

**NAGAR PALIKA PARISHAD ETAWAH**  
**Balance Sheet as on 31.03.2011**

| 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         | 7,322,959,549.19          | 7,351,632,706.31           |
| 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>7,322,959,549.19</b>   | <b>7,351,632,706.31</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     | Provisions                                      | B-7         | 1,723,956.00              | 3,175,206.00               |
| 3-41     | Deposit works                                   | B-8         | 0.00                      | 0.00                       |
| 3-50     | Other Liabilities (Sundry Creditors)            | B-9         | 24,935.00                 | 25,887.00                  |
| 3-60     | Provisions                                      | B-10        | 0.00                      | 0.00                       |
|          | <b>Total Current Liabilities and Provisions</b> |             | <b>1,748,891.00</b>       | <b>3,201,093.00</b>        |
|          | <b>TOTAL LIABILITIES</b>                        |             | <b>7,324,708,440.19</b>   | <b>7,354,833,799.31</b>    |
|          | <b>ASSETS</b>                                   |             |                           |                            |
|          | <b>Fixed Assets</b>                             |             |                           |                            |
| 4-10     | Gross Block                                     | B-11        | 7,478,598,705.63          | 7,431,865,255.63           |
| 4-11     | Less: Accumulated Depreciation                  |             | 226,742,672.42            | 117,543,486.90             |
|          | Net Block                                       |             | 7,251,856,033.21          | 7,314,321,768.73           |
| 4-12     | Capital Work-in-Progress                        |             | 0.00                      | 0.00                       |
|          | <b>Total Fixed Assets</b>                       |             | <b>7,251,856,033.21</b>   | <b>7,314,321,768.73</b>    |
|          | <b>Investments</b>                              |             |                           |                            |

|      |   |      |                         |                         |
|------|---|------|-------------------------|-------------------------|
| 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>             |
|      | <b>Current Assets, Loans and Advances</b>         |      |                         |                         |
| 4-30 | Stock in Hand (Inventories)                       | B-14 | 0.00                    | 0.00                    |
| 4-31 | Sundry Debtors(Receivables)                       | B-15 | 10,437,759.00           | 3,359,576.00            |
| 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 | 62,414,647.98           | 37,152,454.58           |
| 4-60 | Loans, advances and deposits                      | B-18 | 0.00                    | 0.00                    |
| 4-61 | Less: Accumulated provision against Loans         |      | 0.00                    | 0.00                    |
|      | <b>Total Current Assets, Loans &amp; Advances</b> |      | <b>72,852,406.98</b>    | <b>40,512,030.58</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>7,324,708,440.19</b> | <b>7,354,833,799.31</b> |
|      |   |      | <b>0.00</b>             | <b>0.00</b>             |

Accountant  
Nagar Palika Parishad Etawah

TAO

Executive Officer  
Nagar Palika Parishad Etawah

Compiled as per the information & documents provided to us  
For Alok S.N.Agarwal & Associates  
Chartered Accountants

Dated- 20.05.2016  
Place Etawah

(ALOK AGARWAL)  
M.NO- 410950

**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                    | 7,449,114,668.81                              | 0.00                              | 7,449,114,668.81 | 28,673,157.12                       | 7,420,441,511.69                             |
| 310- 90  | Excess of Income Over Expenditure | 0.00  |                                   | 0.00             |                                     | 0.00   |
|          | Total Municipal fund (310)        | 7,449,114,668.81                              | 0.00                              | 7,449,114,668.81 | 28,673,157.12                       | 7,420,441,511.69                             |

7,322,959,549.19

**Schedule B- 2: Earmarked Funds**

**Schedule B – 2: Special Funds/ Sinking Fund/ Trust or Agency Fund [Code No 311]**

Amount in Rs.

| Particulars<br>Code No.   | Special<br>Fund 1 | Special<br>Fund 2 | Special<br>Fund 3 | Special<br>Fund 4 | Special<br>Fund 5 | Pension<br>Fund | General<br>Provident<br>fund |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|------------------------------|
| (a) Opening Balance   |                   |                   |                   |                   |                   |                 |                              |
| (b) Additions to the<br>Special Fund                                |                   |                   |                   |                   |                   |                 |                              |
| (i) Transfer from<br>Municipal Fund                                 |                   |                   |                   |                   |                   |                 |                              |
| (ii) Interest/<br>Dividend earned on<br>Special Fund<br>Investments |                   |                   |                   |                   |                   |                 |                              |
| (iii) Profit on<br>disposal of Special<br>Fund Investments          |                   |                   |                   |                   |                   |                 |                              |
| (iv) Appreciation in<br>Value of Special<br>Fund Investments        |                   |                   |                   |                   |                   |                 |                              |
| (v) Other addition<br>(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<br>funds  |                   |                   |                   |                   |                   |                 |                              |
| (i) Capital<br>expenditure on                                       |                   |                   |                   |                   |                   |                 |                              |
| Fixed Assets*   |                   |                   |                   |                   |                   |                 |                              |
| Others  |                   |                   |                   |                   |                   |                 |                              |
| <b>Sub –total</b>   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00            | 0.00                         |

|                           |      |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|------|
| (ii) Revenue              |      |      |      |      |      |      |      |      |
| Expenditure on            |      |      |      |      |      |      |      |      |
| Salary, Wages and         |      |      |      |      |      |      |      |      |
| allowances etc.           |      |      |      |      |      |      |      |      |
| Rent                      |      |      |      |      |      |      |      |      |
| Other administrative      |      |      |      |      |      |      |      |      |
| charges                   |      |      |      |      |      |      |      |      |
| Sub –total                | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (iii) Other:              |      |      |      |      |      |      |      |      |
| Loss on disposal of       |      |      |      |      |      |      |      |      |
| Special Fund              |      |      |      |      |      |      |      |      |
| Investments               |      |      |      |      |      |      |      |      |
| Diminution in Value       |      |      |      |      |      |      |      |      |
| of Special Fund           |      |      |      |      |      |      |      |      |
| Investments               |      |      |      |      |      |      |      |      |
| Transferred to            |      |      |      |      |      |      |      |      |
| Municipal Fund            |      |      |      |      |      |      |      |      |
| Sub –total                | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total of (i+ ii+ iii) (c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net balance at the        | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| year end – (a+ b)-( c)    |      |      |      |      |      |      |      |      |
| Grant Total of            |      |      |      |      |      |      |      | 0.00 |
| Special Funds             |      |      |      |      |      |      |      |      |

97,481,962.50

**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                    |                       |                                 | 0.00        |                                  | 0.00   |
|          | Contribution               |                       |                                 |             |                                  |  |
| 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   |
|          | <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 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**(b) Additions to the Grants \***

(i) Grant received during the year 0.00 0.00

(ii) Interest/ Dividend earned on Grant Investments

(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 funds**

**(i) Capital expenditure on**

Fixed Assets\*

Others

**Sub –total.** 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

**(ii) Revenue Expenditure  
on**

Salary, Wages and  
allowances etc.

Rent

Other administrative  
charges

**Sub –total** 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

**(iii) Other:**

Loss on disposal of 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<br>(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 &<br>Associations          | 0.00                         | 0.00                       |
| 330-40                     | Loans from international agencies                  | 0.00                         | 0.00                       |
| 330-50                     | Loans from banks & other financial<br>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<br>(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 &<br>Associations          | 0.00                         | 0.00                       |
| 331-40                        | Loans from international agencies                  | 0.00                         | 0.00                       |
| 331-50                        | Loans from banks & other financial<br>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<br>(Rs.)          | Previous Year Amount (Rs.) |
|----------------------|-------------|---------------------------------------|----------------------------|
| 1                    | 2           | 3                                     | 4                          |
| Nagar Nigam, Meerut. |             | Integrated Management Group, Lucknow. |                            |

|                                |                  |                     |                     |
|--------------------------------|------------------|---------------------|---------------------|
| 340-10                         | From Contractors | 1,723,956.00        | 3,175,206.00        |
| 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>1,723,956.00</b> | <b>3,175,206.00</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                      | 24,935.00                 | 13,125.00                  |
| 350- 11  | Employee Liabilities           | 0.00                      | 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                      | 12,762.00                  |
| 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>24,935.00</b>          | <b>25,887.00</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  
360- 20 Provision for Interest  
360- 30 Provision for Other Assets

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|                         |             |             |
|-------------------------|-------------|-------------|
| <b>Total Provisions</b> | <b>0.00</b> | <b>0.00</b> |
|-------------------------|-------------|-------------|

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

Amount in Rs.

