



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Nagar Parishad Pratpgarh, which comprise the Balance Sheet as at March 31, 2015, 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, 2015;
- (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:

- e. 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;
- f. 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.
- g. The Balance Sheet, Income & expenditure Account, and Cash flow Statement dealt with by this Report are in agreement with the books of account.
- h. 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

(B) 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	Yes advance given to the



	and interest thereon are being regularly recovered;	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 procedures 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)

FCA Dilip Kothari
(Partner)

Membership No. : 403524



Place: Udaipur

Date: 06th Jan, 2017

**NAGAR PARISHAD
PRATAPGARH, DIST. PRATAPGARH (RAJ.)**
BALANCE SHEET AS ON DATE 31ST MARCH, 2015

(Figures In Rupees)

PARTICULARS	SCH EDULE	31st March 2015	31st March 2014
LIABILITIES			
RESERVE & SURPLUS	1	200323934.00	131207124.00
Municipal (General) Fund			25540200.00
Earmarked Funds	2	<u>29734058.00</u>	<u>156747324.00</u>
Reserve & Surplus		<u>230057992.00</u>	
Total Reserve & Surplus (A)			96934014.00
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B)	3	98193855.00	
LOAN LIABILITY		1369564.00	4056215.00
Secured Loans		0.00	0.00
Unsecured Loans		<u>1369564.00</u>	<u>4056215.00</u>
Total Loans (C)			
CURRENT LIABILITIES & PROVISION	4	58043633.00	42222257.00
Sundry Deposits	5	337210.00	787575.00
Sundry Creditors	6	(69456.00)	-10944.00
Statutory Liabilities	7	2414430.00	2020714.00
Other Liabilities		0.00	0.00
Provision		<u>60725817.00</u>	<u>45019602.00</u>
Total Current Liabilities and Provisions (D)		<u>390347228.00</u>	<u>302757155.00</u>
TOTAL LIABILITIES (A+B+C+D)			
ASSETS			
FIXED ASSETS	8	381042255.00	177225968.00
Gross Block	9	(56855471.00)	22243799.00
Depreciation Fund		<u>324186784.00</u>	<u>154982169.00</u>
Net Block		0.00	0.00
Capital Work In Progress		<u>324186784.00</u>	<u>154982169.00</u>
Total Fixed Assets (A)			
INVESTMENTS	10	17202967.00	28032315.00
General Fund Investments		0.00	0.00
Specific Fund Investments		<u>17202967.00</u>	<u>28032315.00</u>
Total Investments (B)			
CURRENT ASSETS, LOANS & ADVANCES		0.00	0.00
Inventories	11	0.00	0.00
Sundry Debtors/Receivables	12	42739058.00	117782415.00
Cash & Bank Balances	13	6218419.00	1960256.00
Loans, Advances & Deposits		<u>48957477.00</u>	<u>119742671.00</u>
Total Current Assets, Loans & Advances (C)		<u>390347228.00</u>	<u>302757155.00</u>
TOTAL ASSETS (A+B+C)			

For and Behalf of Board Nagar Parishad

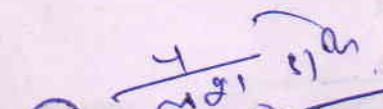
For Dilip Kothari and Co
Chartered Accountants
(FRN- 012451C)

FCA Dilip Kothari
(Partner)

Membership No. : 403524

Place: Udaipur
Date: 06th Jan, 2017




 स्मिताकुमारी
 नगर परिषद (Chairman)


 आयुक्त
 (Commissioner)

Schedule Forming Part of Balance Sheet of Nagar Parishad as on Dated 31st March 2015

PARTICULARS	March 31, 2015	March 31, 2014
Schedule-1		
MUNICIPAL (GENERAL) FUND		
Opening balance	131207124.00	38425767.00
Add:-Addition during the Year	1494290.00	4425430.00
Less:- Deduction during the Year	0.00	0.00
Add:- Excess of Income Over Expenditure	67622520.00	88355927.00
Total (Rs)	200323934.00	131207124.00
Schedule-2		
RESERVE & SURPLUS		
Opening balance	25540200.00	11117167.00
Add:-Addition During The Year	9233015.00	17953623.00
Less:- Withdrawal during The Year	5039157.00	3530590.00
Total (Rs)	29734058.00	25540200.00
Schedule-3		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Grant from MP/MLA	5049681.00	4344681.00
Special Grant for 12/13th Financial Commission	2147849.00	2950033.00
Special Grant For Swarn Jayanti Sahari Rojgar Sch.	2872673.00	2025718.00
Special Grant From S.F.C	545000.00	1717000.00
BPL Residancial Youjna	56103.00	56103.00
Grant Under UIDSSMT Youjna	5282.00	5282.00
Grant Under Panna Dhay Jivan Amrit Youjna	22800.00	114000.00
Grant Under IHSDP Youjna	48541977.00	54462553.00
Grant Under IDSMT Youjna	12324981.00	12070444.00
Grant Under BRGF Youjna	21438863.00	14404421.00
Grant Under SJSY Youjna	209394.00	41055.00
Grant Under BPL Saree Kumbal Youjna	845462.00	854392.00
Other Grant	4133790.00	3888332.00
Total (Rs)	98193855.00	96934014.00
Schedule-4		
SUNDRY DEPOSITS		
Earnest Money Deposit	19339805.00	15342631.00
Securities Deposit	26632317.00	21818424.00
Other Deposit	12071511.00	5061202.00
Total (Rs)	58043633.00	42222257.00
Schedule-5		
SUNDRY CREDITORS		
Contractor Control Account	268544.00	718909.00
Creditor for Expenses	68666.00	68666.00
Total (Rs)	337210.00	787575.00
Schedule-6		
STATUTORY LIABILITIES		
Income Tax (TDS) Payable	(82258.00)	(81958.00)
Commercial Tax Payable	12802.00	55710.00
Labour Cess Deduction	0.00	15304.00
Total (Rs)	(69456.00)	(10944.00)
Schedule-7		
OTHER LIABILITIES		
Payable To Other Departments agency Recoveries	124277.00	113097.00
Salary and Allowance Payable	1538177.00	1248784.00
Pension Fund Payable	439672.00	472629.00
Employee CPF Payable	211604.00	55527.00
Deduction for Gratuity	38827.00	44697.00
Deduction for Other Society	2200.00	2200.00
Royalty payable	59673.00	83780.00
Total (Rs)	2414430.00	2020714.00



आयुक्त
 नगर परिषद, प्रतापगढ

**Schedule-8
GROSS BLOCK**

Immovable Assets	14623590.00	6678222.00
Land	0.00	0.00
Office Building	36610983.00	17137952.00
Other Building	51234573.00	23816174.00
Infrastructure Assets	262222629.00	113329745.00
Roads & Bridge	32517061.00	21605442.00
Sewerage & Drainage	18964804.00	5492075.00
Water Pipe Lines	4272570.00	2643179.00
Public Lights	317977064.00	143070441.00
Moveable Assets	8603694.00	7454131.00
Vehicles	764403.00	564962.00
Furniture & Fixtures	487171.00	344910.00
Office Equipment	355077.00	355077.00
Plant & Machinery	1620273.00	1620273.00
Other Fixed Assets	11830618.00	10339353.00
Total (Rs)	381042255.00	177225968.00

Schedule-9

DEPRICIATION FUND

Opening Balance	22243799.00	4826227.00
Add:- Dep. Provided During the Year	34611672.00	17417572.00
Less:- Depreciation For The Previous Year	0.00	0.00
Total (Rs)	56855471.00	22243799.00

Schedule-10

GENERAL FUND INVESTMENT

P.D Account With Statement	4602708.00	15085851.00
Non-Interest Bearing PD A/c	12600259.00	12946464.00
Total (Rs)	17202967.00	28032315.00

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	186728.00	0.00
Balances In Saving & Current A/Cs		
Balance with Nationalized Banks	12663224.00	54491841.00
Balance with Schedule Bank	2578308.00	2604241.00
Balance with Nationalized Banks (Specific Fund)	27310798.00	60686333.00
Total (Rs)	42739058.00	117782415.00

Schedule-13

LOANS, ADVANCES & DEPOSITS

Loans to Staff (PF Loan)	205530.00	205530.00
Advance to Staff	254497.00	0.00
Advance to Others	1843436.00	1319489.00
Deposits	3914956.00	435237.00
Total (Rs)	6218419.00	1960256.00



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

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2015

(Figures in Rupees)

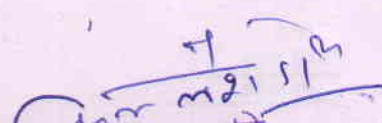
PARTICULARS	SCH EDULE	31st March 2015	31st March 2014
INCOME			
Income From Taxes	14	329592.00	368223.00
Assigned Compensation	15	28408000.00	25824000.00
Rental Income From Municipal Properties	16	10619580.00	24697803.00
Fees And User Charges	17	14036159.00	58190537.00
Sale & Transportation Charge	18	80881299.00	44612276.00
Revenue Grants, Contributions and Subsidies	19	25094642.00	11632542.00
Income from Corporation Assets and Investments	20	5969648.00	2715060.00
Miscellaneous Income	21	9245.00	27974.00
Total Income		165348165.00	168068415.00
EXPENDITURE			
Establishment Expenses	22	40310130.00	35618074.00
General Administrative Expenses	23	4835634.00	3429375.00
Miscellaneous Expenses	24	724260.00	148962.00
Operational & Maintenance exp.	25	9868505.00	12610245.00
Interest & Financial Exp.	26	2389.00	454748.00
Festival Expenses	27	7373055.00	10033512.00
Depreciation During The Year	28	34611672.00	17417572.00
Total Expenditure		97725645.00	79712488.00
Surplus / Deficit before Adjustment of prior period items and depreciations		67622520.00	88355927.00
Less:- Prior Period Items		0.00	0.00
Less:- Prior Period Adjustments of Depreciation		0.00	0.00
NET SURPLUS/ (DEFICIT)		67622520.00	88355927.00

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

FCA Dilip Kothari
(Partner)
Membership No. : 403524

Place: Udaipur
Date: 06st Jan, 2017

For and Behalf of Board Nagar Parishad


 सुभाषी
 नगर परिषद प्रतापगढ़ राज
 (Chairman)


 भायुषा
 नगर परिषद प्रतापगढ़ राज
 (Commissioner)



Schedule Forming Part of Income & Expenditure of Nagar Parishad as on Dated 31st March, 2015

	March 31, 2015	March 31, 2014
Schedule-14		
INCOME FROM TAXES		
Sampati Kar	252288.00	289320.00
Urban Development Tax	77304.00	78903.00
Total (Rs)	329592.00	368223.00
Schedule-15		
ASSIGNED COMPENSATION		
Octroi Compensation	28408000.00	25824000.00
Total (Rs)	28408000.00	25824000.00
Schedule-16		
RENTAL INCOME FROM MUNICIPALE PROPERTIES		
Rent From Nagrik Suvidha	2314936.00	1802923.00
Rent From Lease Land	8162644.00	22658162.00
Other Rent	142000.00	236718.00
Total (Rs)	10619580.00	24697803.00
Schedule-17		
FEEES AND USER CHARGES		
Suchikaran & Registration Charge	28000.00	3990.00
License fees	100.00	0.00
Permission Fees	980988.00	814596.00
Certificate & Duplicate Fees	113131.00	71300.00
Vikas Charges	7172146.00	41163659.00
Regulation Fees	13576.00	2593247.00
Fine & Panalties	1332867.00	1288612.00
Advertisement Fees	37770.00	691751.00
Upbhokta Charge	363834.00	185000.00
Seva/Administration Fees	176600.00	354802.00
Property Transfer Charge	129493.00	344239.00
Conversion Charge	3687654.00	10679341.00
Total (Rs)	14036159.00	58190537.00
Schedule-18		
SALE & TRANSPORTATION CHARGE		
Sale of Products	80467198.00	44324984.00
Sale of Forms & Formates	414101.00	287292.00
Total (Rs)	80881299.00	44612276.00
Schedule-19		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Amount Transfer from Grants	25094642.00	11632542.00
Total (Rs)	25094642.00	11632542.00
Schedule-20		
INCOME FROM CORP. ASSET/INVESTMENT		
Interest on Investment	2016956.00	1487489.00
Interest on SB a/c	1689315.00	1186016.00
Other Interest	2263377.00	41555.00
Total (Rs)	5969648.00	2715060.00
Schedule-21		
MISCELLANEOUS INCOME		
Audit Recovery	0.00	12974.00
Other Miscellaneous Income	9245.00	15000.00
Total (Rs)	9245.00	27974.00



Schedule-22		
ESTABLISHMENT EXP.		
Salary, Wages & Bonus	39465914.00	34787396.00
Honorarium & Fees to Management	844216.00	709178.00
Uniform Allowance	0.00	121500.00
Total (Rs)	40310130.00	35618074.00
Schedule-23		
GENERAL ADMINISTRATION EXP.		
Rent, Rates & Taxes		36847.00
Electricity Exp	0.00	1033270.00
Water Exp	1213507.00	43714.00
Communication Exp	88130.00	72579.00
Books and Newspaper	68258.00	16739.00
Printing & Stationery	12800.00	251796.00
Travelling & Conveyance	153282.00	0.00
Insurance Exp.	604282.00	64226.00
Legal Exp.	39681.00	42050.00
Membership Fees & Contribution	283762.00	0.00
Other Administrative Exp.	1187189.00	0.00
Advertisement Exp.	0.00	344705.00
Medicines & Phenyle Exp	1148403.00	1488799.00
	36340.00	34650.00
Total (Rs)	4835634.00	3429375.00
Schedule-24		
MISCELLANEOUS EXPENSES		
Other Misc. Exp.		148962.00
Total (Rs)	724260.00	148962.00
Schedule-25		
OPERATIONAL & MAINTINANCE EXPENSES		
Garbage Clearance Exp		2578579.00
Fuel & Energy	3138740.00	365464.00
Bulk Purchase	0.00	686807.00
Repair & Maintenance (public Light)	2298990.00	264000.00
Repair & Maintenance (Infra. Assets)	341000.00	727843.00
Repair & Maintenance (Public Facilities)	3775456.00	7647659.00
Repair & Maintenance (Vehicle)	103346.00	149903.00
Repair & Maintenance (Other)	210973.00	189990.00
	0.00	
Total (Rs)	9868505.00	12610245.00
Schedule-26		
Interest & Financial Expenses		
Other Interest		452529.00
Bank Charges	0.00	2219.00
Total (Rs)	2389.00	454748.00
Schedule-27		
Festival Expenses		
Festival Exp. Office		1052197.00
Festival Exp. Other	1280468.00	8981315.00
Total (Rs)	6092587.00	10033512.00
Schedule-28		
DEPRICIATION		
Building		1713795.00
Road & Bridge	3384751.00	11332975.00
Nalliya & Others	24929411.00	2274336.00
Public Light	3285976.00	264318.00
Plant & Machinery	390493.00	65960.00
Furniture & Fixtures	83710.00	56496.00
Vehicles	70444.00	1118120.00
Other Fixed Assets	984930.00	591572.00
	1481957.00	
Total (Rs)	34611672.00	17417572.00



Pohar
 आयुक्त
 नगर पालिका, प्रतापगढ