ष 2015-16 के लेखों की लेखा संधारण प्रणाली सामान्य पायी गयी। नवगठित संस्था होने के कारण वांछित अभिलेख संधारण बाबत अंकेक्षण प्रतिवेदन में दर्शायी गयी कमियों को दुरुस्त कराने एवं राजस्व-आय प्राप्त के सार्थक प्रयास करने बाबत ध्यान आकर्षित कर जांच प्रतिवेदन अधिशाषी अधिकारी से चर्चित किया गया।


(राजेन्द्र कुमार मीणा)
लि० ग्रे० I


(ताराचंद चेजारा)
सहा० लेखाधिकारी II


(मोहन लाल कुमावत)
सहा० लेखाधिकारी I
प्रभारी जॉचदल सं०-7

मैं अरुण कुमार शर्मा अधिशाषी अधिकारी नगर पालिका मण्डल किशनगढबास (अलवर) वर्ष 2015-16 के अंकेक्षण प्रतिवेदन में समाहित तथ्यों पर विचार-विमर्श कर लिया है। एवं मैं प्रस्तुत तथ्यों से सहमत हूँ।


(अरुण कुमार शर्मा)
अधिशाषी अधिकारी
नगर पालिका मण्डल
किशनगढबास (अलवर)


(अनिल कुमार)
अतिरिक्त निदेशक
स्थायी लेखा अंकेक्षण विभाग
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