

INDEPENDENT AUDITOR'S REPORT

To,
The Commissioner,
Nagar Parisad, Sirohi.

We have audited the accompanying financial statements of Nagar Parisad Sirohi (Rajasthan) which comprises the Balance Sheet as at 31 March 2015, the Income and Expenditure Account for the year ended 31 March, 2015, 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 of the Nagar Parisad Sirohi-District-Sirohi (Rajasthan) 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 Nagar Parisad Sirohi District-Sirohi (Rajasthan) 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.



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, Statement of affairs of the Nagar Parisad Sirohi District-Sirohi (Rajasthan) as at 31 March, 2015.
- b) in the case of the Income and Expenditure Account, of the surplus/ deficit for the year ended 31 March, 2015 and

We further report that:

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

A Statement on additional matters is given in the annexure.

Place: - Sirohi
Date:-10.10.2016

for Preeti Khandelwal & Associates

Chartered Accountants
(Firm Regn No-018261C)
Preeti
(Preeti Khandelwal)
Partner
Membership No-414628

NAGAR PARISAD SIROHI DISTT - SIROHI

BALANCE SHEET AS ON 31-03-2015

Liabilities	Schedule	Amount(In Lac)		Assets	Schedule	Amount(In Lac)	
		As on 31-03-15	As on 31-03-14			As on 31-03-15	As on 31-03-14
Municipal (General) Fund	1	1584.97	1239.14	Fixed Assets	9	1636.66	910.75
Earmark Fund	2	64.14	84.97	General Fund Investments	10	282.99	646.27
Grant/Contribution for Specific Purpose	3	429.31	499.16				
Secured Loans	4	139.51	0	Loan, Advances and Deposites	11	0.50	0.50
Sundry Deposits	5	106.59	95.50	Cash And Bank Balances	12	407.82	363.29
Sundry Creditors	6	0	1.38				
Statutory Liabilities	7	2.35	0.48				
Other Liabilities	8	1.10	0.18				
Total		2327.97	1920.81	Total		2327.97	1920.81

Place:-Sirohi

Date:-10-10-2016

In Confirmation and witness of facts

As Per Our report of even date

For Preeti Khandelwal & Associates

(Chartered Accountant)

(Firm Regn No-018261C)




(Preeti Khandelwal)

Partner

(Membership No-414628)




 नगर परिसद, सिरौडी
 नगर परिसद, सिरौडी

NAGAR PARISAD SIROHI DISTT - SIROHI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2015

Particulars	Schedule	Amount(In Lac)		Particulars	Schedule	Amount(In Lac)	
		As on 31-03-15	As on 31-03-14			As on 31-03-15	As on 31-03-14
Establishment Exp	19	344.98	292.05	Income From Taxes	13	0.55	0.01
General Administrative Expenses	20	46.48	40.80	Assignes Revenue & Compensation	14	384.34	419.27
Operations & Maintenance	21	96.29	83.45	Rental Income - Municipal Properties	15	1.56	2.29
Interest & Financial Exp	22	0.01	0.10	Fees And User Charges	16	210.69	347.61
Programme Exp	23	27.74	18.95	Sale and Hire Charges	17	29.45	14.63
Depreciation	24	151.10	88.42	Interest Earned	18	24.13	0.22
Excess of Income Over Expenditure		-15.88	260.26				
Total		650.72	784.03	Total		650.72	784.03
						0.00	0.00

Place:-Sirohi As Per Our report of even date In Confirmation and witness of facts

Date:-10-10-2016 For Preeti Khandelwal &

(Chartered Accountant)
(Firm Regn No-018261C)



(Preeti Khandelwal)
Partner

(Membership No-414628)

Handwritten signature and name of the witness, along with a blue ink stamp of the firm.

NAGAR PARISAD SIROHI DISTT - SIROHI

Schedule-01	Amount	Amount
	2014-15	2013-14
Municipal General Fund	1239.14	783.93
Add:- Income Over Expenditure	-15.88	260.26
Less:- Deduction during the Year	-4.29	0
Add :- Anudan (Capital Fund) During the year	366.00	194.95
Net Municipality Fund	1584.97	1239.14

Schedule-2	2014-15	2013-14
Earmark Fund		
01.Earmark Fund-Gratuity	0.84	4.40
02.Earmark Fund-Providend Fund	63.30	80.57
Total	64.14	84.97

Schedule-3	2014-15	2013-14
Grant/Contribution for Specific Purpose		
01.S.J.S.R.Y Yojana	89.20	56.32
02.Grant from S.F.C	0.00	27.56
03.Ivth Rajya Vit Ayog	97.61	124.26
04.12th Vit Ayog	0.27	0.27
05.13th Vit Ayog	81.86	148.99
06.C.M.BPL Avas Yojana	2.20	1.93
07.Pannadhai Yojana	1.61	0.00
08.Rain Basera	27.30	27.30
09.Anudan Janganna	0.63	0.63
10.C.M.Sari Kambal Yojana	4.89	4.28
11.B.R.G.F Anudan	110.44	84.83
12.Mp/MLA Anudan	0.19	9.83
13.Sanskritik Dharohar Anudan	0.66	0.64
14.Anudan Ativristi-I	3.39	3.39
15.Anudan Ativristi-II	5.79	5.79
16.IDSMT Anudan	3.27	3.14
Total	429.31	499.16

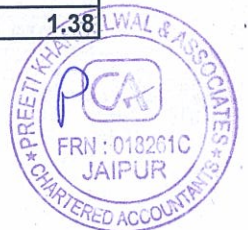
Schedule-4	2014-15	2013-14
Secured Loans		
01.Loan From Rudifco	139.51	0
Total	139.51	0.00

Schedule-5	2014-15	2013-14
Sundry Deposits		
01.Earnest Money	50.45	37.89
02.Security Deposite	56.14	57.61
Total	106.59	95.50

Schedule-6	2014-15	2013-14
Sundry Creditors		
01.Creditors for Suppliers & Others	0	1.38
Total	0	1.38

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Schedule-7		
Statutory Liabilities	2014-15	2013-14
01.TDS Income Tax	0.83	0.24
02.TDS Sales Tax Payable	0.60	0.14
03.Other Deduction Labour Payable	0.48	0.10
04.Journalist Fund	0.44	0.00
Total	2.35	0.48
Schedule-8		
Other Liabilities	2014-18	2013-14
01.Royalty Payable	1.10	0.18
Total	1.10	0.18
Schedule-09		
Assets	2014-15	2013-14
Immovable Assets		
01.High Mask Light	41.24	21.87
02. Liabrary & Vachnalaya Building	1.16	1.28
03.Samudayik Bhawan	1.76	1.95
04.School Building	5.70	6.33
05.Hospital Building	3.12	3.47
Infrastructure Assets		
01.Road and Bridge	846.20	528.61
02.Public Toilets	9.13	10.14
03.Statue Ambedkar	4.11	4.56
04.Nali/ Sewrage	277.13	156.84
05.Other Assets	0.34	0.38
06.Water Tank	0.03	0.04
07.Garden Entertainment Equipments	4.44	0.00
Movable Assets		
01.Plant & Machinery	1.17	1.37
02.Furniture & Fixures	0.89	0.99
03.Electric Fitting & Equipment	319.98	120.31
04.Cleaning Equipments	60.30	26.75
05.Desert Coolers	0.12	0.14
06. Computer With Printer	0.77	0.07
07.Refrigerator	0.12	0.13
08.Cattle Catcher Pinjara	1.39	1.64
09.Fire Equipments	3.56	3.04
10.Water Cooler	0.05	0.06
11.Tractor with Trolley	2.98	3.51
12.Auto Three Wheeler	6.82	8.03
13.Sever Section Machine	7.85	9.24
14.CC Tv Camera's	36.30	
Total	1636.66	910.75

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Schedule-10		
General Fund Investments	2014-15	2013-14
01.P.D.Account (P.D-4779)	127.46	523.35
02.P.D.Account (P.D-4778)	0.84	4.40
03.P.D.Account (P.D-4753)	91.39	37.95
03.P.D.Account (P.D-4766)	63.30	80.57
Total	282.99	646.27

Schedule-11		
Loan, Advances and Deposites	2014-15	2013-14
Loan to Employees	0.50	0.50
Total	0.50	0.50

Schedule-12		
Cash And Bank Balances	2013-14	2013-14
01.Cash In Hand	0.00	0.00
02.ICICI Bank-031501001841	80.69	148.99
03.ICICI Bank-031501002269	14.29	13.73
04.ICICI Bank(SJSRY)-154101000130	56.24	54.38
04.MGB Bank(SJSRY)-3527	2.02	1.94
05.MGB Bank(General)-485	5.64	46.05
06. Punjab National Bank-651615	0.66	0.64
07. SBBJ-61078483710	0.45	0.43
08.State Bank Of India(BRGF)- 31682815825	113.71	93.98
09.State Bank Of India(IDSMT)-5991	3.27	3.14
10.H.P.Bank -2471043	0.01	0.01
11.ICICI Bank -665001700334	130.84	0.00
12		
Total	407.82	363.29

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NAGAR PARISAD SIROHI DISTT - SIROHI

Schedule-13	Amount	Amount
Income From Taxes	2014-15	2013-14
01. House Tax	0.55	0.01
Total	0.55	0.01

Schedule-14	Amount	Amount
Assignes Revenue & Compensation	2014-15	2013-14
Octroi Compensation	384.34	419.27
Total	384.34	419.27

Schedule-15	2014-15	2013-14
Rental Income -Muncipal Properties		
01. Tay Bazari	1.5	2.25
02. Rent From Samudayik Bhawan	0.06	0.04
Total	1.56	2.29

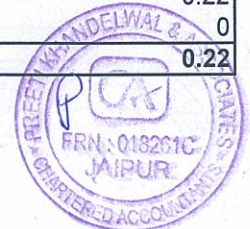
Schedule-16	2014-15	2013-14
Fees And User Charges		
01. NOC Fees	2.54	2.14
02. Pratilipi Fees	0.04	0.02
03. Birth, Death Registration Fees	0.04	0.04
04. Marriage Registration	0.12	0.11
05. Other Certificate Receipt	1.51	0.83
06. Advertisement Receipt	1.55	0.25
07. Lease Receipt	34.33	61.48
08. Vikash Shulk	61.84	161.41
09. Other Penalty	2.91	0.74
10. Permission Of Building Construction	27.99	16.67
11. Land Approval Fees Receipts	77.44	103.8
12. Other Income	0.38	0.12
Total	210.69	347.61

Schedule-17	2013-14	2013-14
Sale and Hire Charges		
01. Sale of Tender Form	3.64	1.47
02. Vehicle Rent Receipts	2.39	2.25
03. Sale Of Land	23.42	10.91
Total	29.45	14.63

Schedule-18	2014-15	2013-14
Interest Earned		
01. Interest from Bank	23.03	0.22
02. Other Interest Receipt	1.10	0
Total	24.13	0.22

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Schedule-19		
Establishment Exp-	2014-15	2013-14
01.Salary to Employees	286.18	235.68
02.Medical Allownce	0.73	0.77
03.Uniform Allownces	0.91	1.00
04.Allownces to Chaireman and Parsad	6.57	6.33
05.Employees Retirement benefits	23.52	33.30
06.Employees Bonus	2.27	2.40
07.Salary And Allownce to Contract Basis Employees	24.80	12.57
Total	344.98	292.05

Schedule-20		
General Administrative Expenses	2014-15	2013-14
01.Telephone And Mobile Exp	0.84	0.66
02.News Papers and Books	0.35	0.01
03.Printing and Stationery exp	1.19	0.65
04.Audit Fees Local Fund	3.36	0.00
05.Legal Fees	1.97	1.59
06.Advertisement Exp	22.41	27.30
07.Postage Exp	0.00	0.10
08.Electricity Exp	7.47	2.41
09.Medicine And Finile	0.67	1.60
10.Other Contengencies Exp	0.99	1.40
11.Petrol And Diesel Exp	6.66	4.35
12.Insurance Paid	0.57	0.73
Total	46.48	40.80

Schedule-21		
Operations & Maintenance	2014-15	2013-14
01.Water Exp	0.68	1.00
02.Kuda Kachra Safai Exp	62.44	67.00
03.Repairing & Maintenance Of Furniture	0.14	0.06
04.Repairing And Maintenance of Computer	0.04	0.51
05.Repaire & Maintenance of Road Light	21.08	6.44
06.Repaire & Maintenance of Vehicles	3.72	0.80
07.Repaire & Maintenance of Water Pump	0.08	0.00
08.Repaire & Mantenance Of Garden	4.69	0.55
09.Vehicle Rent Paid on Contract	0.43	0.94
10. Repairing & Maintenance Of Building	0.12	0.00
11. Repairing & Maintenance Of Road & Nali	1.59	6.15
12.Repaire & Maintenance of Electronic Items	1.28	
Total	96.29	83.45

Schedule-22		
Interest and Financial Exp-	2014-15	2013-14
01.Bank Charges	0.01	0.10
Total	0.01	0.10

Schedule-23		
Programe Exp	2014-15	2013-14
01.Municipality Programe Exp And Utsav And Parv Exp	23.79	17.62
02.Election Exp	3.95	1.33
Total	27.74	18.95

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Schedule-24		
Depreciation	2014-15	2013-14
01. Depreciation On Fixed Assets	151.10	88.42
Total	151.10	88.42

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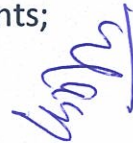


Annexure to the Audit Report

1. All sums due and received by the Nagar Parisad have been brought to account and have been appropriately classified;
2. All grants sanctioned or received by the Nagar Parisad during the year, have been accounted properly and any deduction made out of such grants towards any dues of Nagar Parisad have been properly accounted;
3. As per the information given by the management, Nagar Parisad is maintaining proper records of fixed assets and has been properly dealt within the books of accounts .
4. All Lease rentals are properly collected by Nagar Parisad and lease agreements are renewed after their expiry;
5. As per the information given by the management, Nagar Parisad is conducting the physical verification in respect of stores at regular intervals and no material discrepancies have been noticed on physical verification of stores as compared to store records;
6. Loans or Advances given by Nagar Parisad are being recovered within the stipulated time period.
7. Advances given to employees are regularly recovered by Nagar Parisad.
8. As per the information given by the management adequate Internal Control procedure exists in Nagar Parisad for the purchase of stores, fixed assets and services;
9. As per the information given by the management adequate Internal Control procedure exists in Nagar Parisad for the contracting of works and projects, periodic inspections and measurements, quality checks and payments there for.
10. Nagar Parisad is regular in depositing statutory dues including TDS, WCT, cess payable to Government, PF, ESI, etc;
11. As per the information given by the management, no personal expenses have been charged to the Nagar Parisad accounts;


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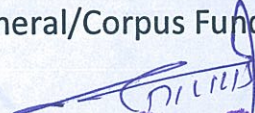

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12. All books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained and Bank Reconciliation statements have been prepared for all bank accounts of Nagar Parisad ;
13. Depreciation is charged on fixed assets by Nagar Parisad as per income tax act 1961.
14. As per the information given by the management , all year-end and reconciliation procedures have been carried out by Municipality;
15. Govt Grants received for development of fixed assets has been transferred to Municipality General/Corpus Fund by the Nagar Parisad.


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