

ਦਫਤਰ ਨਗਰ ਕੌਂਸਲ ਗੜ੍ਹਦੀਵਾਲਾ  
**MUNICIPAL COUNCIL GARHDIWALA**

Email : eomcgarhdiwala@yahoo.co.in  
Phone No.01886-260339



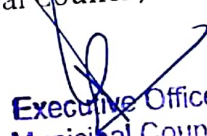
Ref. No.-

Date:-

**TO WHOMSOEVER IT MAY CONCERN**

It is certified that Chartered Accountant Ms. Davinder Pal Singh & Co. Ludhiana has conducted Audit of Municipal Council Garhdiwala for the Year 2015-16.

Executive Officer,  
Municipal Council, Garhdiwala.

  
Executive Officer  
Municipal Council  
Garhdiwala

**DAVINDER PAL SINGH & CO.**  
CHARTERED ACCOUNTANTS

Taran Villa, The Mall,  
Shimla Pahari  
Hoshiarpur,  
Phone No, M.No: 98140-25756  
E-mail:dpsinghca@yahoo.com



H.O: House No.933,  
HIG Independent Sector 70,  
Mohali District SAS Nagar, Punjab  
Mobile No.99881-17156  
E- mail:cadavinderpal@gmail.com

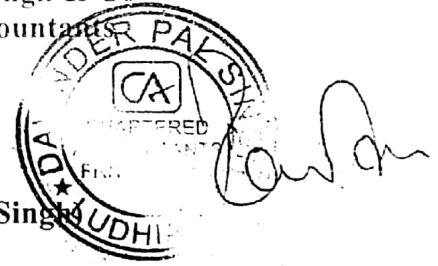
a true & fair view and in conformity with the accounting principles generally accepted in India subject to our observation as reported in Annexure I to this report.


- i) In the case of Balance Sheet of the State of Affairs of the Municipal Council as at 31<sup>st</sup> March 2016
- ii) In case of Income & Expenditure Account of the access of Income for the year ended on that date.

Place: Ludhiana  
Dated : 13.06.2017

For Davinder Pal Singh & Co  
Chartered Accountants

(Rattan Deep Singh)  
Partner



  
Executive Officer  
Municipal Council  
Garhdiwala

**Branch Offices:**

- # B.O. : 524-L Model Town, Opp. Bawa Bakery, Ludhiana. Mobile No.9876255517  
# 1229, Sector 15-B, Chandigarh, M.No.9855125756, E-mail:dpsinghca@yahoo.com  
# S-53, Okhla Industrial Estate, Phase-2, New Delhi, M. No.9814025756, E-mail:cadavinderpal@gmail.com

**Municipal Council Gardhiwala**  
Income & Expenditure A/C for the year ending 31.3.2016

Expenses	Amount	Incomes	Amount
To Accountancy Charges	4690		
To Advertisement Exp	48,778.00		
To Bank Charges	1,311.00	By Building Fee	3,79,137.00
To Computer Repair	9,945.00	By Copy Fee	1,300.00
To Legal Exp	1,79,000.00	By Interest	5,52,140.00
To Electricity Exp (office)	12,041.00	By Excise Duty	20,30,000.00
To Electricity Exp -- Street Light	11,60,002.00	By Electricity Octroi Income	9,86,399.00
To Electricity Exp-- Tubewell	19,53,000.00	By License Fee	23,595.00
To General Exp	1,27,058.00	By Misc Income	26,189.00
To Insurance	25,415.00	By NOC Fee	800.00
To Other Development Expenses	55,000.00	By Plot Regulation Fee	6,05,382.00
To L.T.C Expense	37,715.00	BY Rent	8,79,124.00
To Pension fund	1300.00	By Sewerage Income	70,675.00
To Medical Expenses	1,41,908.00	By Tehbazaari Income	57,370.00
To P.O.L. Exp	1,16,512.00	By Tender form fee	19,987.00
To President & MC Allowances	7,76,112.00	By Tower License Fee	-
To Printing & Stationery	870.00	By Vat Income	83,27,795.00
To Postage Expenses	1,500.00	By Water Supply Fee	4,76,198.00
To Professional Fees	84,960.00	By Property Tax	16,32,934.00
To Retirement Dues	10,85,132.00		
To solid & Waste Expenses	69,600.00	By Excess of Exp over Income	26,42,059.31
To Salary :-			
Consolidated	61,61,396.00		
Contract emp	12,81,580.00		
Salary Arrear	2,37,822.00		
	76,80,798.00		
To Sanitation Exp.	3,60,282.00		
To Statutory Exp	2,50,000.00		
To Security Refund	-		
To Street & Drain Repair exp	7,12,730.00		
To Street Light Maintenance Exp.	-		
To Telephone Exp	49,129.00		
To Travelling Exp	62,885.00		
To Photostat Expenses	-		
To Water Supply Exp	22,495.00		
To Ex Gratia Grant	-		
To Depreciation	36,80,916.31		
To Net Profit			
	187,11,084.31		187,11,084.31

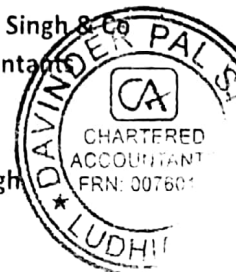
As per our separate report of even date attached

**Executive Officer**  
**Municipal Council**  
**Gardhiwala**

For Municipal Council Garhdiwal  
Executive Officer

For Davinder Pal Singh & Co  
Chartered Accountants

Rattan Deep Singh  
Partner



## Depreciation Chart for the year ending 31.3.2016

(Schedule E)

Name of the Asset	Opening Bal.	Additions before		Additions after		Depreciation	Closing Bal
		1.10.2015	1.10.2015	1.10.2015	Total		
Land & Building	70,45,682.94	1,40,235.00	-	-	71,85,917.94	7,18,591.79	64,67,326.15
Open Land Plots	138,00,000.00	-	-	-	138,00,000.00	-	138,00,000.00
Roads Gallies & Footpath	190,09,976.74	48,367.00	4,42,473.00	-	195,00,816.74	19,27,958.02	175,72,858.72
Sewerage Water Lines & Tubewell	51,92,330.85	-	64,766.00	-	52,57,096.85	5,22,471.38	47,34,625.46
Street Light	22,05,912.90	13,978.00	51,750.00	-	22,71,640.90	2,24,576.59	20,47,064.31
Vehicles & machinery	10,32,692.80	6,550.00	13,24,956.00	-	23,64,198.80	2,55,258.12	21,08,940.68
Computer	2,640.00	-	-	-	2,640.00	1,584.00	1,056.00
Sanitation Equipments	2,03,176.01	-	-	-	2,03,176.01	30,476.40	1,72,699.61
	484,92,412.24	2,09,130.00	18,83,945.00	-	505,85,487.24	36,80,916.31	469,04,570.93

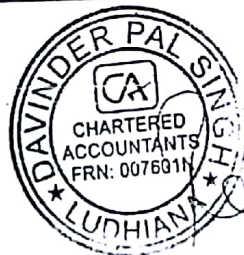
Corpus (Schedule A)	
	Amount
Opening Balance	577,48,617.48
Additions	16,73,236.00
Withdrawals	-
Excess of Exp over Income	26,42,059.31
<b>Closing Balance</b>	<b>567,79,794.17</b>

Cash and Balances (Schedule F)	
	Amount
<b>General A/c</b>	
Axis Bank A/c no 4756581	26,90,085.90
Cooperative Bank 329	16,829.00
OBC Bank Gardiwal 2134	20,82,418.00
PNB A/C 3722	20,598.35
OBC Octroi Bank	46,058.24
HDFC Bank A/c no 36	5,86,118.71
HDFC 74432	29,47,646.00
HDFC FDR	30,00,000.00
HDFC Plot Regularisation	57,53,491.00
	<b>171,43,245.20</b>
<b>PF Bank</b>	
OBC Bank PF 2614	64,736.00
OBC PF various emp	22,46,077.00
PNB PF 31231	77,299.00
Paul Chand FD in OBC	3,50,000.00
	<b>27,38,112.00</b>
<b>Grant Bank A/c</b>	
OBC Grant UD 11 MPLADS 2286	7,74,006.00
PNB MP Grant 31860	37,039.00
SBP 1 Cr Grant A/c	1,63,553.00
SBI BRGF Grant 23592	1,586.00
SBP FD 065057695265	23,425.00
Axis Bank Grant ud11 & other	50,000.00
Axis Bank PMIDF 55881498	6,15,065.30
OBC PMIDC A/C FDR	40,00,000.00
OBC PMIDC A/c 7187	9,80,511.00
HDFC PIDB A/c	13,21,180.00
HDFC Swach Bharat A/c	13,323.00
	<b>79,79,688.30</b>
<b>TOTAL</b>	<b>278,61,045.50</b>

Grant & Other Fund (Schedule B)	
	Amount
CM Development Grant	1,86,978.00
MP Grant	8,40,410.00
UD 11, MPLAD & BRGF	10,78,726.00
Grant MC Fund	44,76,909.00
Grant PMIDF	6,15,065.30
Grant PMIDC	49,77,895.00
BRGF Grant	3,49,032.00
Grant PIDB	13,21,180.00
Grant Swach Bharat	13,323.00
	<b>138,59,518.30</b>
Octroi Rahdari	46,058.24
Provident Fund	27,89,724.00
	<b>166,95,300.54</b>

Security Refundable (Schedule C)	
	Amount
Grant Refund Security	2,93,840.00
Low Caste Security Sewer	72,915.00
Sewerage Security	1,18,310.00
Water Supply Security refundable	6,73,841.00
Others	79,067.00
	<b>12,37,973.00</b>

Expenses Payable (Schedule D)	
	Amount
Cheque issued not pass OBC 2134	69,777.00
Earnest Money Payable	3,79,649.71
Birth & Death	6,035.00
Grant Labour Cess	2,936.00
Labour Cess	2,964.00
Salary Payable	6,27,476.00
Ram lal Safai Sewak	50,000.00
Cheque Issued not pass OBC Gran	2,616.00
Sandeep Kumar Clerk	50,058.00
Others	3,38,690.00
TDS Payable others	19,122.00
Excess Wheat Loan deducted	9,000.00
	<b>15,58,323.71</b>



**Executive Officer**  
**Municipal Council**  
Gardian...



ਦਫਤਰ ਨਗਰ ਕੌਂਸਲ ਗੜ੍ਹਦੀਵਾਲਾ

**MUNICIPAL COUNCIL GARHDIWALA**

Email : eomcgarhdiwala@yahoo.co.in

Phone No.01886-260339



Ref. No.-

Date:-

Detail of SLB for 14<sup>th</sup> Finance Commission

For the full payment of requirement of 14<sup>th</sup> Finance Commission Performance Grant as below details is being certified by Municipal Council, Garhdiwala

Component	Benchmark	ULB provided
Coverage of Water Supply (24x7) all public/Community Toilet	100%	100%

Executive Officer,  
Municipal Council, Garhdiwala.

**Executive Officer**  
**Municipal Council**  
**Garhdiwala**





**Municipal Council, Garhdiwala**  
**Income and Expenditure Account**

(Rs. In Lacs)

Income Head	Amount			Expenditure Head	Amount					
	2014-15	2015-16	2016-17		2014-15	2015-16	2016-17			
<b>A</b>	<b>Revenue Receipts</b>			<b>1 Revenue Expenditure</b>						
1	<b>Own Revenue Receipts</b>			1.1	<b>Admin. Exp. Establishment &amp; Salaries</b>					
a)	<b>Tax Revenue</b>			i)	Office Deptt.	70.72	63.99	99.54		
i)	Property Tax / House Tax	4.24	16.33	11.49	ii)	Tax Deptt.	0.00	0.00	0.00	
ii)	Other Tax	0.00	0.00	0.00	iii)	Rent Deptt.	0.00	0.00	0.00	
1	Advertisement Tax	0.00	0.00	0.00	iv)	Water Supply Deptt.	0.00	0.00	0.00	
2	.....				v)	Sanitation Deptt.	0.00	0.00	0.00	
	<b>Total (a) Tax Revenue</b>	<b>4.24</b>	<b>16.33</b>	<b>11.49</b>	vi)	Disposal Deptt.	0.00	0.00	0.00	
b)	<b>Non-Tax Revenue</b>			vii)	Sewerage Deptt.	0.00	0.00	0.00		
i)	Fees & Fines				viii)	Works Deptt.	0.00	0.00	0.00	
1	Building Application Fee	3.04	3.79	3.60	ix)	Mali Cum Chowkidar (Garden Deptt.)	0.00	0.00	0.00	
2	Licence Fee	0.15	0.24	0.17	x)	Retiral Dues	0.00	10.85	0.00	
3	Bus Adda Fee	0.00	0.00	0.00	xi)	Pension Contribution	0.00	0.00	0.00	
4	.....					Other, Advocate retiership, insurance, LTC, Medical, consituency allowance, travelling.	0.00	12.23	0.00	
ii)	User Charges					<b>Total (1.1) Admin. Exp</b>	<b>70.72</b>	<b>87.07</b>	<b>99.54</b>	
1	Water & Sewerage Charges	4.35	5.47	5.52	1.2	<b>Operation &amp; Maint. Exp</b>	8.90	11.60	12.95	
2	.....				i)	Electricity Bill Street Light	0.26	0.58	0.30	
iii)	Other non-tax revenue				ii)	Maint. of Street Light				
1	Rent from Property	6.29	9.37	8.20	iii)	Electricity Bill Water Supply & Sewerage	14.54	19.53	17.24	
2	Misc. Income				iv)	Maint Water Supply and Sewerage	1.79	0.23	1.29	
	<b>Total (b) Non-Tax Revenue</b>	<b>13.83</b>	<b>18.87</b>	<b>17.49</b>	v)	Sanitation Malba Lifting	1.60	0.70	0.10	
	<b>Total (1) Own Rev. Receipts (a+b)</b>	<b>18.07</b>	<b>35.20</b>	<b>28.98</b>	vi)	Solid Waste Mgt. Expenses				
2	<b>Other Revenue Receipts</b>				vii)	Other .....				
a)	Income from Interest/investments					<b>Total (1.2) Operation &amp; Maint. Exp</b>	<b>30.04</b>	<b>49.05</b>	<b>47.88</b>	
b)	Other Revenue Income				1.3	<b>Loan repayment (Interest Payments)</b>				
1	Octroi Electricity	1.31	9.86	5.49						
2	Misc. Income( Copy fees, interest, Misc income, Noc fees, tender fees in 2015-16)	3.44	6.00	1.24	1.4	<b>Others Expenses</b>				
	<b>Total (2) Other Revenue Receipts</b>	<b>4.75</b>	<b>15.86</b>	<b>6.73</b>	i)	Stationary Expenses	0.22	0.01	0.46	
						Misc Expenses( Accountantcy charges, Postage , bank charges etc	0.33	0.93	0.70	
					ii)	Professional fees(2015-16)				
					iii)	Telephone Expenses	0.30	0.49	0.42	
	<b>Trf./Grants/Assigned</b>				iv)	POL Expenses	0.44	1.17	1.94	
3	<b>Revenues</b>				v)	Electricity Expenses	0.14	0.12	0.12	
a)	State Assigned Rev. (Excise Duty)	0.00	20.30	46.98	vi)	Uniform Exp		0.00	0.45	
b)	State Finance Commission Grants	0.00	0.00	0.00	vii)	Computer repair & Maint. Expenses	0.07	0.10	0.04	
c)	Octroi compensation (VAT 10%)	83.88	83.28	86.32	viii)	Directorate charges/stat expenses	0.00	2.50	0.00	
d)	Other State Govt. Transfers	0.00	0.00	0.00		<b>Total (1.4) Others Exp.</b>	<b>1.50</b>	<b>5.32</b>	<b>4.13</b>	
i)	Unlied Funds					<b>Total (1) Revenue Expenditure</b>	<b>102.26</b>	<b>141.44</b>	<b>151.55</b>	
ii)	Pb. Urban Mission Grants (PIDB)	0.00	13.14	13.14	2	<b>Capital Expenditure</b>				
iii)	MLA's / Viveki Grants other Pb. Govt. Grants (Civic Amenities, & kani area)	25.00	11.10	0.00	2.1	All development works under Central/State	6.35	20.97	17.90	
iv)	<b>Total (d) Other State Govt. Transfers</b>	<b>25.00</b>	<b>24.24</b>	<b>13.14</b>	2.2	Loan Repayments (Principal Amount)				
e)	Central Finance Commission Grants	0.00	0.00	0.00	2.3	Other Capital Expenditure				
i)	13th Finance Commission Grants	9.78	0.00	0.00	i)	Repair of Street & Drains	8.70	7.12	5.00	
ii)	14th Finance Commission Grants	0.00	19.07	12.72	ii)	Conts. Of Street & Drains	0.00	2.17	5.24	
iii)	.....				iii)	Other Development	7.05	2.31	7.17	
=	<b>Total (e) CFC Grants</b>	<b>9.78</b>	<b>19.07</b>	<b>12.72</b>	iv)	Purchase of Wheel Barrows & Vehicle	0.00	0.00	0.00	
f)	Other Central Govt. Transfers	0.00	0.00	0.00	v)	Repair of old roads	0.00	0.00	0.00	
i)	MPLAD Grants	1.50	2.00	0.00		<b>Total (2.3) Other Capital Expenditure</b>	<b>15.75</b>	<b>11.60</b>	<b>17.41</b>	
ii)	Swachh Bharat Mission Grants	0.00	1.70	0.00		<b>Total (2) Capital Expenditure</b>	<b>22.10</b>	<b>32.57</b>	<b>35.31</b>	
iii)	BRGF	2.55	0.00	0.00						
	<b>Total (f) Other Central Govt. Trf Others</b>	<b>4.05</b>	<b>3.70</b>	<b>0.00</b>						
g)	<b>Total (3) Trf./Grant/Assigned Rev</b>	<b>122.71</b>	<b>150.59</b>	<b>159.16</b>						
<b>B</b>	<b>Capital Receipts</b>			<b>Total Expenditure (1+2)</b>			<b>124.36</b>	<b>174.01</b>	<b>186.86</b>	
1	Sale of Municipal Land	0.00	0.00	0.00	<b>Closing Balance</b>			<b>62.43</b>	<b>90.07</b>	<b>98.08</b>
2	Loans (from State Govt./Banks)	0.00	0.00	0.00						
3	State Capital Account Grant	0.00	0.00	0.00						
4	Central Capital Account Grant	0.00	0.00	0.00						
5	Other Capital Receipts	0.00	0.00	0.00						
	<b>Total (B) Capital Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
	<b>Total Revenue</b>	<b>145.53</b>	<b>201.65</b>	<b>194.87</b>						
	<b>Opening Balance</b>	<b>41.26</b>	<b>62.43</b>	<b>90.07</b>						
	<b>Total :</b>	<b>186.79</b>	<b>264.08</b>	<b>284.94</b>	<b>Total :</b>	<b>186.79</b>	<b>264.08</b>	<b>284.94</b>		

  
**Executive Officer**  
**Municipal Council**  
**Garhdiwala**