



AUDITORS' REPORT

**TO,
THE GOVERNING BODY,
NAGAR PALIKA PARISHAD
LONI, DIST. GHAZIABAD**

Report on the Financial Statements

1. We have audited the accompanying financial statements of **NAGAR PALIKA PARISHAD, LONI**, ("the local body") which comprise the Balance Sheet as at 31 March, 2016, the Statement of Income & Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The management of the local body is responsible for preparation of these financial statements that give true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India, including the Accounting Standards applicable to the local bodies. This responsibility also includes maintenance of adequate accounting records and safeguarding the assets of the local body, preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are responsible and prudent and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit.
4. We have taken into account the accounting and auditing standards and matters which in our opinion are required to be included in the audit report.
5. We conducted our audit in accordance with the Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



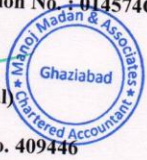
6. An Audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the local body's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
7. We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the local body as at 31st March, 2016 and its deficit for the year ended on that date.

For Manoj Madan & Associates
Chartered Accountants
Firm Registration No. : 014574C

Madan
(CA. Madan Pal)
Proprietor
Membership No. 409446



Place: Loni
Dated: 15.06.2017

NAGAR PALIKA PARISHAD, LONI
Balance Sheet as on 31st March, 2016

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
LIABILITIES				
3-10	Reserve & Surplus	B-1	17,514,211,059.00	17,126,753,287.68
3-11	Municipal (General) Fund	B-2	0.00	0.00
3-12	Earmarked Funds	B-3	0.00	0.00
	Total Reserves & Surplus		17,514,211,059.00	17,126,753,287.68
3-20	Grants, Contributions for specific purposes	B-4	252,363,803.48	194,787,893.65
3-30	Loans			
3-30	Secured Loans	B-5	213,774,997.00	114,068,997.00
3-31	Unsecured Loans	B-6	0.00	0.00
	Total Loans		213,774,997.00	114,068,997.00
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	29,718,450.00	35,466,566.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	20,406,683.16	13,072,884.72
3-60	Provisions	B-10	22,100,233.40	7,643,691.00
	Total Current Liabilities and Provisions		72,225,366.56	56,183,141.72
	TOTAL LIABILITIES		18,052,575,226.04	17,491,793,320.05
ASSETS				
Fixed Assets				
4-10	Gross Block	B-11	17,971,015,546.00	17,433,719,222.00
4-11	Less: Accumulated Depreciation		698,142,857.00	520,396,177.00
	Net Block		17,272,872,689.00	16,913,323,045.00
4-12	Capital Work-in-Progress		276,066,714.00	157,356,122.00
	Total Fixed Assets		17,548,939,403.00	17,070,679,167.00
4-20	Investments			
	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	1,293,365.00	134,442.00
4-31	Sundry Debtors/(Receivables)	B-15	268,866,345.00	277,013,977.00
4-32	Less: (Accumulated prov against debts)		0.00	0.00
4-40	Prepaid Expenses	B-16	21,395.00	96,534.00
4-50	Cash and Bank Balances	B-17	233,064,784.04	143,821,653.05
4-60	Loans, advances and deposits	B-18	389,934.00	47,547.00
4-61	Less: Accumulated provision against Loans		0.00	0.00
	Total Current Assets, Loans & Advances		503,635,823.04	421,114,153.05
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		18,052,575,226.04	17,491,793,320.05

Significant Accounting Policies and Notes to the Accounts

Signed in terms of our Audit report of even date
For Manoj Madan & Associates
Chartered Accountants

Manoj Madan
(CA. Madan Pal)
Proprietor
M.No. 409446



For Nagar Palika Parishad, Loni

(Signatures)
(Examining Officer) (Accountant)
नगरपालिका शासकरी लेखाकार
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नगरपालिका

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	17,126,753,287.68	545,710,710.38	17,672,463,998.06	227,358.00	17,672,236,640.06
310-90	Excess of Income Over Expenditure			0.00	(158,025,581.06)	(158,025,581.06)
	Total Municipal Fund (310)	17,126,753,287.68	545,710,710.38	17,672,463,998.06	(157,798,223.06)	17,514,211,059.00

Schedule B - 2: Farnarked 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
(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 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							

