



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, 2016, 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, 2016;
- (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:

- i. 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;
- j. 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.
- k. The Balance Sheet, Income & expenditure Account, and Cash flow Statement dealt with by this Report are in agreement with the books of account.
- l. 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

(C) 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 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: 06st Jan, 2017

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

BALANCE SHEET AS ON DATE 31ST MARCH, 2016

(Figures In Rupees)

PARTICULARS	SCH EDULE	31st March 2016	31st March 2015
LIABILITIES			
RESERVE & SURPLUS			
Municipal (General) Fund	1	260422545.00	200323934.00
Earmarked Funds			
Reserve & Surplus	2	38932826.00	29734058.00
Total Reserve & Surplus (A)		299355371.00	230057992.00
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE (B)	3	80968835.00	98193855.00
LOAN LIABILITY			
Secured Loans		1369564.00	1369564.00
Unsecured Loans		0.00	0.00
Total Loans (C)		1369564.00	1369564.00
CURRENT LIABILITIES & PROVISION			
Sundry Deposits	4	72540065.00	58043633.00
Sundry Creditors	5	337210.00	337210.00
Statutory Liabilities	6	(66456.00)	-69456.00
Other Liabilities	7	2492657.00	2414430.00
Provision		0.00	0.00
Total Current Liabilities and Provisions (D)		75303476.00	60725817.00
TOTAL LIABILITIES (A+B+C+D)		456997246.00	390347228.00
ASSETS			
FIXED ASSETS			
Gross Block	8	494972258.00	381042255.00
Depreciation Fund	9	(98489885.00)	56855471.00
Net Block		396482373.00	324186784.00
Capital Work In Progress		0.00	0.00
Total Fixed Assets (A)		396482373.00	324186784.00
INVESTMENTS			
General Fund Investments	10	17641465.00	17202967.00
Specific Fund Investments		0.00	0.00
Total Investments (B)		17641465.00	17202967.00
CURRENT ASSETS, LOANS & ADVANCES			
Inventories		0.00	0.00
Sundry Debtors/Receivables	11	0.00	0.00
Cash & Bank Balances	12	35841109.00	42739058.00
Loans, Advances & Deposits	13	7032299.00	6218419.00
Total Current Assets, Loans & Advances (C)		42873408.00	48957477.00
TOTAL ASSETS (A+B+C)		456997246.00	390347228.00

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

(Signature)
सभापति
(Chairman)
नगर परिषद प्रतापगढ़ राज

(Signature)
आयुक्त
(Commissioner)
नगर परिषद प्रतापगढ़

Schedule Forming Part of Balance Sheet of Nagar Parishad as on Dated 31st March 2016

PARTICULARS		March 31, 2016	March 31, 2015
Schedule-1			
MUNICIPAL (GENERAL) FUND			
Opening balance			
Add:-Addition during the Year		200323934.00	131207124.00
Less:- Deduction during the Year		1474000.00	1494290.00
Add:- Excess of Income Over Expenditure		4474000.00	0.00
	Total (Rs)	63098611.00	67622520.00
		260422545.00	200323934.00
Schedule-2			
RESERVE & SURPLUS			
Opening balance			
Add:-Addition During The Year		29734058.00	25540200.00
Less:- Withdrawal during The Year		16583751.00	9233015.00
	Total (Rs)	7384983.00	5039157.00
		38932826.00	29734058.00
Schedule-3			
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE			
Grant from MP/MLA			
Special Grant for 12/13th Financial Commission		5958681.00	5049681.00
Special Grant For Swarn Jayanti Sahari Rojgar Sch.		1498600.00	2147849.00
Special Grant From S.F.C		0.00	2872673.00
BPL Residancial Youjna		1955000.00	545000.00
Grant Under UIDSSMT Youjna		56103.00	56103.00
Grant Under Panna Dhay Jivan Amrit Youjna		5282.00	5282.00
Grant Under IHSDP Youjna		22800.00	22800.00
Grant Under IDSMT Youjna		45837641.00	48541977.00
Grant Under BRGF Youjna		9213240.00	12324981.00
Grant Under SJSY Youjna		0.00	21438863.00
Grant Under Rajiv Avash Youjna		(1224409.00)	209394.00
Grant Under BPL Saree Kumbal Youjna		9290887.00	0.00
Other Grant		845462.00	845462.00
	Total (Rs)	7509548.00	4133790.00
		80968835.00	98193855.00
Schedule-4			
SUNDRY DEPOSITS			
Earnest Money Deposit			
Securities Deposit		16229083.00	19339805.00
Other Deposit		34439541.00	26632317.00
	Total (Rs)	21871441.00	12071511.00
		72540065.00	58043633.00
Schedule-5			
SUNDRY CREDITORS			
Contractor Control Account			
Creditor for Expenses		268544.00	268544.00
	Total (Rs)	68666.00	68666.00
		337210.00	337210.00
Schedule-6			
STATUTORY LIABILITIES			
Income Tax (TDS) Payable		(79258.00)	(82258.00)
Commercial Tax Payable		12802.00	12802.00
	Total (Rs)	(66456.00)	(69456.00)
Schedule-7			
OTHER LIABILITIES			
Payable To Other Departments agency Recoveries			
Salary and Allowance Payable		137602.00	124277.00
Pension Fund Payable		1645629.00	1538177.00
Employee CPF Payable		459622.00	439672.00
Deduction for Gratuity		145194.00	211604.00
Deduction for Other Society		42287.00	38827.00
Royalty payable		2650.00	2200.00
	Total (Rs)	59673.00	59673.00
		2492657.00	2414430.00



आयुक्त
नगर परिषद, उदाहर

**Schedule-8
GROSS BLOCK**

Immovable Assets

Land

Office Building

Other Building

24267916.00

14623590.00

0.00

0.00

54676590.00

36610983.00

78944506.00

51234573.00

Infrastructure Assets

Roads & Bridge

Sewerage & Drainage

Warer Pipe Lines

Public Lightis

334363483.00

262222629.00

38321896.00

32517061.00

26461734.00

18964804.00

4562580.00

4272570.00

403709693.00

317977064.00

Moveable Assets

Vehicles

Furniture & Fixtures

Office Equipment

Plant & Machinery

Other Fixed Assets

8852855.00

8603694.00

923753.00

764403.00

566101.00

487171.00

355077.00

355077.00

1620273.00

1620273.00

12318059.00

11830618.00

Total (Rs)

494972258.00

381042255.00

Schedule-9

DEPRICIATION FUND

Opening Balance

Add:- Dep. Provided During the Year

Less:- Depreciation For The Previous Year

56855471.00

22243799.00

41634414.00

34611672.00

0.00

0.00

Total (Rs)

98489885.00

56855471.00

Schedule-10

GENERAL FUND INVESTMENT

P.D Account With Statement

Non-Interest Bearing PD A/c

4504104.00

4602708.00

13137361.00

12600259.00

17641465.00

17202967.00

Total (Rs)

Schedule-11

SUNDRY DEBTORS/RECEIVABLES

House Tax

Shop Rent Receivables

0.00

0.00

0.00

0.00

Total (Rs)

0.00

0.00

Schedule-12

CASH & BANK BALANCES

Cash In Hand

Balances In Saving & Current A/Cs

Balance with Nationalized Banks

Balance with Schedule Bank

Balance with Nationalized Banks (Specific Fund)

141581.00

186728.00

3857696.00

12663224.00

2578308.00

2578308.00

29263524.00

27310798.00

35841109.00

42739058.00

Total (Rs)

Schedule-13

LOANS, ADVANCES & DEPOSITS

Loans to Staff (PF Loan)

Advance to Staff

Advance to Others

Deposits

205530.00

205530.00

254497.00

254497.00

1843436.00

1843436.00

4728836.00

3914956.00

7032299.00

6218419.00

Total (Rs)



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

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2016

PARTICULARS	SCH EDULE	(Figures in Rupees)	
INCOME		31st March 2016	31st March 2015
Income From Taxes	14	235608.00	329592.00
Assigned Compensation	15	31249000.00	28408000.00
Rental Income From Municipal Properties	16	18500721.00	10619580.00
Fees And User Charges	17	22902236.00	14036159.00
Sale & Transportation Charge	18	64529989.00	80881299.00
Revenue Grants, Contributions and Subsidies	19	52619886.00	25094642.00
Income from Corporation Assets and Investments	20	2332480.00	5969648.00
Miscellaneous Income	21	514989.00	9245.00
Total Income		192884909.00	165348165.00
EXPENDITURE			
Establishment Expenses	22	45642542.00	40310130.00
General Administrative Expenses	23	10569651.00	4835634.00
Miscellaneous Expenses	24	852154.00	724260.00
Operational & Maintenance exp.	25	22731869.00	9868505.00
Interest & Financial Exp.	26	828.00	2389.00
Festival Expenses	27	8354840.00	7373055.00
Depreciation During The Year	28	41634414.00	34611672.00
Total Expenditure		129786298.00	97725645.00
Surplus / Deficit before Adjustment of prior period items and depreciations		63098611.00	67622520.00
Less:- Prior Period Items		0.00	0.00
Less:- Prior Period Adjustments of Depreciation		0.00	0.00
NET SURPLUS/ (DEFICIT)		63098611.00	67622520.00

For Dilip Kothari and Co
Chartered Accountants

FRN- 012451C

CA Dilip Kothari
Partner

Membership No. : 403524

Office: Udaipur

Date: 06st Jan, 2017



For and Behalf of Board Nagar Parishad

0.00

0.00

Schedule Forming Part of Income & Expenditure of Nagar Parishad as on Dated 31st March, 2016

	March 31, 2016	March 31, 2015
Schedule-14		
INCOME FROM TAXES		
Sampati Kar		
Urban Development Tax	20814.00	252288.00
	214794.00	77304.00
Total (Rs)	<u>235608.00</u>	<u>329592.00</u>
Schedule-15		
ASSIGNED COMPENSATION		
Octroi Compensation		
	31249000.00	28408000.00
Total (Rs)	<u>31249000.00</u>	<u>28408000.00</u>
Schedule-16		
RENTAL INCOME FROM MUNICIPLE PROPERTIES		
Rent From Nagrik Suvidha		
Rent From Lease Land	3197296.00	2314936.00
Other Rent	15163090.00	8162644.00
	140335.00	142000.00
Total (Rs)	<u>18500721.00</u>	<u>10619580.00</u>
Schedule-17		
FEEES AND USER CHARGES		
Suchikaran & Registration Charge		
License fees	278720.00	28000.00
Permission Fees	118400.00	100.00
Certificate & Duplicate Fees	1003250.00	980988.00
Vikas Charges	87047.00	113131.00
Regulation Fees	11404072.00	7172146.00
Fine & Panalties	0.00	13576.00
Advertisement Fees	1370796.00	1332867.00
Upbhokta Charge	231300.00	37770.00
Seva/Administration Fees	404249.00	363834.00
Propety Transfer Charge	208050.00	176600.00
Conversion Charge	328210.00	129493.00
	7468142.00	3687654.00
Total (Rs)	<u>22902236.00</u>	<u>14036159.00</u>
Schedule-18		
SALE & TRANSPORTATION CHARGE		
Sale of Products		
Sale of Forms & Formates	64420544.00	80467198.00
	109445.00	414101.00
Total (Rs)	<u>64529989.00</u>	<u>80881299.00</u>
Schedule-19		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Amount Transfer from Grants		
	52619886.00	25094642.00
Total (Rs)	<u>52619886.00</u>	<u>25094642.00</u>
Schedule-20		
INCOME FROM CORP. ASSET/INVESTMENT		
Interest on Investment		
Interest on SB a/c	0.00	2016956.00
Other Interest	563382.00	1689315.00
	1769098.00	2263377.00
Total (Rs)	<u>2332480.00</u>	<u>5969648.00</u>
Schedule-21		
MISCELLANEOUS INCOME		
Other Miscellaneous Income		
	514989.00	9245.00
Total (Rs)	<u>514989.00</u>	<u>9245.00</u>



Schedule-22**ESTABLISHMENT EXP.**

Salary, Wages & Bonus	44403143.00	39465914.00
Honorarium & Fees to Management	1239399.00	844216.00
Total (Rs)	45642542.00	40310130.00

Schedule-23**GENERAL ADMINISTRATION EXP.**

Rent, Rates & Taxes	247500.00	0.00
Electricity Exp	1922835.00	1213507.00
Water Exp	119203.00	88130.00
Communication Exp	63298.00	68258.00
Books and Newspaper	24653.00	12800.00
Printing & Stationery	211788.00	153282.00
Travelling & Conveyance	738935.00	604282.00
Insurance Exp.	0.00	39681.00
Legal Exp.	545300.00	283762.00
Membership Fees & Contribution	5638234.00	1187189.00
Advertisement Exp.	883270.00	1148403.00
Medicines & Phenyle Exp	174635.00	36340.00
Total (Rs)	10569651.00	4835634.00

Schedule-24**MISCELLANEOUS EXPENSES**

Other Misc. Exp.	852154.00	724260.00
Total (Rs)	852154.00	724260.00

Schedule-25**OPERATIONAL & MAINTINANCE EXPENSES**

Garbage Clearance Exp	6230064.00	3138740.00
Bulk Purchase	4016411.00	2298990.00
Repair & Maintenance (public Light)	4018960.00	341000.00
Repair & Maintenance (Infra. Assets)	7808295.00	3775456.00
Repair & Maintenance (Public Facilities)	0.00	103346.00
Repair & Maintenance (Vehicle)	657639.00	210973.00
Repair & Maintenance (Other)	500.00	0.00
Total (Rs)	22731869.00	9868505.00

Schedule-26**Interest & Financial Expenses**

Other Interest	0.00	0.00
Bank Charges	828.00	2389.00
Total (Rs)	828.00	2389.00

Schedule-27**Festival Expenses**

Festival Exp. Office	1617530.00	1280468.00
Festival Exp. Other	6737310.00	6092587.00
Total (Rs)	8354840.00	7373055.00

Schedule-28**DEPRICIATION**

Building	4852837.00	3384751.00
Road & Bridge	29650556.00	24929411.00
Nalliya & Others	3216030.00	3285976.00
Public Light	380445.00	390493.00
Plant & Machinery	175361.00	83710.00
Furniture & Fixtures	79334.00	70444.00
Vehicles	874565.00	984930.00
Other Fixed Assets	2405286.00	1481957.00
Total (Rs)	41634414.00	34611672.00



Asht
 आयुक्त
 नगर कार्यवाही, उदयपुर