



Dilip Kothari & Co.

CHARTERED ACCOUNTANTS

121, Sarva Ritu Vilas, Udaipur 313001 (Raj.), Tel.: 0294-2483659
Mobile: 9414155048, E-mail : dkandc@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Commissioner,
Nagar Parishad Chittorgarh,
Dist Chittorgarh (Raj.)

We have audited the accompanying financial statements of Nagar Parishad Chittorgarh, which comprise the Balance Sheet as at March 31, 2013, 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, 2013;
- (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;
- e. We further Report that Bank column in Cash Book daily total in various page found wrong its represent in Balance Sheet Schedule -13 Suspense in Loans & Advance Account.

For Dilip Kothari and Co.
Chartered Accountants
(Firm Registration No.012451C)


CA Dilip Kothari
(Partner)

Membership No. : 403524



Place: Udaipur

Date: 30th Sep, 2016

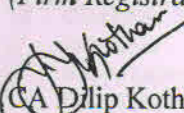
(A) Additional matters to be reported by the financial statements auditor:

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 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 and Co.
Chartered Accountants
(Firm Registration No.012451C)


CA Dilip Kothari
(Partner)

Membership No. : 403524



Place: Udaipur
Date: 30th Sep, 2016

NAGAR PARISHAD
CHITTORGARH, DISTT. CHITTORGARH (RAJ.)

BALANCE SHEET AS ON DATE 31ST MARCH, 2013

		(Figures In Rupees)	
PARTICULARS	SCH EDULE	31st March 2013	31st March 2012
LIABILITIES			
RESERVE & SURPLUS			
Municipal (General) Fund	1	5353002379.00	0.00
Earmarked Funds			
Reserve & Surplus	2	26079591.00	0.00
Total Reserve & Surplus (A)		5379081970.00	0.00
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B)	3	244919691.00	0.00
LOAN LIABILITY			
Secured Loans		0.00	0.00
Unsecured Loans		0.00	0.00
Total Loans (C)		0.00	0.00
CURRENT LIABILITIES & PROVISION			
Sundry Deposits	4	47742070.00	0.00
Sundry Creditors	5	180200.00	0.00
Statutory Liabilities	6	3849867.00	0.00
Other Liabilities	7	55501030.00	0.00
Provision		0.00	0.00
Total Current Liabilities and Provisions (D)		107273167.00	0.00
TOTAL LIABILITIES (A+B+C+D)		5731274828.00	0.00
ASSETS			
FIXED ASSETS			
Gross Block	8	5469988096.00	0.00
Depreciation Fund	9	(283128491.00)	0.00
Net Block		5186859605.00	0.00
Capital Work In Progress		105280854.00	0.00
Total Fixed Assets (A)		5292140459.00	0.00
INVESTMENTS			
General Fund Investments	10	90608137.00	0.00
Specific Fund Investments		0.00	0.00
Total Investments (B)		90608137.00	0.00
CURRENT ASSETS, LOANS & ADVANCES			
Inventories		0.00	0.00
Sundry Debtors/Receivables	11	0.00	0.00
Cash & Bank Balances	12	303158854.00	0.00
Loans, Advances & Deposits	13	45367378.00	0.00
Total Current Assets, Loans & Advances (C)		348526232.00	0.00
TOTAL ASSETS (A+B+C)		5731274828.00	0.00

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

(Signature)
CA Dilip Kothari
(Partner)
Membership No. 403524

Date: 30.09.2016
Place: Udaipur



For and Behalf of Board Nagar Parishad

(Chairman) (Commissioner)

Schedule Forming Part of Balance Sheet Of Nagar Parishad as on Dated 31st March 2013

PARTICULARS	March 31, 2013	March 31, 2012
Schedule-1		
MUNICIPAL (GENERAL) FUND		
Opening balance	5444847776.00	0.00
Add:- Addition during the Year	0.00	0.00
Less:- Deduction during the Year	0.00	0.00
Add:- Excess of Income Over Expenditure	(91845397.00)	0.00
Total (Rs)	5353002379.00	0.00
Schedule-2		
RESERVE & SURPLUS		
Opening balance	0.00	0.00
Add:- Addition During The Year	35855303.00	0.00
Less:- Withdrawal during The Year	9775712.00	0.00
Total (Rs)	26079591.00	0.00
Schedule-3		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Special Grant for 12/13th Financial Commission	27128000.00	0.00
Special Grant For Road & Gutters	10794198.00	0.00
Special Grant For Swarn Jayanti Sahari Rojgar Sch.	6625601.00	0.00
Special Grant From S.F.C	20216000.00	0.00
BPL Residancial Youjna	71050000.00	0.00
Grant Under UIDSSMT Youjna	3944682.00	0.00
Grant Under IHSDP Youjna	37777997.00	0.00
Grant Under IDSMT Youjna	54987886.00	0.00
Grant Under Flush Toilet Youjna	1596051.00	0.00
Grant Under BRGF Youjna	7158476.00	0.00
Other Grant	3640800.00	0.00
Total (Rs)	244919691.00	0.00
Schedule-4		
SUNDRY DEPOSITS		
Earnest Money Deposit	14317163.00	0.00
Securities Deposit	32491932.00	0.00
Other Deposit	932975.00	0.00
Total (Rs)	47742070.00	0.00
Schedule-5		
SUNDRY CREDITORS		
Contractor Control Account	178400.00	0.00
Creditor for Expenses	1800.00	0.00
Total (Rs)	180200.00	0.00
Schedule-6		
STATUTORY LIABILITIES		
Income Tax (TDS) Payable	1560575.00	0.00
Commercial Tax Payable	2262774.00	0.00
Service Tax Deduction	0.00	0.00
Labour Cess Deduction	26518.00	0.00
Total (Rs)	3849867.00	0.00
Schedule-7		
OTHER LIABILITIES		
Payable To Other Departments agency Recoveries		
Pension Fund Payable	351587.00	0.00
Employee CPF Payable	4738.00	0.00
Deduction for Gratuity	3394.00	0.00
Deduction for PF Loan	137600.00	0.00
Deduction for Other Society	36035.00	0.00
Royalty payable	1583801.00	0.00
Liabilities to Employee	53383875.00	0.00
Total (Rs)	55501030.00	0.00



Schedule-8
GROSS BLOCK

Immovable Assets

Land	2610621555.00	0.00
Office Building	650813159.00	0.00
Other Building	582638041.00	0.00
	3844072755.00	0.00

Infrastructure Assets

Roads & Bridge	1118330790.00	0.00
Sewerage & Drainage	290270181.00	0.00
Public Lighits	44476851.00	0.00
	1453077822.00	0.00

Moveable Assets

Vehicles	25000000.00	0.00
Furniture & Fixtures	1824192.00	0.00
Office Equipment	4068410.00	0.00
Other Fixed Assets	141944917.00	0.00
	172837519.00	0.00

Total (Rs)	5469988096.00	0.00
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Schedule-9

DEPRICIATION FUND

Opening Balance	0.00	0.00
Add:- Dep. Provided During the Year	283128491.00	0.00
Less:- Depreciation For The Previous Year	0.00	0.00
Total (Rs)	283128491.00	0.00

Schedule-10

GENERAL FUND INVESTMENT

P.D Account With Statement	45215882.00	0.00
Non-Interest Bearing PD A/c	45392255.00	0.00
Total (Rs)	90608137.00	0.00

Schedule-11

SUNDRY DEBTORS/RECEIVABLES

House Tax	0.00	0.00
Shop Rent Receivables	0.00	0.00
Total (Rs)	0.00	0.00

Schedule-12

CASH & BANK BALANCES

Cash In Hand	169529.00	0.00
Balances In Saving & Current A/Cs		
Balance with Nationalized Banks	32853744.00	0.00
Balance with Schedule Bank	29236153.00	0.00
Balance with Nationalized Banks (Specific Fund)	240899428.00	0.00
Total (Rs)	303158854.00	0.00

Schedule-13

LOANS, ADVANCES & DEPOSITS

Loans to Staff (PF Loan)	7963620.00	0.00
Advance to Staff	368243.00	0.00
Advance to Contractors & Suppliers	13886198.00	0.00
Deposits	23057331.00	0.00
Suspence	91986.00	0.00
Total (Rs)	45367378.00	0.00



**NAGAR PARISHAD
CHITTORGARH, DISTT. CHITTORGARH (RAJ.)**

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2013

(Figures in Rupees)

PARTICULARS	SCH EDULE	31st March 2013	31st March 2012
INCOME			
Income From Taxes	14	1286166.00	0.00
Assigned Compensation	15	114151000.00	0.00
Rental Income From Municipal Properties	16	50360978.00	0.00
Fees And User Charges	17	131411372.00	0.00
Sale & Transportation Charge	18	33880443.00	0.00
Revenue Grants, Contributions and Subsidies	19	17362525.00	0.00
Income from Corporation Assets and Investments	20	7195089.00	0.00
Miscellaneous Income	21	6334567.00	0.00
Total Income		361982140.00	0.00
EXPENDITURE			
Establishment Expenses	22	97773816.00	0.00
General Administrative Expenses	23	17293410.00	0.00
Miscellaneous Expenses	24	2781473.00	0.00
Operational & Maintenance exp.	25	42100757.00	0.00
Interest & Financial Exp.	26	6545.00	0.00
Festival Expenses	27	10743045.00	0.00
Depreciation During The Year	28	283128491.00	0.00
Total Expenditure		453827537.00	0.00
Surplus / Deficit before Adjustment of prior period items and depreciations		(91845397.00)	0.00
Less:- Prior Period Items		0.00	0.00
Less:- Prior Period Adjustments of Depreciation		0.00	0.00
NET SURPLUS/ (DEFICIT)		(91845397.00)	0.00

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

For and Behalf of Board Nagar Parishad

CA Dilip Kothari
(Partner)
Membership No. 403524



(Chairman) (Commissioner)

Date: 30.09.2016
Place: Udaipur

Schedule Forming Part of Income & Expenditure of Nagar Parishad as on Dated 31st March, 2013

	March 31, 2013	March 31, 2012
Schedule-14		
INCOME FROM TAXES		
Sampati Kar	112002.00	0.00
Urban Development Tax	1174164.00	0.00
Total (Rs)	<u>1286166.00</u>	<u>0.00</u>
Schedule-15		
ASSIGNED COMPENSATION		
Octroi Compensation	114151000.00	0.00
Total (Rs)	<u>114151000.00</u>	<u>0.00</u>
Schedule-16		
RENTAL INCOME FROM MUNICIPAL PROPERTIES		
Rent From Nagrik Suvidha	3934124.00	0.00
Rent From Lease Land	46426328.00	0.00
Other Rent	526.00	0.00
Total (Rs)	<u>50360978.00</u>	<u>0.00</u>
Schedule-17		
FEES AND USER CHARGES		
Suchikaran & Registration Charge	2050.00	0.00
License fees	81460.00	0.00
Permission Fees	61896508.00	0.00
Certificate & Duplicate Fees	257751.00	0.00
Vikas Charges	60301932.00	0.00
Regulation Fees	14450.00	0.00
Fine & Penalties	3476566.00	0.00
Advertisement Fees	1558061.00	0.00
Upphokta Charge	180635.00	0.00
Seva/Administration Fees	804.00	0.00
Property Transfer Charge	3641155.00	0.00
Total (Rs)	<u>131411372.00</u>	<u>0.00</u>
Schedule-18		
SALE & TRANSPORTATION CHARGE		
Sale of Products	31545514.00	0.00
Sale of Forms & Formates	2334929.00	0.00
Total (Rs)	<u>33880443.00</u>	<u>0.00</u>
Schedule-19		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Amount Transfer from Grants	17362525.00	0.00
Total (Rs)	<u>17362525.00</u>	<u>0.00</u>
Schedule-20		
INCOME FROM CORP. ASSET/INVESTMENT		
Interest on Investment	0.00	0.00
Interest on SB a/c	6396329.00	0.00
Other Interest	798760.00	0.00
Total (Rs)	<u>7195089.00</u>	<u>0.00</u>
Schedule-21		
MISCELLANEOUS INCOME		
Other Miscellaneous Income	6334567.00	0.00
Total (Rs)	<u>6334567.00</u>	<u>0.00</u>



Schedule-22**ESTABLISHMENT EXP.**

Salary, Wages & Bonus

Honorarium & Fees to Management

Uniform Allowance

95972262.00	0.00
1607442.00	0.00
194112.00	0.00
97773816.00	0.00

Total (Rs)

Schedule-23**GENERAL ADMINISTRATION EXP.**

Rent, Rates & Taxes

Electricity Exp

Water Exp

Communication Exp

Books and Newspaper

Printing & Stationery

Travelling & Conveyance

Insurance Exp.

Legal Exp.

Commercial & Other fees

Membership Fees & Contribution

Other Administrative Exp.

Advertisement Exp.

Medicines & Phenyle Exp

1997420.00	0.00
3856755.00	0.00
308180.00	0.00
102829.00	0.00
5406.00	0.00
869053.00	0.00
441554.00	0.00
186925.00	0.00
282828.00	0.00
182146.00	0.00
3000000.00	0.00
1753099.00	0.00
3621765.00	0.00
685450.00	0.00
17293410.00	0.00

Total (Rs)

Schedule-24**MISCELLANEOUS EXPENSES**

Other Misc. Exp.

2781473.00	0.00
2781473.00	0.00

Total (Rs)

Schedule-25**OPERATIONAL & MAINTINANCE EXPENSES**

Garbage Clearance Exp

Fuel & Energy

Bulk Purchase

Repair & Maintenance (public Light)

Repair & Maintenance (Infra. Assets)

Repair & Maintenance (Public Facilities)

Repair & Maintenance (Buildings)

Repair & Maintenance (Vehicle)

Repair & Maintenance (Other)

10790560.00	0.00
3302200.00	0.00
3550878.00	0.00
1337513.00	0.00
8938261.00	0.00
4939873.00	0.00
8603209.00	0.00
335593.00	0.00
302670.00	0.00
42100757.00	0.00

Total (Rs)

Schedule-26**Interest & Financial Expenses**

Other Interest

Bank Charges

0.00	0.00
6545.00	0.00

Total (Rs)

Schedule-27**Festival Expenses**

Festival Exp. Office

Festival Exp. Other

8580998.00	0.00
2162047.00	0.00
10743045.00	0.00

Total (Rs)

Schedule-28**DEPRICIATION**

Building

Road & Bridge

Nalliya & Others

Public Light

Plant & Machinery

Furniture & Fixtures

Vehicles

Other Fixed Assets

123152243.00	0.00
110498750.00	0.00
28291897.00	0.00
4022183.00	0.00
400827.00	0.00
349574.00	0.00
3750000.00	0.00
12663017.00	0.00
283128491.00	0.00

Total (Rs)





Dilip Kothari & Co.

CHARTERED ACCOUNTANTS

121, Sarva Ritu Vilas, Udaipur 313001 (Raj.), Tel.: 0294-2483659
Mobile: 9414155048, E-mail : dkandc@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Commissioner,
Nagar Parishad Chittorgarh,
Dist Chittorgarh (Raj.)

We have audited the accompanying financial statements of Nagar Parishad Chittorgarh, which comprise the Balance Sheet as at March 31, 2014, 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, 2014;
- (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:

- f. 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;
- g. 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.
- h. The Balance Sheet, Income & expenditure Account, and Cash flow Statement dealt with by this Report are in agreement with the books of account.
- i. In our opinion, the Balance Sheet, Income & expenditure Account, and Cash flow Statement comply with the Rajasthan Municipal Accounts Manual;
- j. We further Report that Bank column in Cash Book daily total in various page found wrong its represent in Balance Sheet Schedule -13 Suspense in Loans & Advance Account.