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 (1+2)	4	5 (3-4)
312-10	Capital Contribution			0.00		0.00
312-11	Capital Reserve			0.00		0.00
312-20	Borrowing			0.00		0.00
	Redemption Reserve					
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 Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
(a) Opening Balance	0.00	194,787,893.65	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Grants							
(i) Grant received during the year		811,602,664.18	0.00	0.00	0.00	0.00	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	213,774,997.00	114,068,997.00
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	213,774,997.00	114,068,997.00

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	24,838,200.00	31,869,516.00
340-20	From Revenues(Contract Car Parking)	0.00	0.00
340-30	From staff	0.00	0.00
340-80	From Others (Canteen)	23,900.00	23,900.00
340-80	From Others (Water Connection)	4,856,350.00	3,573,150.00
	Total deposits received	29,718,450.00	35,466,566.00

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
350-10	Creditors	5,208,717.00	13,072,884.72
350-11	Employee Liabilities	15,197,966.16	0.00
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),	20,406,683.16	13,072,884.72

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	22,100,233.40	7,643,691.00
360-20	Provision for Interest	0.00	0.00
360-30	Provision for Other Assets	0.00	0.00
	Total Provisions	22,100,233.40	7,643,691.00

NAGAR PALIKA PARSHAD, LONI

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

Amount in Rs.

Code No	Particulars	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	15,416,846.470.00	2,403,570.00	0.00	15,419,250,040.00	0.00	3,783,826.00	0.00	3,783,826.00	15,415,466,214.00	15,416,846,470.00		
410-20	Buildings	31,123,446.00	404,176.00	0.00	31,527,622.00	9,642,285.00	2,168,328.00	0.00	11,810,613.00	19,717,011.00	21,481,161.00		
	Infrastructure Assets												
410-30	Roads	1,147,063,573.00	462,180,242.00	0.00	1,609,243,815.00	285,106,478.00	117,948,924.00	0.00	403,055,402.00	1,206,188,413.00	861,957,095.00		
	Bridges	16,983,181.00	1,580,504.00	0.00	18,463,685.00	3,486,366.00	1,418,709.00	0.00	4,905,075.00	13,558,610.00	13,396,815.00		
410-31	Sewerage and drainage	163,317,806.00	42,718,854.00	0.00	206,036,660.00	39,901,234.00	14,901,102.00	0.00	54,802,336.00	151,234,324.00	123,416,572.00		
410-32	Water ways:												
	Lakes And Ponds	241,073,803.00	0.00	0.00	241,073,803.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Water Works Distribution	298,273,581.00	14,083,973.00	0.00	312,357,554.00	136,851,006.00	25,589,377.00	0.00	162,440,383.00	241,073,803.00	241,073,803.00		
410-33	Public Lighting	53,097,354.00	0.00	0.00	53,097,354.00	18,192,556.00	5,235,720.00	0.00	23,428,276.00	29,669,078.00	34,904,798.00		
	Other assets												
410-40	Plants & Machinery	22,086,610.00	4,752,834.00	0.00	26,839,444.00	10,378,708.00	2,112,651.00	0.00	12,491,359.00	14,348,085.00	11,707,902.00		
410-50	Vehicles	29,343,990.00	7,213,726.00	0.00	36,557,716.00	13,151,312.00	3,161,040.00	0.00	16,312,352.00	20,245,304.00	16,192,618.00		
410-60	Office & other equipment	4,270,220.00	337,600.00	0.00	4,607,820.00	878,891.00	366,676.00	0.00	1,245,567.00	3,362,253.00	3,391,329.00		
410-70	Computer & Printer	1,841,225.00	80,502.00	0.00	1,921,727.00	1,565,348.00	192,316.00	0.00	1,757,664.00	164,063.00	275,877.00		
410-80	Furniture, fixtures, fittings and electrical appliances	8,498,023.00	1,540,343.00	0.00	10,038,366.00	1,241,993.00	868,013.00	0.00	2,110,006.00	7,928,360.00	7,256,030.00		
410-80	Other fixed assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Total	17,433,719,222.00	537,296,324.00	0.00	17,971,015,546.00	520,396,177.00	177,746,680.00	0.00	698,142,857.00	17,272,872,689.00	16,913,323,045.00		

