

NAGAR PARISHAD
ALWAR
AUDIT REPORT
2018-19

AUDITOR

JAIN PARAS BILALA & CO

Chartered Accountants

50 Ka, Jyotinagar,

Jaipur- 302005 (Rajasthan)

MUNICIPAL COUNCIL ALWAR

2018-19

Table of Contents

S.No.	Contents
1.	Management Representation
2.	Independent Auditors' Report
3.	Balance Sheet
4.	Income & Expenditure Statement
5.	Statement of Cash Flows
6.	Schedule to the Financial Statements
7.	Basis of Accounting and Accounting Policy

ALWAR NAGAR PARISHAD

To
M/s Jain Paras Bilala & Co.
Chartered Accountants
50 Ka 2, Jyoti Nagar, Jaipur - 302005
Raj.

Sub: Representation for the purpose of audit for the financial year 2018-19

Dear Sir,

This representation letter is provided in connection with your audit of the financial statements of **Municipal Council, Alwar (Rajasthan)** for the year ended on **31st March 2019** for the purpose of expressing the opinion as to whether the financial statements give a true and fair view of the financial position as on **31.3.2019** and of the results of operations for the year then ended. We acknowledge our responsibility for preparation of financial statements in accordance with the requirements of Rajasthan Municipal Accounting Manual and recognized accounting policies and practices, including the Accounting Standards 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 operations for the year or financial positions are set out in the financial statements are consistent with those adopted in the financial statements for the previous year. The financial statements are prepared on cash basis except salary and allowances, accounting charges and audit fee, which are brought to accounts on accrual basis and have been generally appropriately classified.

List of Books Of accounts maintained

2. The council has maintained Cash Book, Bank Book, Ledger, Subsidiary books in Computer System.

Fixed Assets

3. Management of Nagar Parishad has not carried out physical verification of fixed assets during the year ended 31st March, 2019



ALWAR NAGAR PARISHAD

: Page 2 :

4. The net book values at which fixed assets are stated in the balance sheet are arrived at;
 - (a) after taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue.
 - (b) After eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished or destroyed.
 - (c) After providing adequate depreciation as per Income Tax Act, 1961 on fixed assets during the period as suggested in Rajasthan Municipal Accounting Manual

Inventories

5. Closing Stock of Stores has not been determined by the Nagar Parishad and hence not considered in the accounts. The whole amount of purchases has been charged to profit and loss account.

Loans, Advances & Deposits

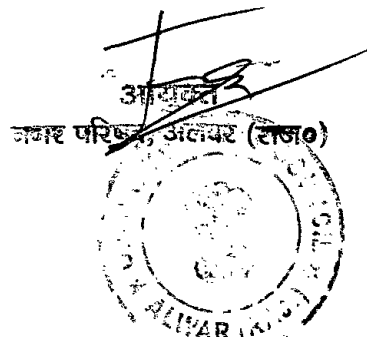
6. The balances of loans, advances & deposits as specified in Schedule 15 to financial statement are subject to reconciliation and /or adjustment on submission of bills and/or confirmation by respective parties. Confirmation of balances as at the year end has not been obtained. The balance of Advance to Contractor, Staff and Govt Department as per manual records maintained is Rs. 34,66,580/- as at the year end

Loans, (Cr)

7. The balances confirmation certificates in respect of loans liability as appeared in schedule 5 to financial statements has not been obtained. Interest on account of these loans, if any has been provided to the extent of deduction from grant by the government and other available evidence such as bank statements.. The possibility of earlier period interest charged during current period and the current period interest not considered cannot be overruled but this in our opinion shall not materially impact the financial statement .

Sundry Deposits , Employees ,Statutory and other Liabilities

8. The balances of sundry deposit, employees, statutory and other liabilities are subject to reconciliation and/or confirmation Confirmation of balances as at the year end has not been obtained The balance of Security Deposit as per manual records maintained is Rs. 3,48,52,235/= and that of Earnest Money Deposit is Rs.2,14,01,335/= at the year end



ALWAR NAGAR PARISHAD

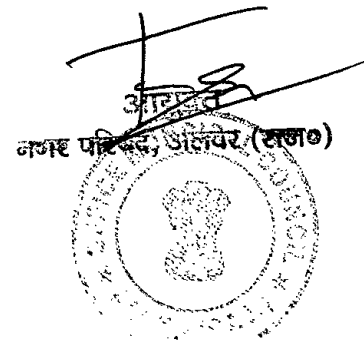
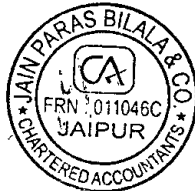
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Liabilities

9. Liabilities or recovery on account of pending cases and/or notices filed against or by municipal council by/against third parties is not ascertainable and hence not considered. Contingent Liabilities, if any, arising out of these cases has not been estimated.
10. Liabilities on account of late / non deposit of statutory deduction viz TDS, Vat, GST, royalty , cess etc and deduction from employees pay-outs viz. pension, provident fund, employees state insurance, gratuity, bank loan etc is not ascertainable and hence not considered. Contingent Liabilities, if any, arising out of these cases has not been estimated

Profit and Loss Account

11. Except as disclosed in the financial statements, the results for the year were not materially affected by;
 - (a) Transactions of a nature not usually undertaken by the Nagar Parishad
 - (b) Circumstances of an exceptional or non-recurring nature.
 - (c) Charges or credits relating to prior years
 - (d) Changes in accounting policies
 - (e) Any type of Personal Expenditure
12. There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.
13. The financial statements are free of material misstatements, including omissions.
14. The allocation between capital and revenue has generally been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa to the best of our knowledge. But the possibility of this can not be overruled .However, this will not in our opinion materially affect the financial statement.
15. No personal expenses have been charged to revenue accounts
16. No fraud has been committed during the year.
17. The Nagar Parishad has generally not paid any amount in cash other than by crossed Cheques/DD over Rs. 10,000/- except as per details below The Cash balance as on 31.3.2019 has been physically verified by the management at Rs.2,01,810/- ./-





Jain Paras Bilala & Co.

Chartered Accountants

50 Ka 2, Jyoti Nagar, Jaipur - 302005 (Raj.)
Ph.: 0141-2741888, 9314524888, 9929224888
Email: pbilala@yahoo.com, jpbilala@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,
**The Commissioner,
Municipal Council Alwar,
Rajasthan**

Report to Financial Statement

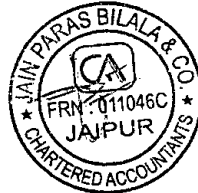
We have audited the accompanying financial statements of **Municipal Council, Alwar, Rajasthan** which comprise the Balance Sheet as at March 31, 2019, the Income and Expenditure Statement and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the 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.





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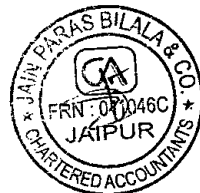
An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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

Subject to statement on additional matters as given in Annexure-A attached herewith and the following :

- a) *Liabilities that may arise on account of late filing of return, late payment, short or non-deduction and mismatching of TDS, RVAT, Royalty, GST and Labour cess and Patrakar Kalyan Kosh has not been ascertained for want of adequate record and hence not considered. Besides, repayment and/or deposit to exchequer of GST wrongly deducted upto 30th September, 2018 since inception of law along with interest if any including penalty thereof for wrong deduction is pending. To this extent Surplus of Income over Expenditure is overstated and Liabilities are understated.*
- b) *Liabilities or recovery on account of pending cases and/or notices filed against or by Municipal Council by/against third parties is not ascertainable and hence not considered. Financial impact of such cases has not been ascertained and hence we are unable to comment on correctness or otherwise of Income, Expenditure, Assets or Liabilities to this extent. Contingent Liabilities, if any, arising out of these cases has not been estimated by the Municipal Council nor has been disclosed in notes to accounts.*





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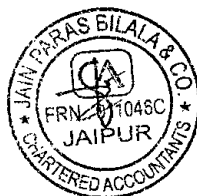
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Email: pbilala@yahoo.com, jpbilala@gmail.com

- c) *There has been discrepancy between the balances of security deposit (Rs. 2,88,94,839=) and EMD (Rs.1,85,12,469/-) as per double entry records of the council vis-à-vis as per records maintained by the nagar parishad (Security Deposit Rs.3,48,52,235/- and EMD Rs.2,14,01,335/-) as at the year end . This discrepancy has not been properly explained by the management of the Municipal Council. As such to this extent of discrepancy, the accounts do not reflect true and fair view. Besides, adjustment has not been made for lapsed deposit no longer payable. As such, Liabilities are overstated and Surplus of Income over expenditure is understated. Closing balance confirmation certificates has not been obtained*
- d) *There has been discrepancy between the balances of advances as per double entry records (Rs. 34,63,049/06 p) of the council vis-à-vis as as per records maintained by the nagar parishad(Rs. 34,66,580/=) as at the year end . This discrepancy has not been properly explained by the management of the Municipal Council . As such to this extent of discrepancy, the accounts do not reflect true and fair view. Besides, adjustment has not been made for old advances pending for bills etc. As such, Assets and Surplus of Income over expenditure are overstated. Closing balance confirmation certificates has not been obtained*
- e) *The amount of Secured Loans, Employees, Statutory and Other Liabilities are subject to reconciliation . There has been excess payment on account of liabilities on few occasion which remain unexplained to us .Closing balance confirmation certificates has not been obtained. To this extent, account does not show a true and picture view*
- f) *Unutilised Grant balances as appeared in Schedule 4 (Grant/ Contribution for specific purpose) to financial statements do not match with the balances in bank accounts specifically for the grant as appeared in Annexure II to Financial Statement This implies that the expenses on account of schemes for which grant has been granted has been routed through some other head or the grant amount has been utilized for other purpose other than for which grant has been granted. To the extent of this mismatch, the accounts does not reflect true and fair view.*





