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Certified Firm

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**Chartered Accountants**

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## **INDEPENDENT AUDITOR'S REPORT**

To,  
**The Commissioner**  
**Municipal Board – Kota,**  
**Rajasthan**

### **Report to Financial Statement**

We have audited the accompanying financial statements of **Municipal Board, Kota (Rajasthan)** which comprise the Balance Sheet as at **March 31, 2017**, 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/quantified since its inception on 01.04.2004 to 31.03.2017. 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, 2017;
- 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.





*Chanani*

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



Membership No .056045

Kolkata, the 15, June, 2017



**K. K. Chanani & Associates**

**Chartered Accountants**

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**Annexure A to Auditor's Report (2016-17)**

**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 not 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 15 June, 2017

**Annexure "B" - Additional matters to be reported by the financial statements auditor**

1. Interest on GPF should be recognized in GPF a/c but currently it is recognized part of normal profit & loss a/c.
2. Interest on Gratuity should be recognized in Gratuity a/c but currently it is recognized part of normal profit & loss a/c.
3. Gratuity fund a/c show debit balance of Rs 12,93,47,545.52.
4. Specific Fund Investment like Gratuity Investment a/c, GPF a/c are not match with respective Earmarked fund like Gratuity payable, GPF Payable and Pension fund.
5. Following balance shows debit balance Cess-Rs48,609 Dr, Commercial tax payable-Rs1,83,88,203 Dr, Service tax deduction-Rs1,55,71,491 Dr, TCS-Rs20,947 Dr Royalty-Rs.19,68,862 Dr Upkar-Rs.17,732 Dr, as on 31<sup>st</sup> march 2017.
6. following Bank A/c PNB Account 35501 - Rs 21,99,956 Cr Yes Bank 039394600001113- Rs 24,82,11,498 Cr having credit balance no explanation is provide for this.





**NAGAR NIGAM KOTA, KOTA**  
**NEW ADMINISTRATIVE BUILDING, RAJEEV GANDHI BHAWAN**  
**CAD CIRCLE, DUSHERA GROUND, KOTA**  
**BALANCE SHEET AS ON DATE 31ST MARCH, 2017**

( Figures In Rupees )

PARTICULARS	SCHEDULE	31st March 2017	31st March 2016
<b>LIABILITIES</b>			
<b>CAPITAL FUND</b>			
Municipal (General) Fund	1	12,27,25,80,304.13	11,86,80,06,810.24
Earmarked Fund	2	82,87,98,373.48	78,94,55,362.48
<b>Reserve &amp; Surplus</b>			
Reserve & Surplus	3	-	-
<b>Total Capital Fund (A)</b>		<b>13,10,13,78,677.61</b>	<b>12,65,74,62,172.72</b>
<b>GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B)</b>	4	1,05,51,13,695.00	1,03,45,63,958.00
<b>LOAN LIABILITY</b>			
Secured Loans	5	-	-
Unsecured Loans	6	-	-
<b>Total Loans ( C )</b>		<b>-</b>	<b>-</b>
<b>CURRENT LIABILITIES &amp; PROVISION</b>			
Sundry Deposits	7	23,99,88,290.00	23,10,74,909.00
Sundry Creditors	8	5,25,18,848.70	2,60,61,401.50
Statutory Liabilities	9	(3,13,93,998.00)	(2,42,37,262.00)
Other Liabilities	10	58,19,268.22	(23,23,66,546.78)
Provision	11	8,91,31,700.00	8,04,04,600.00
<b>Total Current Liabilities and Provisions (D)</b>		<b>35,60,64,108.92</b>	<b>8,09,37,101.72</b>
<b>TOTAL LIABILITIES (A+B+C+D)</b>		<b>14,51,25,56,481.53</b>	<b>13,77,29,63,232.44</b>
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
Gross Block	12	10,79,25,82,920.28	10,90,72,09,009.28
Depreciation Fund	13	-	-
<b>Net Block</b>		<b>10,79,25,82,920.28</b>	<b>10,90,72,09,009.28</b>
Capital Work In Progress		4,46,92,743.00	4,46,92,743.00
<b>Total Fixed Assets (A)</b>		<b>10,83,72,75,663.28</b>	<b>10,95,19,01,752.28</b>
<b>INVESTMENTS</b>			
General Fund Investments	14	1,81,67,77,529.15	1,31,95,11,368.15
Specific Fund Investments	15	-	-
<b>Total Investments (B)</b>		<b>1,81,67,77,529.15</b>	<b>1,31,95,11,368.15</b>
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
Inventories	16	-	-
Sundry Debtors/Receivables	17	64,36,25,944.61	30,97,69,116.61
Cash & Bank Balances	18	91,43,59,974.35	88,68,81,452.46
Loans, Advances & Deposits	19	30,05,17,370.14	30,48,99,542.94
<b>Total Current Assets, Loans &amp; Advances ( C )</b>		<b>1,85,85,03,289.10</b>	<b>1,50,15,50,112.01</b>
<b>TOTAL ASSETS (A+B+C)</b>		<b>14,51,25,56,481.53</b>	<b>13,77,29,63,232.44</b>




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**NAGAR NIGAM KOTA, KOTA**  
**NEW ADMINISTRATIVE BUILDING, RAJEEV GANDHI BHAWAN**  
**CAD CIRCLE, DUSHERA GROUND, KOTA**  
**INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2017**

<b>PARTICULARS</b>	<b>SCHEDULE</b>	<b>31st MARCH 2017</b>	<b>31st MARCH 2016</b>
<b>INCOME</b>			
Income From Taxes	21	8,60,34,817.00	8,88,04,080.00
Assigned Compensation	22	1,41,37,02,000.00	1,23,90,28,000.00
Rental Income From Municipal Properties	23	5,28,12,255.00	2,59,25,582.00
Fees And User Charges	24	7,50,39,497.00	7,78,42,963.00
Revenue Grants, Contributions and Subsidies	25	1,79,86,833.56	-
Income from Corporation Assets and Investments	26	3,42,19,516.27	7,57,99,629.00
Miscellaneous Income	27	1,70,38,283.00	76,29,447.00
Sale & Transportation Charge	28	49,15,207.00	1,32,86,814.00
<b>Total Income</b>		<b>1,70,17,48,408.83</b>	<b>1,52,83,16,515.00</b>
<b>EXPENDITURE</b>			
Establishment Expenses	29	69,82,08,464.00	71,63,07,977.00
General Administrative Expenses	30	11,11,35,251.00	11,38,20,505.00
Miscellaneous Expenses	31	-	-
Operational & Maintenance exp.	32	30,26,98,591.00	18,97,23,859.00
Interest & Financial Exp.	33	45,894.94	4,725.97
Festival Expenses	34	2,11,40,410.00	2,08,27,640.00
Depreciation During The Year	35	16,39,46,304.00	18,25,26,364.00
<b>Total Expenditure</b>		<b>1,29,71,74,914.94</b>	<b>1,22,32,11,070.97</b>
<b>Surplus / Deficit before Adjustment of prior period items and depreciations</b>		<b>40,45,73,493.89</b>	<b>30,51,05,444.03</b>
Less:- Prior Period Items		-	-
Less:- Prior Period Adjustments of Depreciation		-	-
<b>NET SURPLUS/ (DEFICIT)</b>		<b>40,45,73,493.89</b>	<b>30,51,05,444.03</b>



  
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**NAGAR NIGAM KOTA, KOTA**  
**NEW ADMINISTRATIVE BUILDING, RAJEEV GANDHI BHAWAN**  
**CAD CIRCLE, DUSHERA GROUND, KOTA**

Schedule Forming Part of Balance Sheet of Nagar Parishad Jhalawar as on Dated 31st March 2017

PARTICULARS	31st MARCH 2017	31st MARCH 2016
<b>Schedule-1</b>		
<b>MUNICIPAL (GENERAL) FUND 310-10</b>		
Opening balance	11,86,80,06,810.24	11,56,29,01,366.21
Add:- Addition during the Year	-	-
Less:- Deduction during the Year	-	-
Add:- Excess of Income Over Expenditure 31-90	40,45,73,493.89	30,51,05,444.03
<b>Total (Rs)</b>	<b>12,27,25,80,304.13</b>	<b>11,86,80,06,810.24</b>
<b>Schedule-2</b>		
<b>EARMARKED FUND</b>		
Gratuity Fund	(12,93,47,545.52)	(12,02,32,697.52)
Pension Fund	58,03,59,199.00	52,15,26,281.00
Provident Fund	37,77,86,720.00	38,81,61,779.00
<b>Total (Rs)</b>	<b>82,87,98,373.48</b>	<b>78,94,55,362.48</b>
<b>Schedule-3</b>		
<b>RESERVE &amp; SURPLUS</b>		
Opening balance	-	-
Add:- Addition During The Year	-	-
Less:- Withdrawal during The Year	-	-
<b>Total (Rs)</b>	<b>-</b>	<b>-</b>
<b>Schedule-4</b>		
<b>GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE</b>		
Grant From MLA/MP Fund	2,86,01,802.00	3,18,27,039.00
Special Grant for 11/12th Financial Commission	3,80,55,153.00	3,80,55,153.00
Special Grant for 13th Financial Commission	9,90,12,488.00	11,12,42,852.00
Special Grant for 14th Financial Commission	51,94,47,946.00	26,29,91,352.00
Grant from I.H.S.D.P.	(5,24,57,825.00)	(5,19,98,088.00)
Special Grant For Swarn Jayanti Sahari Rojgar Sch.	7,65,22,706.00	7,65,22,706.00
Special Grant From S.F.C	(15,22,61,693.00)	(7,51,48,670.00)
BPL Residancial Youjna	(1,95,57,176.00)	32,70,99,000.00
Grant Under RUIDP	10,14,34,622.00	10,88,64,562.00
Bhamasha Yojna	31,695.00	31,695.00
Housing Board Grant	5,00,00,000.00	5,00,00,000.00
Swachh Bharat Mission	31,86,56,544.00	8,46,55,386.00
NULM	(2,27,93,538.00)	-
Other Grant (Crises Management)	7,04,20,971.00	7,04,20,971.00
<b>Total (Rs)</b>	<b>1,05,51,13,695.00</b>	<b>1,03,45,63,958.00</b>
<b>Schedule-7</b>		
<b>SUNDRY DEPOSITS</b>		
Earnest Money Deposit	9,51,60,760.00	8,83,31,235.00
Securities Deposit	13,72,63,193.00	13,77,49,324.00
Deposit for Income	-	-
Performance Security	75,64,337.00	49,94,350.00
<b>Total (Rs)</b>	<b>23,99,88,290.00</b>	<b>23,10,74,909.00</b>



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**Schedule-8****SUNDRY CREDITORS 350**

Contractor Control Account 350-10-03

5,25,18,848.70

2,60,61,401.50

Creditor for Expenses

**Total (Rs)****5,25,18,848.70****2,60,61,401.50****Schedule-9****STATUTORY LIABILITIES**

Income Tax (TDS) Payable

10,72,401.00

26,64,878.00

State Insurance

1,67,219.00

1,67,219.00

Cess

(48,609.00)

(48,609.00)

Commercial Tax Payable

(1,83,88,203.00)

(1,99,59,259.00)

Service Tax Deduction

(1,55,71,491.00)

(96,01,527.00)

Journalist Fund

61,288.00

(234.00)

Royalty

(19,68,862.00)

(6,81,988.00)

TCS

(20,947.00)

(20,947.00)

Upkar

(17,732.00)

Labour Cess Deduction

33,20,938.00

32,43,205.00

**Total (Rs)****(3,13,93,998.00)****(2,42,37,262.00)****Schedule-10****OTHER LIABILITIES**

Payable to Other Departments &amp; Agency Recoveries

58,19,268.22

(23,23,66,546.78)

**Total (Rs)****58,19,268.22****(23,23,66,546.78)****Schedule-11****PROVISIONS**

Provisions

8,91,31,700.00

8,04,04,600.00

**Total (Rs)****8,91,31,700.00****8,04,04,600.00****Schedule-12****GROSS BLOCK****Immovable Assets**

Land

8,52,65,42,163.00

8,51,21,52,766.00

Office Building

98,03,74,937.80

1,03,91,30,260.80

**9,50,69,17,100.80****9,55,12,83,026.80****Infrastructure Assets**

Roads &amp; Bridge

41,46,99,736.00

45,10,07,050.00

Sewerage &amp; Drainage

7,50,47,578.20

7,23,35,347.20

Others

65,61,79,751.18

68,11,65,748.18

**1,14,59,27,065.38****1,20,45,08,145.38****Moveable Assets**

Furniture &amp; Fixtures

7,91,57,452.80

8,13,23,524.80

Vehicles

6,05,81,301.30

7,00,94,312.30

**13,97,38,754.10****15,14,17,837.10****Total (Rs)****10,79,25,82,920.28****10,90,72,09,009.28****Schedule-13****DEPRICIATION FUND**

Opening Balance

Add:- Dep. Provided During the Year

Less:- Depreciation For The Previous Year



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**Schedule-14****GENERAL FUND INVESTMENT**

Share With State Govt.

P.D Account

30,00,000.00

30,00,000.00

1,81,37,77,529.15

1,31,65,11,368.15

**Total (Rs)****1,81,67,77,529.15****1,31,95,11,368.15****Schedule-17****SUNDRY DEBTORS/RECEIVABLES**

SUNDRY DEBTORS/RECEIVABLES

64,36,25,944.61

30,97,69,116.61

**Total (Rs)****64,36,25,944.61****30,97,69,116.61****Schedule-18****CASH & BANK BALANCES**

Cash In Hand

**Balances In Saving & Current A/Cs**

Balance with Nationalized Banks

52,29,36,781.17

33,91,14,918.23

Balance with Schedule Bank

17,67,27,106.08

23,80,75,377.13

Balance with Co-Operative Bank

50,00,000.00

50,00,000.00

Balance with Post Offices

62,632.10

57,702.10

Balance with FDR

20,96,33,455.00

30,46,33,455.00

**Total (Rs)****91,43,59,974.35****88,68,81,452.46****Schedule-19****LOANS, ADVANCES & DEPOSITS**

Loans to Staff

30,00,55,289.14

30,45,13,163.00

Advance to Staff

(75,701.06)

Advances to others

4,62,081.00

4,62,081.00

**Total (Rs)****30,05,17,370.14****30,48,99,542.94**

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**Schedule Forming Part of Income & Expenditure of Nagar Parishad Jhalawar as on Dated 31st March, 2017**



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**ESTABLISHMENT EXP. 210**

Salary, Wages & Bonus 210-10	69,39,65,541.00	67,86,74,868.00
Allowance 210-20	34,49,253.00	1,01,39,736.00
Pension 210-30	7,93,670.00	2,74,93,373.00
<b>Total (Rs)</b>	<b>69,82,08,464.00</b>	<b>71,63,07,977.00</b>

**Schedule-30****GENERAL ADMINISTRATION EXP. 220**

Rent, Rates & Taxes 220-10	2,81,16,801.00	1,66,75,721.00
Office Arrangement 220-11	4,28,51,472.00	4,48,58,247.00
Communication Exp 220-12	8,93,535.00	8,26,886.00
News Paper 220-20	59,718.00	8,43,899.00
Printing & Stationery 220-21	36,48,038.00	38,45,354.00
Travelling & Conveyance 220-30	2,26,58,511.00	3,64,33,585.00
Insurance Exp. 220-40	14,92,918.00	23,22,171.00
Audit fee 220-50	1,40,000.00	16,35,875.00
Legal Exp. 220-51	2,86,366.00	6,24,861.00
Professional Fee 220-52	1,33,912.00	-
Advertisement Exp. 220-60	85,30,845.00	51,46,158.00
Membership Fee 220-61	-	-
Other Administrative Exp. 220-80	23,23,135.00	6,07,748.00
<b>Total (Rs)</b>	<b>11,11,35,251.00</b>	<b>11,38,20,505.00</b>

**Schedule-31****MISCELLANEOUS EXPENSES**

Other Misce. Exp.	-	-
<b>Total (Rs)</b>	<b>-</b>	<b>-</b>

**Schedule-32****OPERATIONAL & MAINTINANCE EXPENSES 230**

Hire Charges 230-40	26,77,356.00	42,30,515.00
Repair & Maintenance 230-50	3,90,57,289.00	2,57,42,559.00
Repair & Maintenance 230-51	2,43,12,517.00	1,22,92,476.00
Repair & Maintenance 230-52	1,56,75,285.00	7,57,756.00
Repair & Maintenance 230-53	1,15,57,245.00	74,74,745.00
Repair & Maintenance 230-59	6,86,81,060.00	3,69,78,617.00
Smart City	30,98,675.00	-
Operational & Maintenance 230-80	13,76,39,164.00	10,22,47,191.00
<b>Total (Rs)</b>	<b>30,26,98,591.00</b>	<b>18,97,23,859.00</b>

**Schedule-33****Interest & Financial Expenses 240**

Bank interest 240-50	-	-
Bank Charges 240-70	45,894.94	4,725.97
<b>Total (Rs)</b>	<b>45,894.94</b>	<b>4,725.97</b>

**Schedule-34****Festival Expenses 250**

Festival Exp. 250	2,11,40,410.00	2,08,27,640.00
<b>Total (Rs)</b>	<b>2,11,40,410.00</b>	<b>2,08,27,640.00</b>

**Schedule-35****DEPRICIATION 272**

DEPRICIATION 272	16,39,46,304.00	18,25,26,364.00
<b>Total (Rs)</b>	<b>16,39,46,304.00</b>	<b>18,25,26,364.00</b>



आयुक्त  
नगर निगम, कोटा