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

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities			0.00	0.00
420-20	State Government Securities			0.00	0.00
420-30	Debentures and Bonds			0.00	0.00
420-40	Preference Shares			0.00	0.00
420-50	Equity Shares			0.00	0.00
420-60	Units of Mutual Funds			0.00	0.00
420-80	Other Investments			0.00	0.00
Total of Investments				0.00	0.00
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 Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
1	2	3	4	5	6
421-10	Central Government Securities			0.00	0.00
421-20	State Government Securities			0.00	0.00
421-30	Debentures and Bonds			0.00	0.00

421-40	Preference Shares	0.00	0.00
421-50	Equity Shares	0.00	0.00
421-60	Units of Mutual Funds	0.00	0.00
421-80	Other Investments	0.00	0.00

Total of Investments	0.00	0.00
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	1,293,365.00	134,442.00
430-20	Loose Tools	0.00	0.00
430-30	Others	0.00	0.00
Total Stock in hand.		1,293,365.00	134,442.00

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	131,919,194.00	0.00	131,919,194.00	115,666,658.00
	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	0.00	0.00
	Net Receivables of Property Taxes	131,919,194.00	0.00	131,919,194.00	115,666,658.00
431-19	Receivable of Other Taxes	20,424,091.00	0.00	20,424,091.00	16,995,863.00
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
431-99	Less: State Government Cesses/ Levies in Taxes - Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	20,424,091.00	0.00	20,424,091.00	16,995,863.00
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	6,931,790.00	0.00	6,931,790.00	7,961,590.00
	Less than 3 years*				
	More than 3 years*				
	Sub - total				

431- 40	Receivables from Other Sources (Shop Rent)	245,245.00	0.00	245,245.00	203,651.00
	Less than 3 years*				
	More than 3 years*				
	Sub - total				
431- 50	Receivables from Government (2%	109,346,025.00	0.00	109,346,025.00	136,186,215.00
	Total of Sundry Debtors	268,866,345.00	0.00	268,866,345.00	277,013,977.00
	(Receivables)				

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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	0.00	0.00
440-30	Administrative Operations	0.00	0.00
440-20	&Maintenance(Vehicle Ins.)	21,395.00	96,534.00
Total Prepaid expenses		21,395.00	96,534.00

NAGAR PALIKA PARISHAD, LONI

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

Code No	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
450-10	Cash	0.00	0.00
	Balance with Bank –		
	Municipal Funds		
450-21	Nationalised Banks	1,903,902.40	1,226,712.40
450-22	Other Scheduled Banks	0.00	0.00
450-23	Scheduled Co-operative Banks	0.00	0.00
450-24	Post Office	0.00	0.00
	Sub-total	1,903,902.40	1,226,712.40
450-41	Balance with Bank – _____		
	Special Funds		
450-42	Nationalised Banks	15,180,733.16	0.00
450-43	Other Scheduled Banks	0.00	0.00
450-44	Scheduled Co-operative Banks	0.00	0.00
	Post Office	0.00	0.00
	Sub-total	15,180,733.16	0.00
	Balance with Bank – _____		
	Grant Funds		
450-61	Nationalised Banks	158,346,075.67	100,560,898.84
450-62	Other Scheduled Banks	57,634,072.81	42,034,041.81
450-63	Scheduled Co-operative Banks	0.00	0.00
450-64	Post Office	0.00	0.00
	Sub-total	215,980,148.48	142,594,940.65
	Total Cash and Bank balances	233,064,784.04	143,821,653.05

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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	0.00	0.00
460-20	Employee Provident Fund	0.00	0.00	0.00	0.00
460-30	Loans to Others	0.00	0.00	0.00	0.00
460-40	Advance to Suppliers and Contractors	47,547.00	389,000.00	46,613.00	389,934.00
460-50	Advance to Others	0.00	0.00	0.00	0.00
460-60	Deposit with External Agencies	0.00	0.00	0.00	0.00
460-80	Other Current Assets	0.00	0.00	0.00	0.00
461	Sub -Total	47,547.00	389,000.00	46,613.00	389,934.00
	- 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		47,547.00	389,000.00	46,613.00	389,934.00

