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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, 2014**, 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.

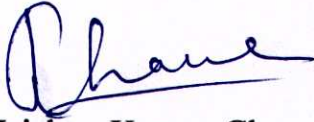
in our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual:

- a) in the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2014;
- 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 2014

Particulars	Schedule	31-Mar-2014	31-Mar-2013
LIABILITIES			
Reserve & Surplus			
Municipal General Fund	S-1	61,86,35,017.20	57,51,83,416.56
Earmarked Funds	S-2	4,90,59,571.00	3,52,97,063.00
Reserve & Surplus	S-3	-	-
Total Reserve & Surplus (A)		66,76,94,588.20	61,04,80,479.56
Grant & Contribution for Specific Purpose (B)	S-4	39,25,66,217.00	32,88,29,020.00
Loans		-	-
Secured Loans	S-5	-	-
Unsecured Loans	S-6	-	-
Total Loans (C)		-	-
Current Liabilities & Provisions			
Sundry Deposits	S-7	1,74,65,676.00	1,01,90,219.00
Sundry Creditors	S-8	-	-
Statutory Liabilities	S-9	14,43,658.00	2,05,61,025.00
Other Liabilities	S-10	(2,43,68,312.00)	22,81,860.00
Provisions	S-11	5,06,662.25	2,53,331.25
Total Current Liabilities & Provisions (D)		(49,52,315.75)	3,32,86,435.25
Total Liabilities (A+B+C+D)		1,05,53,08,489.45	97,25,95,934.81
ASSETS			
Fixed Assets			
Gross Block	S-12	61,95,42,563.00	50,06,97,623.00
Depreciation Fund	S-13	5,23,92,057.00	2,22,22,503.00
Net Block		56,71,50,506.00	47,84,75,120.00
Capital Work in Process	S-14	-	-
Total Fixed Assets (A)		56,71,50,506.00	47,84,75,120.00
Investments			
General Fund Investments	S-15	33,42,103.00	43,00,000.00
Specific Fund Investments	S-16	11,12,64,231.00	3,52,97,063.00
Total Investments (B)		11,46,06,334.00	3,95,97,063.00
Current Assets , Loans and Advances			
Inventories	S-17	-	-
Sundry Debtors / Receivables	S-18	-	-
Cash & Bank Balances	S-19	35,20,59,183.45	44,28,64,595.81
Loans , Advances , Deposits	S-20	2,14,92,466.00	1,16,59,156.00
Total Current Assets , Loans and Advances		37,35,51,649.45	45,45,23,751.81
Total Assets (A + B + C)		1,05,53,08,489.45	97,25,95,934.81

For K K CHANANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)

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



For MUNICIPAL CORPORATION BIKANER

आयुक्त
नगर निगम, बीकानेर
COMMISSIONER

MUNICIPAL CORPORATION BIKANER
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR PERIOD OF 01 APRIL 2013 - 31 MARCH 2014

PARTICULARS	SCHEDULE	31-Mar-2014	31-Mar-2013
INCOME			
Income From Taxes	S-21	1,08,57,977.00	1,00,55,091.00
Assigned Compensation	S-22	27,85,71,419.00	25,32,40,000.00
Rental Income From Muncipal Properties	S-23	-	-
Fees and User Charges	S-24	2,50,83,040.00	1,47,32,502.00
Revenue Grant , Contribution and Subsidies	S-25	-	-
Income From Corp Assets Investment	S-26	2,63,85,055.00	11,11,56,715.00
Miscellaneous Income	S-27	1,86,71,681.00	1,28,13,197.08
Total Income		35,95,69,172.00	40,19,97,505.08
EXPENDITURE			
Establishment Expenses	S-28	27,85,86,805.00	29,76,84,208.00
General Administration Exp	S-29	3,19,11,773.00	2,07,29,497.25
Public Work	S-30	6,13,10,174.00	6,22,16,085.00
Miscellaneous Expenditure	S-31	37,28,928.36	34,42,538.69
Interest & Finance Exp			
Depreciation During the Year		3,01,69,554.00	2,22,22,503.00
Total Expenditure		40,57,07,234.36	40,62,94,832
Surplus / Deficit before adjustment of prior period items and Depreciation		76,52,76,406.36	80,82,92,337
Less : Prior Period Items			
Less : Prior Period adjustment of Depreciation			
Net Surplus \ Deficit		(4,61,38,062.36)	(42,97,326.86)

For K K CHANANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)

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



For MUNICIPAL CORPORATION BIKANER

आयुक्त
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COMMISSIONER

MUNICIPAL CORPORATION BIKANER
Schedule forming part of Balance Sheet for the year ended 31 March 2014

Particulars	31-Mar-2014	31-Mar-2013
Schedule 1		
Municipal (General) Fund		
Opening Balance	57,51,83,416.56	67,55,30,597.42
Add- Additon during the year	8,95,89,663.00	2,91,58,080.00
Less- Deduction during ther year		(12,52,07,934.00)
Add- Excess of Income over Expenditure	(4,61,38,062.36)	(42,97,326.86)
		-
Grand Total	61,86,35,017.20	57,51,83,416.56

Schedule 2		
Earmarked Fund		
Gratuity Reserve	1,77,04,862.00	1,34,442.00
PF Reserve	3,13,54,709.00	3,51,62,621.00
Grand Total	4,90,59,571.00	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	1,62,59,801	2,08,68,000
Grant For Bhamashah Yojna		
Grant for CM Sehari BPL Aawas Yojana	16,63,000	97,00,000
Grant for I.H.S.D.P.	(20,65,685)	6,74,492
Grant for Nav Jeevan Yojana	5,00,000	
Grant for Pannadhay Yojana	3,50,400	3,50,400
Grant for Raine Basera	63,93,109	95,13,755
Grant for Roads	(2,45,10,244)	
Grant for Saare Kambal	15,98,800	
Grant for SFC	15,04,13,000	8,21,23,000
Grant for SJSRY	(40,11,765)	
Grant for TFC	24,30,12,860	20,38,82,309
Grant For FFC		
Grant From MP MLA	6,71,474	8,34,064
Special Grant for Mal Nikashi Yojna	22,91,467	8,83,000
Jan Sah Abhiyanta		
Mal Nikashi Fund		
Nav Jeevan Yojna Fund		



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Balance Sheet for the year ended 31 March 2014

Particulars	31-Mar-2014	31-Mar-2013
Grant Mal Nikashi Yojana		
Grand Total	39,25,66,217.00	32,88,29,020.00

Schedule 5

Secured Loans

NIL		
Grand Total	-	-

Schedule 6

Unsecured Loan

Ruidfco Loan		
Grand Total	-	-

Schedule 7

Sundry Deposits

Aamdani Vapsi	34,86,842.00	18,40,819.00
Security And Amanat (Receipts)	1,39,78,834.00	83,49,400.00
Grand Total	1,74,65,676.00	1,01,90,219.00

Schedule 8

Sundry Creditors

NIL		
Grand Total	-	-

Schedule 9

Statutory Liabilities

Income Tax		
Cess	(3,588.00)	27,884.00
IT Payable	1,38,866.00	43,835.00
Kosh	45,836.00	15,366.00
Royalty	1,39,054.00	15,128.00
Salary Payable	11,91,338.00	2,08,18,279.00
Sales Tax	(3,26,693.00)	(3,59,467.00)
Service Tax	2,33,055.00	
Salary Deduction	25,790.00	
EPF		
Housing Loan Deduction		
Grand Total	14,43,658.00	2,05,61,025.00

Schedule 10

Other Liabilities



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

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



For MUNICIPAL CORPORATION BIKANER

आयुक्त
नगर सिगम, बीकानेर
COMMISSIONER

MUNICIPAL CORPORATION BIKANER

Schedule forming part of Balance Sheet for the year ended 31 March 2014

Particulars	31-Mar-2014	31-Mar-2013
Bank Loan Payable	15,144.00	170.00
GPF Payable	1,46,14,894.00	(7,61,922.00)
GPF Ramdevra	8,28,580.00	8,28,580.00
Gratuity Other	81,703.00	16,753.00
Gratuity Payable	(4,82,80,042.00)	5,15,173.00
LIC Payable	1,59,642.00	37,744.00
Other Deduction	30,67,931.00	10,15,565.00
Pension Before	20,05,295.00	(1,18,792.00)
14 Stat Insurance Premium	1,300.00	
RPMF	445.00	
House Rent (Quarter)	4,627.00	
GPF Other	4,92,231.00	
Hold Money		
Pension After 2004	26,39,938.00	7,48,589.00
Pension Contribution		
Grand Total	(2,43,68,312.00)	22,81,860.00

Schedule 11

Provisions

Accounting Fees Payable	3,34,912.25	1,67,456.25
Audit Fees Payable	1,71,750.00	85,875.00
Grand Total	5,06,662.25	2,53,331.25

Schedule 12

Gross Block

Immovable Assets

Land		
Bheenasar Land	13,50,000.00	13,50,000.00
Land	2,61,01,000.00	2,61,01,000.00
Ratangarh Land	11,73,94,000.00	11,73,94,000.00
Construction of Building	1,37,88,926.00	1,37,88,926.00
Construction of Work Office	2,12,217.00	2,12,217.00

Infrastructure Assets

Aawas House		
Aawas Yojna	8,21,000.00	8,21,000.00
Karmisar Aawas House	5,99,000.00	5,99,000.00
Shivbadi Aawas Garh	22,58,000.00	22,58,000.00
Chuggi Naka		
Bheenasar Chuggi Naka	6,19,000.00	6,19,000.00
Chuggi Head Construction	12,62,000.00	12,62,000.00
Chuggi Naka	2,30,000.00	2,30,000.00
Chuggi Naka 1	2,02,000.00	2,02,000.00
Community Center		
Bheenasar Community Center	3,34,000.00	3,34,000.00
Community Center	2,94,000.00	2,94,000.00
Community Center 1	2,72,000.00	2,72,000.00



MUNICIPAL CORPORATION BIKANER

Schedule forming part of Balance Sheet for the year ended 31 March 2014

Particulars	31-Mar-2014	31-Mar-2013
Community Center 2	2,00,000.00	2,00,000.00
Community Center 3	2,89,000.00	2,89,000.00
Dhadmisar Community Center	6,70,000.00	6,70,000.00
Karmisar Community Center	18,85,000.00	18,85,000.00
Shivbadi Community Center	2,19,000.00	2,19,000.00
Panchayat Bhawan		
Karmisar Panchayat Bhawan	1,81,000.00	1,81,000.00
Shivbadi Panchayat Bhawan	3,60,000.00	3,60,000.00
Shivbadi Panchayat Rest House	8,11,000.00	8,11,000.00
Sujandesar Panchayat Bhawan	24,22,000.00	24,22,000.00
Park Char Deewari		
Bheenasar Park Char Deewari	24,00,000.00	24,00,000.00
Park Char Deewari	1,35,000.00	1,35,000.00
Park Char Deewari 1	1,92,05,000.00	1,92,05,000.00
Park Char Deewari 2	1,10,50,000.00	1,10,50,000.00
Park Char Deewari Construction	55,05,000.00	55,05,000.00
Police Station		
Police Station	1,45,000.00	1,45,000.00
Police Station 1	37,000.00	37,000.00
Police Station 2	70,000.00	70,000.00
Police Station 3	67,000.00	67,000.00
Police Station 4	87,000.00	87,000.00
Public Toilet		
Bheenasar Public Toilet	2,78,000.00	2,78,000.00
Public Toilet	3,77,747.00	1,70,082.00
Public Toilet 1	6,00,000.00	6,00,000.00
Public Toilet 2	6,20,000.00	6,20,000.00
School		
Karmisar Secondary School	1,32,40,000.00	1,32,40,000.00
School Bhawan	63,000.00	63,000.00
Sujandesar Middle School	15,10,000.00	15,10,000.00
Shops		
Karmisar Shops	6,19,000.00	6,19,000.00
Shivbadi Shops	18,18,000.00	18,18,000.00
Shops	1,91,000.00	1,91,000.00
Shops 1	12,67,000.00	12,67,000.00
Sujandesar Shops	4,68,000.00	4,68,000.00
Subhealth Center		
Shivbadi Subhealth Center	1,92,000.00	1,92,000.00
Sujandesar Subhealth Center	4,47,000.00	4,47,000.00
Bank Bhawan	4,19,000.00	4,19,000.00
Bhandar Garh & Fire Station	3,02,53,000.00	3,02,53,000.00
Bheenasar Office Bhawan	5,22,000.00	5,22,000.00
Central Park Construction	1,74,72,000.00	1,74,72,000.00
Construction of Road & Gutter (Sever Line)	1,30,58,709.00	23,86,416.00
Construction of Roads	13,18,21,342.00	3,95,25,365.00
Daru Storage Building	2,30,000.00	2,30,000.00
Death & Birth Certificate Construction	3,06,24,000.00	3,06,24,000.00
Development of Gardens	6,79,764.00	1,04,58,000.00



MUNICIPAL CORPORATION BIKANER

Schdedule forming part of Balance Sheet for the year ended 31 March 2014

Particulars	31-Mar-2014	31-Mar-2013
Dhadmisar Bhawan	7,78,000.00	7,78,000.00
Idgah Fursh	35,000.00	35,000.00
Kuksagar	6,96,00,000.00	6,96,00,000.00
Ladies Hostel Construction	3,52,26,000.00	3,52,26,000.00
Law Department Construction	3,00,000.00	3,00,000.00
Lighting House	72,000.00	72,000.00
Office Bhawan	63,000.00	63,000.00
Other Construction Work	1,96,32,679.00	45,93,803.00
Park Construction	8,00,000.00	8,00,000.00
Rain Basera	9,79,000.00	9,79,000.00
Shivbadi Pashu Fatak	44,000.00	44,000.00
Swachhta Office Construction	91,000.00	91,000.00
Tarantal Construction	14,05,000.00	14,05,000.00
Movable Assets		
Auto Tipper With Bin Lifter	22,32,860	22,32,860
Ayser Aawas	2,85,147	2,85,147
Bajaj Tipper	3,55,272	3,55,272
Car	6,12,722	6,12,722
Container Ayser	11,01,832	11,01,832
Container Tata	5,50,470	5,50,470
Dumper Lyland	16,47,260	16,47,260
Dumper Tata	26,89,475	26,89,475
Fire Murlidhar	3,34,214	3,34,214
Fire Tata Bichwal	39,60,267	39,60,267
Fire Tata Murlidhar	14,69,088	14,69,088
Foras Dog Van	2,57,361	2,57,361
Foras Moksh Van	2,57,361	2,57,361
Jatting Machine Tata	13,51,223	13,51,223
JCB Machine	3,35,545	3,35,545
Jeep	85,400	85,400
Jeepsy	1,04,643	1,04,643
Refuse Container	11,74,770	11,74,770
Scort	85,261	85,261
Swaraj Makajada Sky Loader	2,13,205	2,13,205
Tata 407 Water Tank	1,67,135	1,67,135
Tata Drisltrim	3,62,986	3,62,986
Tata J.D. 315 Machine	48,85,876	48,85,876
Tata Safari	12,14,855	12,14,855
Tractor H.M.T.	4,43,254	4,43,254
Tractor Mahindra	7,33,233	7,33,233
Tractor Messy	2,82,000	2,82,000
Vehicle & Other Equipment	50,00,000	50,00,000
Furniture & Fixture	78,464.00	23,514.00
Pump Machine		
Pump Set		
Purchase Tractor		
Purchase Of camera		



MUNICIPAL CORPORATION BIKANER

Schedule forming part of Balance Sheet for the year ended 31 March 2014

Particulars	31-Mar-2014	31-Mar-2013
Grant Total	61,95,42,563.00	50,06,97,623.00

Schedule 13

Depreciation Fund

Opening Balance	2,22,22,503.00	
Add - Depreciation Provided During the year	3,01,69,554.00	2,22,22,503.00
Less - Depreciation for the previous year		
Grand Total	5,23,92,057.00	2,22,22,503.00

Schedule 14

Capital Work in Process

	-	-
Grand Total	-	-

Schedule 15

General Fund Investment

FDR A/c 5760	53,50,974.00	43,00,000.00
Interest On FDR	(20,08,871.00)	
Grand Total	33,42,103.00	43,00,000.00

Schedule 16

Specific Fund Investment

GPF Investment (PD A/c GPF)	9,35,59,369.00	3,51,62,621.00
Gratuity Investment (PD A/c Gratuity)	1,77,04,862.00	1,34,442.00
Grand Total	11,12,64,231.00	3,52,97,063.00

Schedule 17

Inventories

NIL	-	-
Grand Total	-	-

Schedule 18

Sundry Debtors & Receivables

NIL		
Grand Total	-	-

Schedule 19

Cash in Hand and Bank Balance

Axis Bank		
Cash in Hand	3,06,101.00	4,04,219.00
ICICI 2274	17,90,030.82	97,00,000.00



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Balance Sheet for the year ended 31 March 2014

Particulars	31-Mar-2014	31-Mar-2013
ICICI Bank 1863	15,73,50,626.82	21,30,52,695.00
OBC - 49200	17,91,685.00	6,298.00
Oriental - 11313 IHSDP	20,82,143.00	5,09,163.00
PD A/c - Non Interest -715	9,25,13,381.00	6,28,77,934.00
SBBJ - 50609	53,18,569.00	26,15,764.00
SBBJ - 82115	1,40,32,132.00	1,63,31,574.00
UBI - 23001	1,43,00,459.71	5,50,66,970.71
UBI - 32195		
UBI - 5760 Amanat	1,01,71,367.00	79,70,527.00
UBI - 7028	4,24,66,190.10	6,31,50,785.10
UBI - 8291 SJSRY	99,36,498.00	1,11,78,666.00
Grand Total	35,20,59,183.45	44,28,64,595.81

Schedule 20		
Loans, Advances & Deposits		
GPF Loan	1,83,69,191.00	92,81,156.00
Advance to Bhagwaan Singh	5,000.00	5,000.00
Advance to Bhawar Deen	12,000.00	12,000.00
Advance to Naresh Narayan	50,000.00	35,000.00
Advance to United India Insurance	55,000.00	55,000.00
GPF Ramdevra Loan	22,64,675.00	22,71,000.00
Advance For cleaning Work	5,00,000.00	
Advance to Agrasen Jeev Jantu klyn Samiti	2,25,000.00	
Advance to Budhamal Purohit	11,600.00	
Grand Total	2,14,92,466.00	1,16,59,156.00

For K K CHANANI & ASSOCIATES
 (CHARTERED ACCOUNTANTS)

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



For MUNICIPAL CORPORATION BIKANER

आयुक्त
 नगर निगम, बीकानेर
 COMMISSIONER

MUNICIPAL CORPORATION BIKANER
Schdedule forming part of Income & Expenditure Account

Schedule	31-Mar-14	31-Mar-13
S-21		
Income From Taxes		
Income From House Tax	72,338	4,27,621
Urban Development Tax	1,07,85,639	96,27,470
Grand Total (Rs.)	1,08,57,977	1,00,55,091

S-22		
Assigned Compensation		
Octori Compensations	27,85,71,419	25,32,40,000
Grand Total (Rs.)	27,85,71,419	25,32,40,000

S-23		
Rental Income From Municiple Properties		
Grand Total (Rs.)	-	-

S-24		
Fees and User Charges		
Application Fees	5,13,360	35,71,387
Application for Sewer Connction	45,000	47,586
Birth and Death Certificate	12,75,243	12,19,333
Building Capacity And Plant/Training		
Carcass Plant Development Work	-	10,90,500
Conversion of Land	58,89,137	12,13,642
Copy Fees	20,961	30,078
Income From Bye Laws (Hotel)	55,000	89,535
Income From Sign Board Advertisement	35,39,618	23,62,624
Marriage Place Registration Fees	2,74,021	1,48,299
Marriage Registration Fees	7,53,993	10,30,310
Mobile Tower (Rental Income)	2,00,000	1,75,000
NOC Fees	13,54,745	46,701
Registration Fees (Other)	40,250	51,286
Rent and Teh Bazari (Income)	8,57,768	5,56,271
Road Cutting Income	61,81,517	1,41,702
Slaughter House Licence Fees	3,400	5,460
Sledge Water Income	25,09,100	20,40,210
Subdivision & Transfer Charges	91,177	2,20,078
Tender Fees	14,78,750	6,92,500
Licence Fees		



MUNICIPAL CORPORATION BIKANER
Schdedule forming part of Income & Expenditure Account

Schedule	31-Mar-14	31-Mar-13
Grand Total (Rs.)	2,50,83,040	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	22,97,166	2,23,83,427
Contract for Dead Animals	47,34,500	11,60,500
Income From Auction of Assets		7,92,984
Income From Sale of Slot of Land	3,05,828	5,22,31,940
Lease (Income)	20,30,759	41,74,454
Niyman	68,94,716	2,97,87,387
Public Sale	1,01,22,086	6,26,023
Grand Total (Rs.)	2,63,85,055	11,11,56,715

S-27

Miscellaneous Income

Adjustment Income		2
Arrear of Salary Income		
Audit Recovery	2,622	13,356
Income From Public Lights		8,50,000
Income From Temporary Advance		10,496
Interest	1,21,46,096	73,68,510
Other Income	8,18,464	2,24,653
Penalties	54,37,445	30,64,190
Pension Income	32,406	6,845
Salary Vasuli	1,27,887	1,09,707
Samjotha Rashi	1,06,761	11,52,347



MUNICIPAL CORPORATION BIKANER
Schdedule forming part of Income & Expenditure Account

Schedule	31-Mar-14	31-Mar-13
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.)	1,86,71,681	1,28,13,197

S-28		
Establishment Exp		
Benefits & Allowances	(4,91,500)	82,853
Bonus		29,47,272
Corporate (Parishad) Allowances	17,39,334	17,75,700
DA Arrear	28,25,453	20,24,619
Gpf Paid - Other		85,235
GPF Retirement	2,97,948	5,14,983
Gratuity Retirement	45,61,768	51,86,560
Leave Encashment	46,29,467	66,98,679
Medical Reimbursement		14,87,772
Pension After 2004	-	-
Pension Retirement	2,34,304	16,319
Salary Other	65,166	22,992
Salary & Other Payment	26,42,95,272	27,67,67,593
Travelling Reimbursement	1,22,549	73,631
Uttarakhand Disaster Relief	3,07,044	
Salary wages & Bonus		
Exp Agst NPS		
NPS		
Retirement & other Terminal Benefits		
Group Insurance		
Salary Arrear		
Grand Total (Rs.)	27,85,86,805	29,76,84,208

S-29		
General Administration Exp.		
Accounting Fees	1,67,456	1,67,456
Advertisement & Publicity	40,31,263	17,99,877
Audit Fees	13,33,875	2,85,875
Books and Periodicals	2,356	1,57,969
Communication Exp	8,15,398	6,44,528
Contract Vehicle Exp.	13,355	13,608
Electricity Bill	40,00,536	37,93,308



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

Schedule	31-Mar-14	31-Mar-13
Festival & Entertainment Exp	15,73,956	18,08,637
Legal Exp	27,36,298	5,37,910
Petrol and Diesel Exp	97,96,470	68,58,699
Postage Telegram and Telephone Exp		30,295
Printing & Stationery	9,29,227	3,24,236
Vehicle Maintenance	62,03,978	40,39,435
Water Bill	2,25,561	2,67,664
Dress	82,044	
Other Payment		
Grand Total (Rs.)	3,19,11,773	2,07,29,497

S-30

Public Work

Rev Exp Agnst		
Building Capacity and Plant / Training		94,000
Cleaning and Garbage Transportation on Contract	2,55,99,638	2,18,30,983
E- Governance		69,42,000
Expenses on Social Liabilities	1,45,000	1,47,300
Maintenance of Electricity Lines	16,25,377	14,63,741
Maintenance of Electric Lines From Esco	1,79,64,000	1,26,02,780
Maintenance of Govt Assets	1,82,936	2,88,662
Maintenance of Gutter	1,57,93,223	1,18,74,682
Repairs & Maintenance 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		
Maintenance of Roads		
Tar Bandi Work		
Grand Total (Rs.)	6,13,10,174	6,22,16,085

S-31

Miscellaneous Exp


Bank Charges	8,352	28,878
Contingencies Exp.	28,63,226	19,37,839
Misc Contingency Exp	32,000	6,55,329
Other Purchase	9,400	5,27,853
Purchase of Electric Goods	1,96,213	2,64,215
Satkar Exp	56,237	28,425
Sports	1,00,000	
Chara Dana Exp.	4,63,500	
Adjustment Exp		



MUNICIPAL CORPORATION BIKANER
Schdedule forming part of Income & Expenditure Account


Schedule	31-Mar-14	31-Mar-13
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.)	37,28,928	34,42,539

For K K CHANANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)


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



For MUNICIPAL CORPORATION BIKANER



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COMMISSIONER

MUNICIPAL CORPORATION BIKANER
Annexure Forming part of Balance Sheet for the year ended 31 March 2014

Annexure I
Reserve & Surplus


Particulars	Municipal Corporation Bikaner - 2013-14			
	1-Apr-2013 to 31-Mar-2014			
	Opening	Transactions		Closing
	Balance	Debit(deduction)	Credit (Addition)	Balance
Capitalised IHSDP		12,64,601.0	12,64,601.0	
Capitalised MP MLA		57,91,578.0	57,91,578.0	
Capitalised Rain Basera		31,20,646.0	31,20,646.0	
Capitalised - Janshabhagi Yojna		-	-	
Capitalised SFC		-	-	
Capitalised TFC		83,98,594.0	83,98,594.0	
Capitalised Roads		7,10,14,244.0	7,10,14,244.0	
Grand Total	-	8,95,89,663.0	8,95,89,663.0	-

For K K CHANANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)


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



FORMUNICIPAL CORPORATION BIKANER


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Fixed Assets			2013-14										
Class II	Assets Class	Rate	BLOCK OF ASSETS					DEPRECIATION FUND					Net Block
			Net Block 01.04.2013	Opening Balance as on 01.04.2013	Addition During the Year Part I	Addition during the Year Part II	Total	Opening Balance 01.04.2013	Depreciation on Part I & Net Block	Depreciation on Part II	Total Depreciation during the year	Gross Block - Depreciation Fund	
Immovable Assets	Building	5	1,31,05,951	1,37,88,926	-	-	1,37,88,926	6,82,975	6,55,298	-	6,55,298	13,38,273	1,24,50,653
	Office	5	2,02,096	2,12,217	-	-	2,12,217	10,121	10,105	-	10,105	20,226	1,91,991
	Land	0	14,48,45,000	14,48,45,000	-	-	14,48,45,000	-	-	-	-	-	14,48,45,000
Infrastructure Assets			-	-	-	-	-	-	-	-	-	-	-
	Aawas House		-	-	-	-	-	-	-	-	-	-	-
	Aawas Yojna	5	7,79,950	8,21,000	-	-	8,21,000	41,050	38,998	-	38,998	80,048	7,40,953
	Karmisar Aawas House	5	5,69,050	5,99,000	-	-	5,99,000	29,950	28,453	-	28,453	58,403	5,40,598
	Shivbadi Aawas Garh	5	21,45,100	22,58,000	-	-	22,58,000	1,12,900	1,07,255	-	1,07,255	2,20,155	20,37,845
	Chuggi Naka	-	-	-	-	-	-	-	-	-	-	-	-
	Bheenasar Chuggi Naka	5	5,88,050	6,19,000	-	-	6,19,000	30,950	29,403	-	29,403	60,353	5,58,648
	Chuggi Head Construction	5	11,98,900	12,62,000	-	-	12,62,000	63,100	59,945	-	59,945	1,23,045	11,38,955
	Chuggi Naka	5	2,18,500	2,30,000	-	-	2,30,000	11,500	10,925	-	10,925	22,425	2,07,575
	Chuggi Naka 1	5	1,91,900	2,02,000	-	-	2,02,000	10,100	9,595	-	9,595	19,695	1,82,305
	Community Center		-	-	-	-	-	-	-	-	-	-	-
	Bheenasar Community Center	5	3,17,300	3,34,000	-	-	3,34,000	16,700	15,865	-	15,865	32,565	3,01,435
	Community Center	5	2,79,300	2,94,000	-	-	2,94,000	14,700	13,965	-	13,965	28,665	2,65,335
	Community Center 1	5	2,58,400	2,72,000	-	-	2,72,000	13,600	12,920	-	12,920	26,520	2,45,480
	Community Center 2	5	1,90,000	2,00,000	-	-	2,00,000	10,000	9,500	-	9,500	19,500	1,80,500
	Community Center 3	5	2,74,550	2,89,000	-	-	2,89,000	14,450	13,728	-	13,728	28,178	2,60,823
	Dhadmisar Community Center	5	6,36,500	6,70,000	-	-	6,70,000	33,500	31,825	-	31,825	65,325	6,04,675
	Karmisar Community Center	5	17,90,750	18,85,000	-	-	18,85,000	94,250	89,538	-	89,538	1,83,788	17,01,213
	Shivbadi Community Center	5	2,08,050	2,19,000	-	-	2,19,000	10,950	10,403	-	10,403	21,353	1,97,648
	Panchayat Bhawan	-	-	-	-	-	-	-	-	-	-	-	-
	Karmisar Panchayat Bhawan	5	1,71,950	1,81,000	-	-	1,81,000	9,050	8,598	-	8,598	17,648	1,63,353
	Shivbadi Panchayat Bhawan	5	3,42,000	3,60,000	-	-	3,60,000	18,000	17,100	-	17,100	35,100	3,24,900
	Shivbadi Panchayat Rest House	5	7,70,450	8,11,000	-	-	8,11,000	40,550	38,523	-	38,523	79,073	7,31,928
	Sujandesar Panchayat Bhawan	5	23,00,900	24,22,000	-	-	24,22,000	1,21,100	1,15,045	-	1,15,045	2,36,145	21,85,855
	Park Char Deewari		-	-	-	-	-	-	-	-	-	-	-
	Bheenasar Park Char Deewari	5	22,80,000	24,00,000	-	-	24,00,000	1,20,000	1,14,000	-	1,14,000	2,34,000	21,66,000
	Park Char Deewari	5	1,28,250	1,35,000	-	-	1,35,000	6,750	6,413	-	6,413	13,163	1,21,838
	Park Char Deewari 1	5	1,82,44,750	1,92,05,000	-	-	1,92,05,000	9,60,250	9,12,238	-	9,12,238	18,72,488	1,73,32,513
	Park Char Deewari 2	5	1,04,97,500	1,10,50,000	-	-	1,10,50,000	5,52,500	5,24,875	-	5,24,875	10,77,375	99,72,625
	Park Char Deewari Construction	5	52,29,750	55,05,000	-	-	55,05,000	2,75,250	2,61,488	-	2,61,488	5,36,738	49,68,263
	Police Station		-	-	-	-	-	-	-	-	-	-	-
	Police Station	5	1,37,750	1,45,000	-	-	1,45,000	7,250	6,888	-	6,888	14,138	1,30,863
	Police Station 1	5	35,150	37,000	-	-	37,000	1,850	1,758	-	1,758	3,608	33,393
	Police Station 2	5	66,500	70,000	-	-	70,000	3,500	3,325	-	3,325	6,825	63,175
	Police Station 3	5	63,650	67,000	-	-	67,000	3,350	3,183	-	3,183	6,533	60,468
	Police Station 4	5	82,650	87,000	-	-	87,000	4,350	4,133	-	4,133	8,483	78,518
	Public Toilet		-	-	-	-	-	-	-	-	-	-	-
	Bheenasar Public Toilet	5	2,64,100	2,78,000	-	-	2,78,000	13,900	13,205	-	13,205	27,105	2,50,895
	Public Toilet 1	5	5,70,000	6,00,000	-	-	6,00,000	30,000	28,500	-	28,500	58,500	5,41,500
	Public Toilet 2	5	5,89,000	6,20,000	-	-	6,20,000	31,000	29,450	-	29,450	60,450	5,59,550
	School	-	-	-	-	-	-	-	-	-	-	-	-
	Karmisar Secondary School	5	1,25,78,000	1,32,40,000	-	-	1,32,40,000	6,62,000	6,28,900	-	6,28,900	12,90,900	1,19,49,100
	School Bhawan	5	59,850	63,000	-	-	63,000	3,150	2,993	-	2,993	6,143	56,858
	Sujandesar Middle School	5	14,34,500	15,10,000	-	-	15,10,000	75,500	71,725	-	71,725	1,47,225	13,62,775
	Shops		-	-	-	-	-	-	-	-	-	-	-
	Karmisar Shops	5	5,88,050	6,19,000	-	-	6,19,000	30,950	29,403	-	29,403	60,353	5,58,648
	Shivbadi Shops	5	17,27,100	18,18,000	-	-	18,18,000	90,900	86,355	-	86,355	1,77,255	16,40,745
	Shops	5	1,81,450	1,91,000	-	-	1,91,000	9,550	9,073	-	9,073	18,623	1,72,377
	Shops 1	5	12,03,650	12,67,000	-	-	12,67,000	63,350	60,183	-	60,183	1,23,533	11,44,467
	Sujandesar Shops	5	4,44,600	4,68,000	-	-	4,68,000	23,400	22,230	-	22,230	45,630	4,25,770
	Subhealth Center		-	-	-	-	-	-	-	-	-	-	-



	Shivbadi Subhealth Center	5	1,82,400	1,92,000	-	-	1,92,000	9,600	9,120	-	9,120	18,720	1,73,280
	Sujandesar Subhealth Center	5	4,24,650	4,47,000	-	-	4,47,000	22,350	21,233	-	21,233	43,583	4,03,418
	Bank Bhawan	5	3,98,050	4,19,000	-	-	4,19,000	20,950	19,903	-	19,903	40,853	3,78,148
	Bhandar Garh & Fire Station	5	2,87,40,350	3,02,53,000	-	-	3,02,53,000	15,12,650	14,37,018	-	14,37,018	29,49,668	2,73,03,333
	Bheenasar Office Bhawan	5	4,95,900	5,22,000	-	-	5,22,000	26,100	24,795	-	24,795	50,895	4,71,105
	Central Park Construction	5	1,65,98,400	1,74,72,000	-	-	1,74,72,000	8,73,600	8,29,920	-	8,29,920	17,03,520	1,57,68,480
	Road & Gutter	10	22,09,105	23,86,416	49,44,288	57,28,005	1,30,58,709	1,77,312	7,15,339	2,86,400.25	10,01,740	11,79,051	1,18,79,658
	Roads	10	3,66,52,919	3,95,25,365	3,96,77,439	5,26,18,538	13,18,21,342	28,72,446	76,33,036	26,30,926.90	1,02,63,963	1,31,36,409	11,86,84,933
	Daru Storage Building	5	2,18,500	2,30,000	-	-	2,30,000	11,500	10,925	-	10,925	22,425	2,07,575
	Death & Birth Certificate Construction	5	2,90,92,800	3,06,24,000	-	-	3,06,24,000	15,31,200	14,54,640	-	14,54,640	29,85,840	2,76,38,160
	Gardens	10	95,844	1,04,585	5,75,179	-	6,79,764	8,741	67,102	-	67,102	75,843	6,03,921
	Dharmisar Bhawan	5	7,39,100	7,78,000	-	-	7,78,000	38,900	36,955	-	36,955	75,855	7,02,145
	Idgah Fursh	5	33,250	35,000	-	-	35,000	1,750	1,663	-	1,663	3,413	31,588
	Kuksagar	5	6,61,20,000	6,96,00,000	-	-	6,96,00,000	34,80,000	33,06,000	-	33,06,000	67,86,000	6,28,14,000
	Ladies Hostel Construction	5	3,34,64,700	3,52,26,000	-	-	3,52,26,000	17,61,300	16,73,235	-	16,73,235	34,34,535	3,17,91,465
	Law Department Construction	5	2,85,000	3,00,000	-	-	3,00,000	15,000	14,250	-	14,250	29,250	2,70,750
	Lighting House	5	68,400	72,000	-	-	72,000	3,600	3,420	-	3,420	7,020	64,980
	Office Bhawan	5	59,850	63,000	-	-	63,000	3,150	2,993	-	2,993	6,143	56,858
	Other Construction Work	10	42,79,172	45,93,803	45,84,799	1,04,54,077	1,96,32,679	3,14,631	8,86,397	5,22,703.85	14,09,101	17,23,732	1,79,08,947
	Park Construction	10	7,20,000	8,00,000	-	-	8,00,000	72,000	72,000	-	72,000	1,52,000	6,48,000
	Rain Basera	10	8,81,100	9,79,000	-	-	9,79,000	97,900	88,110	-	88,110	1,86,010	7,92,990
	Shivbadi Pashu Fatak	10	39,600	44,000	-	-	44,000	4,400	3,960	-	3,960	8,360	35,640
	Swachhta Office Construction	10	81,900	91,000	-	-	91,000	9,100	8,190	-	8,190	17,290	73,710
	Tarantal Construction	10	12,64,500	14,05,000	-	-	14,05,000	1,40,500	1,26,450	-	1,26,450	2,66,950	11,38,050
	Public Toilet	10	1,53,074	1,70,082	-	2,07,665	3,77,747	17,008	15,307	10,383.25	25,691	42,699	3,35,048
Movable Assets			-	-	-	-	-	-	-	-	-	-	-
	Auto Tipper With Bin Lifter	15	18,97,931	22,32,860	-	-	22,32,860	3,34,929	2,84,690	-	2,84,690	6,19,619	16,13,241
	Ayser Aawas	15	2,42,375	2,85,147	-	-	2,85,147	42,772	36,356	-	36,356	79,128	2,06,019
	Bajaj Tipper	15	3,01,981	3,55,272	-	-	3,55,272	53,291	45,297	-	45,297	98,588	2,56,684
	Car	15	5,20,814	6,12,722	-	-	6,12,722	91,908	78,122	-	78,122	1,70,030	4,42,692
	Container Ayser	15	9,36,557	11,01,832	-	-	11,01,832	1,65,275	1,40,484	-	1,40,484	3,05,758	7,96,074
	Container Tata	15	4,67,900	5,50,470	-	-	5,50,470	82,571	70,185	-	70,185	1,52,755	3,97,715
	Dumper Lyland	15	14,00,171	16,47,260	-	-	16,47,260	2,47,089	2,10,026	-	2,10,026	4,57,115	11,90,145
	Dumper Tata	15	22,86,054	26,89,475	-	-	26,89,475	4,03,421	3,42,908	-	3,42,908	7,46,329	19,43,146
	Fire Murlidhar	15	2,84,082	3,34,214	-	-	3,34,214	50,132	42,612	-	42,612	92,744	2,41,470
	Fire Tata Bichwal	15	33,66,227	39,60,267	-	-	39,60,267	5,94,040	5,04,934	-	5,04,934	10,98,974	28,61,293
	Fire Tata Murlidhar	15	12,48,725	14,69,088	-	-	14,69,088	2,20,363	1,87,309	-	1,87,309	4,07,672	10,61,416
	Foras Dog Van	15	2,18,757	2,57,361	-	-	2,57,361	38,604	32,814	-	32,814	71,418	1,85,943
	Foras Moksh Van	15	2,18,757	2,57,361	-	-	2,57,361	38,604	32,814	-	32,814	71,418	1,85,943
	Jatting Machine Tata	15	11,48,540	13,51,223	-	-	13,51,223	2,02,683	1,72,281	-	1,72,281	3,74,964	9,76,259
	JCB Machine	15	2,85,213	3,35,545	-	-	3,35,545	50,332	42,782	-	42,782	93,114	2,42,431
	Jeep	15	72,590	85,400	-	-	85,400	12,810	10,889	-	10,889	23,699	61,702
	Jeep	15	88,947	1,04,643	-	-	1,04,643	15,696	13,342	-	13,342	29,038	75,605
	Refuse Container	15	9,98,555	11,74,770	-	-	11,74,770	1,76,216	1,49,783	-	1,49,783	3,25,999	8,48,771
	Scort	15	72,472	85,261	-	-	85,261	12,789	10,871	-	10,871	23,660	61,601
	Swaraj Makajada Sky Loader	15	1,81,224	2,13,205	-	-	2,13,205	31,981	27,184	-	27,184	59,164	1,54,041
	Tata 407 Water Tank	15	1,42,065	1,67,135	-	-	1,67,135	25,070	21,310	-	21,310	46,380	1,20,755
	Tata Drisikrim	15	3,08,538	3,62,986	-	-	3,62,986	54,448	46,281	-	46,281	1,00,729	2,62,257
	Tata J.D. 315 Machine	15	41,52,995	48,85,876	-	-	48,85,876	7,32,881	6,22,949	-	6,22,949	13,55,831	35,30,045
	Tata Safari	15	10,32,627	12,14,855	-	-	12,14,855	1,82,228	1,54,894	-	1,54,894	3,37,122	8,77,733
	Tractor H.M.T.	15	3,76,766	4,43,254	-	-	4,43,254	66,488	56,515	-	56,515	1,23,003	3,20,251
	Tractor Mahindra	15	6,23,248	7,33,233	-	-	7,33,233	1,09,985	93,487	-	93,487	2,03,472	5,29,761
	Tractor Messy	15	2,39,700	2,82,000	-	-	2,82,000	42,300	35,955	-	35,955	78,255	2,03,745
	Vehicle & Other Equipment	15	42,50,000	50,00,000	-	-	50,00,000	7,50,000	6,37,500	-	6,37,500	13,87,500	36,12,500
	Furniture & Fixture	10	21,851	23,514	7,600	47,350	78,464	1,663	2,945	2,367.50	5,313	6,976	71,486
	Pump Machine	10	-	-	-	-	-	-	-	-	-	-	-
	Pump Set	10	-	-	-	-	-	-	-	-	-	-	-
	Purchase Tractor	10	-	-	-	-	-	-	-	-	-	-	-
	Purchase of Camera	10	-	-	-	-	-	-	-	-	-	-	-
			47,84,75,118	50,06,97,623	4,97,89,305	6,90,55,635	61,95,42,563	2,22,22,505	2,67,16,770	34,52,782	3,01,69,552	5,23,92,057	4,23,40,506





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Annexure A to Auditor's Report (2013-14)

Additional Matters to be reported by the financial statement auditor

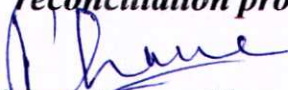
1. In our opinion and according to records examined by us and to the best of our knowledge and belief all sums due to and received by the Municipality have been brought to account on Cash Basis except for certain expenditure which are brought to accounts on accrual basis and have been ***generally*** 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