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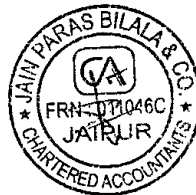
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- g) *Liabilities on account of repayment to State Government towards their share against various realizations as per order under 7(4) Rajasthan Nagarpalika (nagariya bhumi vishpadan 1974)-Lease premium has not been disposed off/considered in the accounts. As such, to this extent, Liabilities are understated and Surplus of Income over expenditure is overstated.*
- h) *Amount of mobile tower and marriage place registration fees, user charges, urban development tax, penalty income etc of various types has not been realized and provided for. As such both Surplus of Income over expenditure and assets are understated.*
- i) *There are cases of cash payments over Rs. 10,000/- as per details below:*

Date		Vch No.	Credit
30-04-2018	230-20-01 Electricity Bill Exp.	171/127	39554.00
27-11-2018	230-20-02 Water Exp.	1173/243	23278.00
22-06-2018	220-12-01 Telephone Exp.	427/134	14757.00
24-07-2018	220-12-01 Telephone Exp.	560/131	14465.00
25-02-2019	220-12-01 Telephone Exp.	1738/193	14415.00
23-05-2018	220-80-02 Other Contingent Exp.(Telephone)	270/128	14054.00
23-08-2018	220-12-01 Telephone Exp.	698/78	14015.00
24-12-2018	220-12-01 Telephone Exp.	1282/127	13125.00
23-10-2018	220-12-01 Telephone Exp.	930/110	12444.00
25-01-2019	220-12-01 Telephone Exp.	1494/172	10999.00
22-03-2019	220-12-01 Telephone Exp.	1968/177	10999.00
	Total		182105.00

- j) *All expenses except salary and allowances, accounting charges, contractual monthly payments and audit fee are accounted for on cash basis. Similarly, all incomes except interest on deposits in savings and fixed deposit accounts with banks are accounted for on cash basis Receipts in PD Accounts (treasury) by deposit of amount directly by the tax payers are taken into account on verification with treasury irrespective of the year of receipt.*





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reconciliation statement in few cases have unreconciled balances. To this extent accounts does not reflect true and fair view.

In our opinion and to the best of our information and according to the explanations given to us, 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, 2019;
- b) In the case of the Income and Expenditure Statement, 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 available information and explanation 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.

For Jain Paras Bilala & Co.

Chartered Accountants


CA. Paras Bilala
Partner

Membership No.: 400917

Firm Registration No. : 011046C



Place : Jaipur

Date : 17-02-20

UDIN: 20400917AAAACG3128



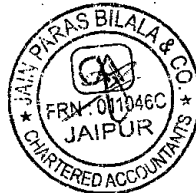
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Annexure A to Auditor's Report (2018-19)

Additional Matters to be reported by the financial statement auditor

1. In our opinion and according to records examined by us and to the best of our knowledge and belief all sums due to and received by the Municipal Council have been brought to account on Cash Basis except, salary and allowances, accounting charges and audit fee which are brought to accounts on accrual basis and have been **generally** appropriately classified .
2. In our opinion and according to the information and explanations given to us all grants sanctioned or received by the Municipal Council during the year, have been accounted properly on cash basis, and where any deduction is made out of such grants towards any dues of the Municipality, such deductions have been properly accounted.
3. Earmarked Funds have been created by the Municipal Council for Gratuity and Provident Fund, According to the information and explanations given to us Earmarked Funds have been utilized for the purposes for which they were created to some extent.
4. As explained to us the *Municipal Council is not maintaining records showing full particulars, including quantitative details and situation of fixed assets*. As informed to us, Management of ULB *has not carried out physical verification of fixed assets* . As such we are unable to comment on





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material discrepancies, if any, on physical verification and its treatment in books of accounts.

5. The Municipal Council *is not maintaining proper records showing full particulars of leasehold property*. Lease Rentals are therefore not verified.
6. As explained to us, *physical verification of stores has not been conducted by the Municipal Council after 2008-09*. As such we are unable to comment on the procedures of physical verification of stores vis-a-vis material discrepancies, if any, on physical verification and its treatment in books of accounts. *Moreover, neither the stores has been verified and valued at the year-end nor has same been recognized in the accounts prepared for the year under report*.
7. As explained to us, Municipal Council has granted advance against work *but the same has not been adjusted within one month as required as per Rajasthan Municipality manual and no reasonable steps are carried out for adjustment of such advance*. Moreover, Nagar Parishad has granted loans to the employees .
8. The Nagar Parishad has granted loans to the employees against PF. Deduction from salary are made towards the loans.
9. In our opinion and according to the information and explanations given to us, there exists an adequate internal control procedure for the purchase of stores, fixed assets and services

In our opinion and according to the information and explanations given to us and on the basis of our test checks , there exists an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payments there for





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Besides, some weakness in internal control procedures which require immediate attention of the management are as under:

- a) There is excessive number of bank accounts which need to be pruned to a reasonable number as may be determined by the Municipal Council and or any higher authority, if any .
 - b) Quality checks in respect of all contracts need to be carried out. As explained to us, quality checks are being done in respect of those contract whose terms and conditions require such certificate
 - c) Photographs of places where contractual work is carried out at various places should have date inscribed on it and should be obtained on five to six various dates as the situation warrant.
 - d) Evidence of discharge of payment on account of provident fund and employee state insurance by the contractors need to be obtained, otherwise being principal employer the liability will fall upon the nagar parishad
10. *The Municipal Council is generally regular in depositing undisputed statutory dues including tax deducted at source, works contract tax, cess and royalty payable to the Government, ESI, PF, Patrakar Kalyan Khosh etc except in cases as reported in Annexure "A1" enclosed herewith. Cases of non-deduction of income tax at source, royalty, sales tax and patrakar kalyan khosh as traced by us on the basis of our test checking are also given in the Annexure "A2" enclosed herewith Besides, evidence of discharge of liability by contractor on account of provident fund , employee*

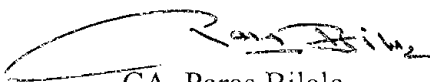




state insurance and service tax not found on record ,as such we are unable to comment on payment of this liability.

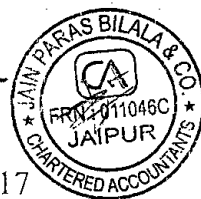
11. To the best of our knowledge and according to information and explanation given to us, no personal expenses have been charged to the ULB's accounts.
12. To the best of our knowledge and according to information and explanation given to us, the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained. *Accounting effect of bank charges debited by Bank, Old Differences, Non- collection of cheques, Cancellation of stale cheques not presented has not been considered in accounts in few cases. The details of bank accounts with reconciliation status enclosed herewith and marked as Annexure "A3"*
13. To the best of our knowledge and according to information and explanation given to us, year-end procedures have been carried out *but reconciliation procedures at year end have not been carried out. The discrepancy in EMD and SD Ledger vis-à-vis register/ancilliary record maintained by nagar parishad as observed by us is given in Annexure "A4"*

For Jain Paras Bilala & Co.
Chartered Accountants


CA. Paras Bilala
Partner

Membership No.: 400917

Firm Registration No. : 011046C



Place : Jaipur

Date : 17/02/20

MUNICIPAL COUNCIL ALWAR

ANNEXURE "A1" TO ANNEXURE ON AUDITOR'S REPORT FOR YEAR ENDED 31.03.2019

I CASES OF DELAY IN DEPOSIT OF TAXES

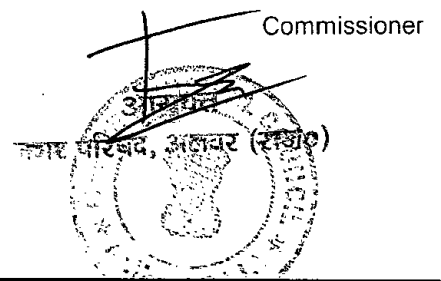
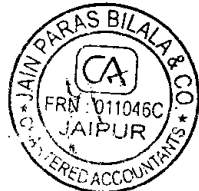
(As per Double Entry Account)

Sl. No	Particulars	Date of Payment	Amount (in RS)	Amount Paid	Date of Remittance
1	GST(2017-18)B/F	Not Paid	16,63,991	-	N.B
2	GST(April 2018-Sept 2018)	Not Paid	47,19,800	35,234	N.B.
3	GST(Oct 2018-March 2019)	2018-19	74,38,067	76,46,061	2018-19
	Total	2018-19	1,38,21,858	76,81,295	61,40,563
					O/s- 31/03/2019
	N.B. The Tds amount on account of GST wrongly deducted is being refunded back to deductee during 2018-19 and 2019-20				
4	TDS deducted from Salary	31.03.2019	33,114	Nil	Not Paid

ANNEXURE "A2" TO ANNEXURE ON AUDITOR'S REPORT FOR YEAR ENDED 31.03.2019

I CASES OF NON-DEDUCTION OF TAX AT SOURCE

Sl. No	Particulars	Date of Payment	Amount (in RS)	Section under which tax to be deducted	Rate of Deduction
1	Advertisement Charge Receipt Election Hoarding (Act as Nodal Agency of political party)	2018-19	23,60,735	194C (As per Parishad-not required)	2%
2	Legal Expenses To Staff(re imbursement)	01-08-2018	34,650	194J	10%
3	Repairs and Maintenance- Vehicles Rajesh Motors	15-06-2018	65,140	194C	2%
	Jagvijay Motors Pvt Ltd	20-09-2018	1,32,775	194C	2%
	Rajesh Motors	29-10-2018	1,12,875	194C	2%
4	Lighting Repairs and Maintenance Laxmi Trading Co	31-08-2018	12,118	194C	2%
	Laxmi Trading Co	12-10-2018	14,985	194C	2%
3	Repairs and Maintenance Laxmi Trading Co	05-04-2018	31,082	194C	2%
	Laxmi Trading Co	10-05-2018	13,883	194C	2%
	Laxmi Trading Co	18-05-2018	5,934	194C	2%
	Laxmi Trading Co	25-06-2018	15,534	194C	2%
	Laxmi Trading Co	06-07-2018	2,800	194C	2%
	Laxmi Trading Co	31-08-2018	19,175	194C	2%
	Laxmi Trading Co	06-02-2019	3,764	194C	2%