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

Code No.	Particulars	2	Current Year Amount (Rs.)	3	Previous year Amount (Rs.)	4
1						
461-10	Loans to		0.00		0.00	
461-20	Advances		0.00		0.00	
461-30	Deposits		0.00		0.00	
Total Accumulated Provision			0.00		0.00	

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

NAGAR PALIKA PARISHAD, LONI

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	0.00	0.00
480-20	Discount on Issue of Loans	0.00	0.00
480-30	Deferred Revenue Expenses	0.00	0.00
480-90	Others	0.00	0.00
Total Miscellaneous expenditure.		0.00	0.00

NAGAR PALIKA PARISHAD, LONI
Income and Expenditure Statement for the period from 01.04.2015 to 31.03.2016

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
INCOME				
I-10	Tax Revenue	I-1	34,993,079.00	31,562,074.40
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	243,326.00	382,903.00
I-40	Fees & User Charges	I-4	3,367,983.00	17,339,799.00
I-50	Sale & Hire Charges	I-5	200,000.00	500.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	132,176,166.60	0.00
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	15,953.00	15,045.00
I-80	Other Income	I-9	970.00	7,319.00
A	Total – INCOME		170,997,477.60	49,307,640.40
EXPENDITURE				
2-10	Establishment Expenses	I-10	102,568,952.00	66,656,172.00
2-20	Administrative Expenses	I-11	5,239,629.68	3,172,939.72
2-30	Operations & Maintenance	I-12	42,546,694.00	44,209,528.00
2-40	Interest & Finance Expenses	I-13	658,162.98	168,994.70
2-50	Programme Expenses	I-14	262,940.00	108,119.00
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	0.00	232,773.00
2-72	Depreciation		177,746,680.00	140,484,867.00
B	Total – EXPENDITURE		329,023,058.66	255,033,393.42
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(158,025,581.06)	(205,725,753.02)
2-80	Add: Prior period Items (Net)	2-18	0.00	0.00
	<i>Gross surplus/ (deficit) of income overexpenditure after Prior Period Items</i>		(158,025,581.06)	(205,725,753.02)



2-90 **Net balance being surplus/ deficit
carriedover to Municipal Fund**


(158,025,581.06) (205,725,753.02)

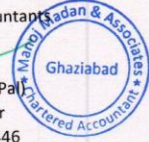
Significant Accounting Policies and Notes to
the Accounts


B-21


Signed in terms of our Audit report of even date
For Manoj Madan & Associates
Chartered Accountant

For Nagar Palika Parishad, Loni


(CA. Madan Pal)
Proprietor
M.No. 409446




(Executive Officer)
नगरपालिका परिषद, लोनी
गाजियाबाद


(Accountant)
नगरपालिका परिषद, लोनी
गाजियाबाद

NAGAR PALIKA PARISHAD, LONI
YEAR ENDING ON 31.03.2015
Schedule I-1: Tax Revenue [Code No 110]

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	24,355,788.00	24,072,382.40
110-02	Water tax	10,557,891.00	7,092,467.00
110-03	Sewerage Tax	0.00	0.00
110-04	Conservancy Tax	0.00	0.00
110-05	Lighting Tax	0.00	0.00
110-06	Education tax	0.00	0.00
110-07	Vehicle Tax	0.00	0.00
110-08	Tax on Animals	0.00	0.00
110-09	Electricity Tax	0.00	0.00
110-10	Professional Tax	0.00	0.00
110-11	Advertisement tax	0.00	0.00
110-12	Pilgrimage Tax	0.00	0.00
110-51	Octroi & Toll	0.00	0.00
110-52	Cess	0.00	0.00
110-80	Other taxes	0.00	0.00
	Cinema hall tax	79,400.00	397,225.00
	Sub-total	34,993,079.00	31,562,074.40
	Less: -		
110-90	Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
	Total tax revenue	34,993,079.00	31,562,074.40

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
	Property taxes	0.00	0.00
	Octroi and toll	0.00	0.00
	Cess Income	0.00	0.00
	Advertisement tax	0.00	0.00
	Others	0.00	0.00
	Total refund and remission of tax revenues	0.00	0.00

