



INDEPENDENT AUDITOR'S REPORT

To
The Commissioner,
Nagar Parishad Pratapgarh,
Dist Pratapgarh (Raj.)

We have audited the accompanying financial statements of Nagar Parishad Pratapgarh, which comprise the Balance Sheet as at March 31, 2014, and the Income & Expenditure Account and 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 flow 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.

Auditors' 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 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 judgment, 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.



In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and 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 Company as at March 31, 2014;
- (b) in the case of the Income & Expenditure Account, of the surplus/deficit 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 sought and obtained all the information and explanations 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 & 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 & expenditure Account, and Cash flow Statement comply with the Rajasthan Municipal Accounts Manual;

For Dilip Kothari and Co
Chartered Accountants
(FRN- 012451C)


FCA Dilip Kothari
(Partner)

Membership No. : 403524



Place: Udaipur
Date: 06st Jan, 2017

(A) Additional matters to be reported by the financial statements auditor:

S. No.	PARTICULARS	REMARK
1.	Whether all sums due to and received by the Municipality have been brought to account and have been properly classified	Yes all the amount due or received by the Municipality during the year has been brought into accounts.
2.	Whether all grants sanctioned or received by the Municipality during the year have been accounted properly and where any deduction is made out of such grant toward any dues of the Municipality whether such deduction have been properly accounted.	No the entire grant received during the year & Utilised during the year has not been accounted properly.
3.	Whether any Earmarked Funds have been created as per the provision of any statute and if so, whether such earmarked Funds have been utilised for the purpose for which they were created.	Yes all the Earmarked Funds has been created as per the rules. Earmarked funds has been utilised for the purpose for which they were created.
4.	Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of accounts.	Fixed assets register is not properly maintained. Physical verification of the fixed assets is not carried out at the reasonable intervals.
5.	Whether in case of leasehold property given by the municipality, whether lease rentals are collected regularly by the municipality and that the lease agreement are renewed after their expiry.	Lease rentals are not collected regularly.
6.	Whether physical verification has been conducted by the municipality at reasonable intervals in respect of stores; whether the procedure of physical verification of stores followed by the Municipality are reasonable and adequate if not, state the inadequacies in such procedures; Whether any material discrepancies have been noticed on physical verification of store as compared to stores records, and if so, whether the same have been properly dealt with in the books of accounts;	Municipality physically verify at reasonable intervals in respect of stores.
7.	Whether the parties to whom loans or advances have been given by the municipality are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the Municipality for recovery of the principal and interest;	Municipality has not given any loan to any party during the year under consideration.
8.	Whether advances given to municipality employees and interest thereon are being regularly recovered;	Yes advance given to the employees are recovered



		regularly long with the interest thereon.
9.	Whether there exist an adequate internal control procedure for the purchase of stores, fixed assets and services.	Yes adequate internal control system is followed for the purchase related to store, fixed asset and services.
10.	Whether there exists an adequate internal control procedure for the contracting of work and project, periodic inspections and measurements, quality checks and payments there for,	Yes adequate Internal control procedurs are followed for the contracting of work and project, periodic inspections and measurements, quality checks and payments thereof.
11.	Whether the Municipality is regular in depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government, ESI, PF etc., and if not, the nature and cause of such delay and the amount not deposited.	Yes Municipality is regular in depositing statutory dues payable to government.
12.	Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof;	No, personal expenses has not been charged to the Municipality's account.
13.	Whether the books and register specified under the Rajasthan Municipality Accounts Manual and other applicable acts and rules have been properly maintained; whether Bank reconciliation statements have been properly prepared for all the banks accounts of the municipality;	Yes all the required books of accounts as specified under Rajasthan Municipality Accounts Manual and other applicable acts are maintained. Bank reconciliation statements for all the banks are properly prepared.
14.	Whether the year-end and reconciliation procedure have been carried out;	Yes all the year-end & reconciliation procedure all followed.

For Dilip Kothari and Co

Chartered Accountants

(FRN- 012451C)

Dilip Kothari
FCA Dilip Kothari

(Partner)

Membership No. : 403524



Place: Udaipur

Date: 06st Jan, 2017

**NAGAR PARISHAD
PRATAPGARH, DIST. PRATAPGARH (RAJ.)**

BALANCE SHEET AS ON DATE 31ST MARCH, 2014

(Figures In Rupees)

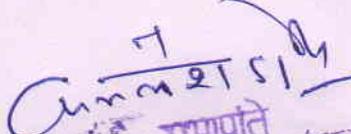
PARTICULARS	SCH EDULE	31st March 2014	31st March 2013
LIABILITIES			
RESERVE & SURPLUS			
Municipal (General) Fund	1	131207124.00	0.00
Earmarked Funds	2	25540200.00	0.00
Reserve & Surplus		<u>156747324.00</u>	<u>0.00</u>
Total Reserve & Surplus (A)			
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B)	3	96934014.00	0.00
LOAN LIABILITY			
Secured Loans		4056215.00	0.00
Unsecured Loans		0.00	0.00
Total Loans (C)		<u>4056215.00</u>	<u>0.00</u>
CURRENT LIABILITIES & PROVISION			
Sundry Deposits	4	42222257.00	0.00
Sundry Creditors	5	787575.00	0.00
Statutory Liabilities	6	(10944.00)	0.00
Other Liabilities	7	2020714.00	0.00
Provision		0.00	0.00
Total Current Liabilities and Provisions (D)		<u>45019602.00</u>	<u>0.00</u>
TOTAL LIABILITIES (A+B+C+D)		<u>302757155.00</u>	<u>0.00</u>
ASSETS			
FIXED ASSETS			
Gross Block	8	177225968.00	0.00
Depreciation Fund	9	(22243799.00)	0.00
Net Block		<u>154982169.00</u>	<u>0.00</u>
Capital Work In Progress		0.00	0.00
Total Fixed Assets (A)		<u>154982169.00</u>	<u>0.00</u>
INVESTMENTS			
General Fund Investments	10	28032315.00	0.00
Specific Fund Investments		0.00	0.00
Total Investments (B)		<u>28032315.00</u>	<u>0.00</u>
CURRENT ASSETS, LOANS & ADVANCES			
Inventories		0.00	0.00
Sundry Debtors/Receivables	11	0.00	0.00
Cash & Bank Balances	12	117782415.00	0.00
Loans, Advances & Deposits	13	1960256.00	0.00
Total Current Assets, Loans & Advances (C)		<u>119742671.00</u>	<u>0.00</u>
TOTAL ASSETS (A+B+C)		<u>302757155.00</u>	<u>0.00</u>

For Dilip Kothari and Co
Chartered Accountants
(FRN- 012451C)

FCA Dilip Kothari
(Partner)
Membership No. : 403524

Place: Udaipur
Date: 06th Jan, 2017

For and Behalf of Board Nagar Parishad


 समापते
 नगर परिषद प्रतापगढ़ राज (Chairman)


 आयुक्त
 नगर परिषद प्रतापगढ़ (Commissioner)



Schedule Forming Part of Balance Sheet of Nagar Parishad as on Dated 31st March 2014

PARTICULARS	March 31, 2014	March 31, 2013
Schedule-1		
MUNICIPAL (GENERAL) FUND		
Opening balance	38425767.00	0.00
Add:-Addition during the Year	4425430.00	0.00
Less:- Deduction during the Year	0.00	0.00
Add:- Excess of Income Over Expenditure	88355927.00	0.00
Total (Rs)	131207124.00	0.00
Schedule-2		
RESERVE & SURPLUS		
Opening balance	11117167.00	0.00
Add:-Addition During The Year	17953623.00	0.00
Less:- Withdrawal during The Year	3530590.00	0.00
Total (Rs)	25540200.00	0.00
Schedule-3		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Grant from MP/MLA	4344681.00	0.00
Special Grant for 12/13th Financial Commission	2950033.00	0.00
Special Grant For Swarn Jayanti Sahari Rojgar Sch.	2025718.00	0.00
Special Grant From S.F.C	1717000.00	0.00
BPL Residancial Youjna	56103.00	0.00
Grant Under UIDSSMT Youjna	5282.00	0.00
Grant Under Panna Dhay Jivan Amrit Youjna	114000.00	0.00
Grant Under IHSDP Youjna	54462553.00	0.00
Grant Under IDSMT Youjna	12070444.00	0.00
Grant Under BRGF Youjna	14404421.00	0.00
Grant Under SJSY Youjna	41055.00	0.00
Grant Under BPL Saree Kumbal Youjna	854392.00	0.00
Other Grant	3888332.00	0.00
Total (Rs)	96934014.00	0.00
Schedule-4		
SUNDRY DEPOSITS		
Earnest Money Deposit	15342631.00	0.00
Securities Deposit	21818424.00	0.00
Other Deposit	5061202.00	0.00
Total (Rs)	42222257.00	0.00
Schedule-5		
SUNDRY CREDITORS		
Contractor Control Account	718909.00	0.00
Creditor for Expenses	68666.00	0.00
Total (Rs)	787575.00	0.00
Schedule-6		
STATUTORY LIABILITIES		
Income Tax (TDS) Payable	(81958.00)	0.00
Commercial Tax Payable	55710.00	0.00
Labour Cess Deduction	15304.00	0.00
Total (Rs)	(10944.00)	0.00
Schedule-7		
OTHER LIABILITIES		
Payable To Other Departments agency Recoveries	113097.00	0.00
Salary and Allowance Payable	1248784.00	0.00
Pension Fund Payable	472629.00	0.00
Employee CPF Payable	55527.00	0.00
Deduction for Gratuity	44697.00	0.00
Deduction for PF Loan	0.00	0.00
Deduction for Other Society	2200.00	0.00
Royalty payable	83780.00	0.00
Total (Rs)	2020714.00	0.00



आयुक्त
 नगर परिषद, उदयपुर
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**Schedule-8
GROSS BLOCK**

Immovable Assets		
Land	6678222.00	0.00
Office Building	0.00	0.00
Other Building	17137952.00	0.00
	23816174.00	0.00
Infrastructure Assets		
Roads & Bridge	113329745.00	0.00
Sewerage & Drainage	21605442.00	0.00
Warer Pipe Lines	5492075.00	
Public Lighits	2643179.00	0.00
	143070441.00	0.00
Moveable Assets		
Vehicles	7454131.00	0.00
Furniture & Fixtures	564962.00	0.00
Office Equipment	344910.00	0.00
Plant & Machinery	355077.00	
Other Fixed Assets	1620273.00	0.00
	10339353.00	0.00
Total (Rs)	177225968.00	0.00

Schedule-9

DEPRICIATION FUND

Opening Balance	4826227.00	0.00
Add:- Dep. Provided During the Year	17417572.00	0.00
Less:- Depreciation For The Previous Year	0.00	0.00
Total (Rs)	22243799.00	0.00

Schedule-10

GENERAL FUND INVESTMENT

P.D Account With Statement	15085851.00	0.00
Non-Interest Bearing PD A/c	12946464.00	0.00
Total (Rs)	28032315.00	0.00

Schedule-11

SUNDRY DEBTORS/RECEIVABLES

House Tax	0.00	0.00
Shop Rent Receivables	0.00	0.00
Total (Rs)	0.00	0.00

Schedule-12

CASH & BANK BALANCES

Cash In Hand	0.00	0.00
Balances In Saving & Current A/Cs		
Balance with Nationalized Banks	54491841.00	0.00
Balance with Schedule Bank	2604241.00	0.00
Balance with Nationalized Banks (Specific Fund)	60686333.00	0.00
Total (Rs)	117782415.00	0.00

Schedule-13

LOANS, ADVANCES & DEPOSITS

Loans to Staff (PF Loan)	205530.00	0.00
Advance to Others	1319489.00	0.00
Deposits	435237.00	0.00
Total (Rs)	1960256.00	0.00



**NAGAR PARISHAD
PRATAPGARH, DIST. PRATAPGARH (RAJ.)**

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2014

(Figures in Rupees)

PARTICULARS	SCH EDULE	31st March 2014	31st March 2013
INCOME			
Income From Taxes	14	368223.00	0.00
Assigned Compensation	15	25824000.00	0.00
Rental Income From Municipal Properties	16	24697803.00	0.00
Fees And User Charges	17	58190537.00	0.00
Sale & Transportation Charge	18	44612276.00	0.00
Revenue Grants, Contributions and Subsidies	19	11632542.00	0.00
Income from Corporation Assets and Investments	20	2715060.00	0.00
Miscellaneous Income	21	27974.00	0.00
Total Income		168068415.00	0.00
EXPENDITURE			
Establishment Expenses	22	35618074.00	0.00
General Administrative Expenses	23	3429375.00	0.00
Miscellaneous Expenses	24	148962.00	0.00
Operational & Maintenance exp.	25	12610245.00	0.00
Interest & Financial Exp.	26	454748.00	0.00
Festival Expenses	27	10033512.00	0.00
Depreciation During The Year	28	17417572.00	0.00
Total Expenditure		79712488.00	0.00
Surplus / Deficit before Adjustment of prior period items and depreciations		88355927.00	0.00
Less:- Prior Period Items		0.00	0.00
Less:- Prior Period Adjustments of Depreciation		0.00	0.00
NET SURPLUS/ (DEFICIT)		88355927.00	0.00

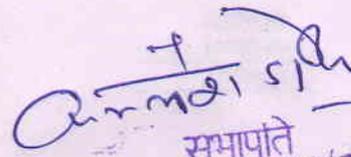
For and Behalf of Board Nagar Parishad

For Dilip Kothari and Co
Chartered Accountants
(FRN- 012451C)

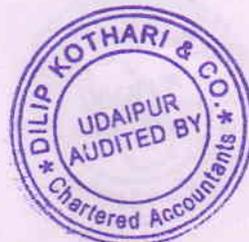
FCA Dilip Kothari
(Partner)

Membership No. : 403524

Place: Udaipur
Date: 06st Jan, 2017


 Anand Singh
 सभापति
 (Chairman) नगर परिषद प्रतापगढ़ (राज)


 आयुक्त
 नगर (Commissioner)



Schedule Forming Part of Income & Expenditure of Nagar Parishad as on Dated 31st March, 2014

	March 31, 2014	March 31, 2013
Schedule-14		
INCOME FROM TAXES		
Sampati Kar	289320.00	0.00
Urban Development Tax	78903.00	0.00
Total (Rs)	368223.00	0.00
Schedule-15		
ASSIGNED COMPENSATION		
Octroi Compensation	25824000.00	0.00
Total (Rs)	25824000.00	0.00
Schedule-16		
RENTAL INCOME FROM MUNICIPALE PROPERTIES		
Rent From Nagrik Suvidha	1802923.00	0.00
Rent From Lease Land	22658162.00	0.00
Other Rent	236718.00	0.00
Total (Rs)	24697803.00	0.00
Schedule-17		
FEES AND USER CHARGES		
Suchikaran & Registration Charge	3990.00	0.00
Permission Fees	814596.00	0.00
Certificate & Duplicate Fees	71300.00	0.00
Vikas Charges	41163659.00	0.00
Regulation Fees	2593247.00	0.00
Fine & Panalties	1288612.00	0.00
Advertisement Fees	691751.00	0.00
Upbhokta Charge	185000.00	0.00
Seva/Administration Fees	354802.00	0.00
Propety Transfer Charge	344239.00	0.00
Conversion Charge	10679341.00	0.00
Total (Rs)	58190537.00	0.00
Schedule-18		
SALE & TRANSPORTATION CHARGE		
Sale of Products	44324984.00	0.00
Sale of Forms & Formates	287292.00	0.00
Total (Rs)	44612276.00	0.00
Schedule-19		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Amount Transfer from Grants	11632542.00	0.00
Total (Rs)	11632542.00	0.00
Schedule-20		
INCOME FROM CORP. ASSET/INVESTMENT		
Interest on Investment	1487489.00	0.00
Interest on SB a/c	1186016.00	0.00
Other Interest	41555.00	0.00
Total (Rs)	2715060.00	0.00
Schedule-21		
MISCELLANEOUS INCOME		
Audit Recovery	12974.00	0.00
Other Miscellaneous Income	15000.00	0.00
Total (Rs)	27974.00	0.00



Schedule-22**ESTABLISHMENT EXP.**

Salary, Wages & Bonus	34787396.00	0.00
Honorarium & Fees to Management	709178.00	0.00
Uniform Allowance	121500.00	0.00
Total (Rs)	35618074.00	0.00

Schedule-23**GENERAL ADMINISTRATION EXP.**

Rent, Rates & Taxes	36847.00	0.00
Electricity Exp	1033270.00	0.00
Water Exp	43714.00	0.00
Communication Exp	72579.00	0.00
Books and Newspaper	16739.00	0.00
Printing & Stationery	251796.00	0.00
Insurance Exp.	64226.00	0.00
Legal Exp.	42050.00	0.00
Other Administrative Exp.	344705.00	0.00
Advertisement Exp.	1488799.00	0.00
Medicines & Phenyle Exp	34650.00	0.00
Total (Rs)	3429375.00	0.00

Schedule-24**MISCELLENOUS EXPENSES**

Other Misce. Exp.	148962.00	0.00
Total (Rs)	148962.00	0.00

Schedule-25**OPERATIONAL & MAINTINANCE EXPENSES**

Garbage Clearance Exp	2578579.00	0.00
Fuel & Energy	365464.00	0.00
Bulk Purchase	686807.00	0.00
Repair & Maintenance (public Light)	264000.00	0.00
Repair & Maintenance (Infra. Assets)	727843.00	0.00
Repair & Maintenance (Public Facilities)	7647659.00	0.00
Repair & Maintenance (Vehicle)	149903.00	0.00
Repair & Maintenance (Other)	189990.00	0.00
Total (Rs)	12610245.00	0.00

Schedule-26**Interest & Financial Expenses**

Other Interest	452529.00	0.00
Bank Charges	2219.00	0.00
Total (Rs)	454748.00	0.00

Schedule-27**Festival Expenses**

Festival Exp. Office	1052197.00	0.00
Festival Exp. Other	8981315.00	0.00
Total (Rs)	10033512.00	0.00

Schedule-28**DEPRICIATION**

Building	1713795.00	0.00
Road & Bridge	11332975.00	0.00
Nalliya & Others	2274336.00	0.00
Public Light	264318.00	0.00
Plant & Machinery	65960.00	0.00
Furniture & Fixtures	56496.00	0.00
Vehicles	1118120.00	0.00
Other Fixed Assets	591572.00	0.00
Total (Rs)	17417572.00	0.00

