



BRIJ SHARMA & ASSOCIATES  
CHARTERED ACCOUNTANTS

Auditors Report

- 1 We have examined the Balance Sheet as at 31-03-2018 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 31<sup>st</sup> March 2018.
      - (ii) In the case of Profit & Loss A/c, the Income and Expenditure account for the year ended as on 31.03.2018.

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 2018

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
<b>LIABILITIES :</b>				
Reserve & Surplus				
3-10	Municipal (General) Fund	B-1	39,509,025.48	45,543,302.23
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	0.00	0.00
<b>Total Reserves &amp; Surplus</b>			<b>39,509,025.48</b>	<b>45,543,302.23</b>
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
<b>Total Loans</b>			<b>0.00</b>	<b>0.00</b>
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	258,846.00	505,312.00
3-60	Provisions	B-10	0.00	0.00
<b>Total Current Liabilities and Provisions</b>			<b>258,846.00</b>	<b>505,312.00</b>
<b>TOTAL LIABILITIES</b>			<b>39,767,871.48</b>	<b>46,048,614.23</b>
<b>ASSETS:</b>				
Fixed Assets				
4-10	Gross Block	B-11	35,579,568.50	35,465,723.50
4-11	Less: Accumulated Depreciation		19,950,073.00	17,771,608.00
Net Block			15,629,495.50	17,694,115.50
4-12	Capital Work-in-Progress		0.00	0.00
<b>Total Fixed Assets</b>			<b>15,629,495.50</b>	<b>17,694,115.50</b>
Investments				
4-20	Investment – General Fund	B-12	0.00	0.00
4-21	Investments – Other Funds	B-13	0.00	0.00
<b>Total Investments</b>			<b>0.00</b>	<b>0.00</b>
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	23,582,819.98	27,798,942.73
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
<b>Total Current Assets, Loans &amp; Advances</b>			<b>24,138,375.98</b>	<b>28,354,498.73</b>
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
<b>TOTAL ASSETS</b>			<b>39,767,871.48</b>	<b>46,048,614.23</b>

as per our report of even date attached

For Brij Sharma & Associates  
Chartered Accountants  
(B.M. Sharma)  
Prop.  
M.no. 082739

FOR NAGAR PANCHAYAT SURIYAWAN

  
Executive Officer  
अधिकारी  
नगर पंचायत सुरियावाँ  
भबोही

Schedule D-1: Municipal (General) Fund (Code No 110)

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)
110-10	Municipal fund	46,455,636.38	0.00	46,455,636.38	0.00	46,455,636.38
110-80	Excess of Income Over Expenditure	(811,358.15)	(8,096,276.75)	(8,946,630.90)	0.00	(8,946,630.90)
	Total Municipal fund (110)	45,644,278.23	(8,096,276.75)	38,509,025.48	0.00	38,509,025.48



**Schedule 5-2: Encumbered Funds**

Schedule 5 - 2: Special Funds/ Sinking Fund/ Trust or Agency Fund [Code No 311]

Amount in Ru.

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							
(c) Transfer from Municipal Fund							
(d) Interest/Dividend earned on Special Fund Investments							
(e) Profit on disposal of Special Fund Investments							
(f) Appreciation in Value of Special Fund							
(g) 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							
(ii) Fixed Assets*							
Others							
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent							
Other administrative charges							
Sub-total (iii) Other:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on disposal of Special Fund investments							
Decrease 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 (a) to (c)	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
Grand Total of Special Funds								0.00



Schedule B- 3: Reserves [Code No 332]

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
	<b>Total Reserve funds</b>	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 Government		Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
	Central Government	State Government					
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	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 hands								
(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	0.00
(ii) Revenue Expenditure on								
Salary, Wages and allowances etc. (See Note 1)		0.00						
Items								
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	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	0.00
Total (c) (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
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
	<b>Total Secured Loans</b>	<b>0.00</b>	<b>0.00</b>

**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
	<b>Total Un-Secured Loans</b>	<b>0.00</b>	<b>0.00</b>



**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
	<b>Total deposits received</b>	<b>0.00</b>	<b>0.00</b>

**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
	<b>Total of deposit works</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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	258,846.00	505,812.00
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
	<b>Total Other liabilities (Sundry Creditors).</b>	<b>258,846.00</b>	<b>305,312.00</b>

**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		
	<b>Total Provisions</b>	<b>0.00</b>	<b>0.00</b>



Schedule B-11: Fixed Assets (Code No. 410 & 411)

Amount in Rs.

Code No.	Particulars	Rate Of Depreciation	Gross Book			Accumulated Depreciation			Net Book		
			Opening Balance	Additions during the period	Deduct ions 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 statement year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land		132,937.50			132,937.50	0.00				
410-20	Buildings	10%	644,793.00	0.00		644,793.00	336,230.00	30,840.00		0.00	312,937.50
	Infrastructure Assets								307,230.00	277,543.00	338,401.50
410-30	Roads and Bridges	10%	5,910,034.00	0.00		5,910,034.00	3,170,006.00	473,994.00		3,644,030.00	4,205,944.00
410-31	Sewerage and drainage	10%	4,584,930.00	0.00		4,584,930.00	4,478,300.00	410,570.00		4,888,870.00	4,305,700.00
410-32	Water ways :		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	0.00
	Water Works	15%	714,480.00	0.00		714,480.00	438,340.00	48,863.00		0.00	1.00
	Distribution										
410-33	Public Lighting	13%	2,643,982.00	0.00		2,642,982.00	1,525,883.00	167,380.00		457,603.00	276,879.00
	Other assets		0.00			0.00	0.00	0.00		1,681,276.00	340,704.00
410-40	Plants & Machinery	15%	5,994,824.00	0.00		5,994,824.00	3,321,286.00	401,011.00		0.00	0.00
410-50	Vehicles	15%	6,017,144.00	0.00		6,017,144.00	2,305,843.00	577,885.00		1,722,317.00	2,272,507.00
410-60	Office & other equipments	15%	881,448.00	113,845.00		995,293.00	206,917.00	46,707.00		2,343,536.00	3,651,301.00
410-70	Furniture, fixtures, fittings and electrical appliances	10%	401,075.00	0.00		401,075.00	154,353.00	24,172.00		240,624.00	347,070.00
410-80	Other fixed assets	15%	1.00	0.00		1.00	0.00	0.00		343,529.00	217,331.00
										0.00	1.00
										0.00	1.00
	<b>Total</b>		<b>26,445,733.50</b>	<b>113,845.00</b>	<b>0.00</b>	<b>26,559,578.50</b>	<b>17,773,604.00</b>	<b>2,176,460.00</b>	<b>0.00</b>	<b>13,950,973.00</b>	<b>13,429,405.50</b>
											<b>17,604,133.50</b>



**Schedule B-12: Investments - General Fund (Code 420)**

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying	Carrying
1	2	3	4	Cost (Rs.)	Cost (Rs.)
				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	Carrying
1	2	3	4	Cost (Rs.)	Cost (Rs.)
				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			0.00	0.00
	Other Funds				

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 revenues (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				
431-31	Less: State Government Cesses/ Levies in Taxes - Control Accounts			0.00	0.00
	<b>Net Receivables of Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
	<b>Net Receivables of Other Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
	<b>Total of Sundry Debtors (Receivables)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-10 Project Expenses (Code No 800)**

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
800-01	Establishment		
800-02	Advertisement		
800-03	Conventions		
800-04	Subscriptions		
	<b>Total Project Expenses</b>	0.00	0.00

**Schedule B-17 Cash and Bank Balances (Code No 810)**

Code No.	Particulars	Current year	Previous year
1	2	3	4
810-01	Cash / Treasury	0.00	0.00
	Cash	0.00	0.00
	Balance with Banks -		
	Scheduled Banks	27,798,962.75	27,798,962.75
810-02	Other Scheduled Banks		
810-03	Scheduled Co.		
810-04	Post Office		
	Sub-total	27,798,962.75	27,798,962.75
810-05	Balance with Banks -		
	Scheduled Banks		
810-06	Other Scheduled Banks		
810-07	Scheduled Co.		
810-08	Post Office		
	Sub-total	0.00	0.00
	<b>Total Cash and Bank Balances</b>	27,798,962.75	27,798,962.75

**Schedule B-18 Loans, Advances and Deposits (Code No 820)**

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Received during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
820-01	Loans and advances to employees	0.00			0.00
820-02	Loans to Officers	0.00			0.00
820-03	Loans to Officers				0.00
820-04	Advances to suppliers				0.00
820-05	Advances to Officers	0.00			0.00
820-06	Deposits with External Agencies	955,294.00	0.00		955,294.00
820-07	Other Current Assets				0.00
	Sub-Total	955,294.00	0.00	0.00	955,294.00
820-08	Loans, Advances and Deposits (Schedule B-18)	0.00	0.00	0.00	0.00
	<b>Total Loans, Advances and Deposits</b>	955,294.00	0.00	0.00	955,294.00

**Schedule B-19 Accrued Provisions against Loans, Advances, and Deposits (Code No 830)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
830-01	Loans to		
830-02	Advances		
830-03	Deposits		
	<b>Total Accrued Provisions</b>	0.00	0.00

**Schedule B-20 Other Assets (Code No 840)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
840-01	Deposit Works	0.00	
840-02	Other assets current		
	<b>Total Other Assets</b>	0.00	0.00

**Schedule B-21 Miscellaneous Expenditure for the balance not within all (Code No 850)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
850-01	Over-Head Expenses		
850-02	Overhead Expenses		
850-03	Overhead Expenses		
850-04	Overhead Expenses		
850-05	Overhead Expenses		
	<b>Total Miscellaneous Expenditure</b>	0.00	0.00





**NAGAR PANCHAYAT, SURIYAWAN**  
Income and Expenditure Statement for the period from 1/4/2017 to 31/03/2018

Code No.	Item/ Head of Account	Schedule No	Current Year	Previous Year Amount
1	2	3	4	5
<b>INCOME</b>				
1-10	Tax Revenue	1-1	131,380.00	127,655.00
1-20	Assigned Revenues & Compensation	1-2	0.00	0.00
1-30	Rental Income from Municipal Properties	1-3	0.00	0.00
1-40	Fees & User Charges	1-4	1,316,573.00	1,909,211.00
1-50	Sale & Hire Charges	1-5	0.00	0.00
1-60	Revenue Grants, Contributions & Subsidies	1-6	42,609,357.00	50,956,189.00
1-70	Income from Investments	1-7	0.00	0.00
1-71	Interest Earned	1-8	918,807.60	984,384.00
1-80	Other Income	1-9	642,018.00	211,548.00
<b>A</b>	<b>Total - INCOME</b>		<b>45,618,135.60</b>	<b>53,888,987.00</b>
<b>EXPENDITURE</b>				
2-10	Establishment Expenses	1-10	12,003,714.00	10,668,514.00
2-20	Administrative Expenses	1-11	799,094.00	820,304.00
2-30	Operations & Maintenance	1-12	30,917,074.00	39,846,810.00
2-40	Interest & Finance Expenses	1-13	6,600.35	1,250.90
2-50	Programme Expenses	1-14	0.00	0.00
2-60	Revenue Grants, Contributions & subsidies	1-15	0.00	0.00
2-70	Provisions & Write off	1-16	0.00	0.00
2-71	Miscellaneous Expenses	1-17	5,747,525.00	983,542.25
2-72	Depreciation		2,178,465.00	2,481,400.00
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>51,652,412.35</b>	<b>54,801,321.15</b>
A-B	Gross surplus/ (deficit) of income over expenditure		(6,034,276.75)	(912,334.15)
2-80	Add: Prior period items (Net)	2-18	0.00	0.00
	Gross surplus/ (deficit) of income over expenditure		(6,034,276.75)	(912,334.15)
2-90	Net balance being surplus/ deficit carriedover to		(6,034,276.75)	(912,334.15)

as per our report of even date attached  
For B.M. Sharma & Associates  
Chartered Accountants

(B.M. Sharma)  
Prop.  
M.No. 082735  
Date : 09/10/2018  
Place: Delhi

FOR NAGAR PANCHAYAT SURIYAWAN

अधिकारी  
नगर पंचायत सुरियावाँ  
भदोही

NAGAR PANCHAYAT, SURIYAWAN  
YEAR ENDING 31.03.2018

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

Minor Code No	Particulars	Current year	PreviousYear
1	2	3	4
110-01	Property tax	131,380.00	127,655.00
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
	<b>Sub-total</b>	<b>131,380.00</b>	<b>127,655.00</b>
	Less: -		
110-90	Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
	<b>Total tax revenue</b>	<b>131,380.00</b>	<b>127,655.00</b>
Code No	Particulars	Current year (Rs.)	Previous year
1	2	3	4
	Property taxes		
	Octroi and toll		
	Cess Income		
	Advertisement tax		
	Others		
	<b>Total refund and remission of tax revenues</b>	<b>0.00</b>	<b>0.00</b>



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

Code No 1	Particulars 2	Current year (Rs.) 3	Previous year 4
120-10	Taxes and Duties collected by others		
120-20	Compensation in lieu of Taxes / duties		
120-30	Compensations in lieu of Concessions		
<b>Total assigned revenues &amp; compensation</b>		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)		
	<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	<b>Total Rental Income from Municipal Properties</b>	<b>0.00</b>	<b>0.00</b>



**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		
	<b>Total income from fees &amp; user charges – Function</b>	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 stand	760,728.00	57,445.00
	Road cutting charges	0.00	0.00
140-50	User Charges	555,845.00	518,520.00
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges	0.00	1,333,246.00
	Sub-Total.	1,316,573.00	1,909,211.00
	Less:		
140-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	<b>Total income from Fees &amp; User Charges – Income</b>	<b>1,316,573.00</b>	<b>1,909,211.00</b>





**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		
	.....		
	<b>Total Income from Sale &amp; Hire</b>	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		
	<b>Total Income from Sale &amp; Hire charges – income head-wise</b>	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	42,609,357.00	50,656,189.00
160-20	Re-imbusement of expenses		
60-30	Contribution towards schemes	0.00	0.00
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>42,609,357.00</b>	<b>50,656,189.00</b>

**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			
	<b>Total Income from Investments</b>	<b>0.00</b>	<b>0.00</b>



**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	918,807.60	984,384.00
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			
	<b>Total. – Interest Earned</b>	<b>918,807.60</b>	<b>984,384.00</b>

**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	642,018.00	211,548.00
	<b>Total Other Income</b>	<b>642,018.00</b>	<b>211,548.00</b>







	Education Expenses		
220-80	Other Administrative Expenses	0.00	89,525.00
	<b>Total establishment expenses – expense head wise</b>	<b>799,034.00</b>	<b>820,304.00</b>

**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
	---		
	<b>Total Operations &amp; Maintenance expenses – Function</b>	<b>0.00</b>	<b>0.00</b>

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	336,649.00	453,478.00
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	25,960,471.00	35,646,491.00
230-52	Repairs & maintenance – Civic Amenities	3,727,197.00	0.00
230-53	Repairs & maintenance – Buildings	0.00	0.00
		<b>30,024,317.00</b>	<b>36,099,969.00</b>

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Vehicles	21,855.00	70,291.00
230-59	Repairs & maintenance – Others	0.00	0.00
230-80	Other operating & maintenance expenses	870,902.00	3,676,050.00
	<b>Total operations &amp; maintenance - expense head wise</b>	<b>30,917,074.00</b>	<b>39,846,310.00</b>

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	6,600.35	1,250.90
240-50	Other Finance Expenses		
240-60	Water supply & Sewerage	0.00	0.00
240-70			
240-80			
	<b>Total Interest &amp; Finance Charges</b>	<b>6,600.35</b>	<b>1,250.90</b>





**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
	<b>Total Programme Expenses \</b>	<b>0.00</b>	<b>0.00</b>

**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]		
	<b>Total Revenue Grants,</b>	<b>0.00</b>	<b>0.00</b>

**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		
	<b>Total Provisions &amp; Write off</b>	<b>0.00</b>	<b>0.00</b>

**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	5,747,525.00	983,542.25
	<b>Total Miscellaneous expenses</b>	<b>5,747,525.00</b>	<b>983,542.25</b>

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

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



**NAGAR PANCHAYAT, SURIYAWAN**  
**SCHEDULE "A"**  
Notes on Balance Sheet as on 31<sup>st</sup> March, 2018

**1. SIGNIFICANT ACCOUNTING POLICIES:**

a. The Balance Sheet as on 31<sup>st</sup> March, 2018 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%
VEHICLES	15%
OTHER FIXED ASSETS	15%
PUBLIC LIGHTNING	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 31<sup>st</sup> march, 2018 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, 2018 for which the payment have been made in April, 2018 and onwards have been duly shown as liability as on 31<sup>st</sup> March, 2018.



अधिसाली अधिकारी  
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भवोली