NAGAR PALIKA PARISHAD, LONI

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

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others	0.00	0.00
120-20	Compensation in lieu of Taxes / duties	0.00	0.00
120-30	Compensations in lieu of Concessions	0.00	0.00
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 (Shop Rent)	243,326.00	228,688.00
130-30	Rent from Guest Houses	0.00	0.00
130-40	Rent from lease of lands	0.00	154,215.00
130-80	Other rents(Park Rent)	0.00	0.00
	Sub-Total	243,326.00	382,903.00
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	243,326.00	382,903.00

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

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

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

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

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	2,276,604.00	780,925.00
140-11	Licensing Fees	40,135.00	4,126,300.00
140-12	Fees for Grant of Permit	822,730.00	2,780,000.00
140-13	Fees for Certificate or Extract	28,019.00	4,639.00
140-14	Development Charges	0.00	0.00
140-15	Regularization Fees	0.00	0.00
140-20	Penalties and Fines	200,085.00	206,528.00
140-40	Other Fees	410.00	820.00
	Road cutting charges	0.00	9,440,587.00
140-50	User Charges	0.00	0.00
140-60	Entry Fees	0.00	0.00
140-70	Service / Administrative Charges	0.00	0.00
140-80	Other Charges	0.00	0.00
	Sub-Total.	3,367,983.00	17,339,799.00
	Less:		
140-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total income from Fees & User Charges – Income head-wise	3,367,983.00	17,339,799.00
140-50	User Charges		
	Revenue from Hospitals	0.00	0.00
		0.00	0.00

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

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

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

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

Detailed Head Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
150-10	Sale of Products/Shops	200,000.00	0.00
150-11	Sale of Forms & Publications	0.00	0.00
150-12	Sale of stores & scrap	0.00	0.00
150-30	Sale of Others (Water Tanker)	0.00	500.00
150-40	Hire Charges for Vehicles	0.00	0.00
150-41	Hire Charges for Equipment	0.00	0.00
	Total Income from Sale & Hire charges – income head-wise	200,000.00	500.00

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

Code No 1	Particulars 2	Current year (Rs.) 3	Previous year (Rs.) 4
160-10	Revenue Grant	132,176,166.60	0.00
160-20	Re-imburement of expenses	0.00	0.00
60-30	Contribution towards schemes	0.00	0.00
Total Revenue Grants, Contributions & Subsidies		132,176,166.60	0.00

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

Code No 1	Particulars 2	Current year (Rs.) 3	Previous year (Rs.) 4
170-10	Interest on Investments	0.00	0.00
170-20	Dividend	0.00	0.00
170-30	Income from projects taken up on commercial basis	0.00	0.00
170-40	Profit in Sale of Investments	0.00	0.00
170-80	Others	0.00	0.00
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	15,953.00	15,045.00
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
Total. – Interest Earned		15,953.00	15,045.00

Schedule I-9: Other Income [Code No180]

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
180-10	Deposits Forfeited	0.00	0.00
180-11	Lapsed Deposits	0.00	0.00
180-20	Insurance Claim Recovery	0.00	0.00
180-30	Profit on Disposal of Fixed asses	0.00	0.00
180-40	Recovery from Employees	0.00	0.00
180-50	Unclaimed Refund/ Liabilities	0.00	0.00
180-60	Excess Provisions written back	0.00	0.00
180-80	Miscellaneous Income	970.00	0.00
Total Other Income		970.00	7,319.00

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	0.00	0.00
	Finance, Tax Collection Department	2,478,025.00	2,082,712.00
	Development	1,342,081.00	1,099,523.00
	Water Works	1,066,981.00	821,530.00
	Sewer Department salary	3,023,929.00	2,547,886.00
	Lighting	6,439,966.00	5,033,550.00
	Hospital Department salary	217,702.00	202,446.00
	Pension	0.00	0.00
	Record Room	641,400.00	623,766.00
	Estate	0.00	0.00
	Stores & Purchase	0.00	0.00
	Workshop	0.00	0.00
	Census	0.00	0.00
	Bonus	0	0
	Wages	133,620.00	133,620.00
	Total establishment expenses – Function wise	87,225,248.00	54,111,139.00
		102,568,952.00	66,656,172.00