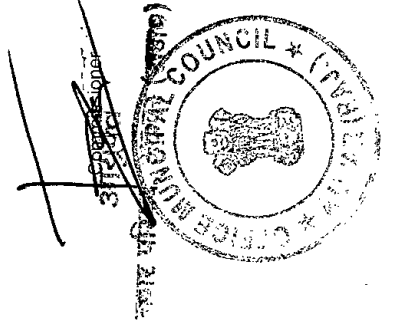
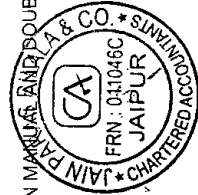


NAGAR PARISHAD ALWAR

ANNEXURE "A 3" TO ANNEXURE ON AUDIT REPORT FOR YEAR ENDED 31.03.2019

SR NO	NAME OF BANK	DOUBLE ENTRY BOOK BALANCE	MANUAL BOOK BALANCE	BALANCE OF BANK STATEMENT	DIFFERENCE C-D	DIFFERENCE C-E	RECONCILED WITH BANK
A	B	C	D	E	F	G	H
1	Amrit Yojana 450-11-01 P D A/c (Int. Bearing) B/F	24,120.00	24,120.00	24,120.00	-	-	SAME BALANCE RECONCILED
2	450-12-01 P D A/c (Non Intt. Bearing)	16,30,29,149.38	16,30,20,149.38	16,30,20,149.38	9,000.00	9,000.00	
3	450-21-01 U.C.O. Bank A/c	37,28,545.15	37,05,206.90	56,66,268.90	23,338.25	(18,70,671.75)	RECONCILED
3A	450-41-07 Janganana A/C	67,052.00	67,052.00		-	67,052.00	
4	450-21-02 Bank of Baroda A/c	8,11,487.89	8,11,487.89	8,94,594.89	-	(83,107.00)	RECONCILED
5	450-21-03 Axis Bank	4,63,911.80	4,63,911.80	4,70,246.80	-	(6,335.00)	RECONCILED
6	450-21-06 F D R A/c--PNB	1,34,37,939.00	66,91,866.00	66,91,866.00	-	-	SAME BALANCE
6A	-do- ICICI		67,46,073.00	67,46,073.00			
7	450-21-08 Uco Bank (Old)	1,31,31,731.00	1,31,31,731.00	1,31,31,731.00	-	-	SAME BALANCE RECONCILED
8	450-21-11 I C I C I Bank (0861)	8,59,15,670.25	8,59,15,940.25	8,71,45,510.25	(270.00)	(12,29,840.00)	
9	17-00-861 Icici Bank	3,66,67,852.00	3,66,67,852.00	5,34,86,174.00	-	83,107.00	RECONCILED
9A	450-41-06 13th Finance Bank A/C	1,69,01,429.00	1,69,01,429.00				
10	450-21-12 Punjab N. Bank Manu Marg	44,94,582.88	44,94,582.88	44,94,582.88	-	-	SAME BALANCE
11	450-21-13 Pnb.Amrit Yojna	25,50,063.10	25,50,063.10	25,50,063.10	-	-	SAME BALANCE
12	450-21-14 IDBI BANK	59,207.00	59,207.00	59,207.00	-	-	SAME BALANCE
13	450-21-15-3946 Sbm Icici	6,94,53,346.12	6,94,53,346.12	6,89,29,346.12	-	5,24,000.00	RECONCILED
14	450-41-08 B.O.B. A/C (NULM)	24,14,947.00	24,14,947.00	25,60,947.00	-	(1,46,000.00)	RECONCILED
	TOTAL	41,31,51,033.57	41,31,18,965.32		32,068.25		

N.B. --DIFFERENCE BETWEEN MANUAL AND DOUBLE ENTRY CASH BOOK PENDING FOR RECONCILIATION Rs. 23,338/25 p



MUNICIPAL COUNCIL ALWAR

ANNEXURE "A4" TO ANNEXURE ON AUDITOR'S REPORT FOR YEAR ENDED 31.03.2019

I EARNEST MONEY DEPOSIT

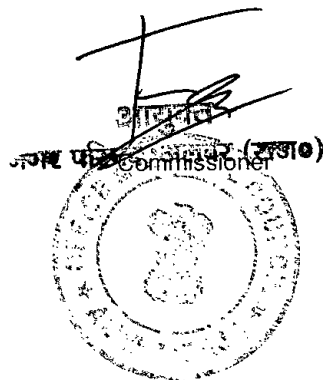
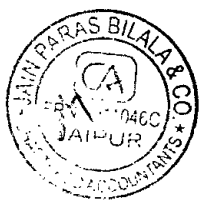
(As per Double Entry Account)

Sl. No.	Particulars	Date of Entry	Amount (in RS) (Tally)	Amount (in RS) (Register)	Remarks
1	V No 313 Blue Star Telecom	04-06-2018	10,000	4,000	Excess Paid

II SECURITY DEPOSIT

(As per Double Entry Account)

Sl. No.	Particulars	Date of Entry	Amount (in RS) (Tally)	Amount (in RS) (Register)	Remarks
1	V.No. 421/137 Ganga Ram Meena	22-06-2018	23,850	22,450	Excess Paid
2	V.NO. 813/37 Various Parties	08-10-2018	9,500	8,000	Excess Paid
3	V.NO. 1942/208 Various Parties	28-03-2019	45,000	43,500	Excess Paid
4	R No 951	19-07-2018	360	-	Not entered in Register



NAGAR PARISHAD ALWAR
Balance Sheet As on 31st March 2019

LIABILITIES	Schedule	31st March 2019	31st March 2018
		(Amount)	(Amount)
<u>RESERVE & SURPLUS</u>			
Municipal (General) Fund	1	4,15,81,434.17	14,15,39,837.86
Earmarked Funds	2	10,57,76,271.11	9,78,41,205.11
Reserve & Surplus	3	55,48,81,601.00	31,12,86,671.00
Total Reserve & Surplus (A)		70,22,39,306.28	55,06,67,713.97
<u>GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE</u>			
Grant/Contribution for Specific purpose	4	28,14,74,472.46	35,70,61,714.46
Total Grant/Contribution (B)		28,14,74,472.46	35,70,61,714.46
<u>LOANS</u>			
Secured Loan	5	2,87,52,000.00	3,09,52,000.00
Total Loans (C)		2,87,52,000.00	3,09,52,000.00
<u>CURRENT LIABILITIES & PROVISIONS</u>			
Sundry Deposits	6	4,78,08,605.00	2,81,04,860.00
Statutory Liabilities	7	2,38,47,013.00	1,38,46,328.00
Other Liabilities	8	79,54,586.00	30,15,967.00
Provisions	9	71,580.00	66,000.00
Total Current Liabilities and Provisions (D)		7,96,81,784.00	4,50,33,155.00
TOTAL LIABILITIES (A+B+C+D)		1,09,21,47,562.74	98,37,14,583.43

Notes to Accounts and Accounting Policies 27

As per our report attached

For Jain Paras Bilala & Co.
Chartered Accountants

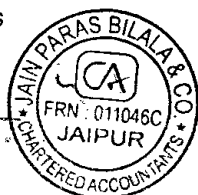
CA. Paras Bilala
Partner

Firm Registration No. : 011046C

Membership No.: 400917

Place : Jaipur

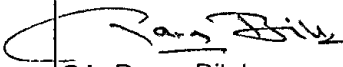
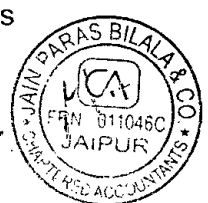
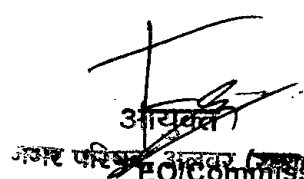

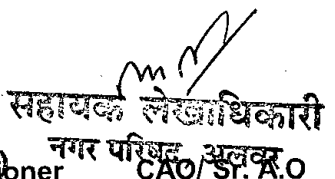
Date 17/02/20



आयुक्त
 सहायक लेखाधिकारी
 नगर परिषद, अलवर
 नगर परिषद, अलवर



NAGAR PARISHAD ALWAR
Balance Sheet As on 31st March 2019

ASSETS	Schedule	31st March 2019	31st March 2018
		(Amount)	(Amount)
<u>FIXED ASSETS</u>			
Gross Block	10	78,25,19,791.00	47,35,05,691.00
Depreciation Fund	11	21,33,13,148.00	16,15,16,879.00
Net Block		56,92,06,643.00	31,19,88,812.00
Total Fixed Assets (A)		56,92,06,643.00	31,19,88,812.00
<u>INVESTMENTS</u>			
General Fund Investments	12	16,30,53,269.38	30,17,03,212.38
Specific Fund Investments	13	10,57,76,271.11	9,78,41,205.11
Total Investments (B)		26,88,29,540.49	39,95,44,417.49
<u>CURRENT ASSETS, LOAN & ADVANCES</u>			
Cash & Bank Balances	14	25,02,99,574.19	26,83,96,645.88
Loans, Advances and Deposits	15	38,11,805.06	37,84,708.06
Total Current Assets, Loans & Advances (C)		25,41,11,379.25	27,21,81,353.94
TOTAL ASSETS(A+B+C)		1,09,21,47,562.74	98,37,14,583.43
Notes to Accounts and Accounting Policies	27		
As per our report attached			
For Jain Paras Bilala & Co. Chartered Accountants			
 CA. Paras Bilala Partner Firm Registration No. : 011046C Membership No.: 400917			
Place : Jaipur Date 17/02/20		 EO/Commissioner 	
		 सहायक लेखाधिकारी नगर परिषद, अलवर CAO/ Sr. A.O	

NAGAR PARISHAD ALWAR

Income and Expenditure Statement for the year ended on 31st March 2019

PARTICULARS	Schedule	31st March 2019	31st March 2018
		(Amount)	(Amount)
INCOME			
Income from Taxes	16	2,76,06,395.00	2,39,33,875.00
Assigned Compensations	17	22,07,57,000.00	20,05,36,000.00
Rental Income from Municipal Properties	18	33,35,367.00	31,65,248.00
Fees and User Charges	19	5,83,45,672.25	4,58,64,744.56
Revenue Grants, Contributions and Subsidies	20	18,04,96,862.00	16,19,69,174.08
Income from Corporation Assets and Investment	21	1,31,46,571.32	1,13,64,479.00
Miscellaneous Income	22	92,912.00	38,030.00
Total Income		50,37,80,779.57	44,68,71,550.64
EXPENDITURE			
Establishment Expenses	23	25,90,35,849.00	14,97,99,371.00
General Administrative Expenses	24	1,80,66,035.26	1,30,69,341.98
Public Works	25	21,85,18,230.00	12,48,29,957.08
Miscellaneous Expenses	26	5,63,22,800.00	4,70,95,000.00
Depreciation During the Year	11	5,17,96,269.00	3,43,86,748.00
Total Expenditure		60,37,39,183.26	36,91,80,418.06
Surplus\ Deficit before adjustment of prior period items and Depreciation		(9,99,58,403.69)	7,76,91,132.58
Less; Prior Period Items		-	-
Less: Prior Period adjustment of Depreciation		-	-
NET SURPLUS\ (DEFICIT)		(9,99,58,403.69)	7,76,91,132.58

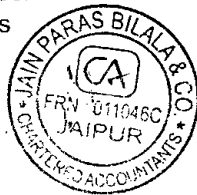
Notes to Accounts and Accounting Policies 27

As per our report attached

For Jain Paras Bilala & Co.
Chartered Accountants

CA. Paras Bilala
Partner
Firm Registration No. : 011046C
Membership No.: 400917

Place : Jaipur
Date 17/02/20



आयुक्त

सहायक लेखाधिकारी

जयपुर परिषद, ए.ओ. (आयुक्त)

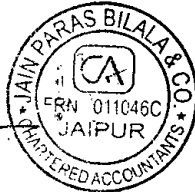
CAO/सहायक, अलवर

NAGAR PARISHAD ALWAR

Statement of Cash FlowAs on 31st March 2019

S.NO	PARTICULARS	31st March 2019	31st March 2018
A.	<u>Cash flow From Operating Activities</u>		
a.	Surplus/(Deficit) over expenditure	-9,99,58,403.69	7,76,91,132.58
b.	Add : Non Cash Items Debited in Income & Expenditure A/c Depreciation	5,17,96,269.00	3,43,86,748.00
	Add : Non-operating Items debited in Income & Expenditure A/c	-	-
	Less: Non-operating Items credited in Income & Expenditure A/c Interest Received	1,19,53,800.32	1,07,35,025.00
	Sale of Land , etc	11,92,771.00	6,29,454.00
	Rental Income	33,35,367.00	31,65,248.00
c.	Adjusted income over expenditure before changes in current assets and current liabilities and extra ordinary items.	-6,46,44,073.01	9,75,48,153.58
d.	Changes in current assets and current liabilities Add : Increase in sundry deposit	1,97,03,745.00	75,37,201.00
	Add : Increase in Statutory Liabilities	1,00,00,685.00	28,00,840.00
	Add : Increase in Other Liabilities	49,38,619.00	17,25,072.00
	Add : Increase in Provisions	5,580.00	-4,45,250.00
	Add : Decrease in Loans and Advances	-27,097.00	1,97,356.00
e.	Add : Adjustment to Capital Contribution	24,35,94,930.00	3,38,23,072.00
	Net cash generated from/ (used in) operating activities (A)	21,35,72,388.99	14,31,86,444.58
B.	<u>Cash flows from investing activities</u>		
a.	Add : Proceeds from sale of land etc	11,92,771.00	6,29,454.00
b.	Add : Interest Received	1,19,53,800.32	1,07,35,025.00
c.	Add : Rental Income	33,35,367.00	31,65,248.00
d.	Add : Decrease in General funds investments	13,86,49,943.00	-1,24,43,973.00
e.	Less: Purchase of fixed assets	-30,90,14,100.00	-5,14,83,267.00
	Net cash generated from/ (used in) investing activities (B)	-15,38,82,218.68	-4,93,97,513.00
C.	<u>Cash flows from financing activities</u>		
a.	Grants utilised for specific purpose	-7,55,87,242.00	1,00,75,363.92
b.	Add : Increase in Loans	-22,00,000.00	1,89,52,000.00
	Net cash generated from (used in) financing activities(C)	-7,77,87,242.00	2,90,27,363.92
D.	<u>Net increase/ (decrease) in cash and cash equivalents (A + B + C)</u>	-1,80,97,071.69	12,28,16,295.50
E.	<u>Change in Cash and Cash Equivalents</u>		
a.	Cash and cash equivalents at beginning of period	26,83,96,645.88	14,55,80,350.38
b.	Cash and cash equivalents at end of period	25,02,99,574.19	26,83,96,645.88
	Net increase/ (decrease) in cash and cash equivalents(b-a)	-1,80,97,071.69	12,28,16,295.50

For Jain Paras Bilala & Co.
Chartered Accountant



CA. Paras Bilala
Partner
Firm Registration No. : 011046C
Membership No.: 400917

Place : Jaipur
Date 17/02/20

31/03/2019
 नगर परिषद/Corporation (State), नगरपालिका/गाव, अलवर
 OFFICIAL SEAL OF THE COUNCIL
 NAGAR PARISHAD ALWAR (RAJ.)

NAGAR PARISHAD ALWAR
Schedule forming part of Financial Statements As on 31st March 2019

2018-19

2017-18

Schedule - 1

MUNICIPAL (GENERAL) FUND	Amount	Amount
Opening Balance	14,15,39,837.86	6,38,48,705.28
Add Excess of Income over expenditure	-9,99,58,403.69	7,76,91,132.58
Total	4,15,81,434.17	14,15,39,837.86

Schedule - 2

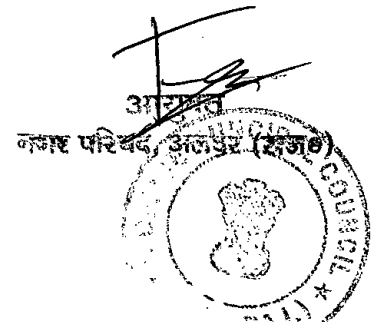
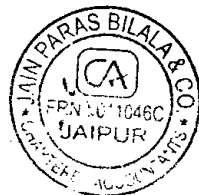
EARMARKED FUND	Amount	Amount
311-10-01 GPF Earmarked Fund	9,84,18,007.11	9,12,88,071.11
311-10-02 Gratuity Earmarked Fund	73,58,264.00	65,53,134.00
Total	10,57,76,271.11	9,78,41,205.11

Schedule - 3

RESERVE & SURPLUS	Amount	Amount
312-10-01 Capital Contribution		
Opening Balance	31,12,86,671.00	27,74,63,599.00
Add Addition during the year	24,35,94,930.00	3,38,23,072.00
Less Withdrawal during the year	-	-
Total	55,48,81,601.00	31,12,86,671.00

Schedule - 4

GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE	Amount	Amount
320-10-01 Swatch Bharat Mission	5,90,38,074.00	7,22,27,733.00
320-10-01 Amrit Yojna	6,67,805.00	22,67,805.00
320-10-02 Aarthik Janganana	75,552.00	75,552.00
320-20-01 City Sanitation Plan Fund	99,079.00	99,079.00
320-20-01 Road, Drainage Vishesh Anudan	73,27,680.00	73,27,680.00
320-20-02 NULM	9,90,003.46	33,59,080.46
320-20-06 M L A Fund	2,33,40,510.00	1,41,72,600.00
320-20-06 M P Fund	6,59,440.00	-
320-20-09 M.J.S.A	78,17,839.00	-
320-20-09 M J S Y Grant	53,61,282.00	53,61,282.00
320-20-09 S F C Grant	10,15,49,945.00	18,25,42,982.00
320-20-10 13th Finance Commission Grant	80,24,394.00	80,60,974.00
320-20-10 14th Finance Commission Grant	5,69,04,407.00	5,33,20,665.00
320-20-12 Bhamashah Yojna	35,982.00	35,982.00
320-20-12 BPL Kalyan Fund	2,04,000.00	2,04,000.00
320-20-12 Panna Dhayay Yojna	2,70,000.00	7,72,800.00
320-20-12 Sadi Kamble Yojna	72,33,500.00	72,33,500.00
320-20-18 Sc, St, Obc Kalyan	2,97,400.00	-
320-20-21 CM Budget Announcement	15,77,580.00	-
Total	28,14,74,472.46	35,70,61,714.46



NAGAR PARISHAD ALWAR(2018-19)

Schedule - 5

Secured Loan	Amount	Amount
330-50-02 RUDIFCO Loan	30,00,000.00	70,00,000.00
330-50-02 RUIFDCO For Sewage Line Connection	2,57,52,000.00	2,39,52,000.00
Total	2,87,52,000.00	3,09,52,000.00

Schedule - 6

SUNDRY DEPOSITS	Amount	Amount
340-10-01 Earnest Money Deposit	1,85,12,469.00	1,98,98,990.00
340-10-02 Security Money Deposit	2,88,94,839.00	63,06,139.00
340-10-03 Construction Work Pratibhuti Rasi (Amanant)	87,037.00	15,731.00
340-20-04 Water Harvesting	3,14,260.00	18,84,000.00
Total	4,78,08,605.00	2,81,04,860.00

Schedule - 7

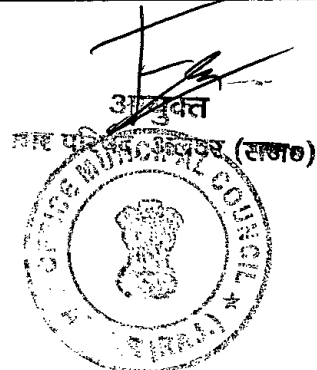
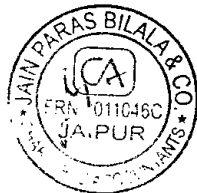
EMPLOYEES LIABILITIES	Amount	Amount
350-11-02 Net Payable Salary	1,53,48,876.00	66,57,429.00
350-11-04 C P F Contribution	40,66,672.00	20,58,672.00
360-10-02 Provision for Exp Payable Pension	4,386.00	21,73,744.00
350-11-05 Provision for Exp. Payble Gratuity etc	21,56,998.00	10,18,439.00
350-11-06 C M Relief Fund	510.00	510.00
350-20-01 GPF Deduction	13,50,734.00	13,15,513.00
350-20-03 GPF Loan Deduction	99,500.00	-
350-20-02 L I C	3,49,674.00	1,98,931.00
350-20-03 Bank Loan, RD, RMPF, SI	4,64,843.00	3,91,110.00
350-20-08 State Insurance (Si)	1,800.00	27,900.00
350-20-09 RMPF	3,020.00	4,080.00
Total	2,38,47,013.00	1,38,46,328.00

Schedule - 8

STATUTORY/OTHER LIABILITIES	Amount	Amount
350-20-06 TDS Payable for Salary	1,23,064.00	72,680.00
350-30-05 TDS Payble on Contractor	22,762.00	-
350-30-13 Gst	61,40,563.00	16,63,991.00
350-80-03 NEFT Return	52,349.00	-
350-80-02 Expired Chq. Receipt	16,15,848.00	12,79,296.00
Total	79,54,586.00	30,15,967.00

Schedule - 9

PROVISIONS	Amount	Amount
360-10-01 Audit Fee Payable	36,580.00	31,000.00
360-10-02 Double Entry Accounting Payable	35,000.00	35,000.00
Total	71,580.00	66,000.00



NAGAR PARISHAD ALWAR(2018-19)

Schedule - 10

FIXED ASSETS : GROSS BLOCK	Amount	Amount
Immovable Assets		
410-10 Land	47,84,150.00	13,67,300.00
410-20 Buildings	11,99,36,204.00	7,66,53,117.00
Infrastructure Assets		
410-30 Roads & Bridges	50,38,21,811.00	27,65,00,327.00
410-31 Sewage & Drainage	10,58,41,905.00	7,98,89,828.00
410-32 Waterways	85,18,612.00	76,45,312.00
410-33 Public Lightings	96,60,561.00	95,20,461.00
410-40 Plant & Machinery	19,45,010.00	1,81,830.00
410-50 Vehicle	2,22,56,607.00	1,94,99,337.00
410-80 Other Fixed Assets	24,29,000.00	-
Moveable Assets		
410-60 Office Equipments	13,43,455.00	7,21,660.00
410-70 Furniture/Electrical Fittings	19,82,476.00	15,26,519.00
Total	78,25,19,791.00	47,35,05,691.00

Schedule - 11

DEPRECIATION FUND	Amount	Amount
Opening balance	16,15,16,879.00	12,71,30,131.00
Add:- Depreciation for the year (as per Annexure I)	5,17,96,269.00	3,43,86,748.00
Total	21,33,13,148.00	16,15,16,879.00

Schedule - 12

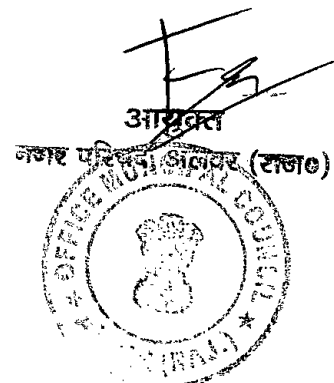
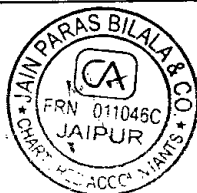
GENERAL FUND INVESTMENT	Amount	Amount
450-11-01 P D A/c (Int. Bearing)	24,120.00	24,120.00
450-12-01 P D A/c (Non Intt. Bearing)	16,30,29,149.38	30,16,79,092.38
Total	16,30,53,269.38	30,17,03,212.38

Schedule - 13

SPECIFIC FUND INVESTMENT	Amount	Amount
421-80-01 GPF Pd A/c	9,84,18,007.11	9,12,88,071.11
421-80-02 Gratuity PD A/c	73,58,264.00	65,53,134.00
Total	10,57,76,271.11	9,78,41,205.11

Schedule - 14

CASH & BANK BALANCES	Amount	Amount
Cash-in-hand	2,01,810.00	87,461.00
Bank Accounts (as per Annexure II)	41,31,51,033.57	57,00,12,397.26
Less Transfer to General Fund Investment	-16,30,53,269.38	-30,17,03,212.38
Total	25,02,99,574.19	26,83,96,645.88



NAGAR PARISHAD ALWAR(2018-19)

Schedule - 15

LOANS,ADVANCES & DEPOSITS	Amount	Amount
460-40-01 Fdr interest receivable	3,48,756.00	4,13,255.00
460-40-03 Advance to Contractor	3,14,898.00	3,04,902.00
460-40-04 Advance for work	1,58,972.08	77,372.08
460-60-03 Govt. Department Advance	29,89,178.98	29,89,178.98
Total	38,11,805.06	37,84,708.06

Schedule - 16

INCOME FROM TAXES	Amount	Amount
110-01-01 Property Tax-Nagariya Tax	1,35,83,395.00	1,32,80,608.00
110-05-01 Nagriya Upkar Electricity	1,40,23,000.00	1,06,53,000.00
110-13-01 House Tax Residential	-	267.00
Total	2,76,06,395.00	2,39,33,875.00

Schedule - 17

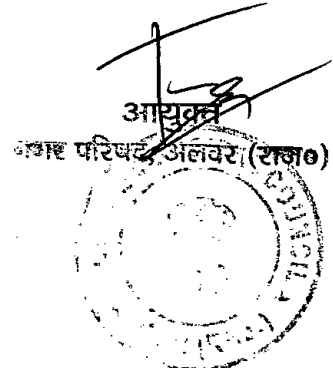
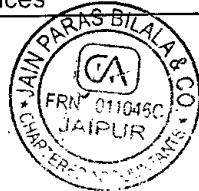
ASSIGNED COMPENSATION	Amount	Amount
120-20-01 Octroi Compensation	22,05,89,000.00	20,05,36,000.00
120-20-01 Octroi Tax	1,68,000.00	-
Total	22,07,57,000.00	20,05,36,000.00

Schedule - 18

RENTAL INCOME FROM MUNICIPAL PROPERTIES	Amount	Amount
130-10-02 Vechile Stand Rent	13,61,000.00	22,83,938.00
130-10-02 Vehicle Rent(Employees)	4,500.00	-
130-10-03 Licence Fees Shop	362.00	772.00
130-10-04 Community Center Rent	2,59,000.00	3,24,750.00
130-20-01 Qtr. Rent (Employee)	52,755.00	31,547.00
130-40-02 Licence Fees Land	77,350.00	2,903.00
130-40-04 Marraige Home Rent	13,90,000.00	-
130-40-05 Mukti Dham...	1,90,400.00	5,21,338.00
Total	33,35,367.00	31,65,248.00

Schedule - 19

FEES AND USER CHARGES	Amount	Amount
140-10-04 Regn. Naksha Rasi	27,000.00	22,300.00
140-10-05 Contractor Registratiion	91,600.00	78,630.00
140-10-06 Marriage Home Registration	5,62,342.00	5,46,320.00
140-10-07 Mobile Tower Registration	36,87,918.00	37,22,811.56
140-11-04 Kalan House Receipt	6,10,500.00	4,11,698.00
140-11-05 Festival Etc.	4,36,000.00	5,20,277.00
140-11-06 Licence Fees Hotel /Lodge	637.00	2,813.00
140-11-07 S S I Licence Fees	86,024.00	1,04,680.00
140-11-08 Marriage Home Licences	7,48,596.00	5,51,477.00



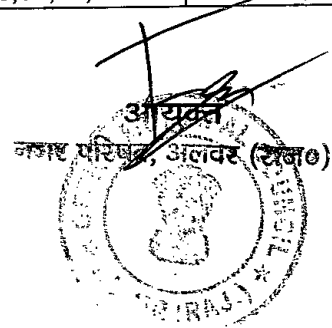
NAGAR PARISHAD ALWAR(2018-19)

Schedule -19 Contd

140-12-01 Permit Fees Building	1,64,570.00	18,00,986.00
140-13-01 Certificate Copy Fees	23,301.00	21,065.00
140-13-02 Birth Death Certificate	4,66,441.00	3,76,638.00
140-13-03 Marriage Certificate Fees	4,58,938.00	2,78,410.00
140-13-04 Fire, Noc,	18,59,912.00	17,85,500.00
140-13-05 Fire Certificate	49,000.00	35,500.00
140-13-06 Medical Card	992.00	1,700.00
140-15-06 Land Sub-Division & Use Change	1,50,74,747.00	28,31,485.00
140-20-01 Violation Penalty Fees	8,53,502.00	6,28,914.00
140-20-02 Carrying Charge	4,24,750.00	2,27,450.00
140-20-03(01) Polythene Penalty	-	20,900.00
140-20-03 Samjhota Fees(Atikraman)	85,500.00	1,20,450.00
140-20-05 Contractor Penalty	-	14,474.00
140-20-06 Misc.Recept	4,288.75	150.00
140-40-01 Advertisement Charge Receipt	2,94,39,251.00	2,93,60,486.00
140-40-08 Name Transfer (Land) Change	6,32,136.00	7,93,428.00
140-50-01 Lease	1,54,828.00	2,96,354.00
140-50-05 Door to Door Garbage Collection Charge	90,900.00	-
140-50-05 Sanitation Fees	39,000.00	30,000.00
140-50-06 Mehla Tank Service	8,000.00	-
140-50-08 Lavatory Uses Fees	64,692.00	77,000.00
140-50-09 Sewage Line Conection	3,89,304.00	2,65,704.00
140-60-02 Library Adm.Fees	856.00	748.00
140-60-03 Street Vendor(Fees)	1,70,000.00	-
140-70-01 Printing Fees	6,000.00	2,000.00
140-70-02 Road Cutting Charge	14,71,353.00	9,34,232.00
320-20-22 B.S.U.P Center Fund	1,62,793.50	-
140-70-04 State Grant Patta Fees	-	164.00
Total	5,83,45,672.25	4,58,64,744.56

Schedule - 20

REVENUE GRANT, CONTRIBUTION, SUBSIDIES	Amount	Amount
160-10-02 13th Finance Commission (Revenue)	36,580.00	77,60,260.00
160-10-02 14th F C Grant(Revenue)	9,75,76,258.00	6,01,75,253.00
160-10-03 S F C Grant (Revenue)	5,80,68,830.00	6,50,89,160.00
160-10-05 CM Budget (revenue)	67,52,000.00	-
160-10-02 Amrit Yojna (Revenue)	16,00,000.00	1,94,605.00
160-10-05 MLA Fund (Revenue)	14,37,100.00	24,96,400.00
160-20-01 MJSY (Revenue)	3,45,341.00	56,81,810.00
160-30-01 Pannadhya Yojna(Revenue)	5,02,800.00	-
160-30-01 Bhamashah Yojana(Revenue)	-	3,720.00
160-30-01 Sc St Obc Kalyan Fund -Revenue	1,52,600.00	-
160-30-01 Nulm (Revenue)	75,83,052.00	36,62,289.08
160-30-01 Swatch Bharat Mission (Revenue)	64,42,301.00	1,69,05,677.00
Total	18,04,96,862.00	16,19,69,174.08



NAGAR PARISHAD ALWAR(2018-19)

Schedule - 21

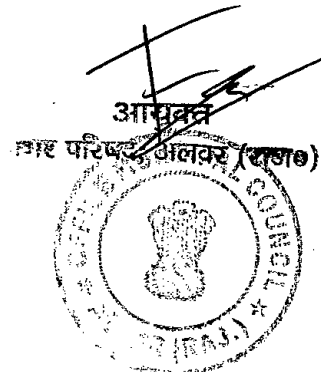
INCOME FROM CORP.ASSET/INVESTMENT	Amount	Amount
150-10-02 Dead Animal Contract	2,32,333.00	1,00,200.00
150-11-01 Sale of Tender Forms	6,38,925.00	3,78,550.00
150-11-02 Sale of Other Form	1,85,633.00	1,17,216.00
150-11-03 Safai Vacancies P.O.	95,880.00	
150-30-01 Nilami Assets Old News Paper and Patrika	6,000.00	19,488.00
150-40-02 Fire Vehicle Hire Charges	34,000.00	14,000.00
171-10-01 Interest P D A/c	-	929.00
171-10-02 Bank Interest	1,18,57,728.32	1,07,11,464.00
171-10-03 Bank Charges Receipt	200.00	205.00
171-20-01 Employee Advance Interest	-	300.00
171-80-01 Other Interest	95,872.00	22,127.00
Total	1,31,46,571.32	1,13,64,479.00

Schedule - 22

MISCELLANEOUS INCOME	Amount	Amount
180-80-01 Audit Recovery	92,912.00	38,030.00
Total	92,912.00	38,030.00

Schedule - 23

ESTABLISHMENT EXPENSES	Amount	Amount
210-10-01 Officer Salary & Allowance	95,25,267.00	65,09,208.00
210-10-02 Employee Salary & Allowance	19,94,80,334.00	10,83,27,347.00
210-10-03 Wages	-	47,034.00
210-10-04 Bonus	16,71,331.00	17,70,902.00
210-20-01 Medical Allowance	3,73,368.00	3,82,913.00
210-20-02 Vehicle Allowance	24,918.00	30,526.00
210-20-03 Uniform Allowance	4,47,985.00	3,68,400.00
210-20-04 Washing Allowance	3,69,013.00	3,66,948.00
210-20-05 Member Allowance	18,04,254.00	18,19,200.00
210-20-07 Other Allowance	3,54,433.00	6,70,519.00
210-30-01 Employee Contribution for Pension	1,13,68,152.00	89,74,421.00
210-40-01 Employee Contribution for Gratuity	2,55,98,015.00	1,87,27,663.00
210-40-02 Deputation Officers Pension Contribution	1,91,021.00	2,09,077.00
210-40-03 Employee Contribution CPF	78,27,758.00	15,95,213.00
Total	25,90,35,849.00	14,97,99,371.00



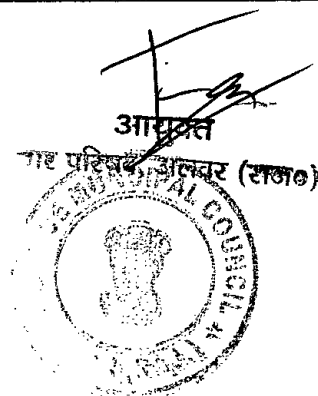
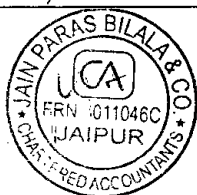
NAGAR PARISHAD ALWAR(2018-19)

Schedule - 24

GENERAL ADMINISTRATION EXP.	Amount	Amount
220-11-01 Electric Bill Exp Office	3,59,403.00	3,28,274.00
220-11-03 Ex. Service Men	40,28,415.00	44,91,993.00
220-12-01 Telephone Exp.	1,55,488.00	2,07,529.00
220-12-03 Postage, Ticket etc	10,000.00	10,000.00
220-20-01 News Paper & Magazine	41,714.00	55,895.00
220-20-04 Books Purchase	4,170.00	5,913.00
220-21-01 Printing Exp.	1,63,764.00	1,66,969.00
220-21-02 Stationery Exp.	2,24,324.00	1,84,524.00
220-21-03 Computer Exp.	56,924.00	47,957.00
220-30-01 Travelling Exp.	2,46,129.00	2,82,823.00
220-30-02 Fuel, Petrol & Diesel	41,91,758.00	13,49,492.00
220-30-03 Vehicle Rent	11,27,480.00	4,12,689.00
220-40-01 Insurance Exp.	4,32,765.00	4,25,778.00
220-50-01 Audit Fees	4,75,160.00	31,000.00
220-50-02 Accounting Charges	35,000.00	35,000.00
220-51-01 Legal Exp.	2,19,813.00	2,60,686.00
220-51-04 Legal Advisor Salary	1,44,000.00	99,000.00
220-52-02 Computer Operator	14,98,618.00	8,83,983.00
220-52-03 Consultancy Fees	26,395.00	33,185.00
220-60-02 Advertisement Exp.	26,90,129.00	23,98,661.00
220-80-01 Phenyl (Sweeping)	90,693.00	62,097.00
220-80-02 Other Contingent Exp.	18,19,915.00	12,94,348.00
240-70-01 Bank Charges	23,978.26	1,545.98
Total	1,80,66,035.26	1,30,69,341.98

Schedule - 25

PUBLIC WORKS	Amount	Amount
230-20-01 Electricity Bill Exp.	85,18,541.00	47,06,059.00
230-20-02 Water Exp.	34,368.00	27,473.00
230-50-01 R & M Road, Bridges and Drain	4,40,36,890.00	99,27,570.00
230-50-02 Lighting Repairs & Maintenance	1,44,18,539.00	4,99,086.00
230-50-05 Other Repair & Maintenance	13,39,310.00	31,61,797.00
230-51-01 R & M Park	54,21,343.00	11,35,551.00
230-51-07 R & M Lavatories/ Toilets	58,24,837.00	53,60,878.00
230-52-01 Office Building R & M	15,69,306.00	1,65,504.00
230-52-03 Repair & Maintenance	1,15,91,681.00	53,92,410.00
230-53-01 R & M Vehicle	11,66,355.00	6,65,240.00
230-59-01 Furniture Maintenance	-	4,395.00
230-59-02 R & M Electronic Upakaran	22,850.00	10,74,954.00
230-59-03 R & M (Office Equipment)	50,205.00	14,850.00



