



INDEPENDENT AUDITOR'S REPORT

To,
Executive Officer,
Nagar Parishad,
Pratapgarh (Rajasthan)

We have audited the accompanying financial statements of Nagar Palika Pratapgarh, which comprise the Balance Sheet as at March 31, 2018, and the Income & Expenditure Account 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 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:





RANKA CHANDRESH & ASSOCIATES
Chartered Accountants

CA CHANDRESH RANKA
(B.Com, FCA, DISA)

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2018;
(b) in the case of the Income & Expenditure Account, of the surplus/deficit for the year ended on that date; and

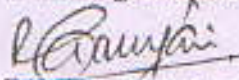
We further report that:

- 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;
- 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.
- the Balance Sheet, Income & expenditure Account, and Cash flow Statement dealt with by this Report are in agreement with the books of account.
- In our opinion, the Balance Sheet, Income & expenditure Account, and Cash flow Statement comply with the Rajasthan Municipal Accounts Manual;

For Ranka Chandresh & Associates

Chartered Accountants

(Firm Registration No. 013033C)


CA Chandresh Ranka
(Proprietor)
Membership No. : 402722



Place: Kota

Date: 11th April, 2019



RANKA CHANDRESH & ASSOCIATES
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(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.	Yes the entire grant received during the year has been accounted properly.
3.	Whether any Earmarked Funds have been created as per the provision of any statue 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.



Head Office: 1-L-24 Talwandi, Housing Board Colony, Kota (Rajasthan) 324005
Branch Office: Building No. 268, Shopping Center, Kota (Rajasthan) 324007
Landline: 0744-2364012, Fax No. 0744- 2361937, Mobile: 09828140989
Email id: chandreshranka@rediffmail.com OR chandreshranka@gmail.com



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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 Ranka Chandresh & Associates

Chartered Accountants

(Firm Registration No.013033C)


CA Chandresh Ranka
(Proprietor)

Membership No. :402722



Place: Kota

Date: 11th April, 2019

Head Office: 1-L-24 Talwandi, Housing Board Colony, Kota (Rajasthan) 324005
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Email id: chandreshranka@rediffmail.com OR chandreshranka@gmail.com

Nagar Parishad Pratapgarh
Baalance Sheet
As on 31 March 2018

PARTICULARS	Schedule	2017-18	2016-17
		(Amount in Rs.)	(Amount in Rs.)
I - LIABILITIES			
RESERVE & SURPLUS			
Municipal (General) Fund	1	265116666.8	297617532
Earmarked Funds	2	19869107	18739227
Reserve & Surplus	3	24752170	23869879
Total Reserve & Surplus (A)		309737943.8	340226638
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	4	93673245	53306752
LOANS			
Secured Loans	5	1369564	1369564
Total Loans (C)		1369564	1369564
CURRENT LIABILITIES & PROVISIONS			
Sundry Deposits	6	63809262	69725417
Sundry Creditors	7	0	0
Statutory Liabilities	8	3171033	2280971
Other Liabilities	9	2651673	3076058
Total Current Liabilities and Provisions (D)		69631968	75082446
TOTAL LIABILITIES (A+B+C+D)		474412720.8	469985400
II - ASSETS			
FIXED ASSETS			
Gross Block	10	570422196	533208507
Depreciation Fund	11	180000023.3	139943947
Net Block		390422172.8	393264560
Total Fixed Assets (A)		390422172.8	393264560
INVESTMENTS			
General Fund Investments	12	10052007	13154589
Specific Fund Investments	13	18369107	18739227
Total Investments (B)		28421114	31893816
CURRENT ASSETS, LOAN & ADVANCES			
Inventories	14	1620273	1620273
Cash & Bank Balances	15	47507258	36796726
Loans, Advances & Deposits	16	6441903	6410025
Total Current Assets, Loans & Advances (C)		55569434	44827024
TOTAL ASSETS(A+B+C)		474412720.8	469985400

Notes to Accounts and Accounting Policies

For Ranka Chandresh & Associates

Chartered Accountants

Firm Regn. No. 012033C

R. Ranka
CA Ranka Chandresh Ranka

(Proprietor)

Membership No. 402722



Date:- 11th March, 2019

Place:- Kota

For and Behalf on Nagar Parishad

Om Prakash

सभापति
नगर परिषद प्रतापगढ़ (राज.)

(Chairman)

S.M.K.
उपसभपति
नगर परिषद प्रतापगढ़ (राज.)
(Commissioner)

Nagar Parishad Pratapgarh
Income & Expenditure Account
For the Period of 01/04/2017 to 31/03/2018

PARTICULARS	Schedule	2017-18	2016-17
		(Amount in Rs.)	(Amount in Rs.)
INCOME			
Income From Taxes	17	897,561	227,081
Assigned Compensations	18	41,768,000	34,374,000
Rental Income from Municipal Properties	19	11,228,162	15,862,665
Fees and User Charges	20	17,014,088	29,391,988
Revenue Grants, Contributions and Subsidies	21	-	71,731,050
Income from Corporation Assets and Investment	22	2,673,828	3,104,912
Miscellaneous Income	23	31,274,780	22,821,119
Total Income - I		104,856,428	177,512,815
EXPENDITURE			
Establishment Expenses	24	46,946,349	47,012,924
General Administrative Expenses	25	19,771,252	23,543,147
Decrease in Stores / (Increase in Stock)	26	-	-
Public Works	27	15,567,057	10,042,281
Interest & Financial Exp.	28	744	-
Miscellaneous Expenses	29	15,015,815	16,220,745
Depreciation During the Year		40,056,076	41,454,061
Total Expenditure - II		137,357,293	138,273,158
Surplus\ (Deficit) before adjustment of prior period items and Depreciation		(32,500,865)	39,239,657
Less: Prior Period Items		0.00	0.00
Less: Prior Period adjustment of Depreciation		0.00	0.00
Less: Transfer to Reserve Fund		0.00	0.00
NET SURPLUS\ DEFICIT		(32,500,865)	39,239,657

Notes to Accounts and Accounting Policies

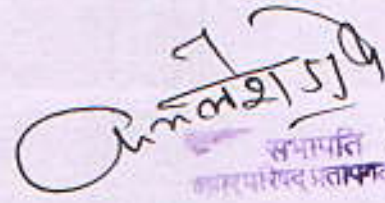
For Ranka Chandresh & Associates


Chartered Accountants
Firm Regn. No. 018033C


CA Chandresh Ranka
(Proprietor)
Membership No. 402722

Date:- 11th March, 2019
Place:- Kota

For and Behalf on Nagar Parishad


सभापति (Chairman)
नगर पंचायत प्रतापगढ़ (राज.)


आयुक्त (Commissioner)
नगर पंचायत प्रतापगढ़ (राज.)

Schedule forming part of Nagar Parishad Pratapgarh
As on 31 March 2018

PARTICULARS	2017-18	2016-17
	(Amount in Rs.)	(Amount in Rs.)
Schedule - 1		
MUNICIPAL (GENERAL) FUND		
Opening balance		
Add :- Addition during the year	297,617,532	260,422,544
Less :- Deduction during the year	-	337,280
Add: Excess of Income over Expenditure	-32,500,865	2,381,949
Total	265,116,667	297,617,532
Schedule - 2		
EARMARKED FUND		
Gratuity Fund	195,030	949,435
General Provident Fund	16,981,882	13,859,828
Pension Fund	-	-
Special Fund - Other	2,692,195	3,929,964
Total	19,869,107	18,739,227
Schedule - 3		
RESERVE & SURPLUS		
Opening balance	-	-
Add :- Addition during the Year	-	-
Less :- Withdrawal during the Year	-	-
Capital Contribution	-	-
Capital Reserve	-	-
Borrowing Redemption Reserve	-	-
Special Funds (Utilised)	24,752,170	23,869,879
Statutory Reserve	-	-
General Reserve	-	-
Revaluation Reserve	-	-
Total	24,752,170	23,869,879
Schedule - 4		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Special Grant From MLA/MP Fund and Parliament Fund		
Special Grant for CM Sadi Kambal Scheme	7,083,014	7,083,014
Special Grant for CM Jal Sawalambhan Yojna	368,462	368,462
Special Grant for CM Jal Sawalambhan Yojna	2,080,749	2,191,200
Special Grant For IDSMT	8,460,180	8,460,180
Special Grant for BPL (Housing Scheme)	9,165,835	9,346,990
Special Grant for Navjeevan and Jeevan Amrit Yojanas	17,672	17,672
Special Grant for Rain Basera	468,795	468,795
Special Grant for Clean Mission India	21,665,000	12,883,000
Special Grant for NULM	2,970,392	1,120,798
Special Grant for MJSY	2,467,068	1,667,068
Special Grant for IHSDP (Housing Scheme)	77,233	77,233
Special Grant for Nirbandh Yojana Grants	500,000	-
Special Grant for Swatch Bharat Mission	-200,000	-
Public Participation (Aid)	-	-
Special Grant for 13/14th Financial Commission	15,999,109	2,416,600
Special Grant for Swarna Jayanti Suhuri Roj gar Sch.	4,651,409	4,151,409
Special Grant from S.F.C.	15,417,006	571,000
Grant from welfare bodies	400,000	400,000
Grant from Pensioners Samaj.	720,000	720,000
Other Grants	1,360,331	1,360,331
Total	93,673,245	53,306,752



**Schedule forming part of Nagar Parishad Pratapgarh
As on 31 March 2018**

PARTICULARS	2017-18	2016-17
	(Amount in Rs.)	(Amount in Rs.)
Schedule - 5 SECURED LOANS		
Loan from RUIDFCO	1,369,564	1,369,564
Total	1,369,564	1,369,564
Schedule - 6 SUNDRY DEPOSITS		
Security & Amanat Payable	62,121,958	57,605,622
From Contractors	-6,838,839	7,278,152
From Others	8,526,143	4,841,643
Total	63,809,262	69,725,417
Schedule - 7 SUNDRY CREDITORS		
Creditors For supplies	-	-
Other Creditors	-	-
Total	-	-
Schedule - 8 STATUTORY LIABILITIES		
Income Tax (TDS) Payable	986,049	180,894
Commercial Tax Payable	201,723	159,190
Salary Payable	1,674,040	1,808,197
Labour Cess Deduction	309,221	132,690
Total	3,171,033	2,280,971
Schedule - 9 OTHER LIABILITIES		
Royalty Payable	1,176,985	820,641
Employee Liabilities	1,474,688	2,255,417
Total	2,651,673	3,076,058
Schedule - 10 GROSS BLOCK		
Immovable Assets		
Land	26,691,244	25,616,414
Office Building	75,424,472	69,138,198
Infrastructure Assets		
Roads & Bridge	357,893,245	344,267,859
Sewerage & Drainage	53,143,951	44,808,850
Water ways	30,999,773	30,428,977
Public Lighting	7,640,449	7,300,769
Moveable Assets		
Plant & Machinery	4,090,923	355,077
Vehicles	10,392,352	8,978,290
Furniture & Fixture	1,443,841	1,037,881
Office Equipment	416,633	358,271
Computers	1,285,313	917,921
Total	570,422,196	533,208,507



**Schedule forming part of Nagar Parishad Pratapgarh
As on 31 March 2018**

PARTICULARS	2017-18	2016-17
	(Amount in Rs.)	(Amount in Rs.)
Schedule - 11		
DEPRECIATION FUND		
Opening Balance		
Add:- Depreciation provided during the year	139,943,947	98,489,886
Less:- Depreciation for the previous year	40,056,076	41,454,061
Total	180,000,023	139,943,947
Schedule - 12		
GENERAL FUND INVESTMENT		
P.D Account with Interest	2,000	28,172
Non-Interest Bearing PD A/c	10,050,007	13,126,417
Total	10,052,007	13,154,589
Schedule - 13		
SPECIFIC FUND INVESTMENT		
Employee's GPF Accounts	16,981,882	13,859,828
Gratuity P.D A/c	195,030	949,435
Employee's CPF Accounts	1,192,195	3,929,964
Total	18,369,107	18,739,227
Schedule - 14		
INVENTORIES		
Stores Central	1,620,273	1,620,273
Total	1,620,273	1,620,273
Schedule - 15		
CASH & BANK BALANCES		
Cash in Hand	89,167	176,161
Balances in FDR a/cs	19,233,026	12,115,466
Balances in Saving & Current a/cs	28,185,065	24,505,099
Total	47,507,258	36,796,726
Schedule - 16		
LOANS, ADVANCES & DEPOSITS		
Advance to Staff	1,982,633	1,982,633
Deposits with RSEB	4,459,270	4,427,392
Total	6,441,903	6,410,025



Schedule forming part of Nagar Parishad Pratapgarh
For the Period of 01/04/2017 to 31/03/2018

PARTICULARS	2017-18	2016-17
	(Amount in Rs.)	(Amount in Rs.)
Schedule - 17		
INCOME FROM TAXES		
Urban Development Tax	897,561	227,081
Total	897,561	227,081
Schedule - 18		
ASSIGNED COMPENSATION		
Octroi Compensations	41,768,000	34,374,000
Total	41,768,000	34,374,000
Schedule - 19		
RENTAL INCOME FROM MUNICIPAL PROPERTIES		
Income from Rent and Teh Bazaar	3,086,915	5,029,770
Rent from lease of lands	8,141,247	10,832,895
Total	11,228,162	15,862,665
Schedule - 20		
FEES AND USER CHARGES		
Copy Fees	36,765	10,257
License Fees Construction and Development Work	-	12,000
Empanelment & Registration Charges	927,008	-
Fees for Certificate or Extract	5,978,796	1,159,509
Fees for Grant of Permit	224,130	1,343,300
Development Charges	233,169	11,106,363
Regularisation Fees	6,708,422	10,050,952
Penalties and Fines	163,579	1,109,142
Other Fees	820,940	762,728
Other Charges	1,921,279	3,837,677
Total	17,014,055	29,391,988
Schedule - 21		
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		
Revenue Grant	-	71,731,050
Total	-	71,731,050
Schedule - 22		
INCOME FROM CORP. ASSET/INVESTMENT		
Interest from Bank Accounts	2,673,828	3,104,912
Total	2,673,828	3,104,912
Schedule - 23		
MISCELLANEOUS INCOME		
Income from Maintenance of Sewer	-	162,000
Cleaning of Gutters	-	254,771
Sale of Forms & Publications	224,700	307,175
Sale of shop & Land	27,154,660	21,161,265
EDC INCOMES	2,505,094	-
IDC INCOMES	721,161	-
Hire Charges for Vehicles	-	81,222
Recovery from Employees	12,728	39,616
Others	656,446	815,070
Total	31,274,789	22,821,119



Schedule forming part of Nagar Parishad Pratapgarh
For the Period of 01/04/2017 to 31/03/2018

PARTICULARS	2017-18	2016-17
	(Amount in Rs.)	(Amount in Rs.)
Schedule - 24		
ESTABLISHMENT EXP.		
Corporator (Parishad) Allowance	500,562	-
Leave Pension contribution	-	1,381,774
Salary and Other Payment	46,275,012	44,107,717
Travelling Reimbursement	-	52,082
Other Terminal & Retirement Benefits	170,775	1,381,331
Total	46,946,349	47,012,924
Schedule - 25		
GENERAL ADMINISTRATION EXP.		
Advertisement Expenses	1,780,934	1,580,403
Audit fees	-	192,000
Books and Newspaper	-	8,146
Court Expenses	28,000	38,700
Rent, Rates and Taxes	3,957,825	3,831,560
Communication Expenses	78,665	168,275
Printing and Stationery	478,797	441,302
Travelling & Conveyance	54,790	-
Insurance	152,870	146,675
Professional and other Fees	177,790	1,956,693
Other Administrative Expenses	81,321	-
Power & Fuel	137,478	1,639,164
Bulk Purchases	214,829	185,292
Medicine & Phinaryal Expenses	-	99,900
Hire Charges	4,088,872	643,307
Repairs & maintenance - Others	6,767,626	10,762,415
Other operating & maintenance expenses	1,771,955	1,849,315
Total	19,771,252	23,543,147
Schedule - 26		
DECREASE IN STORES(INCREASE IN STORES)		
Opening stock	-	1,620,273
Less:-Closing stock	-	1,620,273
Total	-	-
Schedule - 27		
PUBLIC WORKS		
Other Construction Work	4,030,336	-
Garbage Clearance Expenses	11,536,721	10,042,281
Total	15,567,057	10,042,281
Schedule - 28		
INTEREST AND FINANCE CHARGES		
Bank Charges	744	-
Total	744	-
Schedule - 29		
MISCELLANEOUS EXPENSES		
Own Programmes	9,903,307	7,239,374
FOREST DEPARMENTS	2,676,200	-
Contributions [give details]	-	2,500,000
State Govt Conversion Fees Share	-	2,992,087
Other Miscellaneous Expenses	2,416,308	3,489,284
Total	15,015,815	16,220,745

