



MANOJ MADAN & ASSOCIATES
CHARTERED ACCOUNTANTS

H. O. : 14-A, Above Gurudwara Building, Gurudwara Road, Modinagar - 201204

Mobile : 09760023835, 09219598739
Fax No. : 01232-223835
E-mail : madanpalco@gmail.com
manojmadan08@gmail.com

Executive Officer
Nagar Palika Parishad
Loni, Dist. Ghaziabad

Dated: 31.05.2017

Regarding: Audit Assignment of Your Organization i.e. Nagar Palika Parishad,
Loni for the Financial 2015-16

Respected Sir,

It is respectfully submitted that we have received appointment letter dated 15.04.2017 on 20.04.2017 and immediately we have started our audit work but certain checking have taken much time than expected. Therefore audit work is going on at present and it is expected that it will be completed by 15th June, 2017. So we will be able to provide audit report of F.Y. 2016-17 of your Organization by 15th June 2017.

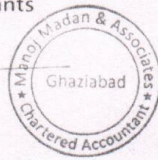
Therefore we request you kindly to allow us the time up to 15th June 2017 to complete the assignment.

I hope you will find the above in order.

With Thanks & Regards

Manoj Madan & Associates
Chartered Accountants

(CA. Madan Pal)
Proprietor



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				
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	17,518,025,972.00	17,126,753,287.68
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		17,518,025,972.00	17,126,753,287.68
3-20	Grants, Contributions for specific purposes	B-4	235,571,609.37	194,787,893.65
	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	15,579,653.40	13,072,884.72
3-60	Provisions	B-10	11,715,500.00	7,643,691.00
	Total Current Liabilities and Provisions		57,013,603.40	56,183,141.72
	TOTAL LIABILITIES		18,024,386,181.77	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		694,359,031.00	520,396,177.00
	Net Block		17,276,656,515.00	16,913,323,045.00
4-12	Capital Work-in-Progress		276,066,714.00	157,356,122.00
	Total Fixed Assets		17,552,723,229.00	17,070,679,167.00
	Investments			
4-20	Investment – General Fund	B-12	0.00	0.00

4-21 Investments – Other Funds					
Total Investments					
4-30 Current Assets, Loans and Advances.					
4-31 Stock in Hand (Inventories)					
4-32 Sundry Debtors (Receivables)					
4-33 Less: (Accumulated prov. against debts)					
4-40 Prepaid Expenses					
4-50 Cash and Bank Balances					
4-60 Loans, advances and deposits					
4-61 Less: Accumulated provision against Loans					
Total Current Assets, Loans & Advances					
4-70 Other Assets					
4-80 Miscellaneous Exp. (to the extent not written off)					
TOTAL ASSETS					
Significant Accounting Policies and Notes to the Accounts					

B-13	0.00	0.00	0.00
B-14	1,293,365.00		134,442.00
B-15	268,866,345.00		277,013,977.00
B-16	21,395.00		96,534.00
B-17	201,091,913.77		143,821,653.05
B-18	389,934.00		47,547.00
B-19	0.00		0.00
B-20	471,662,952.77		421,114,153.05
B-21	0.00		0.00
	18,024,386,181.77		17,491,793,320.05

Signed in terms of our compilation report of even date
 For Ajay Sanjeev & Associates
 Chartered Accountants

(CA) Sanjeev Kumar Mehra
 Partner
 400987

For Nagar Palika Parishad, Loni

(Accountant)
 नगरपालिका परिषद, लोनी
 माजियाबाद

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.)
		3	4	5(3+4)	6	7 (5- 6)
1	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- 10						
310- 90	Excess of Income Over Expenditure			0.00	(154,210,668.06)	(154,210,668.06)
	Total Municipal fund (310)	17,126,753,287.68	545,710,710.38	17,672,463,998.06	(153,983,310.06)	17,518,025,972.00

17,518,025,972.00

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	0.00						
(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							

Fixed Assets*									
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	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	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	0.00
Total of (i+ ii+ iii) (c)	0.00	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	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
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 Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
(a) Opening 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		713,882,483.00	0.00	0.00	0.00	0.00	0.00

(ii) Interest/ Dividend earned on Grant Investments	2,278,518.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Profit on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Appreciation in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Other addition (Stamp Fees)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	0.00	716,161,001.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	0.00	910,948,895.35	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*									
Others	545,710,710.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total.	0.00	545,710,710.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on									
Salary, Wages and allowances etc.	101,528,713.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	28,137,862.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	129,666,575.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other:									
Loss on disposal of Grant Investments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Grants Refunded	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (c) [(+ ii+ iii)]	0.00	675,377,285.98	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	235,571,609.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Grants & Contribution for Specific Purposes									
Total									235,571,609.37

Schedule B-5: Secured Loans [Code No 330]

Amount in Rs.

