

कार्यालय नगर पालिका पिडावा जिला झालावाड़ (राज0)

क्रमांक/न0पा0पि0/2017/1358

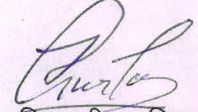
दिनांक 27/02/2017

श्रीमान निदेशक महोदय,
निदेशालय स्थानीय निकाय विभाग,
राजस्थान जयपुर।

विषय :- वर्ष 2013-14 से 2015-16 तक की सीए ऑडिट रिपोर्ट भिजवाने बाबत।

महोदय,

उपरोक्त विषय मे निवेदन है कि वर्ष 2013-14 से 2015-16 तक की सीए ऑडिट करवाई जाकर रिपोर्ट श्रीमान की सेवा मे सेवार्पित है।



अधिशर्षी अधिकारी
नगरपालिका पिडावा

कार्यालय नगर पालिका पिड़ावा जिला झालावाड़ (राज0)

क्रमांक / न0पा0पि0 / 2017 / 1357

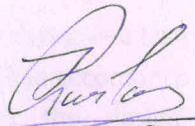
दिनांक 27 / 02 / 2017

श्रीमान उप निदेशक (क्षेत्रीय)
स्थानीय निकाय विभाग, कोटा

विषय :- वर्ष 2013-14 से 2015-16 तक की सीए ऑडिट रिपोर्ट भिजवाने बाबत।

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अधिसाषी अधिकारी
नगरपालिका पिड़ावा



CA MOHIT JAIN
Chartered Accountant

S R A M & CO.
Chartered Accountants
4,5 SUGANDHAM TOWER, 1ST FLOOR
OPP. TVS SHOWROOM, JAWAHAR NAGAR,
KOTA, RAJASTHAN-324005
F.R.N.: 008244C, M. N.: 424619
Ph. No.: 0744-2405278 MO. NO.: 07737520884
J.MOHIT29@GMAIL.COM

INDEPENDENT AUDITOR'S REPORT

Executive Officer,
Nagar Palika, Pidawa,
Disct. Jhalawar, Rajasthan

We have audited the accompanying financial statements of Nagar Palika Pidawa, which comprise the Balance Sheet as at March 31, 2014, the Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

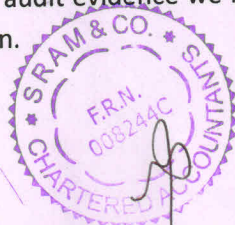
Management's Responsibility for the Financial Statements

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.

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



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 subject to some qualifications given in annexure:

- A. In the case of the Balance Sheet, of the state of affairs of the Nagar Palika Pidawa as at March 31, 2014
- B. In the case of the Income and Expenditure Account, of the surplus/ deficit for the year ended on that date; 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 not been kept by the Nagar Palika Pidawa so far as appears from our examination of those books;
- C. The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account subject to some qualifications;
- D. In our opinion, the Balance Sheet and Income and Expenditure Account comply with the Rajasthan Municipal Accounts Manual subject to some qualifications;

A statement on additional matters with qualifications is given in the annexure.

DATE: 02/09/2016

PLACE: KOTA

For SRAM & CO.
Chartered Accountants



Mohit Jain
CA MOHIT JAIN
Partner

Membership Number: 424619



CA MOHIT JAIN
Chartered Accountant

S R A M & CO.
Chartered Accountants
4,5 SUGANDHAM TOWER, 1st FLOOR
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Annexure to the Audit Report

Additional matters to be reported by the financial statements auditor

1. Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified;

Comment:

Municipality have recorded all the sums received and sums due, but they did not record accounting code given by Rajasthan Municipal Accounting manual while preparing accounts.

2. Whether all grants sanctioned or received by the Municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the Municipality whether such deductions have been properly accounted;

Comment:

Municipality have recorded all the grants received in respective heads, but palika do not prepare utilization certificate after utilization of grants and palika do not maintain grant wise records that's why we are unable to express our opinion on proper utilization of grants. palika should maintain a separate register of all grants sanctioned or received by him showing receipt amount with date and payment/deduction from that grant along with date and name of the party.

While auditing we found deficiency in opening balance of Aaganbari Yojna of Rs. 32,209.00, balance in books of accounts of this account is Rs. 2,44,730.00 but in actually it is Rs. 2,12,521.00 in register.

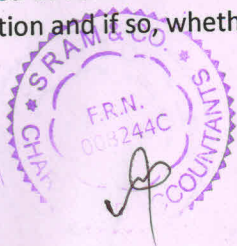
Total amount received for Nirbandh Yojna in this year was Rs. 3,55,000.00 but palika did not entered in books of accounts of this year and recorded in 2014-15.

3. Whether any Earmarked Funds have been created as per the provision of any statute and, if so, whether such Earmarked Funds have been utilized for the purposes for which they were created;

Comment:

Municipality do not have any earmarked fund.

4. Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;



Comment:

Municipality does not maintain proper records showing full particulars. Municipality is not maintaining any fixed assets register showing quantitative details and situation of fixed assets. They never physically verified assets.

Palika is not charging depreciation of fixed assets maintained by them, which is against the rajasthan accounting manual and accounting standard-6 issued by ICAI.

5. Whether in case of leasehold property given by the Municipality, whether lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry;

Comment:

Municipality have not any leasehold property.

6. Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stores; Whether the procedures of physical verification of stores followed by the Municipality are reasonable and adequate if not, state the inadequacies in such procedures; Whether any material discrepancies have been noticed on physical verification of stores as compared to stores records, and if so, whether the same have been properly dealt with in the books of account;

Comment:

Palika did not provide us any information regarding physical verification of stores.

7. Whether the parties to whom loans or advances have been given by the Municipality are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the Municipality for recovery of the principal and interest;

Comment:

Parties to whom loans or advances have been given by the Municipality are not regular in nature.

8. Whether advances given to municipal employees and interest thereon are being regularly recovered;

Comment:

As on 31/03/2014 ₹ 2655.00 is pending against employees which is not regular in nature. Municipality is not regularly recovering advances and interest thereon given to employees.

9. Whether there exists an adequate internal control procedure for the purchase of stores, fixed assets and services;

Comment:

Municipality is following proper internal control system for purchase of stores, fixed assets and services.



10. Whether there exists an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payments thereof;

Comment:

Municipality is following proper internal control system for the contracting of works and projects.

11. Whether the Municipality is regular in depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government, ESI, PF etc., and if not, the nature and cause of such delay and the amount not deposited;

Comment:

Municipality is not regular in depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government.

12. Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof;

Comment:

No, during our audit we did not found any personal nature expenses charged to municipality's account.

13. Whether the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained; whether Bank Reconciliation statements have been properly prepared for all the bank accounts of the Municipality;

Comment:

Municipality is not maintaining adequate books and registers specified under RMAM and other applicable laws including bank reconciliation.

14. Whether the year-end and reconciliation procedures have been carried out;

Comment:

No, municipality is carried out year-end reconciliation procedures.



Other observations:

1. Municipality did not prepare Bank Reconciliation Statement of any bank account. Balances of bank accounts as per bank books prepared by municipality did not match with account balance shown in the Bank Statements provided by Banks.
2. At the time of our audit we did not find fixed assets register which is violation of Accounting Standard 10 issued by ICAI. Municipality also not maintaining quantitative detail in any other mode. They should maintain separate fixed assets register showing quantitative details and situation of fixed assets.

DATE: 02/09/2016

PLACE: KOTA



For SRAM & CO.
Chartered Accountants

CA MOHIT JAIN
Partner

Membership Number: 424619

**NAGAR PALIKA
PIDAWA, DISTT. JHALAWAR (RAJ.)**

BALANCE SHEET AS ON DATE 31ST MARCH, 2014

(Figures In Rupees)

PARTICULARS	SCH EDULE	31st March 2014	31st March 2013
LIABILITIES			
RESERVE & SURPLUS			
Municipal (General) Fund	1	17,54,886.31	-
Earmarked Funds			
Reserve & Surplus	2	-	-
Total Reserve & Surplus (A)		<u>17,54,886.31</u>	<u>-</u>
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B)	3	4,87,02,454.87	-
LOAN LIABILITY			
Secured Loans		-	-
Unsecured Loans		-	-
Total Loans (C)		<u>-</u>	<u>-</u>
CURRENT LIABILITIES & PROVISION			
Sundry Deposits	4	19,95,661.00	-
Sundry Creditors	5	5,39,578.00	-
Statutory Liabilities	6	7,43,521.00	-
Other Liabilities	7	43,827.00	-
Provision		-	-
Total Current Liabilities and Provisions (D)		<u>33,22,587.00</u>	<u>-</u>
TOTAL LIABILITIES (A+B+C+D)		<u>5,37,79,928.18</u>	<u>-</u>
ASSETS			
FIXED ASSETS			
Gross Block	8	3,20,004.00	-
Depreciation Fund	9	-	-
Net Block		<u>3,20,004.00</u>	<u>-</u>
Capital Work In Progress		-	-
Total Fixed Assets (A)		<u>3,20,004.00</u>	<u>-</u>
INVESTMENTS			
General Fund Investments	10	1,52,75,588.00	-
Specific Fund Investments		-	-
Total Investments (B)		<u>1,52,75,588.00</u>	<u>-</u>
CURRENT ASSETS, LOANS & ADVANCES			
Inventories		-	-
Sundry Debtors/Receivables	11	-	-
Cash & Bank Balances	12	3,78,20,853.18	-
Loans, Advances & Deposits	13	3,63,483.00	-
Total Current Assets, Loans & Advances (C)		<u>3,81,84,336.18</u>	<u>-</u>
TOTAL ASSETS (A+B+C)		<u>5,37,79,928.18</u>	<u>-</u>



Schedule Forming Part of Balance Sheet of Nagar Palika Pidawa as on Dated 31st March 2014

PARTICULARS	31st March 2014	31st March 2013
Schedule-1		
MUNICIPAL (GENERAL) FUND		
Opening balance	23,81,966.31	-
Add:-Addition during the Year	-	-
Less:- Deduction during the Year	-	-
Add:- Excess of Income Over Expenditure	(6,27,080.00)	-
Total (Rs)	17,54,886.31	-
Schedule-2		
RESERVE & SURPLUS		
Opening balance	-	-
Add:-Addition During The Year	-	-
Less:- Withdrawal during The Year	-	-
Total (Rs)	-	-
Schedule-3		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Jansahbhagiya	7,47,795.00	-
Special Grant for 12/13th Financial Commission	93,50,638.00	-
Grant for 4th state bill	90,08,936.00	-
Grant for aanganbari building	2,44,730.00	-
Nirbandh yojna	3,20,840.00	-
Special Grant For Swarn Jayanti Sahari Rojgar Sch.	36,68,839.87	-
Special Grant From S.F.C	54,168.00	-
Special Grant From BRGF	6,52,960.00	-
Jangarna Manday	93,539.00	-
Saree Cumble Yojna	18,16,520.00	-
Urban Redeveloupement	2,90,529.00	-
BPL Aawas yojna	2,22,70,460.00	-
Other General Grant	1,82,500.00	-
Total (Rs)	4,87,02,454.87	-
Schedule-4		
SUNDRY DEPOSITS		
Earnest Money Deposit	-	-
Securities Deposit	16,30,349.00	-
Deposit for Income	-	-
Other Deposit	3,65,312.00	-
Total (Rs)	19,95,661.00	-
Schedule-5		
SUNDRY CREDITORS		
Contractor Control Account	56,376.00	-
Creditor for Expenses (o/s salary)	4,83,202.00	-
Total (Rs)	5,39,578.00	-
Schedule-6		
STATUTORY LIABILITIES		
Income Tax (TDS) Payable	2,16,545.00	-
Commercial Tax Payable	2,21,996.00	-
Employee Contribution	2,580.00	-
Royalty Payable	2,61,406.00	-
Service Tax Deduction	-	-
Welfare Cess Deduction	40,994.00	-
Total (Rs)	7,43,521.00	-
Schedule-7		
OTHER LIABILITIES		
Payable to Other Departments & Agency Recoveries	-	-
Pension Fund Payable	36,266.00	-
Employee CPF Payable	-	-
Deduction for Gratuity	7,561.00	-
Total (Rs)	43,827.00	-



**Schedule-8
GROSS BLOCK**

Immovable Assets

Land	16.00	-
Office Building	-	-

16.00

Infrastructure Assets

Roads & Bridge	-	-
Sewerage & Drainage	-	-
Others	-	-

Moveable Assets

Furniture & Fixtures	2,73,342.00	-
Vehicles	46,646.00	-

3,19,988.00

Total (Rs)

3,20,004.00

Schedule-9

DEPRECIATION FUND

Opening Balance	-	-
Add:- Dep. Provided During the Year	-	-
Less:- Depreciation For The Previous Year	-	-

Total (Rs)

Schedule-10

GENERAL FUND INVESTMENT

P.D Account With Interest	-	-
Non-Interest Bearing PD A/c	1,52,75,588.00	-

Total (Rs)

1,52,75,588.00

Schedule-11

SUNDRY DEBTORS/RECEIVABLES

House Tax	-	-
Shop Rent Receivables	-	-

Total (Rs)

Schedule-12

CASH & BANK BALANCES

Cash In Hand	1,737.00	-
Balances In Saving & Current A/Cs		
Balance with Nationalized Banks	3,12,42,276.91	-
Balance with Schedule Bank	-	-
Balance with Co-Operative Bank	11,35,664.47	-
Balance with Post Offices	214.80	-
Balance with Nationalized Banks (Specific Fund)	54,40,960.00	-

Total (Rs)

3,78,20,853.18

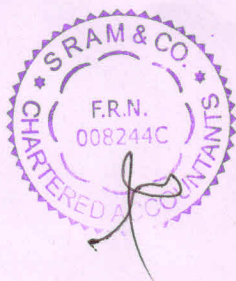
Schedule-13

LOANS, ADVANCES & DEPOSITS

Loans to Staff	2,655.00	-
Advance to Other	53,625.00	-
Advances to Contractors	3,07,203.00	-

Total (Rs)

3,63,483.00

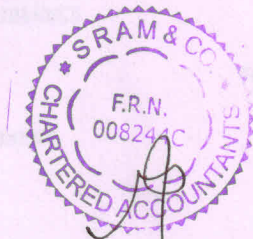


**NAGAR PALIKA
PIDAWA, DISTT. JHALAWAR (RAJ.)**

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2014

(Figures in Rupees)

PARTICULARS	SCH EDULE	31st March 2014	31st March 2013
INCOME			
Income From Taxes	14	39,865.00	-
Assigned Compensation	15	61,15,000.00	-
Rental Income From Municipal Properties	16	2,88,820.00	-
Fees And User Charges	17	5,43,156.00	-
Sale & Transportation Charge	18	-	-
Revenue Grants, Contributions and Subsidies	19	-	-
Income from Corporation Assets and Investments	20	25,186.00	-
Miscellaneous Income	21	3,37,500.00	-
Total Income		73,49,527.00	-
EXPENDITURE			
Establishment Expenses	22	60,96,400.00	-
General Administrative Expenses	23	6,04,837.00	-
Miscellaneous Expenses	24	-	-
Operational & Maintenance exp.	25	9,48,608.00	-
Interest & Financial Exp.	26	1,816.00	-
Festival Expenses	27	3,24,946.00	-
Depreciation During The Year	28	-	-
Total Expenditure		79,76,607.00	-
Surplus / Deficit before Adjustment of prior period items and depreciations		(6,27,080.00)	-
Less:- Prior Period Items		-	-
Less:- Prior Period Adjustments of Depreciation		-	-
NET SURPLUS/ (DEFICIT)		(6,27,080.00)	-



Schedule Forming Part of Income & Expenditure of Nagar Palika Pidawa as on Dated 31st March, 2014

PARTICULARS	March 31, 2014	March 31, 2013
Schedule-14		
INCOME FROM TAXES		
House Tax	0.00	0.00
Other taxes	39865.00	0.00
Total (Rs)	39865.00	0.00
Schedule-15		
ASSIGNED COMPENSATION		
Octroi Compensation	6115000.00	0.00
Total (Rs)	6115000.00	0.00
Schedule-16		
RENTAL INCOME FROM MUNICIPLE PROPERTIES		
Rent From Nagrik Suvidha (contract income)	159863.00	0.00
Rent From Lease Land	56181.00	0.00
Other Rent	72776.00	0.00
Total (Rs)	288820.00	0.00
Schedule-17		
FEES AND USER CHARGES		
Suchikaran & Registration Charge	56175.00	0.00
License fees	56337.00	0.00
Permission Fees	116850.00	0.00
Certificate & Duplicate Fees	46424.00	0.00
Vikas Charges	0.00	0.00
Regulation Fees	31351.00	0.00
Fine & Panalties	0.00	0.00
Upbhokta Charge	0.00	0.00
Entery Fees	0.00	0.00
Seva/Administration Fees	0.00	0.00
Propety Transfer Charge	128679.00	0.00
Advertisement	92940.00	0.00
Total (Rs)	14400.00	0.00
Schedule-18		
SALE & TRANSPORTATION CHARGE		
Sale of Products	0.00	0.00
Sale of Forms & Formates	0.00	0.00
Total (Rs)	0.00	0.00
Schedule-19		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Amount Transfer from Grants	0.00	0.00
Total (Rs)	0.00	0.00
Schedule-20		
INCOME FROM CORP. ASSET/INVESTMENT		
Interest on Investment	0.00	0.00
Interest on SB a/c	25186.00	0.00
Other Interest	0.00	0.00
Total (Rs)	25186.00	0.00
Schedule-21		
MISCELLANEOUS INCOME		
Other	337500.00	0.00
Total (Rs)	337500.00	0.00



Schedule-22**ESTABLISHMENT EXP.**

Salary, Wages & Bonus	5873800.00	0.00
Honorarium & Fees to Management	222600.00	0.00
Uniform Allowance	0.00	0.00
Travelling Allowance	0.00	0.00
Total (Rs)	6096400.00	0.00

Schedule-23**GENERAL ADMINISTRATION EXP.**

Rent, Rates & Taxes	0.00	0.00
Electricity Exp	1240.00	0.00
Communication Exp	28558.00	0.00
Printing & Stationery	58708.00	0.00
Travelling & Conveyance	48471.00	0.00
Insurance Exp.	0.00	0.00
Legal Exp.	5285.00	0.00
Auditing Exp	155700.00	0.00
Election Exp.	2315.00	0.00
Advertisement Exp.	123596.00	0.00
Water Exp.	76710.00	0.00
Other Exp.	104254.00	0.00
Total (Rs)	604837.00	0.00

Schedule-24**MISCELLANEOUS EXPENSES**

Other contingencies Exp.	0.00	0.00
Total (Rs)	0.00	0.00

Schedule-25**OPERATIONAL & MAINTINANCE EXPENSES**

Garbage Exp	0.00	0.00
Fuel & Energy	154088.00	0.00
Bulk Purchase	0.00	0.00
Rescue from natural calamities	115240.00	0.00
Repair & Maintenance (Infra. Assets)	74610.00	0.00
Repair & Maintenance (Public Facilities)	589840.00	0.00
Repair & Maintenance (Buildings)	0.00	0.00
Repair & Maintenance (Vehicle)	14830.00	0.00
Repair & Maintenance (Other)	0.00	0.00
Total (Rs)	948608.00	0.00

Schedule-26**Interest & Financial Expenses**

Other Interest	0.00	0.00
Bank Charges	1816.00	0.00
Total (Rs)	1816.00	0.00

Schedule-27**Festival Expenses**

Festival Exp. Office	324946.00	0.00
Festival Exp. Other	0.00	0.00
Total (Rs)	324946.00	0.00

Schedule-28**DEPRICIATION**

Building	0.00	0.00
Road & Bridge	0.00	0.00
Nalliya & Others	0.00	0.00
Furniture & Fixtures	0.00	0.00
Other Fixed Assets	0.00	0.00
Total (Rs)	0.00	0.00

