



BRIJ SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS


Auditors Report

- 1 We have examined the Balance Sheet as at 31-03-2015 of **NAGAR PANCHAYAT, SURIYAWAN**. These financial statements are responsibility of the **NAGAR PANCHAYAT**. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2 We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- 3 We certify that the Balance Sheet is in agreement with the books of account maintained at the **ACCOUNTS SECTION OF THE NAGAR PANCHAYAT** office at **Suriyawan** subject to our observation reported in notes to accounts.
 - A. We report the following observations/comments/discrepancies/inconsistencies; subject to our observation reported as per notes to accounts.

Subject to above:

 - a. We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - b. In our opinion, proper books of account have been kept by the head office and branches (nil) of the assessee as far as appear from our examination of the books.
 - c. In our opinion and to the best of our information and according to explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -
 - (i) In the case of balance sheet, the state of affairs of the assessee as at 31st March 2015.
 - (ii) In the case of Profit & Loss A/c, the Income and Expenditure account for the year ended as on 31.03.2015.

For Brij Sharma & Associates
Chartered Accountants


(Brij Mohan Sharma)
Prop.
M. No.: 082739

Place: Delhi
Date : 09/10/2018

NAGAR PANCHAYAT, SURIYAWAN

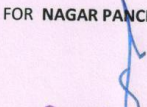
Balance Sheet as on 31st March 2015

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
LIABILITIES :				
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	60,866,386.36	33,137,180.76
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		60,866,386.36	33,137,180.76
3-20	Grants, Contributions for specific purposes	B-4	0.00	0.00
	Loans			
3-30	Secured Loans	B-5	0.00	0.00
3-31	Unsecured Loans	B-6	0.00	0.00
	Total Loans		0.00	0.00
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	0.00	0.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	420,840.00	348,819.00
3-60	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		420,840.00	348,819.00
TOTAL LIABILITIES			61,287,226.36	33,485,999.76
ASSETS:				
Fixed Assets				
4-10	Gross Block	B-11	32,608,953.50	28,810,433.50
4-11	Less: Accumulated Depreciation		12,712,849.00	9,979,854.00
	Net Block		19,896,104.50	18,830,579.50
4-12	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		19,896,104.50	18,830,579.50
Investments				
4-20	Investment – General Fund	B-12	0.00	0.00
4-21	Investments – Other Funds	B-13	0.00	0.00
	Total Investments		0.00	0.00
Current Assets, Loans and Advances				
4-30	Stock in Hand (Inventories)	B-14	0.00	0.00
4-31	Sundry Debtors(Receivables)	B-15	0.00	0.00
4-32	Less: (Accumulated prov.against debts)		0.00	0.00
4-40	Prepaid Expenses	B-16	0.00	0.00
4-50	Cash and Bank Balances	B-17	40,835,565.86	14,099,864.26
4-60	Loans, advances and deposits	B-18	555,556.00	555,556.00
4-61	Less: Accumulated provision against Loans		0.00	0.00
	Total Current Assets, Loans & Advances		41,391,121.86	14,655,420.26
4-70	Other Assets	B-19	0.00	0.00
4-80	Miscellaneous Exp.(to the extent not written off)	B-20	0.00	0.00
TOTAL ASSETS			61,287,226.36	33,485,999.76

as per our report of even date attached
For Brij Sharma & Associates
Chartered Accountants


(B.M.Sharma)
Prop.
M.no. 082739
Date : 09/10/2018
Place: Delhi

FOR NAGAR PANCHAYAT SURIYAWAN


अध्यायी अधिकारी
Executive Officer
नगर पंचायत सुरियावाँ
भवोही

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

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year ** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5(3+4)	6	7 (5- 6)
310- 10	Municipal Fund	31,072,533.46	0.00	31,072,533.46	0.00	31,072,533.46
310- 90	Excess of Income Over Expenditure	2,064,647.30	27,729,205.60	29,793,852.90	0.00	29,793,852.90
	Total Municipal fund (310)	33,137,180.76	27,729,205.60	60,866,386.36	0.00	60,866,386.36



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	General Provident fund
Code No.							
(a) Opening Balance							
(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							



(v) Other addition (Specify nature)								
Total (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds								
(f) Capital expenditure on								
Fixed Assets*								
Others								
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on								
Salary, Wages and allowances etc.								
Rent								
Other administrative charges								
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other:								



Loss on disposal of Special Fund Investments								
Diminution in Value of Special Fund Investments								
Transferred to Municipal Fund								
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of (i+ ii+ iii)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net balance at the year end – (a+ b)-(c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant Total of Special Funds								0.00



Schedule B- 3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312- 10	Capital Contribution			0.00		0.00
312- 11	Capital Reserve	0.00	0.00	0.00		0.00
312- 20	Borrowing Redemption Reserve			0.00		0.00
312- 30	Special Funds (Utilised)			0.00		0.00
312- 40	Statutory Reserve			0.00		0.00
312- 50	General Reserve			0.00		0.00
312- 60	Revaluation Reserve			0.00		0.00
	Total Reserve funds	0.00	0.00	0.00	0.00	0.00

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

Particulars	Grants from	Grants from	Grants from	Grants	Grants	Grants from	Others
	Central Government	State Government	Other Government Agencies	from Financial Institutions	from Welfare Bodies	International Organisations	
Code No.							
(a) Opening Balance	0.00	0.00					
(b) Additions to the Grants *							
(i) Grant received during the year	0.00	0.00	0.00				
(ii) Interest/ Dividend earned on Grant Investments	0.00	0.00					
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	0.00	0.00					
Others		0.00					
Sub -total.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc. (See Note 1)		0.00					
Rent							
Other administrative charges (See Note 2)	0.00	0.00					
Sub -total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other:							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Grants Refunded							
Sub -total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (c) [i+ ii+ iii]	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net balance at the year end - (a+ b)-(c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Grants & Contribution for Specific Purposes							
Total							0.00



Schedule B-5: Secured Loans [Code No 330]
Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Loans from Central Government	0.00	0.00
330-20	Loans from State government	0.00	0.00
330-30	Loans from Govt. bodies & Associations	0.00	0.00
330-40	Loans from international agencies	0.00	0.00
330-50	Loans from banks & other financial institutions	0.00	0.00
330-60	Other Term Loans	0.00	0.00
330-70	Bonds & debentures	0.00	0.00
330-80	Other Loans	0.00	0.00
	Total Secured Loans	0.00	0.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Loans from Central Government	0.00	0.00
331-20	Loans from State government	0.00	0.00
331-30	Loans from Govt. bodies & Associations	0.00	0.00
331-40	Loans from international agencies	0.00	0.00
331-50	Loans from banks & other financial institutions	0.00	0.00
331-60	Other Term Loans	0.00	0.00
331-70	Bonds & debentures	0.00	0.00
331-80	Other Loans	0.00	0.00
	Total Un-Secured Loans	0.00	0.00

Schedule B-7: Deposits Received [Code No 340]
Amount in Rs.



Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	0.00	0.00
340-20	From Revenues	0.00	0.00
340-30	From staff	0.00	0.00
340-80	From Others	0.00	0.00
	Total deposits received	0.00	0.00

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

Amount in Rs.

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)
1	2	3	4	5	6
341- 10	Civil Works	0.00	0.00	0.00	0.00
341- 20	Electrical works	0.00	0.00	0.00	0.00
341- 80	Others	0.00	0.00	0.00	0.00
	Total of deposit works	0.00	0.00	0.00	0.00

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350- 10	Creditors	0.00	0.00
350- 11	Employee Liabilities	420,840.00	348,819.00
350- 12	Interest Accrued and Due	0.00	0.00
350- 20	Recoveries Payable	0.00	0.00
350- 30	Government Dues Payable	0.00	0.00
350- 40	Refunds Payable	0.00	0.00
350- 41	Advance Collection of Revenues	0.00	0.00

350-80	Others	0.00	0.00
	Total Other liabilities (Sundry Creditors).	420,840.00	348,819.00

Schedule B- 10: Provisions [Code No. 360]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360- 10	Provision for Expenses	0.00	0.00
360- 20	Provision for Interest		
360- 30	Provision for Other Assets		
	Total Provisions	0.00	0.00



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

Amount in Rs.

Code No	Particulars	Rate Of Depreciation	Gross Block			Accumulated Depreciation				Net Block		
			Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end Of current year	At the end of the previous year
1	2		3	4	5	6	7	8	9	10	11	12
410- 10	Land		152,937.50			152,937.50	0.00	0.00		0.00	152,937.50	152,937.50
410- 20	Buildings	10%	644,793.00	0.00		644,793.00	221,744.00	42,305.00		264,049.00	380,744.00	423,049.00
	Infrastructure Assets											
410- 30	Roads and Bridges	10%	9,910,034.00	0.00		9,910,034.00	3,408,061.00	650,197.00		4,058,258.00	5,851,776.00	6,501,973.00
410- 31	Sewerage and drainage	10%	8,584,000.00	0.00		8,584,000.00	2,952,038.00	563,196.00		3,515,234.00	5,068,766.00	5,631,962.00
410- 32	Water ways :		0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
	Lakes And Ponds		1.00	0.00		1.00	0.00	0.00		0.00	1.00	1.00
	Water Works Distribution	15%	719,480.00	15,000.00		734,480.00	204,066.00	79,562.00		283,628.00	450,852.00	515,414.00
410- 33	Public Lighting	15%	1,799,556.00	843,426.00		2,642,982.00	823,647.00	272,900.00		1,096,547.00	1,546,435.00	975,909.00
	Other assets		0.00			0.00	0.00	0.00		0.00	0.00	0.00
410- 40	Plants & Machinery	15%	3,927,203.00	1,483,991.00		5,411,194.00	1,757,618.00	548,036.00		2,305,654.00	3,105,540.00	2,169,585.00
410- 50	Vehicles	15%	2,425,501.00	1,456,103.00		3,881,604.00	431,594.00	517,502.00		949,096.00	2,932,508.00	1,993,907.00
410- 60	Office & other equipment	15%	353,849.00	0.00		353,849.00	99,591.00	38,139.00		137,730.00	216,119.00	254,258.00
410- 70	Furniture, fixtures, fittings and electrical appliances	10%	293,076.00	0.00		293,076.00	81,495.00	21,158.00		102,653.00	190,423.00	211,581.00
410- 80	Other fixed assets	15%	3.00	0.00		3.00	0.00	0.00		0.00	3.00	3.00
	Total		28,810,433.50	3,798,520.00	0.00	32,608,953.50	9,979,854.00	2,732,995.00	0.00	12,712,849.00	19,896,104.50	18,830,579.50



Schedule B-12: Investments - General Fund [Code 420]

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government 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			0.00	0.00

Schedule B-13: Investments - Other Funds [Code 421]

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government 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 Other Funds			0.00	0.00

Schedule B-14: Stock in Hand (Inventories) [Code 430]			
Amount in Rs.			
Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
430-10	Stores		
430-20	Loose Tools		
430-30	Others	0.00	0.00
	Total Stock in hand.	0.00	0.00



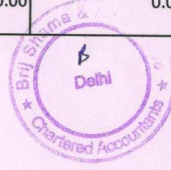
Schedule B- 15: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding accounts (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
431- 10	Receivables for Property Taxes	0.00	0.00	0.00	0.00
	Less than 5 years*				
	More than 5 years*				
	Sub - total				
431- 91	Less: State Government Cesses/ Levies in Taxes - Control Accounts			0.00	0.00
	Net Receivables of Property Taxes	0.00	0.00	0.00	0.00
431- 19	Receivable of Other Taxes	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
431- 99	Sub- total				
	Less: State Government Cesses/ Levies in Taxes - Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	0.00	0.00	0.00	0.00
431- 20	Receivables of Cess Income	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
431- 30	Receivables for Fees and User Charges	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub - total				
431- 40	Receivables from Other Sources	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub - total				
431- 50	Receivables from Government	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	0.00	0.00	0.00	0.00



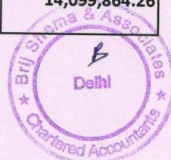
Schedule B-16: Prepaid Expenses [Code No 440]

Code No	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment		
440-30	Administrative		
440-20	Operations & Maintenance		
	Total Prepaid expenses	0.00	0.00



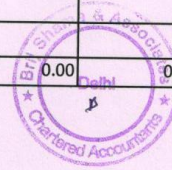
Schedule B-17 :Cash and Bank Balances [Code No 450]

Code No	Particulars	. Current year	Previous year
1	2	3	4
450-10	Cash (Treasury Varanasi)	0.00	0.00
	Cash in Hand	0.00	0.00
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	40,835,565.86	14,099,864.26
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		0.00
450-24	Post Office		
	Sub-total	40,835,565.86	14,099,864.26
450-41	Balance with Bank – Special Funds		
450-42	Nationalised Banks	0.00	0.00
450-43	Other Scheduled Banks		
450-44	Scheduled Co-Post Office		
	Sub-total	0.00	0.00
	Balance with Bank – Grant Funds		
450-61	Nationalised Banks		
450-62	Other Scheduled Banks		
450-63	Scheduled Co-		
450-64	Post Office		
	Sub-total	0.00	0.00
	Total Cash and Bank balances	40,835,565.86	14,099,864.26



Schedule B-18: Loans, advances and deposits [Code 460]

Code No	Particulars	Opening Balance at The beginning of the year (Rs.)	Paid during the current Year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	0.00			0.00
460-20	Employee Provident Fund Loans	0.00			0.00
460-30	Loans to Others				0.00
460-40	Advance to Suppliers and Contractors				0.00
460-50	Advance to Others	0.00			0.00
460-60	Deposit with External Agencies	555,556.00	0.00		555,556.00
460-80	Other Current Assets				0.00
	Sub -Total	555,556.00	0.00	0.00	555,556.00



461	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B – 18 (a))	0.00	0.00	0.00	0.00
	Total Loans, advances, and deposits	555,556.00	0.00	0.00	555,556.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
461-10	Loans to		
461-20	Advances		



461-30	Deposits		
	Total Accumulated Provision	0.00	0.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
470-10	Deposit Works	0.00	



470-20	Other asset control accounts		
	Total Other Assets	0.00	0.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
480-10	Loan Issue Expenses Deferred		
480-20	Discount on Issue of Loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	Total Miscellaneous expenditure.	0.00	0.00



NAGAR PANCHAYAT, SURIYAWAN
Income and Expenditure Statement for the period from 1/4/2014 to 31/03/2015

Code No.	Item/ Head of Account	Schedule No	CurrentYear	Previous Year Amount
1	2	3	4	5
INCOME				
I-10	Tax Revenue	I-1	237,505.00	295,891.00
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	0.00	0.00
I-40	Fees & User Charges	I-4	1,643,447.00	1,117,351.00
I-50	Sale & Hire Charges	I-5	0.00	0.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	46,310,802.00	41,647,064.00
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	560,352.00	423,998.00
I-80	Other Income	I-9	811,813.00	332,338.00
A	Total – INCOME		49,563,919.00	43,816,642.00
EXPENDITURE				
2-10	Establishment Expenses	I-10	5,842,918.00	5,470,318.00
2-20	Administrative Expenses	I-11	404,205.00	749,643.00
2-30	Operations & Maintenance	I-12	12,507,508.00	32,997,353.00
2-40	Interest & Finance Expenses	I-13	1,437.40	1,371.70
2-50	Programme Expenses	I-14	0.00	0.00
2-60	Revenue Grants, Contributions & subsidies	I-15	0.00	0.00
2-70	Provisions & Write off	I-16	0.00	0.00
2-71	Miscellaneous Expenses	I-17	345,650.00	71,801.00
2-72	Depreciation		2,732,995.00	2,461,508.00
B	Total – EXPENDITURE		21,834,713.40	41,751,994.70
A-B	Gross surplus/ (deficit) of income over expenditure		27,729,205.60	2,064,647.30
2-80	Add: Prior period Items (Net)	2-18	0.00	0.00
	Gross surplus/ (deficit) of income overexpenditure		27,729,205.60	2,064,647.30
2-90	Net balance being surplus/ deficit carriedover to		27,729,205.60	2,064,647.30

as per our report of even date attached
For Brij Sharma & Associates
Chartered Accountants


(B.M.Sharma)
Proprietor
M.no. 082739
Date : 09/10/2018
Place: Delhi

FOR NAGAR PANCHAYAT SURIYAWAN

Executive Officer

अधिकासी अधिकारी
नगर पंचायत सुरियावाँ
भदोही

NAGAR PANCHAYAT, SURIYAWAN
YEAR ENDING 31.03.2015

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

Minor Code No	Particulars	Current year	PreviousYear
1	2	3	4
110-01	Property tax	237,505.00	295,891.00
110-02	Water tax	0.00	0.00
110-03	Sewerage Tax	0.00	0.00
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 (Immv. Property Transfer Tax)	0.00	0.00
110-80	Other taxes	-	-
	Cinema hall tax (Show Tax)	0.00	0.00
	Sub-total	237,505.00	295,891.00
	Less: -		
110-90	Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
	Total tax revenue	237,505.00	295,891.00
Code No	Particulars	Current year (Rs.)	Previous year
1	2	3	4
	Property taxes		
	Octroi and toll		
	Cess Income		
	Advertisement tax		
	Others		
	Total refund and remission of tax revenues	0.00	0.00



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

Code No	Particulars	Current year (Rs.)	Previous year
1	2	3	4
120-10	Taxes and Duties collected by others		
120-20	Compensation in lieu of Taxes / duties		
120-30	Compensations in lieu of Concessions		
Total assigned revenues & compensation		0.00	0.00



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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	0.00	0.00
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses	0.00	0.00
130-40	Rent from lease of lands	0.00	0.00
130-80	Other rents (From Meters)		
	Sub-Total	0.00	0.00
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	0.00	0.00



Schedule I-4 : Fees & User Charges [Code No 140]

Schedule I-4 (a): Fees & User Charges – Function wise

Code No	Particulars	Current year	Previous Year (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
	Total income from fees & user charges –	0.00	0.00

Schedule I-4 (b): Fees & User Charges – Income head-wise [Code 140]

Code No	Particulars	Current year	Previous Year (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	0.00	0.00
140-11	Licensing Fees	0.00	0.00
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	0.00	0.00
140-14	Development Charges	0.00	0.00
140-15	Regularization Fees		
140-20	Penalties and Fines		
140-40	Other Fees (Market, Slaughter house & Taxi	61,105.00	60,815.00
	Road cutting charges	26,420.00	0.00
140-50	User Charges	389,690.00	360,965.00
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges	1,166,232.00	695,571.00
	Sub-Total.	1,643,447.00	1,117,351.00
	Less:		
140-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total income from Fees & User Charges –	1,643,447.00	1,117,351.00



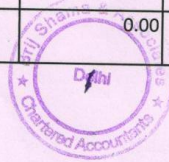
Schedule I-5 : Sale & Hire Charges [Code No 150]

Schedule I-5 (a): Sale & Hire Charges – Function wise

Code No	Particulars	Current Year	Previous Year (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
		
	Total Income from Sale & Hire	0.00	0.00

Schedule I-5 (b): Sale & Hire Charges – Income head-wise [Code No 150]

Detailed	Particulars	Current Year	Previous Year (Rs.)
150-10	Sale of Products (Waters)	0.00	0.00
150-11	Sale of Forms & Publications	0.00	0.00
150-12	Sale of stores & scrap		
150-30	Sale of Others	0.00	0.00
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
	Total Income from Sale & Hire charges – income head-wise	0.00	0.00

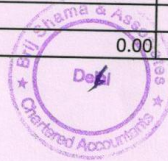


Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
160-10	Revenue Grant	46,310,802.00	41,647,064.00
160-20	Re-imbusement of expenses		
60-30	Contribution towards schemes	0.00	0.00
	Total Revenue Grants, Contributions & Subsidies	46,310,802.00	41,647,064.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
170-10	Interest on Investments	0.00	0.00
170-20	Dividend		
170-30	Income from projects taken up on commercial basis		
	Profit in Sale of Investments		
170-40	Others		
170-80			
	Total Income from Investments	0.00	0.00

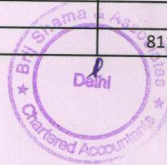


Schedule I-8: Interest Earned [Code No 171]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	560,352.00	423,998.00
171-20	Interest on Loans and advances to Employees	0.00	0.00
	Interest on loans to others	0.00	0.00
171-30	Other Interest	0.00	0.00
171-80			
	Total. – Interest Earned	560,352.00	423,998.00

Schedule I-9: Other Income [Code No180]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed asses		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/ Liabilities		
180-60	Excess Provisions written back		
180-80	Miscellaneous Income	811,813.00	332,338.00
	Total Other Income	811,813.00	332,338.00



Schedule I-10: Establishment Expenses [code no 210]

Schedule I-10 (a): Establishment Expenses – Function wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	Election		
	Sewer department salary		
	Hospital & Dispensary Expenses		
	Pension		
	Record Room		
	Estate (Street Light , Overall development, Water		
	Stores & Purchase		
	Workshop		
	Census		
	Total establishment expenses – Function wise	0.00	0.00

Schedule I-10: Establishment Expenses [code no 210]

Schedule I-10 (b): Establishment Expenses – Expenditure head Wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
210-10	Salaries, Wages & Bonus	5,842,918.00	5,470,318.00
210-20	Benefits & Allowances	0.00	0.00
210-30	Pension Contribution	0.00	0.00
210-40	Other Terminal & Retirement Benefits	0.00	0.00
	Total establishment expenses – Expenditure	5,842,918.00	5,470,318.00

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-11 (b): Administrative Expenses – Expenditure head-wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes		
220-11	Office maintenance		
220-12	Communication Expenses	0.00	0.00
220-20	Books & Periodicals		
220-21	Printing and Stationery	11,797.00	10,420.00
220-30	Travelling & Conveyance	0.00	41,800.00
220-40	Insurance		
220-50	Audit Fees	98,000.00	168,000.00
220-51	Legal Expenses		
220-52	Professional and other Fees	35,000.00	202,470.00
220-60	Advertisement and Publicity	81,080.00	245,353.00
220-61	Membership & subscriptions		
	Education Expenses		
220-80	Other Administrative Expenses	178,328.00	81,600.00
	Total establishment expenses – expense head	404,205.00	749,643.00

Total administrative expenses – expense head wise



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

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	PLA- SFC Expenses		
	PLA- TFC Expenses		
	Revolving Expenses		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census	0.00	0.00
		
	Total Operations & Maintenance expenses – Function	0.00	0.00

Note:

The total function wise expenses as per Schedule I-12 (a) should tally with the total Operations & maintenance expenses as per Schedule I-12 (b).

Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-10	Power & Fuel	383,714.00	267,981.00
230-20	Bulk Purchases	0.00	0.00
230-30	Consumption of Stores	0.00	0.00
230-40	Hire Charges	0.00	0.00
230-51	Repairs & maintenance –Infrastructure Assets	9,795,265.00	29,289,803.00
230-52	Repairs & maintenance – Civic Amenities	26,300.00	60,515.00
230-53	Repairs & maintenance – Buildings	0.00	27,400.00
		10,205,279.00	29,645,699.00

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Vehicles	78,297.00	20,442.00
230-59	Repairs & maintenance – Others	0.00	0.00
230-80	Other operating & maintenance expenses	2,223,932.00	3,331,212.00
	Total operations & maintenance - expense head wise	12,507,508.00	32,997,353.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4



240-10	Interest on Loans from Central Government		
	Interest on Loans from State Government		
240-20	Interest on Loans from Government Bodies &		
	Interest on Loans from International Agencies		
240-30	Interest on Loans from Banks & Other Financial		
	Institutions		
240-40	Other Interest		
	Bank Charges	1,437.40	1,371.70
240-50	Other Finance Expenses		
240-60	Water supply & Sewerage	0.00	0.00
240-70			
240-80			
	Total Interest & Finance Charges	1,437.40	1,371.70



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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
250-10	Election Expenses	0.00	0.00
250-20	Own Programmes		
250-30	Share in Programmes of others	0.00	0.00
	Total Programme Expenses \	0.00	0.00

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
260-10	Grants [give details]		
260-20	Contributions [give details]		
260-30	Subsidies [give details]		
	Total Revenue Grants,	0.00	0.00

Schedule I-16: Provisions & Write off [Code No 270]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		
270-20	Provision for other Assets		
270-30	Revenues written off		0.00
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
	Total Provisions & Write off	0.00	0.00

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

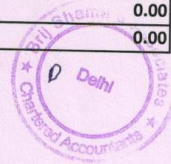
Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses	345,650.00	71,801.00
	Total Miscellaneous expenses	345,650.00	71,801.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Income		
280-10	Taxes		
280-20	Other – Revenues		
280-30	Recovery of revenues written off		
280-40	Other income		
	Sub – Total Income (a)	0.00	0.00



	Expenses		
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues	0.00	
280-80	Other Expenses		
	Sub – Total Income (b)	0.00	0.00
	Total Prior Period (Net) (a-b) -.	0.00	0.00



NAGAR PANCHAYAT, SURIYAWAN
SCHEDULE "A"
Notes on Balance Sheet as on 31st March, 2015

1. SIGNIFICANT ACCOUNTING POLICIES:

a. The Balance Sheet as on 31st March, 2015 has been compiled under the historical cost convention and on accrual basis.

b. FIXED ASSETS & DEPRECIATION:

All the payments that is existing in the cash book maintained by the ULB made towards Capital expenses has been appropriately classified under different fixed assets account head & thus capitalized . Attention of the users are drawn that depreciation on fixed assets has been charged for full year on all the additions made during the year. The method of charging depreciation is as per income Tax act, 1961.

RATES OF DEPRECIATION CHARGED ON DIFFERENT ASSETS

BUILDINGS	10%
ROADS & BRIDGES	10%
SEWERAGE & DRAINAGE	10%
FURNITURES & FIXTURES	10%
OFFICE & OTHER EQUIPMENTS	15%
PLANT & MACHINERY	15%
VECHILES	15%
OTHER FIXED ASSETS	15%
PUBLIC LIGHTINING	15%
WATER WORKS DISTRIBUTION	15%

c. SUNDRY DEBTORS (RECEIVABLES):

These include receivables for property taxes & water taxes. The details of Property Taxes & Water Taxes receivables have been determined on the basis of data available from demand and collection register, Receivables due entry as on 31st march, 2015 amount realized as per demand & collection register has been considered.



d. CASH & BANK BALANCES:

Since each day collection is deposited into the bank, the cash balance at the end of the financial year is NIL. Bank balance has been derived by duly taking into account all transactions made through bank accounts.

e. GRANTS:

All the amount received towards Grants has been firstly accounted in the Income & Expenditure account. The amount of Grants that has been utilized for the purpose of capital expenses of Roads, Building, Public Lighting etc.

f. ITEMS OF INCOME & EXPENSES:-

All items of income and expenses have been accounted for on cash basis. However Employees Liabilities like salary, Pension, Insurance for the month of march, 2015 for which the payment have been made in April, 2015 and onwards have been duly shown as liability as on 31st March, 2015.



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