Code No.	Particulars	2	3	4
330-10	Loans from Central Government	0.00	0.00	0.00
330-20	Loans from State government	213,774,997.00	114,068,997.00	114,068,997.00
330-30	Loans from Govt. bodies & Associations	0.00	0.00	0.00
330-40	Loans from international agencies	0.00	0.00	0.00
330-50	Loans from banks & other financial institutions	0.00	0.00	0.00
330-60	Other Term Loans	0.00	0.00	0.00
330-70	Bonds & debentures	0.00	0.00	0.00
330-80	Other Loans	0.00	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	2	3	4
331-10	Loans from Central Government	0.00	0.00	0.00
331-20	Loans from State government	0.00	0.00	0.00
331-30	Loans from Govt. bodies & Associations	0.00	0.00	0.00
331-40	Loans from international agencies	0.00	0.00	0.00
331-50	Loans from banks & other financial institutions	0.00	0.00	0.00
331-60	Other Term Loans	0.00	0.00	0.00
331-70	Bonds & debentures	0.00	0.00	0.00
331-80	Other Loans	0.00	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	1	2	3	4
			(Rs.)	(Rs.)	(Rs.)
350- 10	Creditors				
350- 11	Employee Liabilities		15,579,653.40		13,072,884.72
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).		15,579,653.40		13,072,884.72

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

Code No.	Particulars	1	2	3	4
			(Rs.)	(Rs.)	(Rs.)
360- 10	Provision for Expenses				
360- 20	Provision for Interest		11,715,500.00		7,643,691.00
360- 30	Provision for Other Assets		0.00		0.00
	Total Provisions		11,715,500.00		7,643,691.00

NAGAR PALIKA PARISHAD, 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	6	7	8	9	10	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	0.00	0.00	0.00	15,419,250,040.00	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	2,168,326.00	0.00	11,810,611.00	19,717,011.00	21,481,161.00		
410-30	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	16,883,181.00	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	241,073,803.00	241,073,803.00		
	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	149,917,171.00	161,422,575.00		
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	36,557,656.00	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		
	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		
410-70	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		
	Other fixed assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
410-80													
	Total	17,433,719,222.00	537,296,324.00	0.00	17,971,015,546.00	520,396,177.00	173,962,854.00	0.00	694,359,031.00	17,276,656,515.00	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				

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			

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.)
			4	(Code No 432)		
1	2	3	4	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 (Receivables)	268,866,345.00	0.00	268,866,345.00	277,013,977.00

NAGAR PALIKA PARISHAD, LONI

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

Code No	Particulars	2	3	4
		Current year Amount (Rs.)		
		Previous year Amount (Rs)		
440-10	Establishment			0.00
440-30	Administrative		0.00	0.00
440-20	Operations			
	&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)	
		2	3	4	4
450-10	Cash		0.00		0.00
	Balance with Bank –				
	Municipal Funds				
450-21	Nationalised Banks				
450-22	Other Scheduled Banks		1,903,902.40		1,226,712.40
450-23	Scheduled Co-operative Banks		0.00		0.00
			0.00		0.00
450-24	Post Office				
	Sub-total		0.00		0.00
450-41	Balance with Bank –		1,903,902.40		1,226,712.40
	Special Funds				
450-42	Nationalised Banks		0.00		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		0.00		0.00
	Balance with Bank –				
	Grant Funds				
450-61	Nationalised Banks		141,553,938.56		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		199,188,011.37		142,594,940.65
	Total Cash and Bank balances		201,091,913.77		143,821,653.05

NAGAR PALIKA PARISHAD, LONI

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			
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	0.00	0.00	0.00	0.00
460-50	Advance to Others	47,547.00	389,000.00	46,613.00	389,934.00
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

NAGAR PALIKA PARISHAD, LONI

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	0.00	0.00
461-30	Deposits	0.00	0.00
Total Accumulated Provision		0.00	0.00

NAGAR PALIKA PARISHAD, LONI

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		
I-20	Assigned Revenues & Compensation	I-2	34,993,079.00	31,562,074.40
I-30	Rental Income from Municipal Properties	I-3	0.00	0.00
I-40	Fees & User Charges	I-4	243,326.00	382,903.00
I-50	Sale & Hire Charges	I-5	3,367,983.00	17,339,799.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	200,000.00	500.00
I-70	Income from Investments	I-7	129,666,575.60	0.00
I-71	Interest Earned	I-8	0.00	0.00
I-80	Other Income	I-9	15,953.00	15,045.00
			970.00	7,319.00
A	Total – INCOME		168,487,886.60	49,307,640.40
EXPENDITURE				
2-10	Establishment Expenses	I-10	102,537,922.00	66,656,172.00
2-20	Administrative Expenses	I-11	5,239,629.68	3,172,939.72
2-30	Operations & Maintenance	I-12	40,039,294.00	44,209,528.00
2-40	Interest & Finance Expenses	I-13	655,914.98	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		173,962,854.00	140,484,867.00
B	Total – EXPENDITURE		322,698,554.66	255,033,393.42
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(154,210,668.06)	(205,725,753.02)
2-80	Add: Prior period Items (Net)	2-18	0.00	0.00
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(154,210,668.06)	(205,725,753.02)

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

(154,210,668.06) (205,725,753.02)

Significant Accounting Policies and Notes to
the Accounts

B-21

Signed in terms of our compilation report of even date
For Ajay Sanjeev & Associates
Chartered Accountants

For Nagar Palika Parishad, Loni



अधिकारी (Executive Officer)
नगरपालिका परिषद, लोनी
राजिवाबाद

अधिकारी (Accountant)
नगरपालिका परिषद, लोनी
राजिवाबाद

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 1	Particulars 2	Current year (Rs.) 3	Previous year (Rs.) 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:		
130-90	Rent Remission and Refunds	0.00	0.00
	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		
	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 –	0.00	0.00
	Function wise		

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 –	3,367,983.00	17,339,799.00
	Income head-wise		
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 1	Particulars 2	Current Year (Rs.) 3	Previous year (Rs.) 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	129,666,575.60	0.00
160-20	Re-imbusement of expenses	0.00	0.00
60-30	Contribution towards schemes	0.00	0.00
Total Revenue Grants, Contributions & Subsidies		129,666,575.60	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
171-30	Interest on loans to others	0.00	0.00
	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	0.00	0.00
	Total Other Income	970.00	7,319.00
		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	610,370.00	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	102,537,922.00	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	210,000.00	145,080.00
220-11	Office maintenance	8,600.00	16,803.00
220-12	Communication Expenses	190,196.00	153,778.00
220-20	Books & Periodicals	5,195.00	7,615.00
220-21	Printing and Stationery	174,848.00	246,304.00
220-30	Travelling & Conveyance	342,239.00	58,687.00
220-40	Insurance	163,298.00	110,207.00
220-50	Audit Fees	324,000.00	294,000.00
220-51	Legal Expenses	272,638.00	921,215.00
220-52	Professional and other Fees	1,311,035.00	315,408.00
220-60	Advertisement and Publicity	2,237,580.68	903,842.72
220-61	Membership & subscriptions	0.00	0.00
	Education Expenses	0.00	0.00
220-80	Other Administrative Expenses (Meeting Exp.)	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	0.00	0.00
	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 – Function wise	56,205.00	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	1,132,255.00	3,068,707.00
230-59	Repairs & maintenance – Others	1,611,506.00	1,705,730.00
230-80	Other operating & maintenance expenses	7,000.00	16,250.00
	Total operations & maintenance - expense head wise	40,039,294.00	44,209,528.00

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	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	31,903.98	19,894.70
240-60	Water supply & Sewerage	0.00	0.00
240-70		0.00	0.00
Total Interest & Finance Charges		655,914.98	168,994.70

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	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	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	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	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	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	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	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	0.00	0.00
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	0.00	0.00
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: