

**FINANCIAL STATEMENTS**  
**AS ON**  
**31<sup>ST</sup> MARCH 2016**

**NAGAR PALIKA PARISHAD SHAMLI**  
**DISTT. SHAMLI**


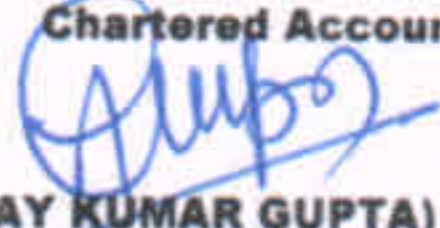


**NAGAR PALIKA PARISHAD, SHAMLI**

**BALANCE SHEET AS ON 31.03.2016**

Code No.	Item/Head of Account	Schedule No.	Current Year Amount	Previous Year Amount
1	2	3	4	5
	<b>LIABILITIES</b>			
3-10	Reserve & Surplus	B-1		
3-11	Municipal (General) Fund	B-2	1558967853.17	1521575205.38
5.00	Earmarked Funds	B-3		
	Reserve			
	<b>Total Reserve &amp; Surplus</b>		<b>1558967853.17</b>	<b>1521575205.38</b>
3-20	Grants, Contribution for Specific Purposes Loans	B-4	0.00	0.00
3-30	Secured loans	B-5		
3-31	Unsecured loans	B-6		
	<b>Total Loans</b>		<b>0.00</b>	<b>0.00</b>
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7		
3-41	Deposit Works	B-8		
3-50	Other Liabilities (Sundry Creditors)	B-9	22255146.27	10434646.27
3-60	Provisions	B-10	1171280.00	1064800.00
	<b>Total Current Liabilities and Provisions</b>		<b>23426426.27</b>	<b>11499446.27</b>
	<b>TOTAL LIABILITIES</b>		<b>1582394279.44</b>	<b>1533074651.65</b>
	<b>ASSETS</b>			
	<b>Fixed Assets</b>	B-11		
4-10	Gross Block		1495547114.00	1425996214.00
4-11	Less: Accumulated Depreciation		53483831.97	47175898.46
	Net Block		1442063282.03	1378820315.54
4-12	Capital Work In Progress			
	<b>Total Fixed Assets</b>		<b>1442063282.03</b>	<b>1378820315.54</b>
	<b>Investments</b>			
4-20	Investments-General Fund	B-12		
4-21	Investments- Other Funds	B-13		
	<b>Total Investments</b>			
	<b>Current Assets, Loans and Advances</b>			
4-30	Stock in Hand (Inventories)	B-14		
4-31	Sundry Debtors (Receivables)	B-15	20170919.53	17638996.13
4-32	Less: (Accumulated Prov. Against Debts)			
4-40	Prepaid Expenses	B-16		
4-50	Cash and Bank Balances	B-17	120075231.14	136541334.98
4-60	Loans, Advances and Deposits	B-18		
4-61	Less: (Accumulated Prov. Against Loans)			
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>140246150.67</b>	<b>154180331.11</b>
4-70	Other Assets	B-19	84846.74	74005.00
4-80	Miscellaneous Exp.(to the extent not written off)	B-20		
	<b>TOTAL ASSETS</b>		<b>1582394279.44</b>	<b>1533074651.65</b>