For Dilip Kothari and Co.
Chartered Accountants
(Firm Registration No.012451C)


CA Dilip Kothari
(Partner)

Membership No. : 403524



Place: Udaipur
Date: 30th Sep, 2016


(B) 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 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 statute 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 and Co.
Chartered Accountants
(Firm Registration No.012451C)


CA Dilip Kothari
(Partner)
Membership No. : 403524



Place: Udaipur
Date: 30th Sep, 2016

NAGAR PARISHAD
CHITTORGARH, DISTT. CHITTORGARH (RAJ.)

BALANCE SHEET AS ON DATE 31ST MARCH, 2014

PARTICULARS	SCH EDULE	(Figures In Rupees)	
		31st March 2014	31st March 2013
LIABILITIES			
RESERVE & SURPLUS			
Municipal (General) Fund	1	5276675315.00	5353002379.00
Earmarked Funds			
Reserve & Surplus	2	116313288.00	26079591.00
Total Reserve & Surplus (A)		<u>5392988603.00</u>	<u>5379081970.00</u>
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B)	3	226636038.00	244919691.00
LOAN LIABILITY			
Secured Loans		0.00	0.00
Unsecured Loans		0.00	0.00
Total Loans (C)		<u>0.00</u>	<u>0.00</u>
CURRENT LIABILITIES & PROVISION			
Sundry Deposits	4	80467436.00	47742070.00
Sundry Creditors	5	300.00	180200.00
Statutory Liabilities	6	4871060.00	3849867.00
Other Liabilities	7	63797553.00	55501030.00
Provision		0.00	0.00
Total Current Liabilities and Provisions (D)		<u>149136349.00</u>	<u>107273167.00</u>
TOTAL LIABILITIES (A+B+C+D)		<u>5768760990.00</u>	<u>5731274828.00</u>
ASSETS			
FIXED ASSETS			
Gross Block	8	5685043418.00	5469988096.00
Depreciation Fund	9	(585375911.00)	283128491.00
Net Block		5099667507.00	5186859605.00
Capital Work In Progress		188515114.00	105280854.00
Total Fixed Assets (A)		<u>5288182621.00</u>	<u>5292140459.00</u>
INVESTMENTS			
General Fund Investments	10	97439720.00	90608137.00
Specific Fund Investments		0.00	0.00
Total Investments (B)		<u>97439720.00</u>	<u>90608137.00</u>
CURRENT ASSETS, LOANS & ADVANCES			
Inventories		0.00	0.00
Sundry Debtors/Receivables	11	0.00	0.00
Cash & Bank Balances	12	332513483.00	303158854.00
Loans, Advances & Deposits	13	50625166.00	45367378.00
Total Current Assets, Loans & Advances (C)		<u>383138649.00</u>	<u>348526232.00</u>
TOTAL ASSETS (A+B+C)		<u>5768760990.00</u>	<u>5731274828.00</u>

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

CA Dilip Kothari
(Partner)
Membership No. 403524

Date: 30.09.2016
Place: Udaipur



For and Behalf of Board Nagar Parishad

(Chairman) (Commissioner)

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

PARTICULARS	March 31, 2014	March 31, 2013
Schedule-1		
MUNICIPAL (GENERAL) FUND		
Opening balance	5353002379.00	544847776.00
Add:- Addition during the Year	0.00	0.00
Less:- Deduction during the Year	0.00	0.00
Add:- Excess of Income Over Expenditure	(76327064.00)	(91845397.00)
Total (Rs)	5276675315.00	5353002379.00
Schedule-2		
RESERVE & SURPLUS		
Opening balance	26079591.00	0.00
Add:- Addition During The Year	95258784.00	35855303.00
Less:- Withdrawal during The Year	5025087.00	9775712.00
Total (Rs)	116313288.00	26079591.00
Schedule-3		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Grant from MP/MLA	3611781.00	0.00
Special Grant for 12/13th Financial Commission	22266000.00	27128000.00
Special Grant For Road & Gutters	0.00	10794198.00
Special Grant For Swarn Jayanti Sahari Rojgar Sch.	13830030.00	6625601.00
Special Grant From S.F.C	6296300.00	20216000.00
BPL Residancial Youjna	80016921.00	71050000.00
Grant Under UIDSSMT Youjna	4024927.00	3944682.00
Grant Under IHSDP Youjna	23003676.00	37777997.00
Grant Under IDSMT Youjna	52907401.00	54987886.00
Grant Under Flush Toilet Youjna	1596051.00	1596051.00
Grant Under BRGF Youjna	1060801.00	7158476.00
Grant Under SJSY Youjna	4489350.00	0.00
Grant Under BPL Saree Kumbal Youjna	9882000.00	0.00
Other Grant	3650800.00	3640800.00
Total (Rs)	226636038.00	244919691.00
Schedule-4		
SUNDRY DEPOSITS		
Earnest Money Deposit	17353306.00	14317163.00
Securities Deposit	60589085.00	32491932.00
Other Deposit	2525045.00	932975.00
Total (Rs)	80467436.00	47742070.00
Schedule-5		
SUNDRY CREDITORS		
Contractor Control Account	0.00	178400.00
Creditor for Expenses	300.00	1800.00
Total (Rs)	300.00	180200.00
Schedule-6		
STATUTORY LIABILITIES		
Income Tax (TDS) Payable	1494514.00	1560575.00
Commercial Tax Payable	2363072.00	2262774.00
Service Tax Deduction	0.00	0.00
Labour Cess Deduction	1013474.00	26518.00
Total (Rs)	4871060.00	3849867.00
Schedule-7		
OTHER LIABILITIES		
Payable To Other Departments agency Recoveries	27165.00	0.00
Pension Fund Payable	954525.00	351587.00
Employee CPF Payable	703.00	4738.00
Deduction for Gratuity	39000.00	3394.00
Deduction for PF Loan	64000.00	137600.00
Deduction for Other Society	74632.00	36035.00
Royalty payable	4280745.00	1583801.00
Liabilities to Employee	58356783.00	53383875.00
Total (Rs)	63797553.00	55501030.00



**NAGAR PARISHAD
CHITTORGARH, DISTT. CHITTORGARH (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	1074491.00	1286166.00
Assigned Compensation	15	124488000.00	114151000.00
Rental Income From Municipal Properties	16	45019330.00	50360978.00
Fees And User Charges	17	239928865.00	131411372.00
Sale & Transportation Charge	18	17425402.00	33880443.00
Revenue Grants, Contributions and Subsidies	19	17809383.00	17362525.00
Income from Corporation Assets and Investments	20	5292706.00	7195089.00
Miscellaneous Income	21	1033876.00	6334567.00
Total Income		452072053.00	361982140.00
EXPENDITURE			
Establishment Expenses	22	118239254.00	97773816.00
General Administrative Expenses	23	19659885.00	17293410.00
Miscellaneous Expenses	24	557828.00	2781473.00
Operational & Maintenance exp.	25	70619654.00	42100757.00
Interest & Financial Exp.	26	717.00	6545.00
Festival Expenses	27	17074359.00	10743045.00
Depreciation During The Year	28	302247420.00	283128491.00
Total Expenditure		528399117.00	453827537.00
Surplus / Deficit before Adjustment of prior period items and depreciations		(76327064.00)	-91845397.00
Less:- Prior Period Items		0.00	0.00
Less:- Prior Period Adjustments of Depreciation		0.00	0.00
NET SURPLUS/ (DEFICIT)		(76327064.00)	-91845397.00

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

CA Dilip Kothari
(Partner)

Membership No. 403524

Date: 30.09.2016

Place: Udaipur



For and Behalf of Board Nagar Parishad

0.00
(Chairman) (Commissioner)

**NAGAR PARISHAD
CHITTORGARH, DISTT. CHITTORGARH (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	1074491.00	1286166.00
Assigned Compensation	15	124488000.00	114151000.00
Rental Income From Municipal Properties	16	45019330.00	50360978.00
Fees And User Charges	17	239928865.00	131411372.00
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Revenue Grants, Contributions and Subsidies	19	17809383.00	17362525.00
Income from Corporation Assets and Investments	20	5292706.00	7195089.00
Miscellaneous Income	21	1033876.00	6334567.00
Total Income		<u>452072053.00</u>	<u>361982140.00</u>
EXPENDITURE			
Establishment Expenses	22	118239254.00	97773816.00
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Depreciation During The Year	28	302247420.00	283128491.00
Total Expenditure		<u>528399117.00</u>	<u>453827537.00</u>
Surplus / Deficit before Adjustment of prior period items and depreciations		(76327064.00)	-91845397.00
Less:- Prior Period Items		0.00	0.00
Less:- Prior Period Adjustments of Depreciation		0.00	0.00
NET SURPLUS/ (DEFICIT)		<u>(76327064.00)</u>	<u>-91845397.00</u>

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

CA Dilip Kothari
(Partner)
Membership No. 403524

Date: 30.09.2016
Place: Udaipur



For and Behalf of Board Nagar Parishad

0.00
(Chairman) (Commissioner)

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

	March 31, 2014	March 31, 2013
Schedule-14		
INCOME FROM TAXES		
Sampati Kar	1860.00	112002.00
Urban Development Tax	1072631.00	1174164.00
Total (Rs)	1074491.00	1286166.00
Schedule-15		
ASSIGNED COMPENSATION		
Octroi Compensation	124488000.00	114151000.00
Total (Rs)	124488000.00	114151000.00
Schedule-16		
RENTAL INCOME FROM MUNICIPALE PROPERTIES		
Rent From Nagrik Suvidha	3776714.00	3934124.00
Rent From Lease Land	41217013.00	46426328.00
Other Rent	25603.00	526.00
Total (Rs)	45019330.00	50360978.00
Schedule-17		
FEES AND USER CHARGES		
Suchikaran & Registration Charge	281620.00	2050.00
License fees	94483.00	81460.00
Permission Fees	86937253.00	61896508.00
Certificate & Duplicate Fees	274601.00	257751.00
Vikas Charges	25993876.00	60301932.00
Regulation Fees	103248302.00	14450.00
Fine & Panalties	7588525.00	3476566.00
Advertisement Fees	2630619.00	1558061.00
Upbhokta Charge	710332.00	180635.00
Seva/Administration Fees	7800000.00	804.00
Propety Transfer Charge	4369254.00	3641155.00
Total (Rs)	239928865.00	131411372.00
Schedule-18		
SALE & TRANSPORTATION CHARGE		
Sale of Products	16926382.00	31545514.00
Sale of Forms & Formates	499020.00	2334929.00
Total (Rs)	17425402.00	33880443.00
Schedule-19		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Amount Transfer from Grants	17809383.00	17362525.00
Total (Rs)	17809383.00	17362525.00
Schedule-20		
INCOME FROM CORP. ASSET/INVESTMENT		
Interest on Investment	3523152.00	0.00
Interest on SB a/c	1683638.00	6396329.00
Other Interest	85916.00	798760.00
Total (Rs)	5292706.00	7195089.00
Schedule-21		
MISCELLANEOUS INCOME		
Other Miscellaneous Income	1033876.00	6334567.00
Total (Rs)	1033876.00	6334567.00



Schedule-22		
ESTABLISHMENT EXP.		
Salary, Wages & Bonus	117020405.00	95972262.00
Honorarium & Fees to Management	1218849.00	1607442.00
Uniform Allowance	0.00	194112.00
Total (Rs)	118239254.00	97773816.00
Schedule-23		
GENERAL ADMINISTRATION EXP.		
Rent, Rates & Taxes		
Electricity Exp	3215913.00	1997420.00
Water Exp	3996981.00	3856755.00
Communication Exp	537049.00	308180.00
Books and Newspaper	70521.00	102829.00
Printing & Stationery	27895.00	5406.00
Travelling & Conveyance	1226659.00	869053.00
Insurance Exp.	138345.00	441554.00
Legal Exp.	198502.00	186925.00
Commercial & Other fees	2037346.00	282828.00
Membership Fees & Contribution	674324.00	182146.00
Other Administrative Exp.	2000.00	3000000.00
Advertisement Exp.	2064847.00	1753099.00
Medicines & Phenyle Exp	4988033.00	3621765.00
	481470.00	685450.00
Total (Rs)	19659885.00	17293410.00
Schedule-24		
MISCELLANEOUS EXPENSES		
Other Misce. Exp.		
	557828.00	2781473.00
Total (Rs)	557828.00	2781473.00
Schedule-25		
OPERATIONAL & MAINTINANCE EXPENSES		
Garbage Clearance Exp		
Fuel & Energy	9666538.00	10790560.00
Bulk Purchase	4128789.00	3302200.00
Repair & Maintenance (public Light)	6988276.00	3550878.00
Repair & Maintenance (Infra. Assets)	1798505.00	1337513.00
Repair & Maintenance (Public Facilities)	18644516.00	8938261.00
Repair & Maintenance (Buildings)	6822142.00	4939873.00
Repair & Maintenance (Vehicle)	20729057.00	8603209.00
Repair & Maintenance (Other)	916135.00	335593.00
	925696.00	302670.00
Total (Rs)	70619654.00	42100757.00
Schedule-26		
Interest & Financial Expenses		
Other Interest		
Bank Charges	0.00	0.00
	717.00	6545.00
Total (Rs)	717.00	6545.00
Schedule-27		
Festival Expenses		
Festival Exp. Office		
Festival Exp. Other	13141294.00	8580998.00
	3933065.00	2162047.00
Total (Rs)	17074359.00	10743045.00
Schedule-28		
DEPRICIATION		
Building		
Road & Bridge	124701200.00	123152243.00
Nalliya & Others	117639248.00	110498750.00
Public Light	31585958.00	28291897.00
Plant & Machinery	5034625.00	4022183.00
Furniture & Fixtures	415630.00	400827.00
Vehicles	471142.00	349574.00
Other Fixed Assets	3750000.00	3750000.00
	18649617.00	12663017.00
Total (Rs)	302247420.00	283128491.00





INDEPENDENT AUDITOR'S REPORT

To
The Commissioner,
Nagar Parishad Chittorgarh,
Dist Chittorgarh (Raj.)

We have audited the accompanying financial statements of Nagar Parishad Chittorgarh, which comprise the Balance Sheet as at March 31, 2015, 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, 2015;
- (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:

- k. 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;
- l. 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.
- m. The Balance Sheet, Income & expenditure Account, and Cash flow Statement dealt with by this Report are in agreement with the books of account.
- n. In our opinion, the Balance Sheet, Income & expenditure Account, and Cash flow Statement comply with the Rajasthan Municipal Accounts Manual;
- o. We further Report that Bank column in Cash Book daily total in various page found wrong its represent in Balance Sheet Schedule -13 Suspense in Loans & Advance Account.

For Dilip Kothari and Co.
Chartered Accountants
(Firm Registration No. 012451C)


Dilip Kothari
(Partner)

Membership No. : 403524



Place: Udaipur
Date: 30th Sep, 2016


(C) 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 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 and Co.
Chartered Accountants
(Firm Registration No.012451C)


CA Dilip Kothari
(Partner)
Membership No. : 403524



Place: Udaipur
Date: 30th Sep, 2016

**NAGAR PARISHAD
CHITTORGARH, DISTT. CHITTORGARH (RAJ.)**

BALANCE SHEET AS ON DATE 31ST MARCH, 2015

PARTICULARS	SCH EDULE	(Figures In Rupees)	
		31st March 2015	31st March 2014
LIABILITIES			
RESERVE & SURPLUS			
Municipal (General) Fund	1	4762279498.00	5276675315.00
Earmarked Funds			
Reserve & Surplus	2	173020926.00	116313288.00
Total Reserve & Surplus (A)		<u>4935300424.00</u>	<u>5392988603.00</u>
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B)	3	321920503.00	226636038.00
LOAN LIABILITY			
Secured Loans		0.00	0.00
Unsecured Loans		0.00	0.00
Total Loans (C)		<u>0.00</u>	<u>0.00</u>
CURRENT LIABILITIES & PROVISION			
Sundry Deposits	4	90122213.00	80467436.00
Sundry Creditors	5	98711.00	300.00
Statutory Liabilities	6	2258352.00	4871060.00
Other Liabilities	7	67505093.00	63797553.00
Provision		0.00	0.00
Total Current Liabilities and Provisions (D)		<u>159984369.00</u>	<u>149136349.00</u>
TOTAL LIABILITIES (A+B+C+D)		<u>5417205296.00</u>	<u>5768760990.00</u>
ASSETS			
FIXED ASSETS			
Gross Block	8	5901122402.00	5685043418.00
Depreciation Fund	9	(1105381757.00)	585375911.00
Net Block		4795740645.00	5099667507.00
Capital Work In Progress		199087130.00	188515114.00
Total Fixed Assets (A)		<u>4994827775.00</u>	<u>5288182621.00</u>
INVESTMENTS			
General Fund Investments	10	90927982.00	97439720.00
Specific Fund Investments		0.00	0.00
Total Investments (B)		<u>90927982.00</u>	<u>97439720.00</u>
CURRENT ASSETS, LOANS & ADVANCES			
Inventories		0.00	0.00
Sundry Debtors/Receivables	11	0.00	0.00
Cash & Bank Balances	12	280753196.00	332513483.00
Loans, Advances & Deposits	13	50696343.00	50625166.00
Total Current Assets, Loans & Advances (C)		<u>331449539.00</u>	<u>383138649.00</u>
TOTAL ASSETS (A+B+C)		<u>5417205296.00</u>	<u>5768760990.00</u>

For Dilip Kothari & Co.
Chartered Accountants
Firm Regn. No. 012431C

CA Dilip Kothari
(Partner)
Membership No. 403524

Date: 30.09.2016
Place: Udaipur



For and Behalf of Board Nagar Parishad

(Chairman) (Commissioner)

Schedule Forming Part of Balance Sheet of Nagar Parishad as on Dated 31st March 2015

PARTICULARS	March 31, 2015	March 31, 2014
Schedule-1		
MUNICIPAL (GENERAL) FUND		
Opening balance	5276675315.00	5353002379.00
Add:- Addition during the Year	0.00	0.00
Less:- Deduction during the Year	0.00	0.00
Add:- Excess of Income Over Expenditure	(514395817.00)	(76327064.00)
Total (Rs)	4762279498.00	5276675315.00
Schedule-2		
RESERVE & SURPLUS		
Opening balance	116313288.00	26079591.00
Add:- Addition During The Year	57916013.00	95258784.00
Less:- Withdrawal during The Year	1208375.00	5025087.00
Total (Rs)	173020926.00	116313288.00
Schedule-3		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Grant from MP/MLA	4541781.00	3611781.00
Special Grant for 12/13th Financial Commission	84299000.00	22266000.00
Special Grant For Swarn Jayanti Sahari Rojgar Sch.	20897024.00	13830030.00
Special Grant From S.F.C	18974473.00	6296300.00
BPL Residancial Youjna	80016921.00	80016921.00
Grant Under UIDSSMT Youjna	885489.00	4024927.00
Grant Under IHSDP Youjna	20485767.00	23003676.00
Grant Under IDSMT Youjna	52659398.00	52907401.00
Grant Under Flush Toilet Youjna	1596051.00	1596051.00
Grant Under BRGF Youjna	8086466.00	1060801.00
Grant Under SJSY Youjna	14803850.00	4489350.00
Grant Under BPL Saree Kumbal Youjna	10310983.00	9882000.00
Other Grant	4363300.00	3650800.00
Total (Rs)	321920503.00	226636038.00
Schedule-4		
SUNDRY DEPOSITS		
Earnest Money Deposit	17987254.00	17353306.00
Securities Deposit	68000974.00	60589085.00
Other Deposit	4133985.00	2525045.00
Total (Rs)	90122213.00	80467436.00
Schedule-5		
SUNDRY CREDITORS		
Contractor Control Account	98711.00	0.00
Creditor for Expenses	0.00	300.00
Total (Rs)	98711.00	300.00
Schedule-6		
STATUTORY LIABILITIES		
Income Tax (TDS) Payable	878302.00	1494514.00
Commercial Tax Payable	903289.00	2363072.00
Service Tax Deduction	0.00	0.00
Labour Cess Deduction	476761.00	1013474.00
Total (Rs)	2258352.00	4871060.00
Schedule-7		
OTHER LIABILITIES		
Payable To Other Departments agency Recoveries	34641.00	27165.00
Pension Fund Payable	1654983.00	954525.00
Employee CPF Payable	27717.00	703.00
Deduction for Gratuity	52506.00	39000.00
Deduction for PF Loan	221400.00	64000.00
Deduction for Other Society	117283.00	74632.00
Royalty payable	1054830.00	4280745.00
Liabilities to Employee	64341733.00	58356783.00
Total (Rs)	67505093.00	63797553.00



Schedule-8
GROSS BLOCK

Immovable Assets

Land	2620247913.00	2616555078.00
Office Building	650875330.00	650875330.00
Other Building	615521502.00	603023265.00
	3886644745.00	3870453673.00

Infrastructure Assets

Roads & Bridge	1325939339.00	1198328031.00
Sewerage & Drainage	359978912.00	327546298.00
Public Lights	54094214.00	51351217.00
	1740012465.00	1577225546.00

Moveable Assets

Vehicles	25000000.00	25000000.00
Furniture & Fixtures	2413080.00	2407666.00
Office Equipment	4243458.00	4164258.00
Other Fixed Assets	242808654.00	205792275.00
	274465192.00	237364199.00

Total (Rs)	5901122402.00	5685043418.00
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Schedule-9

DEPRICIATION FUND

Opening Balance	585375911.00	0.00
Add:- Dep. Provided During the Year	520005846.00	585375911.00
Less:- Depreciation For The Previous Year	0.00	0.00

Total (Rs)	1105381757.00	585375911.00
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Schedule-10

GENERAL FUND INVESTMENT

P.D Account With Statement	47642847.00	52877237.00
Non-Interest Bearing PD A/c	43285135.00	44562483.00

Total (Rs)	90927982.00	97439720.00
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Schedule-11

SUNDRY DEBTORS/RECEIVABLES

House Tax	0.00	0.00
Shop Rent Receivables	0.00	0.00

Total (Rs)	0.00	0.00
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Schedule-12

CASH & BANK BALANCES

Cash In Hand	45062.00	11205.00
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Balances In Saving & Current A/Cs

Balance with Nationalized Banks	14544561.00	29837487.00
Balance with Schedule Bank	201586093.00	165272158.00
Balance with Nationalized Banks (Specific Fund)	64577480.00	137392633.00

Total (Rs)	280753196.00	332513483.00
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Schedule-13

LOANS, ADVANCES & DEPOSITS

Loans to Staff (PF Loan)	18849020.00	13608300.00
Advance to Staff	325573.00	301016.00
Advance to Contractors & Suppliers	23905437.00	23905437.00
Deposits	7480321.00	12689821.00
Suspence	135992.00	120592.00

Total (Rs)	50696343.00	50625166.00
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**NAGAR PARISHAD
CHITTORGARH, DISTT. CHITTORGARH (RAJ.)**

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2015

(Figures in Rupees)

PARTICULARS	SCH EDULE	31st March 2015	31st March 2014
INCOME			
Income From Taxes	14	4067670.00	1074491.00
Assigned Compensation	15	136937000.00	124488000.00
Rental Income From Municipal Properties	16	8567890.00	45019330.00
Fees And User Charges	17	49186860.00	239928865.00
Sale & Transportation Charge	18	20537657.00	17425402.00
Revenue Grants, Contributions and Subsidies	19	19950000.00	17809383.00
Income from Corporation Assets and Investments	20	3894606.00	5292706.00
Miscellaneous Income	21	1752545.00	1033876.00
Total Income		244894228.00	452072053.00
EXPENDITURE			
Establishment Expenses	22	132879480.00	118239254.00
General Administrative Expenses	23	16196515.00	19659885.00
Miscellaneous Expenses	24	1851086.00	557828.00
Operational & Maintenance exp.	25	80634336.00	70619654.00
Interest & Financial Exp.	26	14648.00	717.00
Festival Expenses	27	7708134.00	17074359.00
Depreciation During The Year	28	520005846.00	302247420.00
Total Expenditure		759290045.00	528399117.00
Surplus / Deficit before Adjustment of prior period items and depreciations		(514395817.00)	-76327064.00
Less:- Prior Period Items		0.00	0.00
Less:- Prior Period Adjustments of Depreciation		0.00	0.00
NET SURPLUS/ (DEFICIT)		(514395817.00)	-76327064.00

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

CA Dilip Kothari
(Partner)
Membership No. 403524

Date: 30.09.2016
Place: Udaipur



For and Behalf of Board Nagar Parishad

(Chairman) (Commissioner)

Schedule Forming Part of Income & Expenditure of Nagar Parishad as on Dated 31st March, 2015

	March 31, 2015	March 31, 2014
Schedule-14		
INCOME FROM TAXES		
Sampati Kar	4200.00	1860.00
Urban Development Tax	4063470.00	1072631.00
Total (Rs)	4067670.00	1074491.00
Schedule-15		
ASSIGNED COMPENSATION		
Octroi Compensation	136937000.00	124488000.00
Total (Rs)	136937000.00	124488000.00
Schedule-16		
RENTAL INCOME FROM MUNICIPALE PROPERTIES		
Rent From Nagrik Suvidha	3841171.00	3776714.00
Rent From Lease Land	4726719.00	41217013.00
Other Rent	0.00	25603.00
Total (Rs)	8567890.00	45019330.00
Schedule-17		
FEES AND USER CHARGES		
Suchikaran & Registration Charge	129260.00	281620.00
License fees	60981.00	94483.00
Permission Fees	8644974.00	86937253.00
Certificate & Duplicate Fees	268217.00	274601.00
Vikas Charges	8428824.00	25993876.00
Regulation Fees	12369.00	103248302.00
Fine & Penalties	2182347.00	7588525.00
Advertisement Fees	780218.00	2630619.00
Upbhokta Charge	10680.00	710332.00
Seva/Administration Fees	26342116.00	7800000.00
Property Transfer Charge	2326874.00	4369254.00
Total (Rs)	49186860.00	239928865.00
Schedule-18		
SALE & TRANSPORTATION CHARGE		
Sale of Products	20071357.00	16926382.00
Sale of Forms & Formates	466300.00	499020.00
Total (Rs)	20537657.00	17425402.00
Schedule-19		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Amount Transfer from Grants	19950000.00	17809383.00
Total (Rs)	19950000.00	17809383.00
Schedule-20		
INCOME FROM CORP. ASSET/INVESTMENT		
Interest on Investment	2063709.00	3523152.00
Interest on SB a/c	1642248.00	1683638.00
Other Interest	188649.00	85916.00
Total (Rs)	3894606.00	5292706.00
Schedule-21		
MISCELLANEOUS INCOME		
Other Miscellaneous Income	1752545.00	1033876.00
Total (Rs)	1752545.00	1033876.00



Schedule-22**ESTABLISHMENT EXP.**

Salary, Wages & Bonus
Honorarium & Fees to Management
Uniform Allowance

131177496.00	117020405.00
1133134.00	1218849.00
568850.00	0.00
132879480.00	118239254.00

Total (Rs)

Schedule-23**GENERAL ADMINISTRATION EXP.**

Rent, Rates & Taxes

Electricity Exp	3256505.00	3215913.00
Water Exp	3359165.00	3996981.00
Communication Exp	138663.00	537049.00
Books and Newspaper	333247.00	70521.00
Printing & Stationery	16568.00	27895.00
Travelling & Conveyance	415826.00	1226659.00
Insurance Exp.	190477.00	138345.00
Legal Exp.	448162.00	198502.00
Commercial & Other fees	666543.00	2037346.00
Membership Fees & Contribution	147230.00	674324.00
Other Administrative Exp.	0.00	2000.00
Advertisement Exp.	2621166.00	2064847.00
Medicines & Phenyle Exp	4186783.00	4988033.00
	416180.00	481470.00
Total (Rs)	16196515.00	19659885.00

Schedule-24**MISCELLANEOUS EXPENSES**

Other Misce. Exp.

Total (Rs)

1851086.00	557828.00
1851086.00	557828.00

Schedule-25**OPERATIONAL & MAINTINANCE EXPENSES**

Garbage Clearance Exp	531615.00	9666538.00
Fuel & Energy	4971795.00	4128789.00
Bulk Purchase	5003951.00	6988276.00
Repair & Maintenance (public Light)	2107273.00	1798505.00
Repair & Maintenance (Infra. Assets)	46412495.00	18644516.00
Repair & Maintenance (Public Facilities)	4149134.00	6822142.00
Repair & Maintenance (Buildings)	15142319.00	20729057.00
Repair & Maintenance (Vehicle)	1988594.00	916135.00
Repair & Maintenance (Other)	327160.00	925696.00
Total (Rs)	80634336.00	70619654.00

Schedule-26**Interest & Financial Expenses**

Other Interest
Bank Charges

Total (Rs)

0.00	0.00
14648.00	717.00
14648.00	717.00

Schedule-27**Festival Expenses**

Festival Exp. Office
Festival Exp. Other

Total (Rs)

4108112.00	13141294.00
3600022.00	3933065.00
7708134.00	17074359.00

Schedule-28**DEPRICIATION**

Building	126239174.00	124701200.00
Road & Bridge	130297854.00	117639248.00
Nalliya & Others	35016457.00	31585958.00
Public Light	5363796.00	5034625.00
Plant & Machinery	420386.00	415630.00
Furniture & Fixtures	482075.00	471142.00
Vehicles	3750000.00	3750000.00
Other Fixed Assets	218436104.00	18649617.00
Total (Rs)	520005846.00	302247420.00





INDEPENDENT AUDITOR'S REPORT

To
The Commissioner,
Nagar Parishad Chittorgarh,
Dist Chittorgarh (Raj.)

We have audited the accompanying financial statements of Nagar Parishad Chittorgarh, 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:

- p. 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;
- q. 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.
- r. The Balance Sheet, Income & expenditure Account, and Cash flow Statement dealt with by this Report are in agreement with the books of account.
- s. In our opinion, the Balance Sheet, Income & expenditure Account, and Cash flow Statement comply with the Rajasthan Municipal Accounts Manual;
- t. We further Report that Bank Column in Cash Book daily total in various page found wrong its represent in Balance Sheet Schedule -13 Suspense in Loans & Advance Account.

For Dilip Kothari and Co.
Chartered Accountants
(Firm Registration No.012451C)


CA Dilip Kothari
(Partner)

Membership No. : 403524



Place: Udaipur
Date: 30th Sep, 2016

(D) 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 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 statute 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 and Co.
Chartered Accountants
(Firm Registration No.012451C)


CA Dilip Kothari
(Partner)

Membership No. : 403524



Place: Udaipur
Date: 30th Sep, 2016

**NAGAR PARISHAD
CHITTORGARH, 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	4523015935.00	4762279498.00
Earmarked Funds			
Reserve & Surplus	2	299128599.00	173020926.00
Total Reserve & Surplus (A)		<u>4822144534.00</u>	<u>4935300424.00</u>
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B)	3	479148394.00	321920503.00
LOAN LIABILITY			
Secured Loans		0.00	0.00
Unsecured Loans		0.00	0.00
Total Loans (C)		<u>0.00</u>	<u>0.00</u>
CURRENT LIABILITIES & PROVISION			
Sundry Deposits	4	94125413.00	90122213.00
Sundry Creditors	5	1259842.00	98711.00
Statutory Liabilities	6	4422020.00	2258352.00
Other Liabilities	7	73110543.00	67505093.00
Provision		0.00	0.00
Total Current Liabilities and Provisions (D)		<u>172917818.00</u>	<u>159984369.00</u>
TOTAL LIABILITIES (A+B+C+D)		<u>5474210746.00</u>	<u>5417205296.00</u>
ASSETS			
FIXED ASSETS			
Gross Block	8	6111685243.00	5901122402.00
Depreciation Fund	9	(1451125083.00)	1105381757.00
Net Block		<u>4660560160.00</u>	<u>4795740645.00</u>
Capital Work In Progress		234274438.00	199087130.00
Total Fixed Assets (A)		<u>4894834598.00</u>	<u>4994827775.00</u>
INVESTMENTS			
General Fund Investments	10	190335284.00	90927982.00
Specific Fund Investments		0.00	0.00
Total Investments (B)		<u>190335284.00</u>	<u>90927982.00</u>
CURRENT ASSETS, LOANS & ADVANCES			
Inventories		0.00	0.00
Sundry Debtors/Receivables	11	0.00	0.00
Cash & Bank Balances	12	349032091.00	280753196.00
Loans, Advances & Deposits	13	40008773.00	50696343.00
Total Current Assets, Loans & Advances (C)		<u>389040864.00</u>	<u>331449539.00</u>
TOTAL ASSETS (A+B+C)		<u>5474210746.00</u>	<u>5417205296.00</u>

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

CA Dilip Kothari
(Partner)
Membership No. 403524

Date: 30.09.2016
Place: Udaipur



For and Behalf of Board Nagar Parishad

(Chairman) (Commissioner)

0.00

0.00

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

PARTICULARS	March 31, 2016	March 31, 2015
Schedule-1		
MUNICIPAL (GENERAL) FUND		
Opening balance	4762279498.00	5276675315.00
Add:- Addition during the Year	0.00	0.00
Less:- Deduction during the Year	0.00	0.00
Add:- Excess of Income Over Expenditure	(239263563.00)	(514395817.00)
Total (Rs)	4523015935.00	4762279498.00
Schedule-2		
RESERVE & SURPLUS		
Opening balance	173020926.00	116313288.00
Add:- Addition During The Year	126107673.00	57916013.00
Less:- Withdrawal during The Year	0.00	1208375.00
Total (Rs)	299128599.00	173020926.00
Schedule-3		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Grant from MP/MLA	7341297.00	4541781.00
Special Grant for 12/13th Financial Commission	74358000.00	84299000.00
Special Grant For Road & Gutters	0.00	0.00
Special Grant For Swarn Jayanti Sahari Rojgar Sch.	21456402.00	20897024.00
Special Grant From S.F.C	18451473.00	18974473.00
BPL Residancial Youjna	80016921.00	80016921.00
Grant Under UIDSSMT Youjna	885489.00	885489.00
Grant Under IHSDP Youjna	13948404.00	20485767.00
Grant Under IDSMT Youjna	67790546.00	52659398.00
Grant Under Rajeev Awash Youjna	13956473.00	0.00
Grant Under SBM	9049092.00	0.00
Grant Under Flush Toilet Youjna	1596051.00	1596051.00
Grant Under BRGF Youjna	2208899.00	8086466.00
Grant Under SJSY Youjna	152861964.00	14803850.00
Grant Under BPL Saree Kumbal Youjna	10310983.00	10310983.00
Other Grant	4916400.00	4363300.00
Total (Rs)	479148394.00	321920503.00
Schedule-4		
SUNDRY DEPOSITS		
Earnest Money Deposit	21931261.00	17987254.00
Securities Deposit	66209667.00	68000974.00
Other Deposit	5984485.00	4133985.00
Total (Rs)	94125413.00	90122213.00
Schedule-5		
SUNDRY CREDITORS		
Contractor Control Account	1259842.00	98711.00
Creditor for Expenses	0.00	0.00
Total (Rs)	1259842.00	98711.00
Schedule-6		
STATUTORY LIABILITIES		
Income Tax (TDS) Payable	1677863.00	878302.00
Commercial Tax Payable	1555959.00	903289.00
Service Tax Deduction	329106.00	0.00
Labour Cess Deduction	859092.00	476761.00
Total (Rs)	4422020.00	2258352.00
Schedule-7		
OTHER LIABILITIES		
Payable To Other Departments agency Recoveries	42363.00	34641.00
Pension Fund Payable	3673416.00	1654983.00
Employee CPF Payable	31312.00	27717.00
Deduction for Gratuity	387656.00	52506.00
Deduction for PF Loan	216600.00	221400.00
Deduction for Other Society	472264.00	117283.00
Royalty payable	1355772.00	1054830.00
Liabilities to Employee	66931160.00	64341733.00
Total (Rs)	73110543.00	67505093.00



Schedule-8
GROSS BLOCK

Immovable Assets		
Land	2623583224.00	2620247913.00
Office Building	651544450.00	650875330.00
Other Building	630186461.00	615521502.00
	3905314135.00	3886644745.00
Infrastructure Assets		
Roads & Bridge	1409847281.00	1325939339.00
Sewerage & Drainage	407188841.00	359978912.00
Public Lights	54381968.00	54094214.00
	1871418090.00	1740012465.00
Moveable Assets		
Vehicles	27377998.00	25000000.00
Furniture & Fixtures	4947450.00	2413080.00
Office Equipment	4262883.00	4243458.00
Other Fixed Assets	298364687.00	242808654.00
	334953018.00	274465192.00
Total (Rs)	6111685243.00	5901122402.00

Schedule-9

DEPRICIATION FUND

Opening Balance	1105381757.00	0.00
Add:- Dep. Provided During the Year	345743326.00	1105381757.00
Less:- Depreciation For The Previous Year	0.00	0.00
Total (Rs)	1451125083.00	1105381757.00

Schedule-10

GENERAL FUND INVESTMENT

P.D Account With Statement	42350832.00	47642847.00
Non-Interest Bearing PD A/c	147984452.00	43285135.00
Total (Rs)	190335284.00	90927982.00

Schedule-11

SUNDRY DEBTORS/RECEIVABLES

House Tax	0.00	0.00
Shop Rent Receivables	0.00	0.00
Total (Rs)	0.00	0.00

Schedule-12

CASH & BANK BALANCES

Cash In Hand	55269.00	45062.00
Balances In Saving & Current A/Cs		
Balance with Nationalized Banks	13194359.00	14544561.00
Balance with Schedule Bank	283671438.00	201586093.00
Balance with Nationalized Banks (Specific Fund)	52111025.00	64577480.00
Total (Rs)	349032091.00	280753196.00

Schedule-13

LOANS, ADVANCES & DEPOSITS

Loans to Staff (PF Loan)	22210750.00	18849020.00
Advance to Staff	73750.00	325573.00
Advance to Contractors & Suppliers	11239019.00	23905437.00
Deposits	6353258.00	7480321.00
Suspence	131996.00	135992.00
Total (Rs)	40008773.00	50696343.00



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

PARTICULARS	March 31, 2016	March 31, 2015
Schedule-1		
MUNICIPAL (GENERAL) FUND		
Opening balance	4762279498.00	5276675315.00
Add:- Addition during the Year	0.00	0.00
Less:- Deduction during the Year	0.00	0.00
Add:- Excess of Income Over Expenditure	(239263563.00)	(514395817.00)
Total (Rs)	4523015935.00	4762279498.00
Schedule-2		
RESERVE & SURPLUS		
Opening balance	173020926.00	116313288.00
Add:- Addition During The Year	126107673.00	57916013.00
Less:- Withdrawal during The Year	0.00	1208375.00
Total (Rs)	299128599.00	173020926.00
Schedule-3		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Grant from MP/MLA	7341297.00	4541781.00
Special Grant for 12/13th Financial Commission	74358000.00	84299000.00
Special Grant For Road & Gutters	0.00	0.00
Special Grant For Swarn Jayanti Sahari Rojgar Sch.	21456402.00	20897024.00
Special Grant From S.F.C	18451473.00	18974473.00
BPL Residancial Youjna	80016921.00	80016921.00
Grant Under UIDSSMT Youjna	885489.00	885489.00
Grant Under IHSDP Youjna	13948404.00	20485767.00
Grant Under IDSMT Youjna	67790546.00	52659398.00
Grant Under Rajeev Awash Youjna	13956473.00	0.00
Grant Under SBM	9049092.00	0.00
Grant Under Flush Toilet Youjna	1596051.00	1596051.00
Grant Under BRGF Youjna	2208899.00	8086466.00
Grant Under SJSY Youjna	152861964.00	14803850.00
Grant Under BPL Saree Kumbal Youjna	10310983.00	10310983.00
Other Grant	4916400.00	4363300.00
Total (Rs)	479148394.00	321920503.00
Schedule-4		
SUNDRY DEPOSITS		
Earnest Money Deposit	21931261.00	17987254.00
Securities Deposit	66209667.00	68000974.00
Other Deposit	5984485.00	4133985.00
Total (Rs)	94125413.00	90122213.00
Schedule-5		
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Contractor Control Account	1259842.00	98711.00
Creditor for Expenses	0.00	0.00
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Total (Rs)	6111685243.00	5901122402.00

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Schedule-10

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Schedule-11

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Total (Rs)	0.00	0.00

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Deposits	6353258.00	7480321.00
Suspence	131996.00	135992.00
Total (Rs)	40008773.00	50696343.00



**NAGAR PARISHAD
CHITTORGARH, DISTT. 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	3391239.00	4067670.00
Assigned Compensation	15	151692000.00	136937000.00
Rental Income From Municipal Properties	16	20489399.00	8567890.00
Fees And User Charges	17	29214467.00	49186860.00
Sale & Transportation Charge	18	138572422.00	20537657.00
Revenue Grants, Contributions and Subsidies	19	413246.00	19950000.00
Income from Corporation Assets and Investments	20	5742808.00	3894606.00
Miscellaneous Income	21	1549871.00	1752545.00
Total Income		351065452.00	244894228.00
EXPENDITURE			
Establishment Expenses	22	149424030.00	132879480.00
General Administrative Expenses	23	20353525.00	16196515.00
Miscellaneous Expenses	24	4388057.00	1851086.00
Operational & Maintenance exp.	25	56336227.00	80634336.00
Interest & Financial Exp.	26	11525.00	14648.00
Festival Expenses	27	14072325.00	7708134.00
Depreciation During The Year	28	345743326.00	520005846.00
Total Expenditure		590329015.00	759290045.00
Surplus / Deficit before Adjustment of prior period items and depreciations		(239263563.00)	-514395817.00
Less:- Prior Period Items		0.00	0.00
Less:- Prior Period Adjustments of Depreciation		0.00	0.00
NET SURPLUS/ (DEFICIT)		(239263563.00)	-514395817.00

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

CA Dilip Kothari
(Partner)
Membership No. 403524

Date: 30.09.2016
Place: Udaipur



For and Behalf of Board Nagar Parishad

(Chairman) (Commissioner)

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

	March 31, 2016	March 31, 2015
Schedule-14		
INCOME FROM TAXES		
Sampati Kar	1095.00	4200.00
Urban Development Tax	3390144.00	4063470.00
Total (Rs)	3391239.00	4067670.00
Schedule-15		
ASSIGNED COMPENSATION		
Octroi Compensation	151692000.00	136937000.00
Total (Rs)	151692000.00	136937000.00
Schedule-16		
RENTAL INCOME FROM MUNICIPLE PROPERTIES		
Rent From Nagrik Suvidha	3583872.00	3841171.00
Rent From Lease Land	15026659.00	4726719.00
Other Rent	1878868.00	0.00
Total (Rs)	20489399.00	8567890.00
Schedule-17		
FEES AND USER CHARGES		
Suchikaran & Registration Charge	48735.00	129260.00
License fees	166479.00	60981.00
Permission Fees	10905724.00	8644974.00
Certificate & Duplicate Fees	432462.00	268217.00
Vikas Charges	8909329.00	8428824.00
Regulation Fees	26050.00	12369.00
Fine & Penalties	3602018.00	2182347.00
Advertisement Fees	1310184.00	780218.00
Upbhokta Charge	448170.00	10680.00
Entry Fees	100000.00	0.00
Seva/Administration Fees	17395.00	26342116.00
Property Transfer Charge	3247921.00	2326874.00
Total (Rs)	29214467.00	49186860.00
Schedule-18		
SALE & TRANSPORTATION CHARGE		
Sale of Products	133130613.00	20071357.00
Sale of Forms & Formates	5441809.00	466300.00
Total (Rs)	138572422.00	20537657.00
Schedule-19		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Amount Transfer from Grants	413246.00	19950000.00
Total (Rs)	413246.00	19950000.00
Schedule-20		
INCOME FROM CORP. ASSET/INVESTMENT		
Interest on Investment	208741.00	2063709.00
Interest on SB a/c	4951993.00	1642248.00
Other Interest	582074.00	188649.00
Total (Rs)	5742808.00	3894606.00
Schedule-21		
MISCELLANEOUS INCOME		
Other Miscellaneous Income	1549871.00	1752545.00
Total (Rs)	1549871.00	1752545.00



Schedule-22

ESTABLISHMENT EXP.

Salary, Wages & Bonus

Honorarium & Fees to Management

Uniform Allowance

Total (Rs)

146053309.00

2614061.00

756660.00

149424030.00

131177496.00

1133134.00

568850.00

132879480.00

Schedule-23

GENERAL ADMINISTRATION EXP.

Rent, Rates & Taxes

Electricity Exp

Water Exp

Communication Exp

Books and Newspaper

Printing & Stationery

Travelling & Conveyance

Insurance Exp.

Legal Exp.

Commercial & Other fees

Other Administrative Exp.

Advertisement Exp.

Medicines & Phenyle Exp

Total (Rs)

4247088.00

5168133.00

63244.00

187591.00

18115.00

738517.00

570991.00

445230.00

550561.00

511589.00

2429070.00

4824071.00

599325.00

20353525.00

3256505.00

3359165.00

138663.00

333247.00

16568.00

415826.00

190477.00

448162.00

666543.00

147230.00

2621166.00

4186783.00

416180.00

16196515.00

Schedule-24

MISCELLANEOUS EXPENSES

Other Misce. Exp.

Total (Rs)

4388057.00

4388057.00

1851086.00

1851086.00

Schedule-25

OPERATIONAL & MAINTINANCE EXPENSES

Garbage Clearance Exp

Fuel & Energy

Bulk Purchase

Repair & Maintenance (public Light)

Repair & Maintenance (Infra. Assets)

Repair & Maintenance (Public Facilities)

Repair & Maintenance (Buildings)

Repair & Maintenance (Vehicle)

Repair & Maintenance (Other)

Total (Rs)

741763.00

6682932.00

11942197.00

1438480.00

8241866.00

12807183.00

11995737.00

1387112.00

1098957.00

56336227.00

531615.00

4971795.00

5003951.00

2107273.00

46412495.00

4149134.00

15142319.00

1988594.00

327160.00

80634336.00

Schedule-26

Interest & Financial Expenses

Other Interest

Bank Charges

Total (Rs)

0.00

11525.00

11525.00

0.00

14648.00

14648.00

Schedule-27

Festival Expenses

Festival Exp. Office

Festival Exp. Other

Total (Rs)

11193175.00

2879150.00

14072325.00

4108112.00

3600022.00

7708134.00

Schedule-28

DEPRICIATION

Building

Road & Bridge

Nalliya & Others

Public Light

Plant & Machinery

Furniture & Fixtures

Vehicles

Other Fixed Assets

Total (Rs)

127764082.00

139069434.00

39869006.00

5438197.00

426288.00

737077.00

4013630.00

28425612.00

345743326.00

126239174.00

130297854.00

35016457.00

5363796.00

420386.00

482075.00

3750000.00

218436104.00

520005846.00