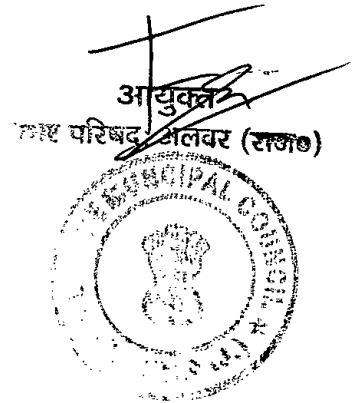
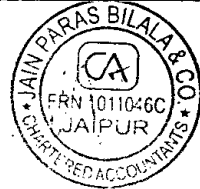
NAGAR PARISHAD ALWAR(2018-19)

Schedule 25 contd---

PUBLIC WORKS---- Contd	Amount	Amount
230-80-01 Sewage Plant Treatment(Maintenance)	16,35,800.00	20,89,500.00
230-80-02 Sweeping Exp.	9,36,50,002.00	6,14,02,591.00
230-80-03 Solid Waste Management	-	5,97,000.00
230-80-03 Forest Conservation Expenses	-	21,89,750.00
230-80-04 Other Operating Food for Cattles	5,89,040.00	74,453.00
230-80-06 Lavarish Dead Body Daha Sanskar	62,004.00	1,47,900.00
250-20-01 Mela Expenses	10,29,189.00	6,60,521.00
250-20-03 Other Programe Exp.	1,160.00	10,497.00
250-30-01 District Programe	74,216.00	97,388.00
260-10--01 Amrit Yojna Expenses	16,00,000.00	1,94,605.00
260-20-01 M J S Y Expenses	3,45,341.00	34,92,060.00
260-20-01 MLA Fund Expenses	14,37,100.00	24,96,400.00
160-10-21 C.M. Budget Announcment Expenses	67,52,000.00	1,62,339.00
260-30-01 Expenses Aginst Bhamashah Yojna	-	3,720.00
260-30-01 Nulm Expenses	75,83,052.00	36,62,289.08
260-30-01 Panna Dhyaya Expenses	5,02,800.00	-
260-30-01 Swatch Bharat Mission Expenses	92,62,301.00	1,54,13,177.00
Total	21,85,18,230.00	12,48,29,957.08

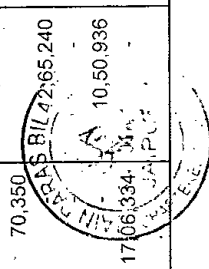
Schedule - 26

MISCELLANEOUS EXPENSES	Amount	Amount
220-61-01 Membership Fees	-	2,00,000.00
320-20-01 Road,Drange Vishesh Anudan	75,63,400.00	-
271-40-01 RUDF Contribution	20,00,000.00	25,00,000.00
271-40-02 Amrit Yojna Anshdan Deduction	2,30,00,000.00	3,70,00,000.00
271-40-02 Annapurna Yojna Deduction	1,13,07,000.00	52,97,000.00
271-40-03 Mjy Anshdan Deduction	-	20,98,000.00
271-40-05 E Governance	1,24,52,400.00	-
Total	5,63,22,800.00	4,70,95,000.00



NAGAR PARISHAD ALWAR
ANNEXURE I TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2019
Calculation of Depreciation

Particulars	Gross Value B/F	Depreciation B/F	Op WDV	Upto Sep	After Sep	Total	Dep Rate	Depreciation Current	Gross Value C/F	Depreciation C/F	Cl. WDV
Immovable Assets											
410-10 Land	1367300	354767	10,12,533	4,05,300	30,11,550	44,29,383	10%	2,92,361	47,84,150	6,47,128	41,37,022
410-10-03 Parks											
410-20 Buildings	10207360	3636276	65,71,084	-	-	65,71,084	10%	6,57,108	1,02,07,360	42,93,384	59,13,976
410-20-01 Office Building	4108620	1025068	30,83,552	-	31,84,000	62,67,552	10%	4,67,555	72,92,620	14,92,623	57,99,997
410-20-02 Community Centre	7759330	1612540	61,46,790	57,41,820	2,50,46,587	3,69,35,197	10%	24,41,190	3,85,47,737	40,53,730	3,44,94,007
410-20-02 Lavatories	15542770	5804669	97,38,101	71,610	18,64,690	1,16,74,401	10%	10,74,206	1,74,79,070	68,78,875	1,06,00,195
410-20-02 Other Building	4549478	1969674	25,79,804	36,10,910	30,53,520	92,44,234	10%	7,71,747	1,12,13,908	27,41,421	84,72,487
410-20-02 Other Infra-Structure Bldg	7991320	3111285	48,80,035	-	-	48,80,035	10%	4,88,004	79,91,320	35,99,289	43,92,032
410-20-02 Ren Basera	4997479	1941391	30,56,088	-	-	30,56,088	10%	3,05,609	49,97,479	22,47,000	27,50,479
410-20-03 Hospital Ward	21496760	7658117	1,38,38,643	-	7,09,950	1,45,48,593	10%	14,19,362	2,22,06,710	90,77,479	1,31,29,231
410-20-05 College/School Building											
Infrastructure Assets											
410-30 Roads & Bridges	220587484	77452882	14,31,34,602	4,14,39,435	15,56,01,630	34,01,75,667	10%	2,62,37,485	41,76,28,549	10,36,90,367	31,39,38,182
410-30-01 C.C. Road	29878973	10042407	1,98,36,566	-	-	1,98,36,566	10%	19,83,657	2,98,78,973	1,20,26,064	1,78,52,909
410-30-02 Other Tiles Road	14897842	5566748	93,31,094	3,18,820	2,69,36,570	3,65,86,484	10%	23,11,820	4,21,53,232	78,78,568	3,42,74,664
410-30-03 Grevat Road	11136028	4513092	66,22,936	11,61,520	18,63,509	96,47,965	10%	8,71,621	1,41,61,057	53,84,713	87,76,344
410-30-04 Patav	79889828	28430819	5,14,59,009	-	3,27,220	5,41,76,086	10%	54,01,248	8,26,06,905	3,38,32,067	4,87,74,838
410-31-01 Drainage	-	-	-	1,56,24,000	76,11,000	2,32,35,000	10%	19,42,950	2,32,35,000	19,42,950	2,12,92,050
410-31-02 Sewage Line											
410-32 Waterways	2355140	1048559	13,06,581	92,000	7,53,200	21,51,781	10%	1,77,518	32,00,340	12,26,077	19,74,262
410-32-01 Boring (Nal Kupp)	129400	67997	61,403	-	28,100	89,503	10%	7,545	1,57,500	75,542	81,958
410-32-03 Water Tank	5160772	996801	41,63,971	-	-	41,63,971	10%	4,16,397	51,60,772	14,13,198	37,47,573
410-32-04 Water Harvesting(Kuaa)											
410-33 Public Lighting	52653	38305	14,348	-	-	14,348	15%	2,152	52,653	40,457	12,196
410-33-01 Lamp Post	8232112	2105642	61,26,470	-	1,40,100	62,66,570	15%	9,29,478	83,72,212	30,35,120	53,37,092
410-33-03 Electric Line Extension	1235696	835606	4,00,090	-	-	4,00,090	15%	60,014	12,35,696	8,95,620	3,40,077
410-33-03 Other Public Lighting											
Moveable Assets											
410-40 Plant & Machinery	181830	113253	68,577	19,990	-	88,567	15%	13,285	2,01,820	1,26,538	75,282
410-40-01 Fogging Machine											
410-40-02 Composite Machine	-	-	-	70,350	14,07,600	14,07,600	15%	1,05,570	14,07,600	1,05,570	13,02,030
410-40-02 Pump Set (Mud)	-	-	-	-	-	-	15%	10,553	70,350	10,553	59,798
410-40-02 Sanitary Napkin Machine	-	-	-	-	2,65,240	2,65,240	15%	19,893	2,65,240	19,893	2,45,347
410-50 Vehicle	1410653	211448	11,99,205	17,06,334	10,50,936	22,50,141	15%	2,58,704	24,61,589	4,70,149	19,91,440
410-50-03 Motor Car	1808684	1862874	1,62,25,810	-	-	1,79,32,144	15%	26,89,822	1,97,95,018	45,52,696	1,52,42,322
410-50-07 Auto Tipper											



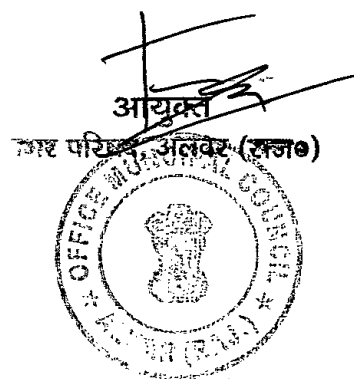
अधीक्षक
नगर परिषद, अलवर (राजस्थान)

NAGAR PARISHAD ALWAR

ANNEXURE II TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2019

DETAILS OF BANK ACCOUNT AS ON 31.03.2019

NAME OF BANK ACCOUNT	31.03.2019	31.03.2018
450-11-01 P D A/c (Int. Bearing)	24,120.00	24,120.00
450-12-01 P D A/c (Non Intt. Bearing)	16,30,29,149.38	30,16,79,092.38
450-21-01 U.C.O. Bank A/c	37,28,545.15	37,09,300.18
450-21-02 Bank of Baroda A/c	8,11,487.89	6,08,024.89
450-21-03 Axis Bank	4,63,911.80	16,33,438.80
450-21-06 F D R A/c	1,34,37,939.00	1,27,00,000.00
450-21-07 O.B.Com. (Old)	-	4,282.00
450-21-08 Uco Bank (Old)	1,31,31,731.00	1,22,31,200.00
450-21-11 I C I C I Bank (0861)	8,59,15,670.25	7,32,19,679.00
17-00-861 Icici Bank	3,66,67,852.00	6,36,87,383.00
450-21-12 Punjab N. Bank Manu Marg	44,94,582.88	25,24,364.85
450-21-13 Pnb.Amrit Yojna	25,50,063.10	40,48,666.90
450-21-14 IDBI BANK	59,207.00	17,37,857.00
450-21-15-3946 Sbm Icici	6,94,53,346.12	7,49,10,541.12
450-41-04 ICICI Bank (B P L)	-	0.28
450-41-06 13th Finance Bank A/C	1,69,01,429.00	1,69,34,351.00
450-41-07 Janganana A/C	67,052.00	67,052.00
450-41-08 B.O.B. A/C (NULM)	24,14,947.00	2,93,043.86
Grand Total	41,31,51,033.57	57,00,12,397.26



MUNICIPAL COUNCIL
ALWAR, (2018-19)

SCHEDULE 27

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS
I ACCOUNTING POLICIES

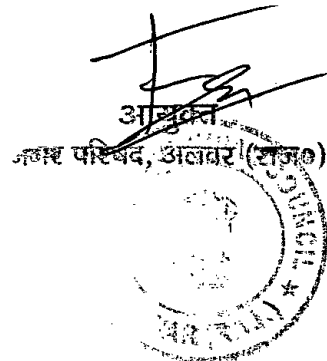
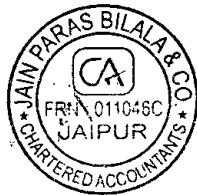
1. Basis of Accounting

The financial statements are prepared on a going concern and under historical cost basis under cash basis of accounting except in case of contractual payments like accounting charges, audit fees and salary and allowances. The method of accounting is the double entry system. However, initial opening balances has been derived based on transitional methodology devised for first time adoption of double entry accounting system which inter-alia includes certain estimates, assumptions and back calculation, instead of tracing the transactions since its inception.

2. Recognition of Revenue

i. Revenue

- a. Property and Other Taxes are recognized in the period in which they are received
- b. Revenues in respect of Profession Tax on Organisations /entities are determined in the year in which they are received
- c. Advertisement taxes are considered on receipt basis.
- d. Revenue in respect of Trade License Fees are determined in the year in which they are received
- e. Assigned revenues like Entertainment Tax, Duty / Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.
- 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 recognized on actual receipt.



MUNICIPAL COUNCIL

ALWAR. (2018-19)

ii. *Provision against payables*

- a. Provisions against payables are made based on type of income; age judgement and past experience of the management. Security deposits and earnest money deposit identified by the Municipal Council to be no longer payable are written back and considered as income.

3. Recognition of Expenditure

i. *Expenditure*

- a. Expenses on Salaries, bonus and other allowances are recognized as and when they are due
- b. All revenue expenditures are treated as expenditures in the period in which they are paid..
- c. In case of works contracts, expenditures are considered in the year in which the payment has been made
- d. Provision for expenses are made at the year-end for certain expenses of yearly contractual nature for which the amount is known beforehand like audit fees and accounting charges.
- e. Expenses on account of retirement benefit viz. encashment of leave etc. are recognized on cash basis.

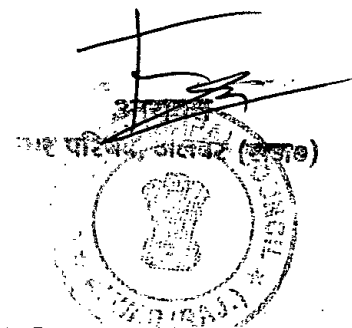
ii. *Provision against receivables*

- a. Provisions against receivables are made based on type of income; age of receivable and judgement and past experience of the management. Incomes that have been accrued and are doubtful of recovery are provided for.

4. 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 installing or constructing the fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that date.



MUNICIPAL COUNCIL
ALWAR (2018-19)

- b. All assets costing less than Rs. 5,000/- are expensed/charged to Income & Expenditure Account in the year of purchase.
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-

ii. Depreciation

Depreciation is provided on Written down value method as per rates specified in Income Tax Act, 1961 as suggested in Rajasthan Municipal Accounting Manual.

iii. Revaluation of Fixed Assets:

- a. Revaluation of fixed assets is undertaken either at the time of issue of municipal bonds or when commercial development/lease of properties is made.
- b. Increase in net book value arising on revaluation is credited to 'Revaluation Reserve Account'. Decrease in net book value is charged to Income and Expenditure account.
- c. Revaluation reserve is amortized by proportionate amount of depreciation charged on the revalued portion of the cost of the fixed assets.

5. Borrowing cost

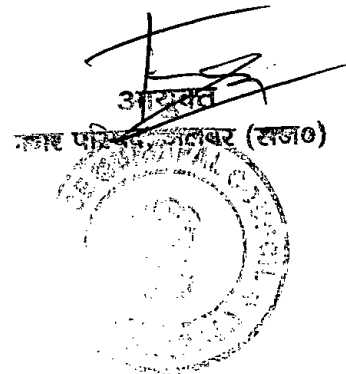
Borrowing cost is recognized as revenue expenditure as and when paid .

6. Inventories

Closing Stock of Stores has not been determined by the municipality and hence not considered in the accounts. Hence the stock is NIL.

7. Grants

- a. General Grants, which are of revenue nature, are recognized as income on actual receipt



MUNICIPAL COUNCIL

ALWAR (2018-19)

- b. Grants, which are re-imbusement of specific revenue expenditure is recognized as income in the accounting period in which the corresponding revenue expenditure is 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 a capital receipt and transferred to capital contribution.

8. Employee benefits

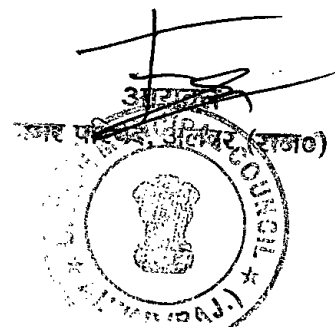
- a. Separate Funds are formed for meeting the provident and gratuity.
- b. Contribution towards Provident and gratuity funds is recognised as and when it is due.

9. Investments

- a. All investments are initially recognised at cost. The cost of investment shall include cost incurred in acquiring the investment and other incidental expenses incurred for its acquisition.
- b. Long-term investments are carried at their cost. However in the event of any permanent diminution in their value as on the date of balance sheet, these are provided for.
- c. Short-term investments are carried at their cost or market value (if quoted) whichever is lower.

10. Opening Balances as at 31st March 2012

There may exist possibilities that certain assets and liabilities are identified after preparation of draft Opening Balance Sheet as well as after preparation of the first Balance Sheet subsequent to Opening Balance Sheet. In such case, the value of assets or liabilities identified will be directly incorporated in the Opening Balance Sheet (where first Balance Sheet subsequent to the Opening Balance Sheet is not prepared) or through the account "Adjustments to Opening Balance Sheet" in the Balance Sheet for the period concerned.

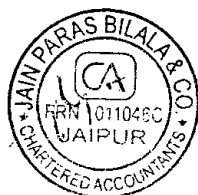


MUNICIPAL COUNCIL

ALWAR (2018-19)

II NOTES TO ACCOUNT

- 1) The value of fixed assets acquired after 1st April, 2010 and till 31st March, 2012 have been depreciated as per rates specified in the Income Tax Act, 1961 on written down value method. The depreciation amount so obtained has been considered in determining opening Depreciation Fund as on 1st April, 2012. Thereafter, the value of depreciation on assets are calculated on Written down value method as per rates specified in Income Tax Act, 1961 as suggested in Rajasthan Municipal Accounting Manual and added to opening Depreciation Fund to arrive at Depreciation Fund as at the year end.
- 2) Liabilities or recovery on account of pending cases and/or notices filed against or by municipal council by/against third parties is not ascertainable and hence not considered. Contingent Liabilities, if any, arising out of these cases has not been estimated by the municipal council.
- 3) All expenses except salary and allowances, accounting charges, contractual monthly payments and audit fee are accounted for on cash basis. Similarly, all incomes except interest on deposits in savings and fixed deposit accounts with banks are accounted for on cash basis Receipts in PD Accounts (treasury) by deposit of amount directly by the tax payers are taken into account on verification with treasury irrespective of the year of receipt.
- 4) Balance of the Deposits received from contractors/suppliers is on the basis of receipts issued against deposit and deduction made from payments to them and are subject to confirmation
- 5) Balance of Loan against Provident Fund given to employees are subject to their confirmation.
- 6) Balances of Debtors, Creditors and other parties are subject to confirmation
- 7) 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. Grant Balances are considered and/or adjusted on the basis of information provided by DLB.



MUNICIPAL COUNCIL
ALWAR. (2018-19)

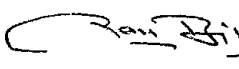
- 8) Earmarked Funds have been created by the Municipality for Gratuity and Provident Fund. These Funds have only been utilized for the purposes for which they were created to some extent.
- 9) Differences if any found on reconciliation of unreconciled balances and /or otherwise in future will be adjusted in books at that time .
- 10) Previous years' figures have been regrouped/ rearranged wherever considered necessary.

Signatories to Schedule 1 to 27

In confirmation and witness of facts

For Jain Paras Bilala & Co.
Chartered Accountants

For Municipal Council :Alwar,Rajasthan



CA. Paras Bilala
Partner




Membership No.: 400917
Firm Registration No. : 011046C

Place : Jaipur

Date : 17/02/20


आयुक्त
हो/सचिव (सह)


सहायक लेखाधिकारी
CAO/परिषद,अलवर