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	210,000.00	145,080.00
220-12	Communication Expenses	8,600.00	16,803.00
220-20	Books & Periodicals	190,196.00	153,778.00
220-21	Printing and Stationery	5,195.00	7,615.00
220-30	Travelling & Conveyance	174,848.00	246,304.00
220-40	Insurance	342,239.00	58,687.00
220-50	Audit Fees	163,298.00	110,207.00
220-51	Legal Expenses	324,000.00	294,000.00
220-52	Professional and other Fees	249,178.00	921,215.00
220-60	Advertisement and Publicity	1,334,495.00	315,408.00
220-61	Membership & subscriptions	2,237,580.68	903,842.72
	Education Expenses	0.00	0.00
220-80	Other Administrative Expenses (Meeting Exp.)	0.00	0.00
		0.00	0.00
	Total establishment expenses – expense head wise	5,239,629.68	3,172,939.72
	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	0.00	0.00
	Finance, Accounts, Audit (Audit Fee)	0.00	0.00
	PLA- SFC Expenses	0.00	0.00
	PLA- TFC Expenses	0.00	0.00
	Revolving Expenses	0.00	0.00
	Election	0.00	0.00
	Record Room	56,205.00	35,551.00
	Estate	0.00	0.00
	Stores & Purchase	0.00	0.00
	Workshop	0.00	0.00
	Census	0.00	0.00
	Total Operations & Maintenance expenses –	2,507,400.00	0.00
	Function wise	2,563,605.00	35,551.00

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		
230-20	Bulk Purchases	317,427.00	344,450.00
230-30	Consumption of Stores	0.00	0.00
	Water supply & Sewerage	15,837,483.00	8,772,779.00
230-40	Hire Charges	19,045,322.00	26,742,736.00
230-51	Repairs & maintenance –Infrastructure Assets	0.00	0.00
230-52	Repairs & maintenance – Civic Amenities	0.00	0.00
230-53	Repairs & maintenance – Buildings	2,032,096.00	3,523,325.00
		0.00	0.00
		37,232,328.00	39,383,290.00

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Vehicles		
230-59	Repairs & maintenance – Others	1,132,255.00	3,068,707.00
230-80	Other operating & maintenance expenses	1,611,506.00	1,705,730.00
		7,000.00	16,250.00
	Total operations & maintenance - expense head	42,546,694.00	44,209,528.00
	wise		

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

Code No 1	Particulars 2	Current year (Rs.) 3	Previous year (Rs.) 4
240-10	Interest on Loans from Central Government	0.00	0.00
	Interest on Loans from State Government	0.00	0.00
240-20	Interest on Loans from Government Bodies & associations	0.00	0.00
	Interest on Loans from International Agencies	0.00	0.00
240-30	Interest on Loans from Banks & Other Financial Institutions	0.00	0.00
240-40	Other Interest(Tax Penalty)	0.00	0.00
	Bank Charges	624,011.00	149,100.00
240-50	Other Finance Expenses	34,151.98	19,894.70
240-60	Water supply & Sewerage	0.00	0.00
240-70		0.00	0.00
Total Interest & Finance Charges		658,162.98	168,994.70

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

Code No 1	Particulars 2	Current year (Rs.) 3	Previous year (Rs.) 4
250-10	Election Expenses	0.00	0.00
250-20	Own Programmes	262,940.00	108,119.00
250-30	Share in Programmes of others	0.00	0.00
	Total Programme Expenses \	262,940.00	108,119.00

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

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

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

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

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

Code No 1	Particulars 2	Current year (Rs.) 3	Previous year (Rs.) 4
271-10	Loss on disposal of Assets(Loss on Theft)	0.00	0.00
271-20	Loss on disposal of Investments	0.00	0.00
271-80	Other Miscellaneous Expenses	0.00	232,773.00
	Total Miscellaneous expenses	0.00	232,773.00

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	0.00	0.00
280-30	Recovery of revenues written off	0.00	0.00
280-40	Other income	0.00	0.00
	Sub – Total Income (a)	0.00	0.00
	Expenses		
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues	0.00	0.00
280-80	Other Expenses	0.00	0.00
	Sub – Total Income (b)	0.00	0.00
	Total Prior Period (Net) (a-b) -.	0.00	0.00

The various schedules to the Balance Sheet have been provided below: