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INDEPENDENT AUDITOR'S REPORT

To,
The Commissioner
Municipal Corporation – Bikaner,
Rajasthan

Report to Financial Statement

We have audited the accompanying financial statements of **Municipal Corporation, Bikaner (Rajasthan)** which comprise the Balance Sheet as at **March 31, 2013**, the Income and Expenditure Statement and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the ULB in accordance with the Rajasthan Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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

- a) Liabilities that may arise on account of late filing of return, late payment, short or non-deduction and mismatching of TDS, RVAT, Royalty and Labour cess has not been ascertained and hence not considered. To this extent Surplus of Income over Expenditure is overstated and Liabilities are understated.***
- b) Liabilities or recovery on account of pending cases and/or notices filed against or by municipal council by/against third parties is not ascertainable and hence not considered. Financial impact of such cases has not been ascertained and hence we are unable to comment on correctness or otherwise of Income, Expenditure, Assets or Liabilities to this extent. Contingent Liabilities, if any, arising out of these cases has not been estimated by the municipal council nor has been disclosed in notes to accounts.***
- c) Liabilities arising on account of New Pension Scheme has not been determined. Any liability on account of non-payment in form of interest is not ascertained and accounted for. Hence, Municipal Fund is overstated and liabilities are understated to these extent.***



- d) Closing Stock of Stores has not been determined by the municipality and hence not considered in the accounts. To this extent both, Surplus of Income over Expenditure and Assets are understated.***
- e) All expenses except salary, contribution towards new pension scheme, accounting charges and audit fee are accounted for on cash basis. Similarly, all incomes are accounted for on cash basis. Receipts in PD Accounts (treasury) by deposit of amount directly by the tax payers are taken into account on verification with treasury irrespective of the year of receipt.***

in our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual:

- a) in the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2013;
- b) in the case of the Income and Expenditure Statement, of the surplus for the year ended on that date; and
- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date

We further report that:

- a) we have obtained all the available information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) in our opinion proper books of account as required by law have been kept by the ULB so far as appears from our examination of those books;
- c) the Balance Sheet, Income and Expenditure Account and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the Balance Sheet, Income and Expenditure Account and Cash Flow Statement comply with the Rajasthan Municipal Accounts Manual.





Krishna Kumar Chanani
Partner, K K Chanani & Associates
Chartered Accountants
FRN NO. 322232E



Membership No .056045

Kolkata, the 11 March 2018

MUNICIPAL CORPORATION BIKANER
BALANCE SHEET
FOR FINANCIAL YEAR AS ON 31 MARCH 2013

Particulars	Schedule	31-Mar-2013	31-Mar-2012
LIABILITIES			
Reserve & Surplus			
Municipal General Fund	S-1	57,51,83,416.56	-
Earmarked Funds	S-2	3,52,97,063.00	-
Reserve & Surplus	S-3	-	-
Total Reserve & Surplus (A)		61,04,80,479.56	-
Grant & Contribution for Specific Purpose (B)	S-4	32,88,29,020.00	-
Loans			-
Secured Loans	S-5	-	-
Unsecured Loans	S-6	-	-
Total Loans (C)		-	-
Current Liabilities & Provisions			-
Sundry Deposits	S-7	1,01,90,219.00	-
Sundry Creditors	S-8	-	-
Statutory Liabilities	S-9	2,05,61,025.00	-
Other Liabilities	S-10	22,81,860.00	-
Provisions	S-11	2,53,331.25	-
Total Current Liabilities & Provisions (D)		3,32,86,435.25	-
Total Liabilities (A+B+C+D)		97,25,95,934.81	-
ASSETS			
Fixed Assets			-
Gross Block	S-12	50,06,97,623.00	-
Depreciation Fund	S-13	2,22,22,503.00	-
Net Block		47,84,75,120.00	-
Capital Work in Process	S-14	-	-
Total Fixed Assets (A)		47,84,75,120.00	-
Investments			-
General Fund Investments	S-15	43,00,000.00	-
Specific Fund Investments	S-16	3,52,97,063.00	-
Total Investments (B)		3,95,97,063.00	-
Current Assets , Loans and Advances			-
Inventories	S-17	-	-
Sundry Debtors / Receivables	S-18	-	-
Cash & Bank Balances	S-19	44,28,64,595.81	-
Loans , Advances , Deposits	S-20	1,16,59,156.00	-
Total Current Assets , Loans and Advances		45,45,23,751.81	-
Total Assets (A + B + C)		97,25,95,934.81	-

For K K CHANANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)

KRISHNA KUMAR CHANANI
(PARTNER)
M.NO. - 056045
FRN NO :-322232E



MUNICIPAL CORPORATION BIKANER

आयुक्त
COMMISSIONER
नगर निगम, बिकानेर

MUNICIPAL CORPORATION BIKANER
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR PERIOD OF 01 APRIL 2012 - 31 MARCH 2013

PARTICULARS	SCHEDULE	31-Mar-2013	31-Mar-2012
INCOME			
Income From Taxes	S-21	1,00,55,091.00	-
Assigned Compensation	S-22	25,32,40,000.00	-
Rental Income From Muncipal Properties	S-23	-	-
Fees and User Charges	S-24	1,47,32,502.00	-
Revenue Grant , Contribution and Subsidies	S-25	-	-
Income From Corp Assets Investment	S-26	11,11,56,715.00	-
Miscellaneous Income	S-27	1,28,13,197.08	-
Total Income		40,19,97,505.08	-
EXPENDITURE			
Establishment Expenses	S-28	29,76,84,208.00	-
General Administration Exp	S-29	2,07,29,497.25	-
Public Work	S-30	6,22,16,085.00	-
Miscellaneous Expenditure	S-31	34,42,538.69	-
Interest & Finance Exp			-
Depreciation During the Year		2,22,22,503.00	-
Total Expenditure		40,62,94,832	-
Surplus / Deficit before adjustment of prior period items and Depreciation		80,82,92,337	-
Less : Prior Period Items			
Less : Prior Period adjustment of Depreciation			
Net Surplus \ Deficit		(42,97,326.86)	

For K K CHANANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)

KRISHNA KUMAR CHANANI
(PARTNER)
M.NO. - 056045
FRN NO :-322232E



MUNICIPAL CORPORATION BIKANER

आयुक्त
नगर निगम, बीकानेर
COMMISSIONER

MUNICIPAL CORPORATION BIKANER
Schedule forming part of Balance Sheet for the year ended 31 March

Particulars	31-Mar-2013	31-Mar-2012
Schedule 1		
Municipal (General) Fund		
Opening Balance	67,55,30,597.42	
Add- Additon during the year	2,91,58,080.00	
Less- Deduction during ther year	(12,52,07,934.00)	
Add- Excess of Income over Expenditure	(42,97,326.86)	
	-	
Grand Total	57,51,83,416.56	
Schedule 2		
Earmarked Fund		
Gratuity Reserve	1,34,442.00	
PF Reserve	3,51,62,621.00	
Grand Total	3,52,97,063.00	
Schedule 3		
Reserve & Surplus (Annexue I)		
	-	
	-	
	-	
	-	
	-	
Grand Total	-	
Schedule 4		
Grant & Contribution for Specific Purpose (Annexure II)		
Clean India Mission Fund		
CM Ashaya Punarwas Yojna		
Fund NLUM		
General Grant	2,08,68,000	
Grant For Bhamashah Yojna		
Grant for CM Sehari BPL Aawas Yojana	97,00,000	
Grant for I.H.S.D.P.	6,74,492	
Grant for Nav Jeevan Yojana		
Grant for Pannadhay Yojana	3,50,400	
Grant for Raine Basera	95,13,755	
Grant for Roads		
Grant for Saare Kambal		
Grant for SFC	8,21,23,000	
Grant for SJSRY		
Grant for TFC	20,38,82,309	
Grant For FFC		
Grant From MP MLA	8,34,064	
Special Grant for Mal Nikashi Yojna	8,83,000	
Jan Sah Abhiyanta		
Mal Nikashi Fund		



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Balance Sheet for the year ended 31 March

Particulars	31-Mar-2013	31-Mar-2012
Nav Jeevan Yojna Fund		
Grant Mal Nikashi Yojana		
Grand Total	32,88,29,020.00	
Schedule 5		
Secured Loans		
NIL		
Grand Total	-	
Schedule 6		
Unsecured Loan		
Ruidfco Loan		
Grand Total	-	
Schedule 7		
Sundray Deposits		
Aamdani Vapsi	18,40,819.00	
Security And Amanat (Receipts)	83,49,400.00	
Grand Total	1,01,90,219.00	
Schedule 8		
Sundray Creditors		
NIL		
Grand Total	-	
Schedule 9		
Statutory Liabilities		
Income Tax		
Cess	27,884.00	
IT Payable	43,835.00	
Kosh	15,366.00	
Royalty	15,128.00	
Salary Payable	2,08,18,279.00	
Sales Tax	(3,59,467.00)	
Service Tax		
Salary Deduction		
EPF		
Housing Loan Deduction		
Grand Total	2,05,61,025.00	



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Balance Sheet for the year ended 31 March

Particulars	31-Mar-2013	31-Mar-2012
Schedule 10		
Other Liabilities		
Bank Loan Payable	170.00	
GPF Payable	(7,61,922.00)	
GPF Ramdevra	8,28,580.00	
Gratuity Other	16,753.00	
Gratuity Payable	5,15,173.00	
LIC Payable	37,744.00	
Other Deduction	10,15,565.00	
Pension Before	(1,18,792.00)	
14 Stat Insurance Premium		
RPMF		
House Rent (Quarter)		
GPF Other		
Hold Money		
Pension After 2004	7,48,589.00	
Pension Contribution		
Grand Total	22,81,860.00	
Schedule 11		
Provisions		
Accounting Fees Payable	1,67,456.25	
Audit Fees Payable	85,875.00	
Grand Total	2,53,331.25	
Schedule 12		
Gross Block		
Immovable Assets		
Land		
Bheenasar Land	13,50,000.00	
Land	2,61,01,000.00	
Ratangarh Land	11,73,94,000.00	
Construction of Building	1,37,88,926.00	
Construction of Work Office	2,12,217.00	
Infrastructure Assets		
Aawas House		
Aawas Yojna	8,21,000.00	
Karmisar Aawas House	5,99,000.00	
Shivbadi Aawas Garh	22,58,000.00	
Chuggi Naka		
Bheenasar Chuggi Naka	6,19,000.00	
Chuggi Head Construction	12,62,000.00	
Chuggi Naka	2,30,000.00	
Chuggi Naka 1	2,02,000.00	
Community Center		



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Balance Sheet for the year ended 31 March

Particulars	31-Mar-2013	31-Mar-2012
Bheenasar Community Center	3,34,000.00	
Community Center	2,94,000.00	
Community Center 1	2,72,000.00	
Community Center 2	2,00,000.00	
Community Center 3	2,89,000.00	
Dhadmisar Community Center	6,70,000.00	
Karmisar Community Center	18,85,000.00	
Shivbadi Community Center	2,19,000.00	
Panchayat Bhawan		
Karmisar Panchayat Bhawan	1,81,000.00	
Shivbadi Panchayat Bhawan	3,60,000.00	
Shivbadi Panchayat Rest House	8,11,000.00	
Sujandesar Panchayat Bhawan	24,22,000.00	
Park Char Deewari		
Bheenasar Park Char Deewari	24,00,000.00	
Park Char Deewari	1,35,000.00	
Park Char Deewari 1	1,92,05,000.00	
Park Char Deewari 2	1,10,50,000.00	
Park Char Deewari Construction	55,05,000.00	
Police Station		
Police Station	1,45,000.00	
Police Station 1	37,000.00	
Police Station 2	70,000.00	
Police Station 3	67,000.00	
Police Station 4	87,000.00	
Public Toilet		
Bheenasar Public Toilet	2,78,000.00	
Public Toilet	1,70,082.00	
Public Toilet 1	6,00,000.00	
Public Toilet 2	6,20,000.00	
School		
Karmisar Secondary School	1,32,40,000.00	
School Bhawan	63,000.00	
Sujandesar Middle School	15,10,000.00	
Shops		
Karmisar Shops	6,19,000.00	
Shivbadi Shops	18,18,000.00	
Shops	1,91,000.00	
Shops 1	12,67,000.00	
Sujandesar Shops	4,68,000.00	
Subhealth Center		
Shivbadi Subhealth Center	1,92,000.00	
Sujandesar Subhealth Center	4,47,000.00	
Bank Bhawan	4,19,000.00	
Bhandar Garh & Fire Station	3,02,53,000.00	
Bheenasar Office Bhawan	5,22,000.00	
Central Park Construction	1,74,72,000.00	
Construction of Road & Gutter (Sever Line)	23,86,416.00	



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Balance Sheet for the year ended 31 March

Particulars	31-Mar-2013	31-Mar-2012
Construction of Roads	3,95,25,365.00	
Daru Storage Building	2,30,000.00	
Death & Birth Certificate Construction	3,06,24,000.00	
Development of Gardens	1,04,585.00	
Dhadmisar Bhawan	7,78,000.00	
Idgah Fursh	35,000.00	
Kuksagar	6,96,00,000.00	
Ladies Hostel Construction	3,52,26,000.00	
Law Department Construction	3,00,000.00	
Lighting House	72,000.00	
Office Bhawan	63,000.00	
Other Construction Work	45,93,803.00	
Park Construction	8,00,000.00	
Rain Basera	9,79,000.00	
Shivbadi Pashu Fatak	44,000.00	
Swachhta Office Construction	91,000.00	
Tarantal Construction	14,05,000.00	
Movable Assets		
Auto Tipper With Bin Lifter	22,32,860	
Ayser Aawas	2,85,147	
Bajaj Tipper	3,55,272	
Car	6,12,722	
Container Ayser	11,01,832	
Container Tata	5,50,470	
Dumper Lyland	16,47,260	
Dumper Tata	26,89,475	
Fire Murlidhar	3,34,214	
Fire Tata Bichwal	39,60,267	
Fire Tata Murlidhar	14,69,088	
Foras Dog Van	2,57,361	
Foras Moksh Van	2,57,361	
Jatting Machine Tata	13,51,223	
JCB Machine	3,35,545	
Jeep	85,400	
Jeepsy	1,04,643	
Refuse Container	11,74,770	
Scort	85,261	
Swaraj Makajada Sky Loader	2,13,205	
Tata 407 Water Tank	1,67,135	
Tata Drislttrim	3,62,986	
Tata J.D. 315 Machine	48,85,876	
Tata Safari	12,14,855	
Tractor H.M.T.	4,43,254	
Tractor Mahindra	7,33,233	
Tractor Messy	2,82,000	
Vehicle & Other Equipment	50,00,000	
Furniture & Fixture	23,514.00	



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Balance Sheet for the year ended 31 March

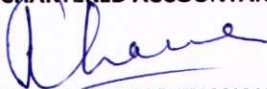
Particulars	31-Mar-2013	31-Mar-2012
Pump Machine		
Pump Set		
Purchase Tractor		
Purchase Of camera		
Grant Total	50,06,97,623.00	
Schedule 13		
Depreciation Fund		
Opening Balance		
Add - Depreciation Provided During the year	2,22,22,503.00	
Less - Depreciation for the previous year		
Grand Total	2,22,22,503.00	
Schedule 14		
Capital Work in Process		
	-	
Grand Total	-	
Schedule 15		
General Fund Investment		
FDR A/c 5760	43,00,000.00	
Interest On FDR		
Grand Total	43,00,000.00	
Schedule 16		
Specific Fund Investment		
GPF Investment (PD A/c GPF)	3,51,62,621.00	
Gratuity Investment (PD A/c Gratuity)	1,34,442.00	
Grand Total	3,52,97,063.00	
Schedule 17		
Inventories		
NIL	-	
Grand Total	-	
Schedule 18		
Sundry Debtors & Receivables		
NIL		
Grand Total	-	



MUNICIPAL CORPORATION BIKANER
Schdedule forming part of Balance Sheet for the year ended 31 March


Particulars	31-Mar-2013	31-Mar-2012
Schedule 19		
Cash in Hand and Bank Balance		
Axis Bank		
Cash in Hand	4,04,219.00	
ICICI 2274	97,00,000.00	
ICICI Bank 1863	21,30,52,695.00	
OBC - 49200	6,298.00	
Oriental - 11313 IHSDP	5,09,163.00	
PD A/c - Non Interest -715	6,28,77,934.00	
SBBJ - 50609	26,15,764.00	
SBBJ - 82115	1,63,31,574.00	
UBI - 23001	5,50,66,970.71	
UBI - 32195		
UBI - 5760 Amanat	79,70,527.00	
UBI - 7028	6,31,50,785.10	
UBI - 8291 SJSRY	1,11,78,666.00	
Grand Total	44,28,64,595.81	
Schedule 20		
Loans, Advances & Deposits		
GPF Loan	92,81,156.00	
Advance to Bhagwaan Singh	5,000.00	
Advance to Bhawar Deen	12,000.00	
Advance to Naresh Narayan	35,000.00	
Advance to United India Insurance	55,000.00	
GPF Ramdevra Loan	22,71,000.00	
Advance For cleaning Work		
Advance to Agrasen Jeev Jantu klyn Samiti		
Advance to Budhamal Purohit		
Grand Total	1,16,59,156.00	

For K K CHANANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)


KRISHNA KUMAR CHANANI
(PARTNER)
M.NO. - 056045
FRN NO :-322232E



MUNICIPAL CORPORATION BIKANER


आयुक्त
नगर निगम, बीकानेर
COMMISSIONER

MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

Schedule	31-Mar-13	31-Mar-12
S-21		
Income From Taxes		
Income From House Tax	4,27,621	
Urban Development Tax	96,27,470	
Grand Total (Rs.)	1,00,55,091	
S-22		
Assigned Compensation		
Octori Compensations	25,32,40,000	
Grand Total (Rs.)	25,32,40,000	
S-23		
Rental Income From Municiple Properties		
Grand Total (Rs.)	-	
S-24		
Fees and User Charges		
Application Fees	35,71,387	
Application for Sewer Connction	47,586	
Birth and Death Certificate	12,19,333	
Building Capacity And Plant/Training		
Carcass Plant Development Work	10,90,500	
Conversion of Land	12,13,642	
Copy Fees	30,078	
Income From Bye Laws (Hotel)	89,535	
Income From Sign Board Advertisement	23,62,624	
Marriage Place Registration Fees	1,48,299	
Marriage Registration Fees	10,30,310	
Mobile Tower (Rental Income)	1,75,000	
NOC Fees	46,701	
Registration Fees (Other)	51,286	
Rent and Teh Bazari (Income)	5,56,271	
Road Cutting Income	1,41,702	
Slaughter House Licence Fees	5,460	
Sledge Water Income	20,40,210	
Subdivision & Transfer Charges	2,20,078	
Tender Fees	6,92,500	
Licence Fees		



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

Schedule	31-Mar-13	31-Mar-12
Grand Total (Rs.)	1,47,32,502	
S-25		
Revenue Grant , Contribution , Subsidies		
Rev Grant For Bhamashah Yojna		
Rev Grant For CM Awas		
Rev Grant For CM BPL Awas Yojna		
Rev Grant For FFC		
Rev Grant For Clean India Mission		
Rev Grant For IHSDP		
Rev Grant For MP MLA Fund		
Rev Grant For NLUM		
Rev Grant for Rain Basera		
Rev Grant for Sari Kambal		
Rev Grant for SFC		
Rev Grant for SJSRY		
Rev Grant For TFC		
Grand Total (Rs.)	-	
S-26		
Income from Corporation Assets and Investment		
Construction & Development Work Licence Fees	2,23,83,427	
Contract for Dead Animals	11,60,500	
Income From Auction of Assets	7,92,984	
Income From Sale of Slot of Land	5,22,31,940	
Lease (Income)	41,74,454	
Niyman	2,97,87,387	
Public Sale	6,26,023	
Grand Total (Rs.)	11,11,56,715	
S-27		
Miscellaneous Income		
Adjustment Income	2	
Arrear of Salary Income		
Audit Recovery	13,356	
Income From Public Lights	8,50,000	
Income From Temporary Advance	10,496	
Interest	73,68,510	



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

Schedule	31-Mar-13	31-Mar-12
Other Income	2,24,653	
Penalties	30,64,190	
Pension Income	6,845	
Salary Vasuli	1,09,707	
Samjotha Rashi	11,52,347	
Telephone	12,591	
Vehical Rent	500	
Refund of Cash Charges		
Subdivision & Transfer Charges		
Road Cutting Income		
Bank Loan Income		
Income From Maintanance Of Sewer		
Grand Total (Rs.)	1,28,13,197	
S-28		
Establishment Exp		
Benefits & Allowances	82,853	
Bonus	29,47,272	
Corporate (Parishad) Allowances	17,75,700	
DA Arrear	20,24,619	
Gpf Paid - Other	85,235	
GPF Retirement	5,14,983	
Gratuity Retirement	51,86,560	
Leave Encashment	66,98,679	
Medical Reimbursement	14,87,772	
Pension After 2004	-	
Pension Retirement	16,319	
Salary Other	22,992	
Salary & Other Payment	27,67,67,593	
Travelling Reimbursement	73,631	
Uttarakhand Disaster Relief		
Salary wages & Bonus		
Exp Agst NPS		
NPS		
Retirement & other Terminal Benefits		
Group Insurance		
Salary Arrear		
Grand Total (Rs.)	29,76,84,208	
S-29		
General Administration Exp.		



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

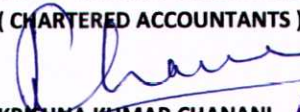
Schedule	31-Mar-13	31-Mar-12
Accounting Fees	1,67,456	
Advertisement & Publicity	17,99,877	
Audit Fees	2,85,875	
Books and Periodicals	1,57,969	
Communication Exp	6,44,528	
Contract Vehicle Exp.	13,608	
Electricity Bill	37,93,308	
Festival & Entertainment Exp	18,08,637	
Legal Exp	5,37,910	
Petrol and Disel Exp	68,58,699	
Postage Telegram and Telephone Exp	30,295	
Printing & Stationery	3,24,236	
Vehicle Maintenace	40,39,435	
Water Bill	2,67,664	
Dress		
Other Payment		
Grand Total (Rs.)	2,07,29,497	
S-30		
Public Work		
Rev Exp Agnst		
Building Capacity and Plant / Training	94,000	
Cleaning and Garbage Transportation on Contract	2,18,30,983	
E- Governance	69,42,000	
Expenses on Social Liabilities	1,47,300	
Maintenance of Electricity Lines	14,63,741	
Maintenance of Electric Lines From Esco	1,26,02,780	
Maintenance of Govt Assets	2,88,662	
Maintenance of Gutter	1,18,74,682	
Repaire & Maintance of Road and Gutter	2,99,850	
RUDIFCO	2,46,000	
Sewer Line Repair & Maintenance	43,51,011	
Street Light Decoration	20,75,076	
Exp Agst Nav Jeevan Yojna		
Exp Agst Special		
Interest On Ruidfco Loan		
Maintanance of Roads		
Taar Bandi Work		
Grand Total (Rs.)	6,22,16,085	
S-31		
Miscellenous Exp		



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

Schedule	31-Mar-13	31-Mar-12
Bank Charges	28,878	
Contingencies Exp.	19,37,839	
Misc Contingency Exp	6,55,329	
Other Purchase	5,27,853	
Purchase of Electric Goods	2,64,215	
Satkar Exp	28,425	
Sports		
Chara Dana Exp.		
Adjustment Exp		
Advances		
Construction of Electricity Lines		
Water And Electricity Exp.		
Director General of All India Institute of Local Sell		
E-Governance exp		
Jangarna		
Purchase of Tools		
Grand Total (Rs.)	34,42,539	

For K K CHANANI & ASSOCIATES
 (CHARTERED ACCOUNTANTS)


 KRISHNA KUMAR CHANANI
 (PARTNER)
 M.NO. - 056045
 FRN NO :-322232E



MUNICIPAL CORPORATION BIKANER


 आयुक्त
 नगर निगम, बीकानेर
 COMMISSIONER

MUNICIPAL CORPORATION BIKANER
Annexure Forming part of Balance Sheet for the year ended 31 March 2013

Annexure I
Reserve & Surplus

Particulars	Municipal Corporation Bikaner - 2012-13			
	1-Apr-2012 to 31-Mar-2013			
	Opening	Transactions		Closing
	Balance	Debit (deduction)	Credit (Addition)	Balance
Capitalised IHSDP		6,23,884.0	6,23,884.0	
Capitalised MP MLA		1,48,250.0	1,48,250.0	
Capitalised Rain Basera		21,36,245.0	21,36,245.0	
Capitalised - Janshabhagi Yojna		1,28,75,806.0	1,28,75,806.0	
Capitalised SFC		-	-	
Capitalised TFC		32,61,762.0	32,61,762.0	
Capitalised UIDSSMT		2,10,944.0	2,10,944.0	
Grand Total	-	1,92,56,891.0	1,92,56,891.0	-

For K.K. CHANANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)

KRISHNA KUMAR CHANANI
(PARTNER)
M.NO. - 056045
FRN NO :-322232E



MUNICIPAL CORPORATION BIKANER

आयुक्त
नगर निगम, बीकानेर COMMISSIONER

Fund Assets		BLOCK OF ASSETS				2012-13				DEPRECIATION FUND			
Asset Class	Rate	Opening Balance as on 01.04.2012	Additional During the Year Part I	Additional During the Year Part II	Total	Opening Balance as on 01.04.2012	Depreciation on Part I & Part II	Depreciation on Part II	Total Depreciation during the year	Grass Root Depreciation Fund	Net Asset		
Investment Assets	Building	5	-	-	-	-	-	-	-	-	-		
	Office	0	14,48,45,000	14,48,45,000	14,48,45,000	-	6,76,504	480	6,83,275	6,83,275	1,37,68,646		
	Land	0	-	-	-	-	-	-	-	-	-		
	Asset House	-	-	-	-	-	-	-	-	-	-		
	Asset House	5	8,21,000	-	-	8,21,000	-	41,050	-	41,050	41,050		
	Asset House	5	5,99,000	-	-	5,99,000	-	29,950	-	29,950	29,950		
	Asset House	5	22,58,000	-	-	22,58,000	-	1,12,900	-	1,12,900	1,12,900		
	Asset House	-	-	-	-	-	-	-	-	-	-		
	Asset House	5	6,19,000	-	-	6,19,000	-	30,950	-	30,950	30,950		
	Asset House	5	12,62,000	-	-	12,62,000	-	63,100	-	63,100	63,100		
Infrastructure Assets	Chugli Nala	5	2,36,000	-	-	2,36,000	-	11,500	-	11,500	11,500		
	Chugli Nala	5	2,02,000	-	-	2,02,000	-	10,100	-	10,100	10,100		
	Chugli Nala	5	3,34,000	-	-	3,34,000	-	16,700	-	16,700	16,700		
	Chugli Nala	5	2,74,000	-	-	2,74,000	-	13,700	-	13,700	13,700		
	Chugli Nala	5	2,72,000	-	-	2,72,000	-	13,600	-	13,600	13,600		
	Chugli Nala	5	2,88,000	-	-	2,88,000	-	14,400	-	14,400	14,400		
	Chugli Nala	5	6,70,000	-	-	6,70,000	-	33,500	-	33,500	33,500		
	Chugli Nala	5	18,85,000	-	-	18,85,000	-	94,250	-	94,250	94,250		
	Chugli Nala	5	2,19,000	-	-	2,19,000	-	10,950	-	10,950	10,950		
	Chugli Nala	5	1,81,000	-	-	1,81,000	-	9,050	-	9,050	9,050		
Community Assets	Community Center	5	3,46,000	-	-	3,46,000	-	18,000	-	18,000	18,000		
	Community Center	5	2,74,000	-	-	2,74,000	-	13,700	-	13,700	13,700		
	Community Center	5	2,72,000	-	-	2,72,000	-	13,600	-	13,600	13,600		
	Community Center	5	2,88,000	-	-	2,88,000	-	14,400	-	14,400	14,400		
	Community Center	5	6,70,000	-	-	6,70,000	-	33,500	-	33,500	33,500		
	Community Center	5	18,85,000	-	-	18,85,000	-	94,250	-	94,250	94,250		
	Community Center	5	2,19,000	-	-	2,19,000	-	10,950	-	10,950	10,950		
	Community Center	5	1,81,000	-	-	1,81,000	-	9,050	-	9,050	9,050		
	Community Center	5	3,46,000	-	-	3,46,000	-	18,000	-	18,000	18,000		
	Community Center	5	2,74,000	-	-	2,74,000	-	13,700	-	13,700	13,700		
Public Assets	Public Chair	5	24,00,000	-	-	24,00,000	-	1,20,000	-	1,20,000	1,20,000		
	Public Chair	5	1,35,000	-	-	1,35,000	-	6,750	-	6,750	6,750		
	Public Chair	5	1,92,000	-	-	1,92,000	-	9,600	-	9,600	9,600		
	Public Chair	5	1,10,50,000	-	-	1,10,50,000	-	5,52,500	-	5,52,500	5,52,500		
	Public Chair	5	55,05,000	-	-	55,05,000	-	2,75,250	-	2,75,250	2,75,250		
	Public Chair	5	1,45,000	-	-	1,45,000	-	7,250	-	7,250	7,250		
	Public Chair	5	37,000	-	-	37,000	-	1,850	-	1,850	1,850		
	Public Chair	5	70,000	-	-	70,000	-	3,500	-	3,500	3,500		
	Public Chair	5	67,000	-	-	67,000	-	3,350	-	3,350	3,350		
	Public Chair	5	87,000	-	-	87,000	-	4,350	-	4,350	4,350		
Public Assets	Public Toilet	5	2,78,000	-	-	2,78,000	-	13,900	-	13,900	13,900		
	Public Toilet	5	2,78,000	-	-	2,78,000	-	13,900	-	13,900	13,900		
	Public Toilet	5	6,00,000	-	-	6,00,000	-	30,000	-	30,000	30,000		
	Public Toilet	5	6,20,000	-	-	6,20,000	-	31,000	-	31,000	31,000		
	Public Toilet	5	1,32,40,000	-	-	1,32,40,000	-	6,62,000	-	6,62,000	6,62,000		
	Public Toilet	5	63,000	-	-	63,000	-	3,150	-	3,150	3,150		
	Public Toilet	5	15,10,000	-	-	15,10,000	-	75,500	-	75,500	75,500		
	Public Toilet	5	6,19,000	-	-	6,19,000	-	30,950	-	30,950	30,950		
	Public Toilet	5	18,18,000	-	-	18,18,000	-	90,900	-	90,900	90,900		
	Public Toilet	5	1,91,000	-	-	1,91,000	-	9,550	-	9,550	9,550		
Public Assets	Public Toilet	5	12,67,000	-	-	12,67,000	-	63,350	-	63,350	63,350		
	Public Toilet	5	4,68,000	-	-	4,68,000	-	23,400	-	23,400	23,400		
	Public Toilet	5	1,92,000	-	-	1,92,000	-	9,600	-	9,600	9,600		
	Public Toilet	5	4,47,000	-	-	4,47,000	-	22,350	-	22,350	22,350		
	Public Toilet	5	4,19,000	-	-	4,19,000	-	20,950	-	20,950	20,950		
	Public Toilet	5	3,02,53,000	-	-	3,02,53,000	-	1,51,260	-	1,51,260	1,51,260		
	Public Toilet	5	5,22,000	-	-	5,22,000	-	26,100	-	26,100	26,100		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
Public Assets	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
Public Assets	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
Public Assets	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
Public Assets	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
Public Assets	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
Public Assets	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,72,000	-	8,72,400	-	8,72,400	8,72,400		
	Public Toilet	5	1,74,72,000	-	-	1,74,							




 MUNICIPAL CORPORATION BIKANER
 आयुक्त
 COMMISSIONER
 नगर निगम, बीकानेर



K. K. Chanani & Associates

Chartered Accountants

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Fax: +9133 – 22624786

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Annexure A to Auditor's Report (2012-13)

Additional Matters to be reported by the financial statement auditor

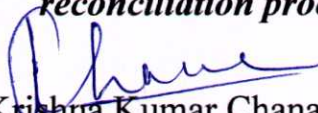
1. In our opinion and according to records examined by us and to the best of our knowledge and belief all sums due to and received by the Municipality have been brought to account on Cash Basis except for certain expenditure which are brought to accounts on accrual basis and have been **generally** appropriately classified;
2. In our opinion and according to the information and explanations given to us all grants sanctioned or received by the Municipality during the year, have been accounted properly on cash basis, and where any deduction is made out of such grants towards any dues of the Municipality, ***in some cases such deductions have not been properly accounted. As such income and expenditure are understated to that extent.***
3. Earmarked Funds have been created by the Municipality for Gratuity and Provident Fund, According to the information and explanations given to us Earmarked Funds have been utilized for the purposes for which they were created. ***However, contribution to these funds in respect of previous year is yet to be made and for which amount has not been ascertained.***



4. As explained to us the Municipality is maintaining records showing full particulars, including quantitative details. However, **situation** of fixed assets has not been specified in the records so maintained.
Management of ULB has not carried out **physical verification of fixed assets**. As such we are unable to comment on material discrepancies, if any, on physical verification and its treatment in books of accounts.
5. The Municipality **is not maintaining proper records showing full particulars of leasehold property**. Lease Rentals are therefore not verified.
6. As explained to us, physical verification has been conducted by the Municipality at reasonable intervals in respect of stores.
In our opinion and according to the information and explanations given to us, the procedures of physical verification of stores followed by the Municipality are reasonable.
In our opinion and according to the information and explanations given to us, no material discrepancies have been noticed on physical verification of stores as compared to stores records. **However, neither the stores has been verified at the year-end nor has same been recognized in the accounts prepared for the year under report.**
7. As explained to us, there are no parties other than the employees to whom loans or advances have been given by the Municipality.
8. The Municipality has granted loans to the employees against PF. Deduction from salary are made towards the loans and interest.
9. In our opinion and according to the information and explanations given to us, there exists an adequate internal control procedure for the purchase of stores, fixed assets and services.



10. In our opinion and according to the information and explanations given to us, there exists an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, and payments there for. However, according to information and explanation given to us, works contracts are not subject to quality checks. Besides, some weakness in internal control procedures which require immediate attention of the management are as under:
11. The Municipality is not regular in depositing undisputed statutory dues including tax deducted at source, works contract tax, cess and royalty payable to the Government, ESI, PF etc
12. To the best of our knowledge and according to information and explanation given to us, no personal expenses have been charged to the Municipality's accounts.
13. To the best of our knowledge and according to information and explanation given to us, the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained. ***However, Bank Reconciliation statements have been prepared for the bank accounts of the Municipality.***
14. To the best of our knowledge and according to information and explanation given to us, year-end procedures have been carried out ***but reconciliation procedures at year end have not been carried out.***


Krishna Kumar Chanani
Partner, K K Chanani & Associates
Chartered Accountants
FRN No. 322232E



Membership No .056045

Kolkata, the 11 March, 2018

