

FINANCIAL STATEMENTS
AS ON
31ST MARCH 2014

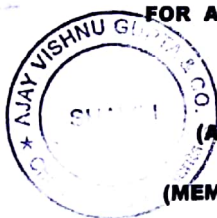
NAGAR PALIKA PARISHAD SHAMLI
DISTT. SHAMLI

NAGAR PALIKA PARISHAD, SHAMLI

BALANCE SHEETAS ON 31.03.2014

| Code No. | Item/Head of Account | Schedule No. | Current Year Amount | Previous Year Amount |
|----------|--|--------------|---------------------|----------------------|
| 1 | 2 | 3 | 4 | 5 |
| | LIABILITIES | | | |
| 3-10 | Reserve & Surplus | | | |
| 3-11 | Municipal (General) Fund | | | |
| 5.00 | Earmarked Funds | B-1 | 1415234568.47 | 1351173332.64 |
| | Reserve | B-2 | | |
| | Total Reserve & Surplus | B-3 | | |
| 3-20 | Grants, Contribution for Specific Purposes Loans | | 1415234568.47 | 1351173332.64 |
| 3-30 | Secured loans | B-4 | 0.00 | 0.00 |
| 3-31 | Unsecured loans | B-5 | | |
| | Total Loans | B-6 | | |
| | Current Liabilities and Provisions | | 0.00 | 0.00 |
| 3-40 | Deposits Received | | | |
| 3-41 | Deposit Works | B-7 | | |
| 3-50 | Other Liabilities (Sundry Creditors) | B-8 | | |
| 3-60 | Provisions | B-9 | 6734109.77 | 4052660.70 |
| | Total Current Liabilities and Provisions | B-10 | 968027.50 | 880025.00 |
| | TOTAL LIABILITIES | | 7702137.27 | 4932685.70 |
| | ASSETS | | 1422936705.74 | 1356106018.34 |
| | Fixed Assets | | | |
| 4-10 | Gross Block | B-11 | | |
| 4-11 | Less: Accumulated Depreciation | | 1360097692.00 | 1303361537.00 |
| | Net Block | | 39164056.70 | 32271733.93 |
| 4-12 | Capital Work In Progress | | 1320933635.30 | 1271089803.07 |
| | Total Fixed Assets | | 1320933635.30 | 1271089803.07 |
| | Investments | | | |
| 4-20 | Investments-General Fund | | | |
| 4-21 | Investments- Other Funds | B-12 | | |
| | Total Investments | B-13 | | |
| | Current Assets, Loans and Advances | | | |
| 4-30 | Stock in Hand (Inventories) | B-14 | | |
| 4-31 | Sundry Debtors (Receivables) | B-15 | 17970775.02 | 15543252.30 |
| 4-32 | Less: (Accumulated Prov. Against Debts) | | | |
| 4-40 | Prepaid Expenses | B-16 | | |
| 4-50 | Cash and Bank Balances | B-17 | 83957295.42 | 69397962.97 |
| 4-60 | Loans, Advances and Deposits | B-18 | | |
| 4-61 | Less: (Accumulated Prov. Against Loans) | | | |
| | Total Current Assets, Loans & Advances | | 101928070.44 | 84941216.27 |
| 4-70 | Other Assets | B-19 | 75000.00 | 75000.00 |
| 4-80 | Miscellaneous Exp. (to the extent not written off) | B-20 | | |
| | TOTAL ASSETS | | 1422936705.74 | 1356106018.34 |

Compiled & Prepared as per Books of Accounts produced before us
and Information & Explanation given to us without conduct any audit.



FOR AJAY VISHNU GUPTA & CO.

Chartered Accountants

(AJAY KUMAR GUPTA)

PROPRIETOR

(MEMBERSHIP NO. - 79065)

For NAGAR PALIKA PARISHAD
SHAMLI

EXECUTIVE OFFICER

Place: Shamli

Dated: 22/01/2018

NAGAR PALIKA PARISHAD, SHAMLI

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31st MARCH' 2014

| Code No. | Item/Head of Account | Schedule No. | Current Year Amount |
|----------|---|--------------|---------------------|
| 1 | 2 | 3 | 4 |
| | INCOME | | |
| I-10 | Tax Revenue | I-1 | 12676160.35 |
| I-20 | Assigned Revenue & Compensation | I-2 | |
| I-30 | Rental Income from Municipal Properties | I-3 | 5277600.00 |
| I-40 | Fees & User Charges | I-4 | 14601426.00 |
| I-50 | Sale & Hire Charges | I-5 | |
| I-60 | Revenue Grants, Contribution & Subsidies | I-6 | 183157995.00 |
| I-70 | Income from Investments | I-7 | |
| I-71 | Interest Earned | I-8 | 1161602.00 |
| I-80 | Other Income | I-9 | 171781.00 |
| A | Total - INCOME | | 217046564.35 |
| | EXPENDITURE | | |
| 2-10 | Establishment Expenses | I-10 | 47378820.00 |
| 2-20 | Administrative Expenses | I-11 | 16202710.70 |
| 2-30 | Operations & Maintenance | I-12 | 82007647.00 |
| 2-40 | Interest & Finance Expenses | I-13 | 1349.05 |
| 2-50 | Programme Expenses | I-14 | 0.00 |
| 2-60 | Revenue Grants, Contribution & Subsidies | I-15 | |
| 2-70 | Provision & Written Off | I-16 | 502479.00 |
| 2-71 | Miscellaneous Expenses | I-17 | 6892322.76 |
| 2-72 | Depreciation | | |
| | | | 152985328.51 |
| B | TOTAL - EXPENDITURE | | 64061235.84 |
| A-B | Gross Surplus/ (deficit) of Income over Expenditure before Prior Period Items | | |
| 2-80 | Add: Prior Period Items (Net) Gross Surplus/ (deficit) of Income over Expenditure after Prior Period Items | 2-18 | |
| | | | 64061235.84 |
| | Net balance being surplus/deficit carried over to Municipal | | |

**Compiled & Prepared as per Books of Accounts produced before us
and Information & Explanation given to us without conduct any audit .**



FOR AJAY VISHNU GUPTA & CO.
Chartered Accountants

(Signature)
(AJAY KUMAR GUPTA)
PROPRIETOR
(MEMBERSHIP NO. - 79065)

**For NAGAR PALIKA PARISHAD
SHAMLI**

EXECUTIVE OFFICER

Place: Shamli
Dated: 22/01/2018

NAGAR PALIKA PARISHAD, SHAMLI

(For the year ended 31st March' 2014)

Schedule B-1: Municipal (General) Fund [Code No. 310]

(Amount in Rs.)

| Code No. | Particulars | Opening Balances as per the last accounts | Addition during the year | Total | Deductions during the year | Balance at the end of the current year |
|----------|-----------------------------------|---|--------------------------|---------------|----------------------------|--|
| 1 | 2 | 3 | 4 | 5(3+4) | 6 | 7(5-6) |
| 310-10 | Municipal Fund | 1351173332.64 | 0.00 | 1351173332.64 | | 1351173332.64 |
| 310-90 | Excess of income over expenditure | | 64061235.84 | 64061235.84 | 0 | 64061235.84 |
| | Total Municipal Fund (310) | 1351173332.64 | 64061235.84 | 1415234568.47 | 0 | 1415234568.47 |

Schedule B-2: Earmarked Funds

Schedule B-2: Special Funds/ Sinking Fund/Trust or Agency Fund [Code No 311]

(Amount in Rs.)

| Particulars | Special Fund 1 | Special Fund 2 | Special Fund 3 | Special Fund 4 | Special Fund 5 | Pension Fund 6 | General Provident Fund |
|---|----------------|----------------|----------------|----------------|----------------|----------------|------------------------|
| Code No. | | | | | | | |
| (a) Opening Balances | | | | | | | |
| (b) Additions to the Special Fund | | | | | | | |
| (i) Transfer From Municipal Fund | | | | | | | |
| (ii) Interest/Dividend Earned on Special Fund Investments | | | | | | | |
| (iii) Profit on Disposal of Special Fund Investments | | | | | | | |
| (iv) Appreciation in Value of Special Fund Investments | | | | | | | |
| (v) Other addition (Specify Nature) | | | | | | | |
| Total (b) | | | | | | | |
| Total (a+b) | | | | | | | |
| (c) Payments out of funds | | | | | | | |
| (i) Capital expenditure on Fixed Assets* | | | | | | | |
| Others | | | | | | | |
| Sub-total | | | | | | | |
| (ii) Revenue Expenditure on Salary, Wages and allowances etc. | | | | | | | |
| Rent | | | | | | | |
| Other administrative charges | | | | | | | |
| Sub-total | | | | | | | |
| (iii) Other | | | | | | | |
| Loss on disposal of Special Fund Investments | | | | | | | |
| Diminution in Value of Special Fund Investments | | | | | | | |
| Transferred to Municipal Fund | | | | | | | |
| Sub-total | | | | | | | |
| Total of (i+ii+iii) (c) | | | | | | | |
| Net Balance at the year end-(a+b)-(c) | | | | | | | |
| Grand Total of Special Funds | | | | | | | |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule B-3; Reserves [Code No 312]

| Code No. | Particulars | Opening Balances as per the last accounts | Addition during the year | Total | Deductions during the year | Balance at the end of the current year |
|----------|------------------------------|---|-----------------------------|--------|-------------------------------|---|
| 1 | 2 | 3 | 4 | 5(3+4) | 6 | 7 |
| 312-10 | Capital Contribution | | | | | |
| 312-11 | Capital Reserve | | | | | |
| 312-20 | Borrowing Redemption Reserve | | | | | |
| 312-30 | Special Funds (Utilised) | | | | | |
| 312-40 | Statutory Reserve | | | | | |
| 312-50 | General Reserve | | | | | |
| 312-60 | Revaluation Reserve | | | | | |
| | Total Reserve Funds | | | | | |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule B-4: Grants & Contribution for Specific Purposes [Code No 320]

| Particulars | Grants from Central Government | Grants from State Government | Grants from other Government Agencies | Grants from Financial Institutions | Grants from Welfare Bodies | Grants from International Organisations | Others |
|--|--------------------------------|------------------------------|---------------------------------------|------------------------------------|----------------------------|---|--------|
| Code No. | | | | | | | |
| (a) Opening Balances | | | 0.00 | | | | |
| (b) Additions to the Grants* | | | 22592533.00 | | | | |
| (i) Grant Received during the year | | | | | | | |
| (ii) Interest/Dividend Earned on Grant Investments | | | | | | | |
| (iii) Profit on Disposal of Grant Investments | | | | | | | |
| (iv) Appreciation in value of Grant Investments | | | | | | | |
| (v) Other additions (Specify nature) | | | | | | | |
| Total (b) | | | | | | | |
| Total (a+b) | | | 22592533.00 | | | | |
| (c) Payments out of funds | | | | | | | |
| (i) Capital expenditure on Fixed Assets* | | | | | | | |
| Other | | | 308750.00 | | | | |
| Sub-total | | | | | | | |
| (ii) Revenue Expenditure on Salary, wages and allowances etc. Rent | | | | | | | |
| Other administrative charges | | | | | | | |
| Tf to Revenue | | | | | | | |
| Sub-total | | | 22283783.00 | | | | |
| (iii) Other | | | | | | | |
| Loss on disposal of Grant Investments. | | | | | | | |
| Diminution in Value of Grant Investments | | | | | | | |
| Grants Refunded | | | | | | | |
| Sub-total | | | | | | | |
| Total (c) (i+ii+iii) | | | 0.00 | | | | |
| Net Balance at the year end-(a+b)-(c) | | | | | | | |
| Total Grants & Contribution for Specific Purposes | | | | | | | |
| Total | | | 0.00 | | | | |



NAGAR PALIKA PARISHAD, SHAMLI**(For the year ended 31st March' 2014)****Schedule B-5: Secured Loans [Code No 330]**

| Code No. | Particulars | Current Year Amount (in Rs.) | Previous Year Amount (in Rs.) |
|----------|---|---------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 |
| 330-10 | Loans From Central Government | | |
| 330-20 | Loans From State Government | | |
| 330-30 | Loans From Govt. Boadies & Associations | | |
| 330-40 | Loans from International Agencies | | |
| 330-50 | Loans From Banks & Other Financial Institutions | | |
| 330-60 | Other Term Loans | | |
| 330-70 | Bonds & Debentures | | |
| 330-80 | Other Loans | | |
| | Total Secured Loans | | |

Schedule B-6: Unsecured Loans [Code No 331]

| Code No. | Particulars | Current Year Amount (in Rs.) | Previous Year Amount (in Rs.) |
|----------|---|---------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 |
| 331-10 | Loans From Central Government | | |
| 331-20 | Loans From State Government | | |
| 331-30 | Loans From Govt. Boadies & Associations | | |
| 331-40 | Loans from International Agencies | | |
| 331-50 | Loans From Banks & Other Financial Institutions | | |
| 331-60 | Other Term Loans | | |
| 331-70 | Bonds & Debentures | | |
| 331-80 | Other Loans | | |
| | Total Un-Secured Loans | | |

Schedule B-7: Deposits Received [Code No 340]

| Code No. | Particulars | Current Year Amount (in Rs.) | Previous Year Amount (in Rs.) |
|----------|--------------------------------|---------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 |
| 340-10 | From Contractors | | |
| 340-20 | From Revenues | | |
| 340-30 | From staff | | |
| 340-80 | From Others | | |
| | Total Deposits Received | | |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule B-8: Deposits Works [Code No 341]

| Code No. | Particulars | Opening Balance as per the last Amount | Addition during the Current year Amount | Utilisation / Expenditure Amount | Balance outstanding at the end of the current year amount |
|----------|--------------------------------|--|---|--|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 341-10 | Civil Works | | | | |
| 341-20 | Electrical Works | | | | |
| 341-80 | Others | | | | |
| | Total of Deposits Works | | | | |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule B-9: Other Liabilities (Sundry Creditors) [Code No 350]

| Code No. | Particulars | Current Year Amount (in Rs.) | Previous Year Amount (in Rs.) |
|----------|--|---------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 |
| 350-10 | Creditors Employee Liabilities | | |
| 350-11 | Employee Liabilities | 18000.00 | 18000.00 |
| 350-12 | Interest Accrued and Due | 3584000.00 | 3258279.50 |
| 350-20 | Recoveries Payable | | |
| 350-30 | Government Dues Payable | | |
| 350-40 | Refund Payable | | |
| 350-41 | Advance Collection of Revenues | 163609.77 | 158231.20 |
| 350-80 | Others | 2968500.00 | 618150.00 |
| | Total Other Liabilities (Sundry Creditors) | 6734109.77 | 5672689.08 |

Schedule B-10: Provisions [Code No 360]

| Code No. | Particulars | Current Year Amount (in Rs.) | Previous Year Amount (in Rs.) |
|----------|-----------------------------|---------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 |
| 360-10 | Provisions for Expenses | | |
| 360-20 | Provisions for Interest | 968027.50 | 880025.00 |
| 360-30 | Provisions for Other Assets | | |
| | Total Provisions | 968027.50 | 880025.00 |



NAGAR PALIKA PARISHAD, SHAMLI

(For the year ended 31st March 2014)

Schedule B-11: Fixed Assets [Code No-410 & 411]

| Code No. | Particulars | Rate | Gross Block | | | | | | | | | Accumulated Depreciation | | Net Block | |
|----------|---|--------|-----------------|--|--|------------------------------|-----------------------------|-----------------|----------------------------|------------------------------|----------------------------|-----------------------------|--|-----------|--|
| | | | Opening Balance | Addition during the Period (up to 30th Sep.) | Addition during the Period (After 30th Sep.) | Deductions During the Period | Cost at the end of the year | Opening Balance | Addition during the Period | Total at the end of the year | At the end of Current year | At the end of Previous year | | | |
| 1 | 2 | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | |
| 410-10 | Land | | 1051512764.00 | 0.00 | 0.00 | 1051512764.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1051512764.00 | 1051512764.00 | | | |
| 410-20 | Building | 5.80% | 31791369.00 | 1215802.00 | 324815.00 | 33331986.00 | 5497342.96 | 1604989.66 | 0.00 | 7102332.62 | 26229653.38 | 26294026.04 | | | |
| 410-30 | Infrastructure | | | | | | | | | | | | | | |
| 410-30 | Roads | | 118816384.00 | 21626788.00 | 18997452.00 | 159440624.00 | 0.00 | 0.00 | 0.00 | 0.00 | 159440624.00 | 118816384.00 | | | |
| 410-31 | Sewerage and Drainage | | 53235500.00 | 0.00 | 0.00 | 53235500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53235500.00 | 53235500.00 | | | |
| 410-32 | Water ways: | | | | | | | | | | | | | | |
| | Lakes and Ponds | | 9.00 | 0.00 | 0.00 | 9.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9.00 | 0.00 | | | |
| | Water Works | | 9800000.00 | 0.00 | 0.00 | 9800000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9800000.00 | 9800000.00 | | | |
| | Distribution | | | | | | | | | | | | | | |
| 410-33 | Public Lighting | 63.20% | 4581948.00 | 114320.00 | 786181.00 | 5482449.00 | 4375281.96 | 451296.37 | 0.00 | 4828578.33 | 655870.67 | 206666.04 | | | |
| | Other Assets | | | | | | | | | | | | | | |
| 410-40 | Plants & Machinery | 25.90% | 26132188.00 | 1128048.00 | 8897024.00 | 36157260.00 | 16976090.41 | 3815758.32 | 0.00 | 20791848.73 | 15365411.27 | 9156097.59 | | | |
| 410-50 | Vehicles | 25.90% | 5789398.00 | | | 5789398.00 | 4438679.92 | 349835.98 | 0.00 | 4788515.90 | 1000882.10 | 1350718.08 | | | |
| 410-60 | Office & Other | 25.90% | 671854.00 | 79060.00 | 3480071.00 | 4230985.00 | 439289.30 | 531379.99 | 0.00 | 970669.29 | 3260315.71 | 232564.70 | | | |
| | Equipment | | | | | | 0.00 | | | 0.00 | 0.00 | 0.00 | | | |
| 410-70 | Furniture, Fixtures, Fittings and Electrical Appliances | 25.90% | 1030123.00 | 17100.00 | 69494.00 | 1116717.00 | 545049.39 | 139062.44 | 0.00 | 684111.83 | 432605.17 | 485073.61 | | | |
| | Total | | 1303361537.00 | 24181118.00 | 32555037.00 | 1360097692.00 | 26385395.47 | 6892322.76 | 0.00 | 39164056.70 | 1320933635.30 | 1268761598.53 | | | |



NAGAR PALIKA PARISHAD, SHAMLI**(For the year ended 31st March' 2014)****Schedule B-12: Investments - General Fund [Code No 420]****(Amount In Rs.)**

| #REF1 | #REF1 | With Whom Invested | Face Value | Current Year Carrying Cost | Previous Year Carrying Cost |
|--------|--|--------------------|------------|----------------------------|-----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 420-10 | Central Govt. Securities | | | | |
| 420-20 | State Govt. Securities | | | | |
| 420-30 | Debentures and Bonds | | | | |
| 420-40 | Preference Shares | | | | |
| 420-50 | Equity Shares | | | | |
| 420-60 | Units of Mutual Funds | | | | |
| 420-80 | Other Investments | | | | |
| | Total of Investments - General Fund | | | | |

Schedule B-13: Investments - Other Fund [Code No 421]**(Amount In Rs.)**

| Code No. | Particulars | With Whom Invested | Face Value | Current Year Carrying Cost | Previous Year Carrying Cost |
|----------|--|--------------------|------------|----------------------------|-----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 421-10 | Central Govt. Securities | | | | |
| 421-20 | State Govt. Securities | | | | |
| 421-30 | Debentures and Bonds | | | | |
| 421-40 | Preference Shares | | | | |
| 421-50 | Equity Shares | | | | |
| 421-60 | Units of Mutual Funds | | | | |
| 421-80 | Other Investments | | | | |
| | Total of Investments - General Fund | | | | |

Schedule B-14: Stock In Hand (Inventories) [Code No 430]**(Amount In Rs.)**

| Code No. | Particulars | Current Year Amount | Previous Year Amount |
|----------|----------------------------|---------------------|----------------------|
| 1 | 2 | 3 | 4 |
| 430-10 | Stores | | |
| 430-20 | Loose Tools | | |
| 430-30 | Others | | |
| | Total Stock in Hand | | |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule B-16: Prepaid Expenses [Code No 440]

| Code No. | Particulars | Current Year Amount (In Rs.) | Previous Year Amount (In Rs.) |
|----------|-------------------------------|---------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 |
| 440-10 | Establishment | | |
| 440-30 | Administrative | | |
| 440-20 | Operations & Maintenance | | |
| | Total Prepaid Expenses | | |

Schedule B-17: Cash and Bank Balances [Code No 450]

| Code No. | Particulars | Current Year Amount (In Rs.) | Previous Year Amount (In Rs.) |
|----------|---|---------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 |
| 450-10 | Cash | 246654.00 | 640108.70 |
| | Balances with Bank-Municipal Funds | | |
| 450-21 | Nationalised Banks | 56256170.12 | 47189799.12 |
| 450-22 | Other Scheduled Banks | | |
| 450-23 | Scheduled Co-operative Banks | | |
| 450-24 | Post Office | | 0 |
| | Sub-total | 56256170.12 | 47189799.12 |
| | Balances with Bank-Special Funds | | |
| 450-41 | Nationalised Banks | | |
| 450-42 | Other Scheduled Banks | | |
| 450-43 | Scheduled Co-operative Banks | | |
| 450-44 | Post Office | | |
| | Sub-total | | |
| | Balances with Bank-Grant Funds | | |
| 450-61 | Nationalised Banks | 27454471.3 | 21568055.15 |
| 450-62 | Other Scheduled Banks | | |
| 450-63 | Scheduled Co-operative Banks | | |
| 450-64 | Post Office | | |
| | Sub-total | 27454471.3 | 21568055.15 |
| | Total Cash and Bank Balances | 83957295.42 | 69397962.97 |



NAGAR PALIKA PARISHAD, SHAMLI

(For the year ended 31st March' 2014)

Schedule B-18: Loans, Advances and Deposits [Code No 460]

(Amount in Rs.)

| Code No. 1 | Particulars 2 | Opening Balance at the beginning of the year 3 | Paid during the Current year 4 | Recovered During the year 5 | Balance Outstanding at the end of the year 6 |
|---------------|---|--|--------------------------------------|-----------------------------------|--|
| 460-10 | Loan and advances to employees | | | | |
| 460-20 | Employees Provident Fund Loans | | | | |
| 460-30 | Loans to Others | | | | |
| 460-40 | Advance to Suppliers and Contractors | | | | |
| 460-50 | Advance to Others | | | | |
| 460-60 | Deposit with External Agencies | | | | |
| 460-80 | Other Current Assets | | | | |
| | Sub-total | | | | |
| 461 | Less: Accumulated Provisions against Loans, Advances and Deposits Schedule B-18 (a) | | | | |
| | Total Loans, Advances and Deposits | | | | |

Schedule B-18 (a) Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

| Code No. 1 | Particulars 2 | Current Year Amount (in Rs.) 3 | Previous Year Amount (in Rs.) 4 |
|---------------|-------------------------------------|--------------------------------------|---------------------------------------|
| 461-10 | Loans to | | |
| 461-20 | Advances | | |
| 461-30 | Deposits | | |
| | Total Accumulated Provisions | | |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule B-19: Others Assets [Code No 470]

| Code No. | Particulars | Current Year Amount (In Rs.) | Previous Year Amount (In Rs.) |
|----------|-------------------------------|---------------------------------|----------------------------------|
| 1 | 2 | 3.00 | 4 |
| 470-10 | Deposit Works | | |
| 470-20 | Other Assets Control Accounts | 75000.00 | 75000.00 |
| | Total Others Assets | 75000.00 | 75000.00 |

Schedule B-20: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

| Code No. | Particulars | Current Year Amount (In Rs.) | Previous Year Amount (In Rs.) |
|----------|--|---------------------------------|----------------------------------|
| 1 | 2 | 3.00 | 4 |
| 480-10 | Loan Issue Expenses Deferred | | |
| 480-20 | Discount on Issue of Loans | | |
| 480-30 | Deferred Revenue Expenses | | |
| 480-40 | Others | | |
| | Total Miscellaneous Expenditure | | |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule I-1: Tax Revenue [Code No 110]

| Minor Code No. 1 | Particulars 2 | Current Year Amount (Rs) 3 |
|---------------------|---|-------------------------------|
| 110-01 | Property Tax | |
| 110-02 | Water Charge | 6036077.45 |
| 110-03 | Sewerage Tax | 6314830.90 |
| 110-04 | Conservancy Tax | |
| 110-05 | Lighting Tax | |
| 110-06 | Education Tax | |
| 110-07 | Vehicle Tax | |
| 110-08 | Tax on Animals | |
| 110-09 | Electricity Tax | |
| 110-10 | Professional Tax | |
| 110-11 | Advertisement Tax | |
| 110-12 | Pilgrimage Tax | |
| 110-51 | Octroi & Toll | |
| 110-52 | Cess | 182832.00 |
| 110-80 | Other Taxes | |
| | Safety Tax | 129200.00 |
| | Cinema hall Tax | 13220.00 |
| | Sub-total | 12676160.35 |
| | Less:- | |
| | Tax Remissions & Refund [Schedule I-1 (a)] | |
| | Total Tax Revenue | 12676160.35 |

| Code No. 1 | Particulars 2 | Current Year Amount (Rs) 3 |
|---------------|--|-------------------------------|
| | Property Taxes | |
| | Octroi & Toll | |
| | Cess Income | |
| | Advertisement Tax | |
| | Others | |
| | Total Tax Remissions & Refund | |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule I-2: Assigned Revenue & Compensation [Code No 120]

| Code No. 1 | Particulars 2 | Current Year Amount (Rs) 3 |
|---------------|--|-------------------------------|
| 120-10 | Taxes and Duties Collected by Others | |
| 120-20 | Compensation in lieu of taxes/ duties | |
| 120-30 | Compensation in lieu of Concessions | |
| | Total Assigned Revenue & Compensation | |

Schedule I-3: Rental Income from Municipal Properties [Code No 130]

| Code No. 1 | Particulars 2 | Current Year Amount (Rs) 3 |
|---------------|--|-------------------------------|
| 130-10 | Rent From Civic Amenities | |
| 130-20 | Rent From Office Buildings | |
| 130-30 | Rent From Guest Houses | |
| 130-40 | Rent From Lease of Land | |
| 130-80 | Other Rents | |
| | Sub-total | 5277600.00 |
| | Less:- | |
| 130-90 | Rent Remission and Refunds | |
| | Sub-total | |
| | Total Rental Income from Municipal Properties | 5277600.00 |



NAGAR PALIKA PARISHAD, SHAMLI

(For the year ended 31st March' 2014)

Schedule I-4 : Fees & User Charges [Code No 140]**Schedule I-4(a) : Fees & User Charges- Function Wise**

| Code No. 1 | Particulars 2 | Current Year Amount (Rs) 3 |
|---------------|--|-------------------------------|
| | Municipal Body | 1460142.60 |
| | Administration | 8030784.30 |
| | Finance,Accounts,Audit | 2920285.20 |
| | Election | |
| | Record Room | 730071.30 |
| | Estate | 730071.30 |
| | Stores & Purchase | 730071.30 |
| | Workshop | |
| | Census | |
| | Total Fees & User Charges - Function Wise | 14601426.00 |

Schedule I-4(b) : Fees & User Charges- Income Head Wise

| Code No. 1 | Particulars 2 | Current Year Amount (Rs) 3 |
|---------------|--|-------------------------------|
| 140-10 | Empanelment & Registration Charges | 4790.00 |
| 140-11 | Licensing Fees | 41230.00 |
| 140-12 | Fees For Grant of Permit | |
| 140-13 | Fees For Certificate or Extract | 19065.00 |
| 140-14 | Development Charges | |
| 140-15 | Regularization Fees | |
| 140-20 | Penalties and Fines | 2077703.00 |
| 140-40 | Other Fees | 2992804.00 |
| | Road Cutting Charges | 2887789.00 |
| 140-50 | User Charges | 194518.00 |
| 140-60 | Entry Fees | |
| 140-70 | Service/Adminstrative Charges | |
| 140-80 | Other Charges | 6383527.00 |
| | Sub-total | 14601426.00 |
| | Less:- | |
| 140-90 | Rent Remission and Refunds | |
| | Sub-total | |
| | Total income from Fees & User Charges- Income Head Wise | 14601426.00 |
| 140-50 | User Charges | |
| | Revenue from Hospitals | |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule I-5 :Sales & Hire Charges [Code No 150]

Schedule I-5(a) :Sales & Hire Charges- Function Wise

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|---|--------------------------|
| 1 | 2 | 3 |
| | Municipal Body Administration Finance,Accounts,Audit Election Record Room Estate Stores & Purchase Workshop Census | |
| | Total Income From Sales & Hire Charges- Function Wise | |

Schedule I-5(b) :Sales & Hire Charges- Income head Wise

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|--|--------------------------|
| 1 | 2 | 3 |
| 150-10 | Sales of Products | |
| 150-11 | Sales of Forms & Publications | |
| 150-12 | Sales of Store & Scrap | |
| 150-30 | Sales of Others | |
| 150-40 | Hire Charges for Vehicles | |
| 150-41 | Hire Charges for Equipment | |
| | Total Income From Sales & Hire Charges- Income Head Wise | |



NAGAR PALIKA PARISHAD, SHAMLI

(For the year ended 31st March' 2014)

Schedule I-6 : Revenue Grants, Contributions & Subsidies [Code No 160]

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|--|--------------------------|
| 1 | 2 | 3.00 |
| 160-10 | Revenue Grant | 183157995.00 |
| 160-20 | Re-Imbursement of Expenses | |
| 160-30 | Contribution towards Schemes | |
| | Total Revenue Grants, Contributions & Subsidies | 183157995.00 |

Schedule I-7 : Income from Investments-General Fund [Code No 170]

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|---|--------------------------|
| 1 | 2 | 3.00 |
| 170-10 | Interest on Investments | |
| 170-20 | Dividend | |
| 170-30 | Income from Projects taken up on Commercial basis | |
| 170-40 | Profit in sale of Investments | |
| 170-80 | Others | |
| | Total Income from Investments | |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule I-8 : Interest Earned [Code No 171]

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|---|--------------------------|
| 1 | 2 | 3.00 |
| | Interest from Bank Accounts | 1161602.00 |
| | Interest on loans to others | |
| | Interest on loans and advances to employees | |
| | Other Interest | |
| | Total Interest Earned | 1161602.00 |

Schedule I-9 :Other Income [Code No 180]

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|------------------------------------|--------------------------|
| 1 | 2 | 3.00 |
| 180-10 | Deposits Forfeited | |
| 180-11 | Lapsed Deposits | |
| 180-20 | Insurance Claim Recovery | |
| 180-30 | Profit on Disposal of Fixed assets | |
| 180-40 | Recovery from Employees | |
| 180-50 | Unclaimed Refund/Liabilities | |
| 180-60 | Excess Provisions written back | |
| 180-80 | Miscellaneous Income | 171781.00 |
| | Total Other Income | 171781.00 |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule I-10 : Establishment Expenses [Code No 210]

Schedule I-10(a) : Establishment Expenses- Function Wise [Code No 210]

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|--|--------------------------|
| 1 | 2 | 3 |
| | Municipal Body | 4737882.00 |
| | Administration | 26058351.00 |
| | Finance,Accounts,Audit | 9475764.00 |
| | Election | |
| | Sewer Department Salary | |
| | Hospital Department Salary | |
| | Pension | |
| | Record Room | 2368941.00 |
| | Estate | 2368941.00 |
| | Stores & Purchase | 2368941.00 |
| | Workshop Census | |
| | Total Establishment Expenses- Function Wise | 47378820.00 |

Note:

The total function wise expenses as per Schedule I-10(a) should tally with the total establishment expenses as per Schedule I-10(b)

Schedule I-10(b) : Establishment Expenses- Expenditure head Wise [Code No 210]

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|---|--------------------------|
| 1 | 2 | 3 |
| 210-10 | Salary & Wages | 47378820.00 |
| | Total Establishment Expenses- Expenses head Wise | 47378820.00 |

Note:

The total function wise expenses as per Schedule I-10(a) should tally with the total establishment expenses as per Schedule I-10(b)



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule I-11 : Administrative Expenses [Code No 220]

Schedule I-11(a) : Administrative Expenses- Function Wise

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|---|--------------------------|
| 1 | 2 | 3 |
| | Municipal Body | 1620271.07 |
| | Administration | 8911490.89 |
| | Finance,Accounts,Audit | 3240542.14 |
| | Election | |
| | Sewer Department Salary | |
| | Hospital Department Salary | |
| | Pension | 810135.54 |
| | Record Room | 810135.54 |
| | Estate | 810135.54 |
| | Stores & Purchase | |
| | Workshop Census | |
| | Total Administrative Expenses- Function Wise | 16202710.70 |

Note:

The total function wise expenses as per Schedule I-11(a) should tally with the total establishment expenses as per Schedule I-11(b)

Schedule I-11(b) : Administrative Expenses- Expenditure head Wise

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|---|--------------------------|
| 1 | 2 | 3 |
| 220-10 | Rent, Rates and taxes | 239672.00 |
| 220-11 | Office Maintenance | 358971.00 |
| 220-12 | Communication Expenses | 11550.00 |
| 220-20 | Books & Periodicals | |
| 220-21 | Printing & Stationary | 433513.00 |
| 220-30 | Travelling & Conveyance | 25471.00 |
| 220-40 | Insurance | |
| 220-50 | Audit Fees | 728000.00 |
| 220-51 | Legal Expenses | 1355689.00 |
| 220-52 | Professional and other Fees | |
| 220-60 | Advertisement and Publicity | 1244512.00 |
| 220-61 | Membership & Subscriptions | |
| | Education Expenses | |
| 220-80 | <u>Other Administrative Expenses</u> | |
| | Rebate & Discount | 789615.2 |
| | Others | 11015717.50 |
| | Total Administrative Expenses- Expenditure head Wise | 16202710.70 |

Note:

The total function wise expenses as per Schedule I-11(a) should tally with the total establishment expenses as per Schedule I-11(b)



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule I-12 : Operating and Maintenance Expenses [Code No 230]

Schedule I-12(a) : Operations & Maintenance Expenses- Function Wise

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|---|--------------------------|
| 1 | 2 | 3 |
| | Municipal Body | |
| | Administration | 7105453.80 |
| | Finance,Accounts,Audit | 39079995.90 |
| | PLA-SFC Expenses | 14210907.60 |
| | PLA-TFC Expenses | |
| | Revolving Expenses | |
| | Election | |
| | Record Room | |
| | Estate | 3552726.90 |
| | Stores & Purchase | 3552726.90 |
| | | 3552726.90 |
| | Workshop Census | |
| | Total-Operations & Maintenance Expenses- Function Wise | 71054538.00 |

Note:

The total function wise expenses as per Schedule I-12(a) should tally with the total establishment expenses as per Schedule I-12(b)

Schedule I-12(b) : Operations & Maintenance Expenses- Expenditure head Wise

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|---|--------------------------|
| 1 | 2 | 3 |
| 230-10 | Power & Fuel | |
| 230-20 | Bulk Purchases | 6260454.00 |
| 230-30 | Consumption of Stores | |
| 230-40 | Hire Charges | |
| 230-51 | Repair & Maintenance- Infrastructure Assets | 9061655.00 |
| 230-52 | Repair & Maintenance- Civic Amenities | 54316368.00 |
| 230-53 | Repair & Maintenance- Buildings | 1416061.00 |
| | | 71054538.00 |

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|--|--------------------------|
| 1 | 2 | 3 |
| 230-54 | Repair & Maintenance- Vehicles | |
| 230-59 | Repair & Maintenance- Others | 10953109.00 |
| 230-80 | Other Operating & Maintenance Expenses | |
| | Total- Operations & Maintenance Expenses- Expenditure head Wise | 10953109.00 |

Note:

The total function wise expenses as per Schedule I-12(a) should tally with the total establishment expenses as per Schedule I-12(b)



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule I-13 : Interest & Finance Charges [Code No. 240]

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|---|--------------------------|
| 1 | 2 | 3 |
| 240-10 | Interest on Loans From Central Government | |
| | Interest on Loans From State Government | |
| 240-20 | Interest on Loans From Government Boadies & Associations | |
| | Interest on Loans From International Agencies | |
| 240-30 | Interest on Loans From Banks & Other Financial Institutions | |
| 240-40 | Other Interest | |
| | Bank Charges | 1349.05 |
| 240-50 | Other Financial Expenses | |
| 240-60 | Water Supply & Sewerage | |
| | Total Interest & Finance Charges | 1349.05 |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule I-14 : Programme Expenses [Code No. 250]

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|---------------------------------|--------------------------|
| 1 | 2 | 3 |
| 250-10 | Election Expenses | |
| 250-20 | Own Programmes | |
| 250-30 | Share in Programmes of others | |
| | Total Programme Expenses | 0.00 |

Schedule I-15: Renvenue Grants, Contribution & Subsidies [Code No. 260]

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|--|--------------------------|
| 1 | 2 | 3 |
| 260-10 | Grants (given details) | |
| 260-20 | Contributions (given details) | |
| 260-30 | Subsidies (given details) | |
| | Total Renvenue Grants, Contribution & Subsidies | |

Schedule I-16: Provisions & Written Off [Code No. 270]

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|---|--------------------------|
| 1 | 2 | 3 |
| 270-10 | Provision for Doubtful Receivable | |
| 270-20 | Provision for other Assets | |
| 270-30 | Revenue written off | |
| 270-40 | Assets Written off | |
| 270-50 | Miscellaneous Expenses Written off | |
| | Total Provisions & Written Off | |



NAGAR PALIKA PARISHAD, SHAMLI
(For the year ended 31st March' 2014)

Schedule I-17 : Miscellaneous Expenses [Code No. 271]

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|-------------------------------------|--------------------------|
| 1 | 2 | 3.00 |
| 271-10 | Loss on Disposal of Assets | |
| 271-20 | Loss on Disposal of Investment | |
| 271-30 | Other Miscellaneous Expenses | |
| | Total Miscellaneous Expenses | 502479.00 |
| | | 502479.00 |

Schedule I-18 : Prior Period Items (Net) [Code No. 280]

| Code No. | Particulars | Current Year Amount (Rs) |
|----------|---|--------------------------|
| 1 | 2 | 3.00 |
| | Income | |
| 280-10 | Taxes | |
| 280-20 | Other - Revenues | |
| 280-30 | Recovery of Revenues written off | |
| 280-40 | Other Income | |
| | Sub-total Income (a) | |
| | Expenses | |
| 280-50 | Refund of Taxes | |
| 280-60 | Refund of Others- Revenues | |
| 280-80 | Other Expenses | |
| | Sub-total Income (b) | |
| | Total Prior Period Items (Net) (a-b) | |



NOTES ON BALANCE SHEET AS ON 31st MARCH' 2014

1. OVERVIEW:

The Closing Balance Sheet as on 31st March 2014 has been compiled as per the Terms of reference under DBAS Project.

2. SIGNIFICANT ACCOUNTING POLICIES & NOTES OF ACCOUNTS

a. The Financial statement have been prepared under the historical cost convention, in accordance with generally accepted accounting principles, as adopted consistently by the Nagar Palika Parishad.

b. Property and Other Taxes

Revenue in respect of Property and Other Taxes has been recognized when they become due and demands are ascertainable. We have Prepared Accounts under Double Entry System & Balance Sheet on the basis of amount reflected in Cash Book although there is difference in amounts reflected in Cash Book & Supporting Documents provided by the varios departments.

c. Water Supply

Revenue in respect of water supply charges has been recognized when they become due and demands are ascertainable. We have Prepared Accounts under Double Entry System & Balance Sheet on the basis of amount reflected in Cash Book although there is difference in amounts reflected in Cash Book & Supporting Documents provided by the varios departments.

d. Rentals, Fees and Other Sources of Income

Revenue in respect of Rent has been recognized when they become due and demands are ascertainable. We have Prepared Accounts under Double Entry System & Balance Sheet on the basis of amount reflected in Cash Book although there is difference in amounts reflected in Cash Book & Supporting Documents provided by the varios departments. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, has been recognized on actual receipt.

e. Employee Related Transactions

Salaries and other allowances has been recognized on due basis and year end provision has been made on estimated basis.

f. Public Works

Any addition to or improvement to the fixed asset that results in increasing the utility or capacity or useful life of the asset has been capitalized and included in the cost of asset.

In the case of Road Construction, The amount incurred above rupees one lacs has been capitalised.

While Revenue Expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than for a year has been charged to Revenue.

g. Other Revenue Expenditures

Other Revenue expenditure has been recognized when they are incurred.



NAGAR PALIKA PARISHAD, SHAMLI

NOTES ON BALANCE SHEET AS ON 31st MARCH' 2014

h. Grant

General Grants, which are of a revenue nature, has been recognized as incomes on actual receipt. & Other Grant are a specified nature has been treated as liability.

i. Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Any addition /improvement to the fixed asset that results in increasing the utility or useful life of the asset has been capitalized and included in the cost of fixed asset.

j. Depreciation

Depreciation on all the Immovable assets is to be provided consistently on written down value method at the rates prescribed in Income Tax Act, 1961. Depreciation has been provided at full rates on assets, which are Purchased/constructed before October 1 of an Accounting Year.

Depreciation has been provided at the half rates on assets, which are purchased/constructed on or after October 1 of an Accounting Year.

Depreciation on Roads, Sewerage and Drainage & Water works etc. has not been charged by us, as had not been charged in previous year.

k. Provision for Expenses

Provision for Expenses has been made on estimated basis.

l. Employee Retirement Benefits

No provision for employees retirement benefit has been made.

DATED : 22/01/2018

PLACE : SHAMLI



FOR AJAY VISHNU GUPTA & CO.

Chartered Accountants

A handwritten signature in blue ink, appearing to read "Ajay Kumar Gupta".

**(AJAY KUMAR GUPTA)
PROPRIETOR**