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: 23/04/2018



**NAGAR PALIKA PARISHAD, SHAMLI**

**INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31st MARCH' 2016**

Code No.	Item/Head of Account	Schedule No.	Current Year Amount
1	2	3	4
	<b>INCOME</b>		
I-10	Tax Revenue	I-1	13611194.30
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	10784322.00
I-50	Sale & Hire Charges	I-5	-
I-60	Revenue Grants, Contribution & Subsidies	I-6	192792478.00
I-70	Income from Investments	I-7	-
I-71	Interest Earned	I-8	3604758.00
I-80	Other Income	I-9	1849691.00
<b>A</b>	<b>Total - INCOME</b>		<b>227920043.30</b>
	<b>EXPENDITURE</b>		
2-10	Establishment Expenses	I-10	68410163.00
2-20	Administrative Expenses	I-11	26156886.30
2-30	Operations & Maintenance	I-12	89614196.00
2-40	Interest & Finance Expenses	I-13	33.70
2-50	Programme Expenses	I-14	-
2-60	Revenue Grants, Contribution & Subsidies	I-15	-
2-70	Provision & Written Off	I-16	-
2-71	Miscellaneous Expenses	I-17	38183.00
2-72	Depreciation		6307933.51
<b>B</b>	<b>TOTAL - EXPENDITURE</b>		<b>190527395.51</b>
A-B	Gross Surplus/ (deficit) of Income over Expenditure before Prior Period Items		37392647.79
2-80	Add: Prior Period Items (Net) Gross Surplus/ (deficit) of Income over Expenditure after Prior Period Items	2-18	-
	<b>Net balance being surplus/deficit carried over to Municipal (General) Fund</b>		<b>37392647.79</b>

**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**

**Place: Shamli**  
**Dated: 23/04/2018**

**EXECUTIVE OFFICER**



**NAGAR PALIKA PARISHAD, SHAMLI**

(For the year ended 31st March 2016)

**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	1521575205.38	0.00	1521575205.38		1521575205.38
310-90	Excess of income over expenditure		37392647.79	37392647.79	0	37392647.79
	Total Municipal Fund (310)	1521575205.38	37392647.79	1558967853.17	0	1558967853.17

**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							
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 2016)

**Schedule B-3; Reserves [Code No 312]**

(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
		3	4	5(3+4)	6	7
1	2					
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					-
	<b>Total Reserve Funds</b>					-





**NAGAR PALIKA PARISHAD, SHAMLI**  
**(For the year ended 31st March' 2016)**

**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
<b>Code No.</b>							
(a) Opening Balances	-	-	-	-	-	-	-
(b) Additions to the Grants*	-	-	-	-	-	-	-
(i) Grant Received during the year	-	-	90017288.00	-	-	-	-
(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)	-	-	-	-	-	-	-
<b>Total (b)</b>							
<b>Total (a+b)</b>			90017288.00				
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Sub-total</b>							
(ii) Revenue Expenditure on Salary, wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Trf to Revenue	-	-	-	-	-	-	-
<b>Sub-total</b>			90017288.00				
(iii) Other							
Loss on disposal of Grant Investments	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-
Grants Refunded	-	-	-	-	-	-	-
<b>Sub-total</b>							
<b>Total (c) (i+ii+iii)</b>							
<b>Net Balance at the year end- (a+b)-(c)</b>	-	-	-	-	-	-	-
<b>Total Grants &amp; Contribution for Specific Purposes</b>	-	-	-	-	-	-	-
<b>Total</b>							





**NAGAR PALIKA PARISHAD, SHAMLI****(For the year ended 31st March' 2016)****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. Bodies & 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		
	<b>Total Secured Loans</b>		

**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. Bodies & 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	-	-
	<b>Total Un-Secured Loans</b>	-	-

**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	-	-
	<b>Total Deposits Received</b>	-	-





**NAGAR PALIKA PARISHAD, SHAMLI**  
**(For the year ended 31st March' 2016)**

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

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





**NAGAR PALIKA PARISHAD, SHAMLI****(For the year ended 31st March' 2016)****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	18000.00	18000.00
350-11	Employee Liabilities	5585884.00	5234148.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable	-	-
350-40	Refund Payable	-	-
350-41	Advance Collection of Revenues	269299.67	185451.27
350-80	Others	16381962.60	4997047.00
	Total Other Liabilities (Sundry Creditors)	22255146.27	10434650.27

**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	1171280.00	1064800.00
360-20	Provisions for Interest	-	-
360-30	Provisions for Other Assets	-	-
	Total Provisions	1171280.00	1064800.00





**NAGAR PALIKA PARISHAD, SHAMLI**  
(For the year ended 31st March 2016)

**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.)	Deductions During the Period	Cost at the end of the year	Opening Balance	Addition during the Period	Deductions 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											
410-20	Building	5.80%	1051512764.00	0.00	0.00	1051512764.00	0.00	0.00	0.00	0.00	1051512764.00	1051512764.00
	Infrastructure		33331986.00			33331986.00	8623652.52	1433083.34	0.00	10056735.86	23275250.14	24708333.48
410-30	Roads											
410-31	Sewerage and Drainage		221378101.00	30827427.00	0.00	289202345.00	0.00	0.00	0.00	0.00	289202345.00	221378101.00
410-32	Water ways:		53235500.00	0.00	0.00	53235500.00	0.00	0.00	0.00	0.00	53235500.00	53235500.00
	Lakes and Ponds		9.00	317052.00	0.00	1010846.00	0.00	0.00	0.00	0.00	1010846.00	0.00
	Water Works		10152816.00	0.00	0.00	10181552.00	0.00	0.00	0.00	0.00	10181552.00	9.00
	Distribution						0.00	0.00	0.00	0.00	0.00	10152816.00
410-33	Public Lighting	63.20%	5482449.00	0.00	0.00	5482449.00	5241088.59	152539.78	0.00	5393628.37	88820.63	241360.41
	Other Assets											
410-40	Plants & Machinery	25.90%	38944802.00	588171.00	0.00	39532973.00	25458274.46	3645346.92	0.00	29103621.38	10429351.62	13486527.54
410-50	Vehicles	25.90%	5789398.00	0.00	0.00	5789398.00	5047744.37	192088.29	0.00	5239832.66	549565.34	741653.63
410-60	Office & Other Equipment	25.90%	4802984.00	0.00	0.00	4894296.00	1944571.76	752153.67	0.00	2696725.44	2197570.56	2858412.24
410-70	Furniture, Fixtures, Fittings and Electrical Appliances	25.90%	1365405.00	7600.00	0.00	1373005.00	860566.76	132721.50	0.00	993288.26	379716.74	504838.24
	<b>Total</b>		<b>1425996214.00</b>	<b>31740250.00</b>	<b>0.00</b>	<b>1495547114.00</b>	<b>47175898.46</b>	<b>6307933.51</b>	<b>0.00</b>	<b>53483831.97</b>	<b>1442063282.03</b>	<b>1378820315.54</b>





**NAGAR PALIKA PARISHAD, SHAMLI**

(For the year ended 31st March' 2016)

**Schedule B-12: Investments - General Fund [Code No 420]**

(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
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	-	-	-	-
	<b>Total of Investments - General Fund</b>	-	-	-	-

**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	-	-	-	-
	<b>Total of Investments - General Fund</b>	-	-	-	-

**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	-	-
	<b>Total Stock in Hand</b>	-	-





**NAGAR PALIKA PARISHAD, SHAMLI**  
(For the year ended 31st March' 2016)

**Schedule B-15: Sundry Debtors (Receivables) [Code No 431]**

(Amount in Rs.)

Code No.	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
1	2	3	4 (Code No.432)	5=3-4	6
431-10	Receivables for Property Taxes Less than 5 Years*			7595294.09	6360936.09
	More than 5 Years*				
	Sub-total				
431-91	Less: State Govt. Cesses/ Levies in Taxes- Control Accounts			-	-
				-	-
	<b>Net Receivables of Property Taxes</b>			7595294.09	6360936.09
431-19	Receivables of Other Taxes Less than 3 Years*			8506548.44	7507046.04
	More than 3 Years*				
	Sub-total				
431-99	Less: State Govt. Cesses/ Levies in Taxes- Control Accounts			-	-
				-	-
	<b>Net Receivables of Other Taxes</b>			8506548.44	7507046.04
431-20	Receivables of Cess Income Less than 3 Years*			-	-
	More than 3 Years*				
	Sub-total				
431-30	Receivables of Fees and User Charges Less than 3 Years*			-	-
	More than 3 Years*				
	Sub-total				
431-40	Receivables of Other Sources Less than 3 Years*			4069077.00	3771014.00
	More than 3 Years*				
	Sub-total				
431-50	Receivables From Government			-	-
	<b>Total of Sundry Debtors (Receivables)</b>			<b>20170919.53</b>	<b>17638996.13</b>





**NAGAR PALIKA PARISHAD, SHAMLI**  
(For the year ended 31st March' 2016)

**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	-	-
	<b>Total Prepaid Expenses</b>		

**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
<b>450-10</b>	Cash	976088.00	104930.00
	<b>Balances with Bank-Municipal Funds</b>		
450-21	Nationalised Banks	68882227.24	99694267.08
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
	<b>Sub-total</b>	68882227.24	99694267.08
	<b>Balances with Bank-Special Funds</b>		
450-41	Nationalised Banks	-	0
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	<b>Sub-total</b>		
	<b>Balances with Bank-Grant Funds</b>		
450-61	Nationalised Banks	50216915.9	36742137.9
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	<b>Sub-total</b>	50216915.9	36742137.9
	<b>Total Cash and Bank Balances</b>	<b>120075231.14</b>	<b>136541334.98</b>





**NAGAR PALIKA PARISHAD, SHAMLI**

(For the year ended 31st March' 2016)

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

(Amount in Rs.)

Code No.	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered During the year	Balance Outstanding at the end of the year
1	2	3	4	5	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	-	-	-	-
	<b>Sub-total</b>				
461	Less: Accumulated Provisions against Loans, Advances and Deposits	-	-	-	-
	Schedule B-18 (a)	-	-	-	-
	<b>Total Loans, Advances and Deposits</b>				

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

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





**NAGAR PALIKA PARISHAD, SHAMLI**  
(For the year ended 31st March' 2016)

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

Code No.	Particulars	Current Year Amount (in Rs.)	Previous Year Amount (in Rs.)
1	2	3	4
470-10	Deposit Works	-	-
470-20	Other Assets Control Accounts	84846.74	75000.00
	<b>Total Others Assets</b>	84846.74	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	4
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on Issue of Loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-40	Others	-	-
	<b>Total Miscellaneous Expenditure</b>	-	-





**NAGAR PALIKA PARISHAD, SHAMLI**  
(For the year ended 31st March' 2016)

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

Minor Code No. 1	Particulars 2	Current Year Amount (Rs) 3
110-01	Property Tax	6336046.60
110-02	Water Charge	6548493.70
110-03	Sewerage Tax	-
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	-
110-80	Other Taxes	726654.00
	<b>Sub-total</b>	<b>13611194.30</b>
	Less:- Tax Remissions & Refund [ Schedule I-1 (a)]	
	<b>Total Tax Revenue</b>	<b>13611194.3</b>

Code No. 1	Particulars 2	Current Year Amount (Rs) 3
	Property Taxes	-
	Octroi & Toll	-
	Cess Income	-
	Advertisement Tax	-
	Others	-
	<b>Total Tax Remissions &amp; Refund</b>	<b>-</b>





**NAGAR PALIKA PARISHAD, SHAMLI****(For the year ended 31st March' 2016)****Schedule I-2: Assigned Revenue & Compensation [Code No 120]**

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

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

Code No.	Particulars	Current Year Amount (Rs)
1	2	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	-
	<b>Sub-total</b>	5277600.00
	Less:-	5277600.00
130-90	Rent Remission and Refunds	-
	<b>Sub-total</b>	-
	<b>Total Rental Income from Municipal Properties</b>	5277600.00





**NAGAR PALIKA PARISHAD, SHAMLI**

(For the year ended 31st March' 2016)

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

Code No.	Particulars	Current Year Amount (Rs)
1	2	3
	Municipal Body	1078432.20
	Administration	5931377.10
	Finance,Accounts,Audit	2156864.40
	Election	-
	Record Room	-
	Estate	539216.10
	Stores & Purchase	539216.10
	Workshop	539216.10
	Census	-
	<b>Total Fees &amp; User Charges - Function Wise</b>	<b>10784322</b>

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

Code No.	Particulars	Current Year Amount (Rs)
1	2	3
140-10	Empanelment & Registration Charges	1158826.00
140-11	Licensing Fees	929253.00
140-12	Fees For Grant of Permit	-
140-13	Fees For Certificate or Extract	-
140-14	Development Charges	-
140-15	Regularization Fees	-
140-20	Penalties and Fines	-
140-40	Other Fees	227828.00
	Road Cutting Charges	5281807.00
140-50	User Charges	2743256.00
140-60	Entry Fees	195390.00
140-70	Service/Administrative Charges	-
140-80	Other Charges	-
	<b>Sub-total</b>	<b>247962.00</b>
	<b>Less:-</b>	<b>10784322.00</b>
140-90	Rent Remission and Refunds	-
	<b>Sub-total</b>	<b>-</b>
	<b>Total income from Fees &amp; User Charges- Income Head Wise</b>	<b>10784322.00</b>
140-50	<b>User Charges</b>	<b>-</b>
	Revenue from Hospitals	-





**NAGAR PALIKA PARISHAD, SHAMLI**

(For the year ended 31st March' 2016)

**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' 2016)****Schedule I-6 : Revenue Grants, Contributions & Subsidies [Code No 160]**

Code No.	Particulars	Current Year Amount (Rs)
1	2	3
160-10	Revenue Grant	192792478.00
160-20	Re-Imbursement of Expenses	-
160-30	Contribution towards Schemes	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>192792478.00</b>

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

Code No.	Particulars	Current Year Amount (Rs)
1	2	3
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	-
	<b>Total Income from Investments</b>	<b>-</b>





**NAGAR PALIKA PARISHAD, SHAMLI****(For the year ended 31st March' 2016)****Schedule I-8 : Interest Earned [Code No 171]**

Code No.	Particulars	Current Year Amount (Rs)
1	2	3
	Interest from Bank Accounts	3604758.00
	Interest on loans to others	-
	Interest on loans and advances to employees	-
	Other Interest	-
	<b>Total Interest Earned</b>	<b>3604758.00</b>

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

Code No.	Particulars	Current Year Amount (Rs)
1	2	3
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	1849691.00
	<b>Total Other Income</b>	<b>1849691.00</b>





**NAGAR PALIKA PARISHAD, SHAMLI**  
(For the year ended 31st March' 2016)

**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	6841016.30
	Administration	37625589.65
	Finance,Accounts,Audit	13682032.60
	Election	-
	Sewer Department Salary	-
	Hospital Department Salary	-
	Pension	3420508.15
	Record Room	3420508.15
	Estate	3420508
	Stores & Purchases	-
	Workshop Census	-
	<b>Total Establishment Expenses- Function Wise</b>	<b>68410163.00</b>

**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	68410163.00
	<b>Total Establishment Expenses- Expenses head Wise</b>	<b>68410163.00</b>

**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' 2016)

**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	2615688.63
	Administration	14386287.47
	Finance,Accounts,Audit	5231377.26
	Election	-
	Sewer Department Salary	-
	Hospital Department Salary	-
	Pension	1307844.32
	Record Room	1307844.32
	Estate	1307844.32
	Stores & Purchase	0
	Workshop Census	-
	<b>Total Administrative Expenses- Function Wise</b>	<b>26156886.30</b>

**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	5000.00
220-11	Office Maintenance	30327.00
220-12	Communication Expenses	21678.00
220-20	Books & Periodicals	-
220-21	Printing & Stationary	120251.00
220-30	Travelling & Conveyance	-
220-40	Insurance	161920.00
220-50	Audit Fees	880000.00
220-51	Legal Expenses	1691646.00
220-52	Professional and other Fees	44200.00
220-60	Advertisement and Publicity	748504.00
220-61	Membership & Subscriptions	-
	Education Expenses	-
220-80	<u>Other Administrative Expenses</u>	-
	Rebate & Discount	804428.3
	Others	21648932.00
	<b>Total Administrative Expenses- Expenditure head Wise</b>	<b>26156886.30</b>

**Note:**

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





**NAGAR PALIKA PARISHAD, SHAMLI**

(For the year ended 31st March' 2016)

**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	6549147.60
	Administration	36020311.80
	Finance,Accounts,Audit	13098295.20
	PLA-SFC Expenses	-
	PLA-TFC Expenses	-
	Revolving Expenses	-
	Election	-
	Record Room	-
	Estate	3274573.80
	Stores & Purchase	3274573.80
	Workshop Census	3274574
		-
	<b>Total-Operations &amp; Maintenance Expenses- Function Wise</b>	<b>65491476.00</b>

**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	9296280.00
230-20	Bulk Purchases	-
230-30	Consumption of Stores	-
230-40	Hire Charges	-
230-51	Repair & Maintenance- Infrastructure Assets	11460026.00
230-52	Repair & Maintenance- Civic Amenities	44229904.00
230-53	Repair & Maintenance- Buildings	505266.00
		65491476.00

Code No.	Particulars	Current Year Amount (Rs)
1	2	3
230-54	Repair & Maintenance- Vehicles	312716.00
230-59	Repair & Maintenance- Others	23810004.00
230-80	Other Operating & Maintenance Expenses	-
	<b>Total- Operations &amp; Maintenance Expenses- Expenditure head Wise</b>	<b>24122720.00</b>

**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' 2016)****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	33.70
240-50	Other Financial Expenses	-
240-60	Water Supply & Sewerage	-
	<b>Total Interest &amp; Finance Charges</b>	<b>33.70</b>





**NAGAR PALIKA PARISHAD, SHAMLI****(For the year ended 31st March' 2016)****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	-
	<b>Total Programme Expenses</b>	-

**Schedule I-15: Revenue 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)	-
	<b>Total Revenue Grants, Contribution &amp; Subsidies</b>	-

**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	-
	<b>Total Provisions &amp; Written Off</b>	-





**NAGAR PALIKA PARISHAD, SHAMLI****(For the year ended 31st March' 2016)****Schedule I-17 : Miscellaneous Expenses [Code No. 271]**

Code No.	Particulars	Current Year Amount (Rs)
1	2	3
271-10	Loss on Disposal of Assets	-
271-20	Loss on Disposal of Investment	-
271-30	Other Miscellaneous Expenses	38,183.00
	<b>Total Miscellaneous Expenses</b>	<b>38,183.00</b>

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

Code No.	Particulars	Current Year Amount (Rs)
1	2	3
	<b>Income</b>	
280-10	Taxes	-
280-20	Other - Revenues	-
280-30	Recovery of Revenues written off	-
280-40	Other Income	-
	<b>Sub-total Income (a)</b>	-
	<b>Expenses</b>	
280-50	Refund of Taxes	-
280-60	Refund of Others- Revenues	-
280-80	Other Expenses	-
	<b>Sub-total Income (b)</b>	-
	<b>Total Prior Period Items (Net) (a-b)</b>	-





**NOTES ON BALANCE SHEET AS ON 31st MARCH' 2016**

**1. OVERVIEW:**

The Closing Balance Sheet as on 31<sup>st</sup> March 2015 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****(For the year ended 31st March' 2016)****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	-
	<b>Total Programme Expenses</b>	-

**Schedule I-15: Revenue 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)	-
	<b>Total Revenue Grants, Contribution &amp; Subsidies</b>	-

**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	-
	<b>Total Provisions &amp; Written Off</b>	-





**NAGAR PALIKA PARISHAD, SHAMLI**

**NOTES ON BALANCE SHEET AS ON 31st MARCH' 2016**

**h. Grant**

General Grants, which are of a Revenue nature, has been recognized as income on actual receipt On the other hand in the case of Specific Grants, Wherever supporting Records/ Documents are not available about the uses & year end balance of specific grants, We treated them also as a Revenue Grant.

**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 : 23/04/2018**

**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**