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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, 2015**, 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, 2015;
- 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 2015

Particulars	Schedule	31-Mar-2015	31-Mar-2014
LIABILITIES			
Reserve & Surplus			
Municipal General Fund	S-1	55,76,48,491.23	61,86,35,017.20
Earmarked Funds	S-2	11,63,17,879.00	4,90,59,571.00
Reserve & Surplus	S-3	-	-
Total Reserve & Surplus (A)		67,39,66,370.23	66,76,94,588.20
Grant & Contribution for Specific Purpose (B)	S-4	51,09,34,871.00	39,25,66,217.00
Loans			-
Secured Loans	S-5	-	-
Unsecured Loans	S-6	-	-
Total Loans (C)		-	-
Current Liabilities & Provisions			
Sundry Deposits	S-7	1,87,03,380.00	1,74,65,676.00
Sundry Creditors	S-8	-	-
Statutory Liabilities	S-9	29,57,739.00	14,43,658.00
Other Liabilities	S-10	(1,02,53,282.00)	(2,43,68,312.00)
Provisions	S-11	7,59,993.50	5,06,662.25
Total Current Liabilities & Provisions (D)		1,21,67,830.50	(49,52,315.75)
Total Liabilities (A+B+C+D)		1,19,70,69,071.73	1,05,53,08,489.45
ASSETS			
Fixed Assets			
Gross Block	S-12	70,34,31,979.00	61,95,42,563.00
Depreciation Fund	S-13	8,91,33,940.00	5,23,92,057.00
Net Block		61,42,98,039.00	56,71,50,506.00
Capital Work in Process	S-14	-	-
Total Fixed Assets (A)		61,42,98,039.00	56,71,50,506.00
Investments			
General Fund Investments	S-15	33,42,102.68	33,42,103.00
Specific Fund Investments	S-16	11,63,17,879.00	11,12,64,231.00
Total Investments (B)		11,96,59,981.68	11,46,06,334.00
Current Assets , Loans and Advances			
Inventories	S-17	-	-
Sundry Debtors / Receivables	S-18	-	-
Cash & Bank Balances	S-19	42,70,96,420.05	35,20,59,183.45
Loans , Advances , Deposits	S-20	3,60,14,631.00	2,14,92,466.00
Total Current Assets , Loans and Advances		46,31,11,051.05	37,35,51,649.45
Total Assets (A + B + C)		1,19,70,69,071.73	1,05,53,08,489.45

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 2014 - 31 MARCH 2015

PARTICULARS	SCHEDULE	31-Mar-2015	31-Mar-2014
INCOME			
Income From Taxes	S-21	1,25,82,658.00	1,08,57,977.00
Assigned Compensation	S-22	39,48,52,000.00	27,85,71,419.00
Rental Income From Muncipal Properties	S-23	-	-
Fees and User Charges	S-24	2,09,65,432.00	2,50,83,040.00
Revenue Grant , Contribution and Subsidies	S-25	7,93,06,303.00	-
Income From Corp Assets Investment	S-26	1,71,24,240.00	2,63,85,055.00
Miscellaneous Income	S-27	3,75,18,774.78	1,86,71,681.00
Total Income		56,23,49,407.78	35,95,69,172.00
EXPENDITURE			
Establishment Expenses	S-28	36,15,60,950.00	27,85,86,805.00
General Administration Exp	S-29	3,80,56,737.25	3,19,11,773.00
Public Work	S-30	16,46,10,860.00	6,13,10,174.00
Miscellaneous Expenditure	S-31	2,68,85,707.90	37,28,928.36
Interest & Finance Exp			
Depreciation During the Year		3,67,41,884.00	3,01,69,554.00
Total Expenditure		62,78,56,139.15	40,57,07,234.36
Surplus / Deficit before adjustment of prior period items and Depreciation		1,19,02,05,546.93	76,52,76,406.36
Less : Prior Period Items			
Less : Prior Period adjustment of Depreciation			
Net Surplus \ Deficit		(6,55,06,731.37)	(4,61,38,062.36)

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
Schedule forming part of Balance Sheet for the year ended 31 March 2015

Particulars	31-Mar-2015	31-Mar-2014
Schedule 1		
Municipal (General) Fund		
Opening Balance	61,86,35,017.20	57,51,83,416.56
Add- Additon during the year	6,67,73,488.40	8,95,89,663.00
Less- Deduction during ther year	(6,22,53,283.00)	
Add- Excess of Income over Expenditure	(6,55,06,731.37)	(4,61,38,062.36)
Grand Total	55,76,48,491.23	61,86,35,017.20
Schedule 2		
Earmarked Fund		
Gratuity Reserve	2,14,12,553.00	1,77,04,862.00
PF Reserve	9,49,05,326.00	3,13,54,709.00
Grand Total	11,63,17,879.00	4,90,59,571.00
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	1,19,16,450	
General Grant	1,62,59,801	1,62,59,801
Grant For Bhamashah Yojna	(28,970)	
Grant for CM Sehari BPL Aawas Yojana	1,41,000	16,63,000
Grant for I.H.S.D.P.	(24,29,608)	(20,65,685)
Grant for Nav Jeevan Yojana	5,73,957	5,00,000
Grant for Pannadhay Yojana	3,50,400	3,50,400
Grant for Raine Basera	45,38,759	63,93,109
Grant for Roads	(2,45,10,244)	(2,45,10,244)
Grant for Saare Kambal	15,98,800	15,98,800
Grant for SFC	30,23,21,000	15,04,13,000
Grant for SJSRY	78,20,552	(40,11,765)
Grant for TFC	19,03,26,519	24,30,12,860
Grant For FFC		
Grant From MP MLA	(40,012)	6,71,474
Special Grant for Mal Nikashi Yojna	31,63,467	22,91,467
Jan Sah Abhiyanta	(10,67,000)	
Mal Nikashi Fund		
Nav Jeevan Yojna Fund		



MUNICIPAL CORPORATION BIKANER

Schdedule forming part of Balance Sheet for the year ended 31 March 2015

Particulars	31-Mar-2015	31-Mar-2014
Grant Mal Nikashi Yojana		
Grand Total	51,09,34,871.00	39,25,66,217.00
Schedule 5		
Secured Loans		
NIL		
Grand Total	-	-
Schedule 6		
Unsecured Loan		
Ruidfco Loan		
Grand Total	-	-
Schedule 7		
Sundray Deposits		
Aamdani Vapsi	46,94,546.00	34,86,842.00
Security And Amanat (Receipts)	1,40,08,834.00	1,39,78,834.00
Grand Total	1,87,03,380.00	1,74,65,676.00
Schedule 8		
Sundray Creditors		
NIL		
Grand Total	-	-
Schedule 9		
Statutory Liabilities		
Income Tax		
Cess	3,32,220.00	(3,588.00)
IT Payable	1,00,042.00	1,38,866.00
Kosh	67,563.00	45,836.00
Royalty	4,11,508.00	1,39,054.00
Salary Payable	11,91,338.00	11,91,338.00
Sales Tax	(1,34,254.00)	(3,26,693.00)
Service Tax	3,63,261.00	2,33,055.00
Salary Deduction	25,790.00	25,790.00
EPF	6,00,000.00	
Housing Loan Deduction	271.00	
Grand Total	29,57,739.00	14,43,658.00
Schedule 10		
Other Liabilities		



MUNICIPAL CORPORATION BIKANER

Schedule forming part of Balance Sheet for the year ended 31 March 2015

Particulars	31-Mar-2015	31-Mar-2014
Bank Loan Payable	73,208.00	15,144.00
GPF Payable	2,62,15,199.00	1,46,14,894.00
GPF Ramdevra	8,28,580.00	8,28,580.00
Gratuity Other	81,703.00	81,703.00
Gratuity Payable	(4,98,94,110.00)	(4,82,80,042.00)
LIC Payable	1,08,019.00	1,59,642.00
Other Deduction	71,25,634.00	30,67,931.00
Pension Before	23,21,079.00	20,05,295.00
14 Stat Insurance Premium	1,87,434.00	1,300.00
RPMF	140.00	445.00
House Rent (Quarter)	47,504.00	4,627.00
GPF Other	5,42,080.00	4,92,231.00
Hold Money	(11,79,342.00)	
Pension After 2004	32,89,590.00	26,39,938.00
Pension Contribution		
Grand Total	(1,02,53,282.00)	(2,43,68,312.00)
Schedule 11		
Provisions		
Accounting Fees Payable	5,02,368.50	3,34,912.25
Audit Fees Payable	2,57,625.00	1,71,750.00
Grand Total	7,59,993.50	5,06,662.25
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	3,06,078.00	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 2015

Particulars	31-Mar-2015	31-Mar-2014
Community Center 2	2,00,000.00	2,00,000.00
Community Center 3	2,89,000.00	2,89,000.00
Dharmisar 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	3,77,747.00
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)	4,04,33,192.00	1,30,58,709.00
Construction of Roads	16,96,20,602.00	13,18,21,342.00
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	48,70,438.00	6,79,764.00



MUNICIPAL CORPORATION BIKANER

Schedule forming part of Balance Sheet for the year ended 31 March 2015

Particulars	31-Mar-2015	31-Mar-2014
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	2,87,91,934.00	1,96,32,679.00
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
Jeepsey	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	4,00,102.00	78,464.00
Pump Machine		
Pump Set	5,93,000.00	
Purchase Tractor	41,30,090.00	
Purchase Of camera		



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Balance Sheet for the year ended 31 March 2015

Particulars	31-Mar-2015	31-Mar-2014
Grant Total	70,34,31,979.00	61,95,42,563.00
Schedule 13		
Depreciation Fund		
Opening Balance	5,23,92,056.00	2,22,22,503.00
Add - Depreciation Provided During the year	3,67,41,884.00	3,01,69,554.00
Less - Depreciation for the previous year		
Grand Total	8,91,33,940.00	5,23,92,057.00
Schedule 14		
Capital Work in Process		
	-	-
Grand Total	-	-
Schedule 15		
General Fund Investment		
FDR A/c 5760	53,50,973.68	53,50,974.00
Interest On FDR	(20,08,871.00)	(20,08,871.00)
Grand Total	33,42,102.68	33,42,103.00
Schedule 16		
Specific Fund Investment		
GPF Investment (PD A/c GPF)	9,49,05,326.00	9,35,59,369.00
Gratuity Investment (PD A/c Gratuity)	2,14,12,553.00	1,77,04,862.00
Grand Total	11,63,17,879.00	11,12,64,231.00
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	18,251.00	3,06,101.00
ICICI 2274	3,13,964.82	17,90,030.82



MUNICIPAL CORPORATION BIKANER

Schedule forming part of Balance Sheet for the year ended 31 March 2015

Particulars	31-Mar-2015	31-Mar-2014
ICICI Bank 1863	8,59,49,713.10	15,73,50,626.82
OBC - 49200	1,40,74,041.00	17,91,685.00
Oriental - 11313 IHSDP	18,70,960.00	20,82,143.00
PD A/c - Non Interest -715	14,40,36,365.00	9,25,13,381.00
SBBJ - 50609	7,49,92,290.00	53,18,569.00
SBBJ - 82115	9,77,683.00	1,40,32,132.00
UBI - 23001	7,74,070.00	1,43,00,459.71
UBI - 32195	4,80,37,303.17	
UBI - 5760 Amanat	1,21,43,188.87	1,01,71,367.00
UBI - 7028	2,94,18,415.59	4,24,66,190.10
UBI - 8291 SJSRY	1,44,90,174.50	99,36,498.00
Grand Total	42,70,96,420.05	35,20,59,183.45
Schedule 20		
Loans, Advances & Deposits		
GPF Loan	2,86,41,796.00	1,83,69,191.00
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	65,66,675.00	22,64,675.00
Advance For cleaning Work	5,00,000.00	5,00,000.00
Advance to Agrasen Jeev Jantu klyn Samiti	1,72,560.00	2,25,000.00
Advance to Budhamal Purohit	11,600.00	11,600.00
Grand Total	3,60,14,631.00	2,14,92,466.00

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
Schdedule forming part of Income & Expenditure Account

Schedule	31-Mar-15	31-Mar-14
S-21		
Income From Taxes		
Income From House Tax	76,014	72,338
Urban Development Tax	1,25,06,644	1,07,85,639
Grand Total (Rs.)	1,25,82,658	1,08,57,977

S-22		
Assigned Compensation		
Octori Compensations	39,48,52,000	27,85,71,419
Grand Total (Rs.)	39,48,52,000	27,85,71,419

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

S-24		
Fees and User Charges		
Application Fees	2,15,317	5,13,360
Application for Sewer Connction	34,250	45,000
Birth and Death Certificate	11,33,591	12,75,243
Building Capacity And Plant/Training	3,000	
Carcass Plant Development Work		-
Conversion of Land	5,18,376	58,89,137
Copy Fees	17,554	20,961
Income From Bye Laws (Hotel)	1,36,483	55,000
Income From Sign Board Advertisement	78,08,910	35,39,618
Marriage Place Registration Fees	6,64,535	2,74,021
Marriage Registration Fees	6,89,152	7,53,993
Mobile Tower (Rental Income)	43,06,607	2,00,000
NOC Fees	3,20,332	13,54,745
Registration Fees (Other)	76,414	40,250
Rent and Teh Bazari (Income)	7,21,841	8,57,768
Road Cutting Income	-	61,81,517
Slaughter House Licence Fees	3,110	3,400
Sledge Water Income	28,27,460	25,09,100
Subdivision & Transfer Charges		91,177
Tender Fees	14,88,500	14,78,750
Licence Fees		
Grand Total (Rs.)	2,09,65,432	2,50,83,040

S-25	
Revenue Grant , Contribution , Subsidies	



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

Schedule	31-Mar-15	31-Mar-14
Rev Grant For Bhamashah Yojna	5,36,750	
Rev Grant For CM Awas	70,000	
Rev Grant For CM BPL Awas Yojna	14,98,000	
Rev Grant For FFC		
Rev Grant For Clean India Mission		
Rev Grant For IHSDP	3,84,000	
Rev Grant For MP MLA Fund	7,29,936	
Rev Grant For NLUM	1,800	
Rev Grant for Rain Basera	15,100	
Rev Grant for Sari Kambal		
Rev Grant for SFC		
Rev Grant for SJSRY	19,53,183	
Rev Grant For TFC	7,41,17,534	
Grand Total (Rs.)	7,93,06,303	-

S-26

Income from Corporation Assets and Investment

Construction & Development Work Licence Fees	41,91,783	22,97,166
Contract for Dead Animals	1,22,37,251	47,34,500
Income From Auction of Assets		
Income From Sale of Slot of Land	31,993	3,05,828
Lease (Income)	6,40,118	20,30,759
Niyman	23,095	68,94,716
Public Sale		1,01,22,086
Grand Total (Rs.)	1,71,24,240	2,63,85,055

S-27

Miscellaneous Income

Adjustment Income	35,01,112	
Arrear of Salary Income		
Audit Recovery	1,162	2,622
Income From Public Lights		
Income From Temporary Advance	1,00,000	
Interest	2,11,77,890	1,21,46,096
Other Income	12,70,131	8,18,464
Penalties	27,85,800	54,37,445
Pension Income		32,406
Salary Vasuli	95,535	1,27,887
Samjotha Rashi	41,74,419	1,06,761
Telephone		
Vehical Rent	1,000	
Refund of Cash Charges	4,921	
Subdivision & Transfer Charges	43,91,974	
Road Cutting Income	14,831	
Bank Loan Income		
Income From Maintanance Of Sewer		
Grand Total (Rs.)	3,75,18,775	1,86,71,681

S-28

Establishment Exp



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

Schedule	31-Mar-15	31-Mar-14
Benefits & Allowances		(4,91,500)
Bonus	26,66,714	
Corporate (Parishad) Allowances	14,06,237	17,39,334
DA Arrear	2,20,614	28,25,453
Gpf Paid - Other		
GPF Retirement	96,95,860	2,97,948
Gratuity Retirement	1,95,81,424	45,61,768
Leave Encashment	1,07,65,403	46,29,467
Medical Reimbursement	9,91,708	
Pension After 2004		-
Pension Retirement		2,34,304
Salary Other		65,166
Salary & Other Payment	31,30,38,692	26,42,95,272
Travelling Reimbursement	97,989	1,22,549
Uttarakhand Disaster Relief		3,07,044
Salary wages & Bonus	2,274	
Exp Agst NPS	30,94,035	
NPS		
Retirement & other Terminal Benefits		
Group Insurance		
Salary Arrear		
Grand Total (Rs.)	36,15,60,950	27,85,86,805

S-29

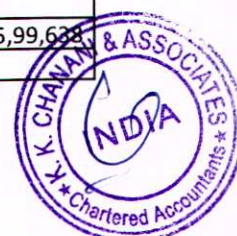
General Administration Exp.

Accounting Fees	1,67,456	1,67,456
Advertisement & Publicity	17,27,040	40,31,263
Audit Fees	5,17,875	13,33,875
Books and Periodicals		2,356
Communication Exp	7,58,850	8,15,398
Contract Vehicle Exp.	6,27,952	13,355
Electricity Bill	49,18,481	40,00,536
Festival & Entertainment Exp	30,52,465	15,73,956
Legal Exp	29,66,785	27,36,298
Petrol and Disel Exp	99,51,464	97,96,470
Postage Telegram and Telephone Exp		
Printing & Stationery	10,47,236	9,29,227
Vehicle Maintenance	1,19,56,249	62,03,978
Water Bill	3,46,617	2,25,561
Dress	13,080	82,044
Other Payment	5,187	
Grand Total (Rs.)	3,80,56,737	3,19,11,773

S-30

Public Work

Rev Exp Agnst	6,75,57,303	
Building Capacity and Plant / Training		
Cleaning and Garbage Transportation on Contract	2,59,07,371	2,55,99,638
E- Governance	1,17,49,000	



MUNICIPAL CORPORATION BIKANER
Schedule forming part of Income & Expenditure Account

Schedule	31-Mar-15	31-Mar-14
Expenses on Social Liabilities	14,02,942	1,45,000
Maintenance of Electricity Lines	45,77,584	16,25,377
Maintenance of Electric Lines From Esco	1,15,92,868	1,79,64,000
Maintenance of Govt Assets	36,473	1,82,936
Maintenance of Gutter	1,36,56,072	1,57,93,223
Repairs & Maintenance of Road and Gutter		
RUDIFCO		
Sewer Line Repair & Maintenance		
Street Light Decoration		
Exp Agst Nav Jeevan Yojna	2,95,583	
Exp Agst Special	2,23,90,437	
Interest On Ruidfco Loan	50,00,000	
Maintenance of Roads	4,45,227	
Taar Bandi Work		
Grand Total (Rs.)	16,46,10,860	6,13,10,174

S-31

Miscellaneous Exp

Bank Charges	11,716	8,352
Contingencies Exp.	48,38,520	28,63,226
Misc Contingency Exp	19,590	32,000
Other Purchase		9,400
Purchase of Electric Goods	5,82,128	1,96,213
Satkar Exp	2,30,311	56,237
Sports		1,00,000
Chara Dana Exp.	98,65,594	4,63,500
Adjustment Exp	85,17,910	
Advances	10,000	
Construction of Electricity Lines	6,14,868	
Water And Electricity Exp.	2,53,071	
Director General of All India Institute of Local Sell		
E-Governance exp	19,42,000	
Jangarna		
Purchase of Tools		
Grand Total (Rs.)	2,68,85,708	37,28,928

For K K CHANNANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)

KRISHNA KUMAR CHANANI
(PARTNER)

M.NO. - 056045

FRN NO :-322232E



MUNICIPAL CORPORATION BIKANER

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COMMISSIONER

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MUNICIPAL CORPORATION BIKANER
Annexure Forming part of Balance Sheet for the year ended 31 March 2015

Annexure I				
Reserve & Surplus				
	Municipal Corporation Bikaner - 2014-15			
Particulars	1-Apr-2014 to 31-Mar-2015			
	Opening	Transactions		Closing
	Balance	Debit(deduction)	Credit (Addition)	Balance
Capitalised IHSDP		2,42,830.0	2,42,830.0	
Capitalised MP MLA		52,41,350.0	52,41,350.0	
Capitalised Rain Basera		18,39,250.0	18,39,250.0	
Capitalised - Janshabhagi Yojna		-	-	
Capitalised SFC		-	-	
Capitalised TFC		1,48,56,807.0	1,48,56,807.0	
Grand Total	-	2,21,80,237.0	2,21,80,237.0	-

For K K CHANNANI & ASSOCIATES
(CHARTERED ACCOUNTANTS)

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



MUNICIPAL CORPORATION BIKANER

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Fixed Assets			2014-15										
Class II	Assets Class	Rate	BLOCK OF ASSETS				DEPRECIATION FUND						
			Net Block 01.04.2014	Opening Balance as on 01.04.2014	Addition During the Year Part I	Addition during the Year Part II	Total	Opening Balance 01.04.2014	Depreciation on Part I & Net Block	Depreciation on Part II	Total Depreciation during the year	Gross Block - Depreciation Fund	Net Block
Immovable Assets	Building	5	1,24,50,653	1,37,88,926	-	-	1,37,88,926	13,38,273	6,22,533	-	6,22,533	19,60,805	1,18,28,121
	Office	5	1,91,991	2,12,217	-	93,861	3,06,078	20,226	9,600	2,346.53	11,946	32,172	2,73,906
	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	7,40,953	8,21,000	-	-	8,21,000	80,048	37,048	-	37,048	1,17,095	7,03,905
	Karmisar Aawas House	5	5,40,598	5,99,000	-	-	5,99,000	58,403	27,030	-	27,030	85,432	5,13,568
	Shivbadi Aawas Garh	5	20,37,845	22,58,000	-	-	22,58,000	2,20,155	1,01,892	-	1,01,892	3,22,047	19,35,953
	Chuggi Naka	-	-	-	-	-	-	-	-	-	-	-	-
	Bheenasar Chuggi Naka	5	5,58,648	6,19,000	-	-	6,19,000	60,353	27,932	-	27,932	88,285	5,30,715
	Chuggi Head Construction	5	11,38,955	12,62,000	-	-	12,62,000	1,23,045	56,948	-	56,948	1,79,993	10,82,007
	Chuggi Naka	5	2,07,575	2,30,000	-	-	2,30,000	22,425	10,379	-	10,379	32,804	1,97,196
	Chuggi Naka 1	5	1,82,305	2,02,000	-	-	2,02,000	19,695	9,115	-	9,115	28,810	1,73,190
	Community Center		-	-	-	-	-	-	-	-	-	-	-
	Bheenasar Community Center	5	3,01,435	3,34,000	-	-	3,34,000	32,565	15,072	-	15,072	47,637	2,86,363
	Community Center	5	2,65,335	2,94,000	-	-	2,94,000	28,665	13,267	-	13,267	41,932	2,52,068
	Community Center 1	5	2,45,480	2,72,000	-	-	2,72,000	26,520	12,274	-	12,274	38,794	2,33,206
	Community Center 2	5	1,80,500	2,00,000	-	-	2,00,000	19,500	9,025	-	9,025	28,525	1,71,475
	Community Center 3	5	2,60,823	2,89,000	-	-	2,89,000	28,178	13,041	-	13,041	41,219	2,47,781
	Dhadmisar Community Center	5	6,04,675	6,70,000	-	-	6,70,000	65,325	30,234	-	30,234	95,559	5,74,441
	Karmisar Community Center	5	17,01,213	18,85,000	-	-	18,85,000	1,83,788	85,061	-	85,061	2,68,848	16,16,152
	Shivbadi Community Center	5	1,97,648	2,19,000	-	-	2,19,000	21,353	9,882	-	9,882	31,235	1,87,765
	Panchayat Bhawan	-	-	-	-	-	-	-	-	-	-	-	-
	Karmisar Panchayat Bhawan	5	1,63,353	1,81,000	-	-	1,81,000	17,648	8,168	-	8,168	25,815	1,55,185
	Shivbadi Panchayat Bhawan	5	3,24,900	3,60,000	-	-	3,60,000	35,100	16,245	-	16,245	51,345	3,08,655
	Shivbadi Panchayat Rest House	5	7,31,928	8,11,000	-	-	8,11,000	79,073	36,596	-	36,596	1,15,669	6,95,331
	Sujandesar Panchayat Bhawan	5	21,85,855	24,22,000	-	-	24,22,000	2,36,145	1,09,293	-	1,09,293	3,45,438	20,76,562
	Park Char Deewari		-	-	-	-	-	-	-	-	-	-	-
	Bheenasar Park Char Deewari	5	21,66,000	24,00,000	-	-	24,00,000	2,34,000	1,08,300	-	1,08,300	3,42,300	20,57,700
	Park Char Deewari	5	1,21,838	1,35,000	-	-	1,35,000	13,163	6,092	-	6,092	19,254	1,15,746
	Park Char Deewari 1	5	1,73,32,513	1,92,05,000	-	-	1,92,05,000	18,72,488	8,66,626	-	8,66,626	27,39,113	1,64,65,887
	Park Char Deewari 2	5	99,72,625	1,10,50,000	-	-	1,10,50,000	10,77,375	4,98,631	-	4,98,631	15,76,006	94,73,994
	Park Char Deewari Construction	5	49,68,263	55,05,000	-	-	55,05,000	5,36,738	2,48,413	-	2,48,413	7,85,151	47,19,849
	Police Station		-	-	-	-	-	-	-	-	-	-	-
	Police Station	5	1,30,863	1,45,000	-	-	1,45,000	14,138	6,543	-	6,543	20,681	1,24,319
	Police Station 1	5	33,393	37,000	-	-	37,000	3,608	1,670	-	1,670	5,277	31,723
	Police Station 2	5	63,175	70,000	-	-	70,000	6,825	3,159	-	3,159	9,984	60,016
	Police Station 3	5	60,468	67,000	-	-	67,000	6,533	3,023	-	3,023	9,556	57,444
	Police Station 4	5	78,518	87,000	-	-	87,000	8,483	3,926	-	3,926	12,408	74,592
	Public Toilet		-	-	-	-	-	-	-	-	-	-	-
	Bheenasar Public Toilet	5	2,50,895	2,78,000	-	-	2,78,000	27,105	12,545	-	12,545	39,650	2,38,350
	Public Toilet 1	5	5,41,500	6,00,000	-	-	6,00,000	58,500	27,075	-	27,075	85,575	5,14,425
	Public Toilet 2	5	5,59,550	6,20,000	-	-	6,20,000	60,450	27,978	-	27,978	88,428	5,31,573
	School	-	-	-	-	-	-	-	-	-	-	-	-
	Karmisar Secondary School	5	1,19,49,100	1,32,40,000	-	-	1,32,40,000	12,90,900	5,97,455	-	5,97,455	18,88,355	1,13,51,645
	School Bhawan	5	56,858	63,000	-	-	63,000	6,143	2,843	-	2,843	8,985	54,015
	Sujandesar Middle School	5	13,62,775	15,10,000	-	-	15,10,000	1,47,225	68,139	-	68,139	2,15,364	12,94,636
	Shops		-	-	-	-	-	-	-	-	-	-	-
	Karmisar Shops	5	5,58,648	6,19,000	-	-	6,19,000	60,353	27,932	-	27,932	88,285	5,30,715
	Shivbadi Shops	5	16,40,745	18,18,000	-	-	18,18,000	1,77,255	82,037	-	82,037	2,59,292	15,58,708
	Shops	5	1,72,378	1,91,000	-	-	1,91,000	18,623	8,619	-	8,619	27,241	1,63,759
	Shops 1	5	11,43,468	12,67,000	-	-	12,67,000	1,23,533	57,173	-	57,173	1,80,706	10,86,294
	Sujandesar Shops	5	4,22,370	4,68,000	-	-	4,68,000	45,630	21,119	-	21,119	66,749	4,01,252
	Subhealth Center		-	-	-	-	-	-	-	-	-	-	-
	Shivbadi Subhealth Center	5	1,73,280	1,92,000	-	-	1,92,000	18,720	8,664	-	8,664	27,384	1,64,616



(2)

(CHARTERED ACCOUNTANTS)
Chanani
KRISHNA ROMAR CHANANI
(PARTNER)
M.NO. - 056045
FRN NO :- 322232E



आयुक्त
नगर निगम, बीकानेर

COMMISSIONER



K. K. Chanani & Associates

Chartered Accountants

Head Office: 5/1 Clive Row, 3rd Floor, Room No.78, Kolkata-700001

Branches: Bhubaneswar, Bangalore, Chandigarh, Guwahati, Jaipur,
Jamshedpur, Mumbai, Muzaffarpur, New Delhi and Raipur

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Fax: +9133 – 22624786

Email: kkcandassociates@gmail.com, kkc@cal2.vsnl.net.in

Annexure A to Auditor's Report (2014-15)

Additional Matters to be reported by the financial statement auditor

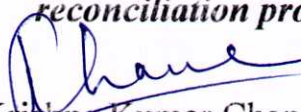
1. In our opinion and according to records examined by us and to the best of our knowledge and belief all sums due to and received by the Municipality have been brought to account on Cash Basis except for certain expenditure which are brought to accounts on accrual basis and have been ***generally***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

