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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, 2016**, 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.

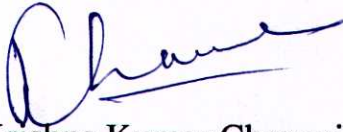
in our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual:

- a) in the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2016;
- 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 2016

Particulars	Schedule	31-Mar-2016	31-Mar-2015
LIABILITIES			
Reserve & Surplus			
Municipal General Fund	S-1	55,52,70,997.98	55,76,48,491.23
Earmarked Funds	S-2	10,68,75,464.00	11,63,17,879.00
Reserve & Surplus	S-3	-	-
Total Reserve & Surplus (A)		66,21,46,461.98	67,39,66,370.23
Grant & Contribution for Specific Purpose (B)	S-4	81,22,99,848.00	51,09,34,871.00
Loans			
Secured Loans	S-5	-	-
Unsecured Loans	S-6	-	-
Total Loans (C)		-	-
Current Liabilities & Provisions			
Sundry Deposits	S-7	1,97,39,927.00	1,87,03,380.00
Sundry Creditors	S-8	-	-
Statutory Liabilities	S-9	39,95,902.00	29,57,739.00
Other Liabilities	S-10	4,43,35,027.00	(1,02,53,282.00)
Provisions	S-11	10,13,324.75	7,59,993.50
Total Current Liabilities & Provisions (D)		6,90,84,180.75	1,21,67,830.50
Total Liabilities (A+B+C+D)		1,54,35,30,490.73	1,19,70,69,071.73
ASSETS			
Fixed Assets			
Gross Block	S-12	77,39,43,624.00	70,34,31,979.00
Depreciation Fund	S-13	13,02,12,177.00	8,91,33,940.00
Net Block		64,37,31,447.00	61,42,98,039.00
Capital Work in Process	S-14	-	-
Total Fixed Assets (A)		64,37,31,447.00	61,42,98,039.00
Investments			
General Fund Investments	S-15	13,39,404.68	33,42,102.68
Specific Fund Investments	S-16	10,68,75,464.00	11,63,17,879.00
Total Investments (B)		10,82,14,868.68	11,96,59,981.68
Current Assets , Loans and Advances			
Inventories	S-17	-	-
Sundry Debtors / Receivables	S-18	-	-
Cash & Bank Balances	S-19	74,56,28,160.05	42,70,96,420.05
Loans , Advances , Deposits	S-20	4,59,56,015.00	3,60,14,631.00
Total Current Assets , Loans and Advances		79,15,84,175.05	46,31,11,051.05
Total Assets (A + B + C)		1,54,35,30,490.73	1,19,70,69,071.73

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
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR PERIOD OF 01 APRIL 2012 - 31 MARCH 2016

PARTICULARS	SCHEDULE	31-Mar-2016	31-Mar-2015
INCOME			
Income From Taxes	S-21	7,13,75,349.00	1,25,82,658.00
Assigned Compensation	S-22	33,70,64,000.00	39,48,52,000.00
Rental Income From Muncpal Properties	S-23	-	-
Fees and User Charges	S-24	2,67,26,532.00	2,09,65,432.00
Revenue Grant , Contribution and Subsidies	S-25	9,52,45,825.00	7,93,06,303.00
Income From Corp Assets Investment	S-26	5,09,54,790.00	1,71,24,240.00
Miscellaneous Income	S-27	5,91,84,824.00	3,75,18,774.78
Total Income		64,05,51,320.00	56,23,49,407.78
EXPENDITURE			
Establishment Expenses	S-28	44,20,12,563.00	36,15,60,950.00
General Administration Exp	S-29	2,79,88,170.25	3,80,56,737.25
Public Work	S-30	12,49,09,710.00	16,46,10,860.00
Miscellaneous Expenditure	S-31	1,49,22,114.00	2,68,85,707.90
Interest & Finance Exp			
Depreciation During the Year		4,10,78,237.00	3,67,41,884.00
Total Expenditure		65,09,10,794.25	62,78,56,139.15
Surplus / Deficit before adjustment of prior period items and Depreciation		1,29,14,62,114.25	1,19,02,05,546.93
Less : Prior Period Items			
Less : Prior Period adjustment of Depreciation			
Net Surplus \ Deficit		(1,03,59,474.25)	(6,55,06,731.37)

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 2016		
Particulars	31-Mar-2016	31-Mar-2015
Schedule 1		
Municipal (General) Fund		
Opening Balance	55,76,48,491.23	61,86,35,017.20
Add- Additon during the year	79,81,981.00	6,67,73,488.40
Less- Deduction during ther year		(6,22,53,283.00)
Add- Excess of Income over Expenditure	(1,03,59,474.25)	(6,55,06,731.37)
Grand Total	55,52,70,997.98	55,76,48,491.23
Schedule 2		
Earmarked Fund		
Gratuity Reserve	1,23,06,619.00	2,14,12,553.00
PF Reserve	9,45,68,845.00	9,49,05,326.00
Grand Total	10,68,75,464.00	11,63,17,879.00
Schedule 3		
Reserve & Surplus (Annexue I)		
	-	-
	-	-
	-	-
	-	-
Grand Total	-	-
Schedule 4		
Grant & Contribution for Specific Purpose (Annexure II)		
Clean India Mission Fund	6,19,65,974	
CM Ashaya Punarwas Yojna	(46,000)	
Fund NLUM	(1,10,94,864)	1,19,16,450
General Grant	1,62,59,801	1,62,59,801
Grant For Bhamashah Yojna	(38,970)	(28,970)
Grant for CM Sehari BPL Aawas Yojana	1,41,000	1,41,000
Grant for I.H.S.D.P.	(46,67,848)	(24,29,608)
Grant for Nav Jeevan Yojana	5,73,957	5,73,957
Grant for Pannadhay Yojana	3,50,400	3,50,400
Grant for Raine Basera	45,38,759	45,38,759
Grant for Roads	(2,45,10,244)	(2,45,10,244)
Grant for Saare Kambal	(1,14,09,195)	15,98,800
Grant for SFC	50,20,53,235	30,23,21,000
Grant for SJSRY	47,59,175	78,20,552
Grant for TFC	15,32,80,734	19,03,26,519
Grant For FFC	10,89,01,253	
Grant From MP MLA	33,68,275	(40,012)
Special Grant for Mal Nikashi Yojna	31,63,467	31,63,467
Jan Sah Abhiyanta	39,32,939	(10,67,000)
Mal Nikashi Fund	2,75,000	
Nav Jeevan Yojna Fund	1,25,000	



MUNICIPAL CORPORATION BIKANER		
Schedule forming part of Balance Sheet for the year ended 31 March 2016		
Particulars	31-Mar-2016	31-Mar-2015
Grant Mal Nikashi Yojana	3,78,000.00	
Grand Total	81,22,99,848.00	51,09,34,871.00
Schedule 5		
Secured Loans		
NIL		
Grand Total	-	-
Schedule 6		
Unsecured Loan		
Ruidfco Loan		
Grand Total	-	-
Schedule 7		
Sundry Deposits		
Aamdani Vapsi	55,90,593.00	46,94,546.00
Security And Amanat (Receipts)	1,41,49,334.00	1,40,08,834.00
Grand Total	1,97,39,927.00	1,87,03,380.00
Schedule 8		
Sundry Creditors		
NIL		
Grand Total	-	-
Schedule 9		
Statutory Liabilities		
Income Tax	(5,31,087.00)	
Cess	5,39,325.00	3,32,220.00
IT Payable	8,44,646.00	1,00,042.00
Kosh	70,657.00	67,563.00
Royalty	8,38,809.00	4,11,508.00
Salary Payable	12,39,111.00	11,91,338.00
Sales Tax	(2,917.00)	(1,34,254.00)
Service Tax	3,71,297.00	3,63,261.00
Salary Deduction	25,790.00	25,790.00
EPF	6,00,000.00	6,00,000.00
Housing Loan Deduction	271.00	271.00
Grand Total	39,95,902.00	29,57,739.00
Schedule 10		
Other Liabilities		



MUNICIPAL CORPORATION BIKANER

Schedule forming part of Balance Sheet for the year ended 31 March 2016

Particulars	31-Mar-2016	31-Mar-2015
Bank Loan Payable	34,31,899.00	73,208.00
GPF Payable	4,77,68,464.00	2,62,15,199.00
GPF Ramdevra	41,67,580.00	8,28,580.00
Gratuity Other	81,703.00	81,703.00
Gratuity Payable	(3,12,75,689.00)	(4,98,94,110.00)
LIC Payable	1,27,388.00	1,08,019.00
Other Deduction	89,78,805.00	71,25,634.00
Pension Before	29,07,058.00	23,21,079.00
14 Stat Insurance Premium	1,84,733.00	1,87,434.00
RPMF	(12,695.00)	140.00
House Rent (Quarter)	50,093.00	47,504.00
GPF Other	5,42,080.00	5,42,080.00
Hold Money	3,27,940.00	(11,79,342.00)
Pension After 2004	71,79,038.00	32,89,590.00
Pension Contribution	(1,23,370.00)	
Grand Total	4,43,35,027.00	(1,02,53,282.00)
Schedule 11		
Provisions		
Accounting Fees Payable	6,69,824.75	5,02,368.50
Audit Fees Payable	3,43,500.00	2,57,625.00
Grand Total	10,13,324.75	7,59,993.50
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	4,00,175.00	3,06,078.00
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 2016

Particulars	31-Mar-2016	31-Mar-2015
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	6,04,902.00	6,04,902.00
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)	6,89,00,622.00	4,04,33,192.00
Construction of Roads	19,48,74,658.00	16,96,20,602.00
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	64,75,276.00	48,70,438.00

MUNICIPAL CORPORATION BIKANER

Schdedule forming part of Balance Sheet for the year ended 31 March 2016

Particulars	31-Mar-2016	31-Mar-2015
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	4,35,47,019.00	2,87,91,934.00
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	5,52,545.00	4,00,102.00
Pump Machine	1,73,796.00	
Pump Set	5,93,000.00	5,93,000.00
Purchase Tractor	41,30,090.00	41,30,090.00
Purchase Of camera	9,900.00	



MUNICIPAL CORPORATION BIKANER

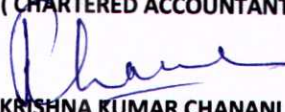
Schdedule forming part of Balance Sheet for the year ended 31 March 2016

Particulars	31-Mar-2016	31-Mar-2015
Grant Total	77,39,43,624.00	70,34,31,979.00
Schedule 13		
Depreciation Fund		
Opening Balance	8,91,33,940.00	5,23,92,056.00
Add - Depreciation Provided During the year	4,10,78,237.00	3,67,41,884.00
Less - Depreciation for the previous year		
Grand Total	13,02,12,177.00	8,91,33,940.00
Schedule 14		
Capital Work in Process		
	-	-
Grand Total	-	-
Schedule 15		
General Fund Investment		
FDR A/c 5760	33,48,275.68	53,50,973.68
Interest On FDR	(20,08,871.00)	(20,08,871.00)
Grand Total	13,39,404.68	33,42,102.68
Schedule 16		
Specific Fund Investment		
GPF Investment (PD A/c GPF)	9,45,68,845.00	9,49,05,326.00
Gratuity Investment (PD A/c Gratuity)	1,23,06,619.00	2,14,12,553.00
Grand Total	10,68,75,464.00	11,63,17,879.00
Schedule 17		
Inventories		
NIL	-	-
Grand Total	-	-
Schedule 18		
Sundry Debtors & Receivables		
NIL		
Grand Total	-	-
Schedule 19		
Cash in Hand and Bank Balance		
Axis Bank	4,10,71,134.00	
Cash in Hand	4,40,953.00	18,251.00
ICICI 2274	3,26,373.82	3,13,964.82




MUNICIPAL CORPORATION BIKANER		
Schedule forming part of Balance Sheet for the year ended 31 March 2016		
Particulars	31-Mar-2016	31-Mar-2015
ICICI Bank 1863	15,46,30,148.10	8,59,49,713.10
OBC - 49200	16,35,039.00	1,40,74,041.00
Oriental - 11313 IHSDP	40,09,403.00	18,70,960.00
PD A/c - Non Interest -715	23,26,44,900.00	14,40,36,365.00
SBBJ - 50609	6,44,11,119.00	7,49,92,290.00
SBBJ - 82115	9,41,06,000.00	9,77,683.00
UBI - 23001	7,74,070.00	7,74,070.00
UBI - 32195	8,68,67,501.17	4,80,37,303.17
UBI - 5760 Amanat	1,57,83,296.87	1,21,43,188.87
UBI - 7028	3,15,51,387.59	2,94,18,415.59
UBI - 8291 SJSRY	1,73,76,834.50	1,44,90,174.50
Grand Total	74,56,28,160.05	42,70,96,420.05
Schedule 20		
Loans, Advances & Deposits		
GPF Loan	3,87,96,810.00	2,86,41,796.00
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	50,000.00
Advance to United India Insurance	55,000.00	55,000.00
GPF Ramdevra Loan	63,53,045.00	65,66,675.00
Advance For cleaning Work	5,00,000.00	5,00,000.00
Advance to Agrasen Jeev Jantu klyn Samiti	1,72,560.00	1,72,560.00
Advance to Budhamal Purohit	11,600.00	11,600.00
Grand Total	4,59,56,015.00	3,60,14,631.00

For K K CHANANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)


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



MUNICIPAL CORPORATION BIKANER


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COMMISSIONER

MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

Schedule	31-Mar-16	31-Mar-15
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S-21		
Income From Taxes		
Income From House Tax	6,52,334	76,014
Urban Development Tax	7,07,23,015	1,25,06,644
Grand Total (Rs.)	7,13,75,349	1,25,82,658

S-22		
Assigned Compensation		
Octori Compensations	33,70,64,000	39,48,52,000
Grand Total (Rs.)	33,70,64,000	39,48,52,000

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

S-24		
Fees and User Charges		
Application Fees	3,08,776	2,15,317
Application for Sewer Connction	2,46,750	34,250
Birth and Death Certificate	14,55,076	11,33,591
Building Capacity And Plant/Training		3,000
Carcass Plant Development Work		
Conversion of Land		5,18,376
Copy Fees	23,566	17,554
Income From Bye Laws (Hotel)	69,200	1,36,483
Income From Sign Board Advertisement	1,15,52,982	78,08,910
Marriage Place Registration Fees	58,023	6,64,535
Marriage Registration Fees	10,69,182	6,89,152
Mobile Tower (Rental Income)	48,89,631	43,06,607
NOC Fees	1,24,020	3,20,332
Registration Fees (Other)	1,91,400	76,414
Rent and Teh Bazari (Income)	7,65,667	7,21,841
Road Cutting Income	-	-
Slaughter House Licence Fees	5,140	3,110
Sledge Water Income	28,38,500	28,27,460
Subdivision & Transfer Charges	28,75,743	
Tender Fees		14,88,500
Licence Fees	2,52,876	
Grand Total (Rs.)	2,67,26,532	2,09,65,432

S-25		
Revenue Grant , Contribution , Subsidies		



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

Schedule	31-Mar-16	31-Mar-15
Rev Grant For Bhamashah Yojna	1,02,720	5,36,750
Rev Grant For CM Awas		70,000
Rev Grant For CM BPL Awas Yojna		14,98,000
Rev Grant For FFC	62,58,747	
Rev Grant For Clean India Mission	84,29,026	
Rev Grant For IHSDP	5,28,100	3,84,000
Rev Grant For MP MLA Fund	49,021	7,29,936
Rev Grant For NLUM	2,30,11,314	1,800
Rev Grant for Rain Basera		15,100
Rev Grant for Sari Kambal	1,07,995	
Rev Grant for SFC	17,74,074	
Rev Grant for SJSRY	30,51,377	19,53,183
Rev Grant For TFC	5,19,33,451	7,41,17,534
Grand Total (Rs.)	9,52,45,825	7,93,06,303

S-26

Income from Corporation Assets and Investment

Construction & Development Work Licence Fees	13,78,877	41,91,783
Contract for Dead Animals	33,70,800	1,22,37,251
Income From Auction of Assets	4,21,35,190	
Income From Sale of Slot of Land	30,75,750	31,993
Lease (Income)	7,36,887	6,40,118
Niyman	2,57,286	23,095
Public Sale		
Grand Total (Rs.)	5,09,54,790	1,71,24,240

S-27

Miscellaneous Income

Adjustment Income	21,98,377	35,01,112
Arrear of Salary Income	1,03,380	
Audit Recovery	24,630	1,162
Income From Public Lights	1,500	
Income From Temporary Advance	10,030	1,00,000
Interest	4,05,97,055	2,11,77,890
Other Income	27,20,031	12,70,131
Penalties	62,20,244	27,85,800
Pension Income		
Salary Vasuli	2,26,696	95,535
Samjotha Rashi	7,99,812	41,74,419
Telephone		
Vehical Rent		1,000
Refund of Cash Charges		4,921
Subdivision & Transfer Charges	61,45,769	43,91,974
Road Cutting Income		14,831
Bank Loan Income	3,050	
Income From Maintanance Of Sewer	1,34,250	
Grand Total (Rs.)	5,91,84,824	3,75,18,775

S-28

Establishment Exp



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

Schedule	31-Mar-16	31-Mar-15
Benefits & Allowances		
Bonus	1,38,303	26,66,714
Corporate (Parishad) Allowances	37,74,115	14,06,237
DA Arrear	1,39,518	2,20,614
Gpf Paid - Other		
GPF Retirement	2,06,07,156	96,95,860
Gratuity Retirement	3,18,90,935	1,95,81,424
Leave Encashment	1,16,51,263	1,07,65,403
Medical Reimbursement	79,60,334	9,91,708
Pension After 2004		
Pension Retirement		
Salary Other		
Salary & Other Payment	36,19,80,219	31,30,38,692
Travelling Reimbursement	1,46,359	97,989
Uttarakhand Disaster Relief		
Salary wages & Bonus		2,274
Exp Agst NPS	21,26,406	30,94,035
NPS	4,27,664	
Retirement & other Terminal Benefits	8,08,343	
Group Insurance	1,66,064	
Salary Arrear	1,95,884	
Grand Total (Rs.)	44,20,12,563	36,15,60,950

S-29

General Administration Exp.

Accounting Fees	1,67,456	1,67,456
Advertisement & Publicity	5,39,591	17,27,040
Audit Fees	20,04,377	5,17,875
Books and Periodicals	1,000	
Communication Exp	10,04,861	7,58,850
Contract Vehicle Exp.	7,23,137	6,27,952
Electricity Bill	42,76,082	49,18,481
Festival & Entertainment Exp	18,06,036	30,52,465
Legal Exp	7,79,305	29,66,785
Petrol and Disel Exp	90,74,057	99,51,464
Postage Telegram and Telephone Exp		
Printing & Stationery	8,33,741	10,47,236
Vehicle Maintenance	64,27,501	1,19,56,249
Water Bill	3,08,656	3,46,617
Dress	42,370	13,080
Other Payment		5,187
Grand Total (Rs.)	2,79,88,170	3,80,56,737

S-30

Public Work

Rev Exp Agnst	9,52,45,825	6,75,57,303
Building Capacity and Plant / Training	1,73,46,176	
Cleaning and Garbage Transportation on Contract		2,59,07,371
E- Governance		1,17,49,000



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

Schedule	31-Mar-16	31-Mar-15
Expenses on Social Liabilities	4,28,310	14,02,942
Maintenance of Electricity Lines	19,99,309	45,77,584
Maintenance of Electric Lines From Esco	79,84,000	1,15,92,868
Maintenance of Govt Assets		36,473
Maintenance of Gutter	2,83,099	1,36,56,072
Repaire & Maintance of Road and Gutter		
RUDIFCO		
Sewer Line Repair & Maintenance		
Street Light Decoration		
Exp Agst Nav Jeevan Yojna	1,98,957	2,95,583
Exp Agst Special	4,25,425	2,23,90,437
Interest On Ruidfco Loan		50,00,000
Maintanance of Roads	8,49,542	4,45,227
Taar Bandi Work	1,49,067	
Grand Total (Rs.)	12,49,09,710	16,46,10,860

S-31

Miscellenous Exp

Bank Charges	10,986	11,716
Contingencies Exp.	48,03,559	48,38,520
Misc Contingency Exp		19,590
Other Purchase		
Purchase of Electric Goods	6,02,643	5,82,128
Satkar Exp	62,270	2,30,311
Sports		
Chara Dana Exp.		98,65,594
Adjustment Exp	90,96,040	85,17,910
Advances		10,000
Construction of Electricity Lines		6,14,868
Water And Electricity Exp.	17,656	2,53,071
Director General of All India Institute of Local Sell	300	
E-Governance exp	2,08,600	19,42,000
Jangarna	10,000	
Purchase of Tools	1,10,060	
Grand Total (Rs.)	1,49,22,114	2,68,85,708

For K K CHANANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)

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



MUNICIPAL CORPORATION BIKANER

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नगर निगम, बीकानेर
COMMISSIONER

MUNICIPAL CORPORATION BIKANER

Annexure Forming part of Balance Sheet for the year ended 31 March 2016

Annexure I

Reserve & Surplus

Particulars	Municipal Corporation Bikaner - 2015-16			
	1-Apr-2015 to 31-Mar-2016			
	Opening Balance	Transactions		Closing Balance
		Debit(deduction)	Credit (Addition)	
Capitalised IHSDP		17,10,140.0	17,10,140.0	
Capitalised MP MLA		16,77,553.0	16,77,553.0	
Capitalised Rain Basera		-	-	
Capitalised - Janshabhagi Yojna		-	-	
Capitalised SFC		4,11,954.0	4,11,954.0	
Capitalised TFC		41,82,334.0	41,82,334.0	
Grand Total	-	79,81,981.0	79,81,981.0	-

For K K CHANANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)


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



MUNICIPAL CORPORATION BIKANER


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Fixed Assets	Class II	Assets Class	Rate	BLOCK OF ASSETS				DEPRECIATION FUND			
				Opening Balance as on 01.04.2015	Addition during the Year Part I	Addition during the Year Part II	Total	Opening Balance 01.04.2015	Depreciation on Part I & Net Block	Depreciation on Part II	Total Depreciation during the year
Immovable Assets	Building	5	1,18,28,121	1,37,88,926	-	94,097	1,37,88,926	19,60,805	5,91,406	-	5,91,406
	Office	5	2,73,906	3,06,078	-	-	4,00,175	32,172	13,695	2,352	48,219
	Land	0	14,48,45,000	14,48,45,000	-	-	-	-	-	-	-
											25,52,211
Infrastructure Assets											
	Aawas House	-	-	-	-	-	-	-	-	-	-
	Aawas Yojna	5	7,03,905	8,21,000	-	-	8,21,000	1,17,095	35,195	-	35,195
	Karmisar Aawas House	5	5,13,568	5,99,000	-	-	5,99,000	85,432	25,678	-	25,678
Chugli Naka											
	Shivbadi Aawas Garh	5	19,35,953	22,58,000	-	-	22,58,000	3,22,047	96,798	-	96,798
	Bheenasar Chugli Naka	-	-	-	-	-	-	-	-	-	-
	Chugli Head Construction	5	5,30,715	6,19,000	-	-	6,19,000	88,285	26,536	-	26,536
Chugli Naka											
	Chugli Naka	5	10,82,007	12,62,000	-	-	12,62,000	1,79,993	54,100	-	54,100
	Chugli Naka	5	1,97,196	2,30,000	-	-	2,30,000	32,804	9,860	-	9,860
	Chugli Naka	5	1,73,190	2,02,000	-	-	2,02,000	28,810	8,659	-	8,659
Community Center											
	Bheenasar Community Center	5	2,86,363	3,34,000	-	-	3,34,000	47,637	14,318	-	14,318
	Community Center	5	2,52,068	2,94,000	-	-	2,94,000	41,932	12,603	-	12,603
	Community Center 1	5	2,33,206	2,72,000	-	-	2,72,000	38,794	11,660	-	11,660
Community Center 2											
	Community Center 2	5	1,71,475	2,00,000	-	-	2,00,000	28,525	8,574	-	8,574
	Community Center 3	5	2,47,781	2,89,000	-	-	2,89,000	41,219	12,389	-	12,389
	Dharmisar Community Center	5	5,74,441	6,70,000	-	-	6,70,000	95,559	28,722	-	28,722
Karmisar Community Center											
	Karmisar Community Center	5	16,16,152	18,85,000	-	-	18,85,000	2,68,848	80,808	-	80,808
	Shivbadi Community Center	5	1,87,765	2,19,000	-	-	2,19,000	31,235	9,388	-	9,388
	Panchayat Bhawan	-	-	-	-	-	-	-	-	-	-
Karmisar Panchayat Bhawan											
	Karmisar Panchayat Bhawan	5	1,55,185	1,81,000	-	-	1,81,000	25,815	7,759	-	7,759
	Shivbadi Panchayat Bhawan	5	3,08,655	3,60,000	-	-	3,60,000	51,345	15,433	-	15,433
	Shivbadi Panchayat Rest House	5	6,95,331	8,11,000	-	-	8,11,000	1,15,669	34,767	-	34,767
Sulandesar Panchayat Bhawan											
	Sulandesar Panchayat Bhawan	5	20,76,562	24,22,000	-	-	24,22,000	3,45,438	1,03,828	-	1,03,828
	Park Char Deewari	-	-	-	-	-	-	-	-	-	-
	Bheenasar Park Char Deewari	5	20,57,700	24,00,000	-	-	24,00,000	3,42,300	1,02,885	-	1,02,885
Park Char Deewari											
	Park Char Deewari	5	1,15,746	1,35,000	-	-	1,35,000	19,254	5,787	-	5,787
	Park Char Deewari 1	5	1,64,65,887	1,92,05,000	-	-	1,92,05,000	27,39,113	8,23,294	-	8,23,294
	Park Char Deewari 2	5	94,73,994	1,10,50,000	-	-	1,10,50,000	15,76,006	4,73,700	-	4,73,700
Park Char Deewari Construction											
	Park Char Deewari Construction	5	47,19,849	55,05,000	-	-	55,05,000	7,85,151	2,35,992	-	2,35,992
	Police Station	-	-	-	-	-	-	-	-	-	-
	Police Station	5	1,24,319	1,45,000	-	-	1,45,000	20,681	6,216	-	6,216
Police Station 1											
	Police Station 1	5	31,723	37,000	-	-	37,000	5,277	1,586	-	1,586
	Police Station 2	5	60,016	70,000	-	-	70,000	9,984	3,001	-	3,001
	Police Station 3	5	57,444	67,000	-	-	67,000	9,556	2,872	-	2,872
Police Station 4											
	Police Station 4	5	74,592	87,000	-	-	87,000	12,408	3,730	-	3,730
	Public Toilet	-	-	-	-	-	-	-	-	-	-
	Bheenasar Public Toilet	5	2,38,350	2,78,000	-	-	2,78,000	39,650	11,918	-	11,918
Public Toilet 1											
	Public Toilet 1	5	5,14,425	6,00,000	-	-	6,00,000	85,575	25,721	-	25,721
	Public Toilet 2	5	5,31,573	6,20,000	-	-	6,20,000	88,428	26,579	-	26,579
	School	-	-	-	-	-	-	-	-	-	-
Karmisar Secondary School											
	Karmisar Secondary School	5	1,13,51,645	1,32,40,000	-	-	1,32,40,000	18,88,355	5,67,582	-	5,67,582
	School Bhawan	5	54,015	63,000	-	-	63,000	8,985	2,701	-	2,701
	Sulandesar Middle School	5	12,94,636	15,10,000	-	-	15,10,000	2,15,364	64,732	-	64,732
Shops											
	Karmisar Shops	5	5,30,715	6,19,000	-	-	6,19,000	88,285	26,536	-	26,536
	Shivbadi Shops	5	15,58,708	18,18,000	-	-	18,18,000	2,59,292	77,935	-	77,935
	Shops	5	1,63,759	1,91,000	-	-	1,91,000	27,241	8,188	-	8,188
Shops 1											
	Shops 1	5	10,86,294	12,67,000	-	-	12,67,000	1,80,706	54,315	-	54,315
	Shops	5	1,63,759	1,91,000	-	-	1,91,000	27,241	8,188	-	8,188
	Shops 1	5	1,63,759	1,91,000	-	-	1,91,000	27,241	8,188	-	8,188

2015-16



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(PARTNER)
M.NO. 056045

(CHARTERED ACCOUNTANTS)



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सहायक, मानव संसाधन

MUNICIPAL CORPORATION BIKANER

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K. K. Chanani & Associates

Chartered Accountants

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Annexure A to Auditor's Report (2015-16)

Additional Matters to be reported by the financial statement auditor

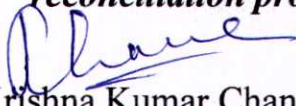
1. In our opinion and according to records examined by us and to the best of our knowledge and belief all sums due to and received by the Municipality have been brought to account on Cash Basis except for certain expenditure which are brought to accounts on accrual basis and have been **generally** appropriately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

