



Dilip Kothari & Co.

CHARTERED ACCOUNTANTS

121, Sarva Ritu Vilas, Udaipur 313001 (Raj.), Tel.: 0294-2483659
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A/c
277.1
01/01/17

INDEPENDENT AUDITOR'S REPORT

770

8-8-17

To
The Commissioner,
Nagar Palika Nimbahera,
Dist Chittorgarh (Raj.)

We have audited the accompanying financial statements of Nagar Palika Nimbahera, which comprise the Balance Sheet as at March 31, 2016, and the Income & Expenditure Account and 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 flow 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.

Auditors' 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 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 judgment, 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 aforesaid financial statements give the information required by the Act in the manner so required and 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 Company as at March 31, 2016;
- (b) in the case of the Income & Expenditure Account, of the surplus/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 sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by law have been kept by the ULB so far as appears from our examination of those books.
- c. The Balance Sheet, Income & 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 & expenditure Account, and Cash flow Statement comply with the Rajasthan Municipal Accounts Manual;

For Dilip Kothari & Company

Chartered Accountants

(Firm Registration No.012451C)

CA Dilip Kothari
(Partner)

Membership No. : 403524



Place: Udaipur

Date: 18/07/2017

(A) Additional matters to be reported by the financial statements auditor:

S. No.	PARTICULARS	REMARK
1.	Whether all sums due to and received by the Municipality have been brought to account and have been properly classified	Yes all the amount due or received by the Municipality during the year has been brought into 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 grant toward any dues of the Municipality whether such deduction have been properly accounted.	No, All the entire grant received during the year & Utilised during the year has not been accounted properly.
3.	Whether any Earmarked Funds have been created as per the provision of any statue and if so, whether such earmarked Funds have been utilised for the purpose for which they were created.	Yes all the Earmarked Funds has been created as per the rules. Earmarked funds has been utilised for the purpose for which they were created.
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 accounts.	Fixed assets register is not properly maintained. Physical verification of the fixed assets is not carried out at the reasonable intervals.
5.	Whether in case of leasehold property given by the municipality, whether lease rentals are collected regularly by the municipality and that the lease agreement are renewed after their expiry.	Lease rentals are not collected regularly.
6.	Whether physical verification has been conducted by the municipality at reasonable intervals in respect of stores; whether the procedure 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 store as compared to stores records, and if so, whether the same have been properly dealt with in the books of accounts;	Municipality physically verify at reasonable intervals in respect 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;	Municipality has not given any loan to any party during the year under consideration.
8.	Whether advances given to municipality employees and interest thereon are being regularly recovered;	Yes advance given to the employees are recovered



		regularly long with the interest thereon.
9.	Whether there exist an adequate internal control procedure for the purchase of stores, fixed assets and services.	Yes adequate internal control system is followed for the purchase related to store, fixed asset and services.
10.	Whether there exists an adequate internal control procedure for the contracting of work and project, periodic inspections and measurements, quality checks and payments there for,	Yes adequate Internal control procedures are followed for the contracting of work and project, periodic inspections and measurements, quality checks and payments thereof.
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.	Yes Municipality is regular in depositing statutory dues payable to government.
12.	Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof;	No, personal expenses has not been charged to the Municipality's account.
13.	Whether the books and register specified under the Rajasthan Municipality Accounts Manual and other applicable acts and rules have been properly maintained; whether Bank reconciliation statements have been properly prepared for all the banks accounts of the municipality;	Yes all the required books of accounts as specified under Rajasthan Municipality Accounts Manual and other applicable acts are maintained. Bank reconciliation statements for all the banks are properly prepared.
14.	Whether the year-end and reconciliation procedure have been carried out;	Yes all the year-end & reconciliation procedure all followed.

For Dilip Kothari & Company

Chartered Accountants

(Firm Registration No.012451C)

CA Dilip Kothari
(Partner)

Membership No. : 403534

Place: Udaipur

Date: 18/07/2017



**NAGAR PALIKA
NIMBAHERA, DISTT. CHITTORGARH (RAJ.)**

BALANCE SHEET AS ON DATE 31ST MARCH, 2016

(Figures In Rupees)

PARTICULARS	SCH EDULE	31st March 2016	31st March 2015
LIABILITIES			
RESERVE & SURPLUS			
Municipal (General) Fund	1	284830264.00	274598313.00
Earmarked Funds			
Reserve & Surplus	2	267292.00	0.00
Total Reserve & Surplus (A)		285097556.00	274598313.00
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B)	3	211000797.00	161198616.00
LOAN LIABILITY			
Secured Loans		6975000.00	8475000.00
Unsecured Loans		0.00	0.00
Total Loans (C)		6975000.00	8475000.00
CURRENT LIABILITIES & PROVISION			
Sundry Deposits	4	46180599.00	47003561.00
Sundry Creditors	5	(13616.00)	-1604.00
Statutory Liabilities	6	5268769.00	4152304.00
Other Liabilities	7	30384141.00	26811995.00
Provision			
Total Current Liabilities and Provisions (D)		81819893.00	77966256.00
TOTAL LIABILITIES (A+B+C+D)		584893246.00	522238185.00
ASSETS			
FIXED ASSETS			
Gross Block	8	552029948.00	504804461.00
Depreciation Fund	9	138783037.00	83537834.00
Net Block		413246911.00	421266627.00
Capital Work In Progress		0.00	0.00
Total Fixed Assets (A)		413246911.00	421266627.00
INVESTMENTS			
General Fund Investments	10	28197177.00	33420535.00
Specific Fund Investments			
Total Investments (B)		28197177.00	33420535.00
CURRENT ASSETS, LOANS & ADVANCES			
Inventories		64106.00	64106.00
Sundry Debtors/Receivables	11	129291.00	129291.00
Cash & Bank Balances	12	132824170.00	56999231.00
Loans, Advances & Deposits	13	10431591.00	10358395.00
Total Current Assets, Loans & Advances (C)		143449158.00	67551023.00
TOTAL ASSETS (A+B+C)		584893246.00	522238185.00

For Dilip Kothari & Company
Chartered Accountants
Firm Regn. No. 012451C

CA Dilip Kothari
(Partner)

Membership No. 403524

Date: 18/07/2017
Place: Udaipur



For and Behalf of Board Nagar Palika

(Chairman) (Commissioner)

अध्यक्ष
नगर पालिका, निम्बाहेरा

अधिकाारी
नगरपालिका, निम्बाहेरा

Schedule Forming Part of Balance Sheet of Nagar Palika as on Dated 31st March 2016

PARTICULARS	March 31, 2016	March 31, 2015
Schedule-1		
MUNICIPAL (GENERAL) FUND		
Opening balance	274598313.00	298515273.00
Add:- Addition during the Year	0.00	0.00
Less:- Deduction during the Year	0.00	0.00
Add:- Excess of Income Over Expenditure	10231951.00	(23916960.00)
Total (Rs)	284830264.00	274598313.00
Schedule-2		
RESERVE & SURPLUS		
Opening balance	0.00	0.00
Add:- Addition During The Year	267292.00	0.00
Less:- Withdrawal during The Year	0.00	0.00
Total (Rs)	267292.00	0.00
Schedule-3		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Grant From MLA/MP Fund	1394630.00	1617966.00
Special Grant for 13/14th Financial Commission	71421933.00	31023400.00
Special Grant For BRGF	11499067.00	11530000.00
Grant from SJSRY	(517599.00)	453750.00
Special Grant From S.F.C	63968199.00	66948000.00
BPL Residancial Youjna	21979293.00	21979293.00
Grant Under IHSDP	229637.00	1080137.00
Grant Under clamity management	19718000.00	19718000.00
Grant Under Nibandha grant Youjna	3263000.00	3263000.00
Grant Under Jan Ganna	317350.00	258500.00
Grant Under BPL Saree Kambal Youjna	2392570.00	2392570.00
General grant	740000.00	740000.00
Other Grant	(10843283.00)	194000.00
Grant Under Rajiv Awas Grants	22370000.00	0.00
Grant Under Swach Bharat Mission	3068000.00	
Total (Rs)	211000797.00	161198616.00
Schedule-4		
SUNDRY DEPOSITS		
Earnest Money Deposit	6903859.00	6590539.00
Securities Deposit	30689967.00	31955127.00
M. Deposit	2025589.00	2060416.00
Un balance amount	1046914.00	55005.00
Deposit for Light	511458.00	733522.00
Water harvesting deposit	1805120.00	1460120.00
Vasundhara vihar (IDSMT)	636956.00	1666096.00
Other deposit	2560736.00	2482736.00
Total (Rs)	46180599.00	47003561.00
Schedule-5		
SUNDRY CREDITORS		
Contractor Control Account	(13616.00)	(1604.00)
Creditor for Expenses	0.00	0.00
Total (Rs)	(13616.00)	(1604.00)
Schedule-6		
STATUTORY LIABILITIES		
Income Tax (TDS) Payable	451307.00	357934.00
Commercial Tax Payable (VAT)	272992.00	299825.00
Luxury Tax	38276.00	38276.00
Service Tax Deduction	55699.00	43635.00
Labour Cess Deduction	4450495.00	3412634.00
Total (Rs)	5268769.00	4152304.00
Schedule-7		
OTHER LIABILITIES		
Payable To Other Departments agency Recoveries		
Pension Fund Payable	2096431.00	1004836.00
Employee CPF Payable	27069079.00	24196239.00
Deduction for other institution bank	331929.00	346650.00
Deduction for R/D	26600.00	21600.00
Deduction for LIC	142404.00	100489.00
Deduction for Gratuity	(3249085.00)	(1891558.00)
Royalty payable	0.00	101421.00
Liabilities to Employee	3966783.00	2932318.00
Total (Rs)	30384141.00	26811995.00



Schedule-8
GROSS BLOCK

Immovable Assets

Land	57769426.00	53582854.00
Office Building	46348730.00	42547726.00
Other Building	29019638.00	18751462.00
	133137794.00	114882042.00

Infrastructure Assets

Roads & Bridge	268145421.00	260026767.00
MAL JAL Drainage	43653304.00	39087074.00
Public Lights	10328845.00	7929702.00
	322127570.00	307043543.00

Moveable Assets

Vehicles	6478218.00	6478218.00
Furniture & Fixtures	697377.00	589722.00
Plant and Machinery	1131000.00	1131000.00
Other construction work	58748346.00	51616799.00
Development work (urban)	15291311.00	14560847.00
Office Equipment	2426243.00	2340805.00
Other Fixed Assets	11992089.00	6161485.00
	96764584.00	82878876.00

Total (Rs)	552029948.00	504804461.00
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Schedule-9

DEPRICIATION FUND

Opening Balance	83537834.00	37646192.00
Add:- Dep. Provided During the Year	55245203.00	45891642.00
Less:- Depreciation For The Previous Year	0.00	0.00

Total (Rs)	138783037.00	83537834.00
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Schedule-10

GENERAL FUND INVESTMENT

P.D Account With Statement	28197177.00	33420535.00
Non-Interest Bearing PD A/c		

Total (Rs)	28197177.00	33420535.00
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Schedule-11

SUNDRY DEBTORS/RECIEVABLES

SUNDRY DEBTORS	129291.00	129291.00
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Total (Rs)	129291.00	129291.00
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Schedule-12

CASH & BANK BALANCES

Cash In Hand	351200.00	265194.00
Balances In Saving & Current A/Cs		
Balance with Nationalized Banks	64395130.00	17053306.00
Balance with Schedule Bank	30089596.00	(10694697.00)
Balance with Nationalized Banks (Specific Fund)	37988244.00	50375428.00

Total (Rs)	132824170.00	56999231.00
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Schedule-13

LOANS, ADVANCES & DEPOSITS

Loans to Employee (PF Loan)	7781533.00	5191684.00
Other advances	2470652.00	4733661.00
Loans to Employee (vehicle Loan)	0.00	0.00
Advance to Employee	179406.00	431250.00
Loans to Employee (Home Loan)	0.00	1800.00

Total (Rs)	10431591.00	10358395.00
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**NAGAR PALIKA
NIMBAHERA, DIST. CHITTORGARH (RAJ.)**

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2016

(Figures in Rupees)

PARTICULARS	SCH EDULE	31st March 2016	31st March 2015
INCOME			
Income From Taxes	14	1707113.00	1405815.00
Assigned Compensation	15	82357000.00	74870000.00
Rental Income From Municipal Properties	16	13984453.00	14662343.00
Fees And User Charges	17	22353198.00	35865459.00
Sale & Transportation Charge	18	38722831.00	26140694.00
Revenue Grants, Contributions and Subsidies	19	2168299.00	0.00
Income from Corporation Assets and Investments	20	6701049.00	1382612.00
Miscellaneous Income	21	253611.00	30741.00
Total Income		168247554.00	154357664.00
EXPENDITURE			
Establishment Expenses	22	60108339.00	51627746.00
General Administrative Expenses	23	10490151.00	13011751.00
Miscellaneous Expenses	24	1476811.00	2408498.00
Operational & Maintenance exp.	25	16462427.00	54646491.00
Interest & Financial Exp.	26	8711.00	0.00
Festival Expenses	27	14223961.00	10688496.00
Depreciation During The Year	28	55245203.00	45891642.00
Total Expenditure		158015603.00	178274624.00
Surplus / Deficit before Adjustment of prior period items and depreciations		10231951.00	-23916960.00
Less:- Prior Period Items		0.00	0.00
Less:- Prior Period Adjustments of Depreciation		0.00	0.00
NET SURPLUS/ (DEFICIT)		10231951.00	-23916960.00

For Dilip Kothari & Company
Chartered Accountants
Firm Regn. No. 012451C

CA Dilip Kothari
(Partner)

Membership No. 408524

Date: 18/07/2017

Place: Udaipur



For and Behalf of Board Nagar Palika

(Signature)

अध्यक्ष (Chairman)

नगर पालिका, निम्बाहेडा

(Signature)

(Commissioner)

अधिशठा अधिका
नगरपालिका, निम्बाहेडा

Schedule Forming Part of Income & Expenditure of Nagar Palika as on Dated 31st March, 2016

	March 31, 2016	March 31, 2015
Schedule-14		
INCOME FROM TAXES		
Sampati Kar		
Urban Development Tax	1707113.00	1405815.00
Total (Rs)	1707113.00	1405815.00
Schedule-15		
ASSIGNED COMPENSATION		
Octroi Compensation(chungi)	82357000.00	74870000.00
Total (Rs)	82357000.00	74870000.00
Schedule-16		
RENTAL INCOME FROM MUNICIPALE PROPERTIES		
Rent From Nagrik Suvidha	1591218.00	910986.00
Rent From Lease Land	12215431.00	13591227.00
Other Rent	177804.00	160130.00
Total (Rs)	13984453.00	14662343.00
Schedule-17		
FEES AND USER CHARGES		
Suchikaran & Registration Charge	120120.00	173536.00
Permission Fees	1133795.00	976127.00
Certificate & Duplicate Fees	49366.00	32569.00
Vikas Charges	8525706.00	13486874.00
Regulation Fees	200020.00	2500.00
Fine & Panelties	409876.00	388314.00
Advertisement Fees	458200.00	458560.00
Fair Income	2999170.00	2886580.00
Seva/Administration Fees	341800.00	371680.00
Propety Transfer Charge	7951637.00	12620250.00
Other Receipts	163508.00	4468469.00
Total (Rs)	22353198.00	35865459.00
Schedule-18		
SALE & TRANSPORTATION CHARGE		
Sale of land to public	18049249.00	4617529.00
Sale of land to public (IDSMT)	20102665.00	21107000.00
Sale of Forms & Formates	570917.00	416165.00
Total (Rs)	38722831.00	26140694.00
Schedule-19		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Amount Transfer from Grants	2168299.00	0.00
Total (Rs)	2168299.00	0.00
Schedule-20		
INCOME FROM CORP. ASSET/INVESTMENT		
Interest on Investment	3304417.00	0.00
Interest on SB a/c	3396632.00	1381459.00
Other interest on PD a/c	0.00	1153.00
Total (Rs)	6701049.00	1382612.00
Schedule-21		
MISCELLANEOUS INCOME		
Other Miscellaneous Income	253611.00	30741.00
Total (Rs)	253611.00	30741.00



Schedule-22**ESTABLISHMENT EXP.**

Salary, Wages & Bonus	58907142.00	50847267.00
Other allowance and perquisites	1067357.00	575829.00
Uniform Allowance	133840.00	204650.00
Total (Rs)	60108339.00	51627746.00

Schedule-23**GENERAL ADMINISTRATION EXP.**

Electricity goods purchase expenses	0.00	44196.00
Electricity Exp	2077379.00	1486889.00
Water Exp	142141.00	93336.00
Communication Exp	209904.00	210737.00
Books and Newspaper	60106.00	51467.00
Printing & Stationery	420695.00	451642.00
Travelling & Conveyance	324244.00	1815452.00
Professional and other fees	2000.00	481660.00
Legal Exp.	79125.00	121156.00
Membership Fees & Contribution	7048.00	17900.00
Other Administrative Exp.	5039389.00	4720273.00
Advertisement Exp.	2014120.00	3239941.00
Audit Fees	114000.00	156000.00
Other office maintenance	0.00	121102.00
Total (Rs)	10490151.00	13011751.00

Schedule-24**MISCELLANEOUS EXPENSES**

Social work exp.	655344.00	1783909.00
Other Misce. Exp.	821467.00	624589.00
Total (Rs)	1476811.00	2408498.00

Schedule-25**OPERATIONAL & MAINTINANCE EXPENSES**

Hire charges	0.00	929448.00
Garbage Clearance Exp	3435790.00	3987395.00
Petrol & Fuel Exp	1695143.00	0.00
Electricity goods purchase a/c	1057221.00	2298978.00
PSP material purchased	2052402.00	1606677.00
Plants and Seeds purchase	11260.00	515684.00
Clamity Management	0.00	6000.00
Repair & Maintenance (public Light)	189774.00	2272467.00
Repair & Maintenance (Infra. Assets)	2768675.00	35691606.00
Repair & Maintenance (Public Facilities)	3942879.00	2401406.00
Repair & Maintenance (Buildings)	38510.00	3975521.00
Repair & Maintenance (Vehicle)	1250250.00	911309.00
Repair & Maintenance (Other)	20523.00	50000.00
Total (Rs)	16462427.00	54646491.00

Schedule-26**Interest & Financial Expenses**

Other Interest	0.00	0.00
Bank Charges	8711.00	0.00
Total (Rs)	8711.00	0.00

Schedule-27**Programme Expenses**

Own programme expenses	801816.00	1116541.00
Election expenses	81340.00	306870.00
Festival Exp.	13340805.00	9265085.00
Total (Rs)	14223961.00	10688496.00

Schedule-28**DEPRICIATION**

Building	7124490.00	5521070.00
Road & Bridge	34537798.00	22571249.00
Nalliya & Others	4224143.00	3475042.00
Public Light	1759805.00	1147669.00
Plant & Machinery	169650.00	144203.00
Furniture & Fixtures	101065.00	50140.00
Vehicles	971733.00	989035.00



Office equipment
Water assets
Other Fixed Assets

249268.00

145140.00

320025.00

391889.00

5787226.00

11456205.00

Total (Rs)

55245203.00

45891642.00