| Code No | Particulars   | Gross Block                  |                             |                              |                             | Accumulated Depreciation |                             |                              |                              | Net Block                             |  |
|---------|---|------------------------------|-----------------------------|------------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|---------------------------------------|--|
|         |   | Opening Bal as on 01.04.2010 | 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 31.03.2011 | At the end of the previous year 31.03.2010 |
| 1       | 2   | 3                            | 4                           | 5                            | 6                           | 7                        | 8                           | 9                            | 10                           | 11                                    | 12   |
| 410- 10 | Land  | 5,552,145,000.00             | 0.00                        | 0.00                         | 5,552,145,000.00            | 0.00                     | 0.00                        | 0.00                         | 0.00                         | 5,552,145,000.00                      | 5,552,145,000.00                           |
|         | Land Nazool   | 327,785,000.00               | 0.00                        | 0.00                         | 327,785,000.00              | 0.00                     | 0.00                        | 0.00                         | 0.00                         | 327,785,000.00                        | 327,785,000.00                             |
| 410- 20 | Buildings   |                              |                             |                              |                             |                          |                             |                              |                              |                                       |  |
|         | Shops   | 83,930,702.00                | 0.00                        | 0.00                         | 83,930,702.00               | 4,196,535.10             | 3,986,708.35                | 0.00                         | 8,183,243.45                 | 75,747,458.55                         | 79,734,166.90                              |
|         | Jal kal Building  | 200,400,000.00               | 0.00                        | 0.00                         | 200,400,000.00              | 10,020,000.00            | 9,519,000.00                | 0.00                         | 19,539,000.00                | 180,861,000.00                        | 190,380,000.00                             |
|         | Nagar palika Building                                   |                              | 0.00                        | 0.00                         | 978,315,721.58              | 48,915,786.05            | 46,469,996.76               | 0.00                         |                              | 882,929,938.77                        | 929,399,935.53                             |
|         |   | 978,315,721.58               |                             |                              |                             |                          |                             |                              | 95,385,782.81                |                                       |  |
|         | <b>Infrastructure Assets</b>                            |                              |                             |                              |                             |                          |                             |                              |                              |                                       |  |
| 410- 30 | Roads and Bridges                                       | 257,287,019.05               | 30,542,446.00               | 0.00                         | 287,829,465.05              | 50,939,697.30            | 44,606,992.14               | 0.00                         | 95,546,689.44                | 192,282,775.61                        | 206,347,321.75                             |
| 410- 31 | Sewerage and drainage                                   |                              |                             |                              |                             |                          |                             |                              |                              |                                       |  |
| 410- 32 | Water ways :  |                              |                             |                              |                             |                          |                             |                              |                              |                                       |  |
|         | Lakes And Ponds   | 11,967,000.00                | 0.00                        | 0.00                         | 11,967,000.00               | 0.00                     | 0.00                        | 0.00                         | 0.00                         | 11,967,000.00                         | 11,967,000.00                              |
|         | Water Works   | 0.00                         | 8,109,817.00                | 0.00                         | 8,109,817.00                | 0.00                     | 789,982.05                  | 0.00                         |                              | 7,319,834.95                          | 0.00                                       |
|         | Distribution  |                              |                             |                              |                             |                          |                             |                              | 789,982.05                   |                                       |  |
| 410- 33 | Public Lighting   | 11,284,000.00                | 0.00                        | 0.00                         | 11,284,000.00               | 2,256,800.00             | 1,805,440.00                | 0.00                         | 4,062,240.00                 | 7,221,760.00                          | 9,027,200.00                               |
|         | <b>Other assets</b>                                     |                              |                             |                              |                             |                          |                             |                              |                              |                                       |  |
| 410- 40 | Plants & Machinery                                      | 5,615,750.00                 | 1,132,050.00                | 0.00                         | 6,747,800.00                | 841,556.25               | 801,032.81                  | 0.00                         | 1,642,589.06                 | 5,105,210.94                          | 4,774,193.75                               |
| 410- 50 | Vehicles  | 2,466,675.00                 | 6,523,655.00                | 0.00                         | 8,990,330.00                | 292,529.30               | 1,107,318.90                | 0.00                         | 1,399,848.20                 | 7,590,481.80                          | 2,174,145.70                               |
| 410- 60 | Office & other equipment                                | 350,000.00                   | 323,488.00                  | 0.00                         | 673,488.00                  | 52,500.00                | 75,629.10                   | 0.00                         |                              | 545,358.90                            | 297,500.00                                 |
|         |   |                              |                             |                              |                             |                          |                             |                              | 128,129.10                   |                                       |  |
| 410- 70 | Furniture, fixtures, fittings and electrical appliances | 318,388.00                   | 101,994.00                  | 0.00                         | 420,382.00                  | 28,082.90                | 37,085.41                   | 0.00                         |                              | 355,213.69                            | 290,305.10                                 |
|         |   |                              |                             |                              |                             |                          |                             |                              | 65,168.31                    |                                       |  |
| 410- 80 | <b>Total</b>  | 7,431,865,255.63             | 46,733,450.00               | 0.00                         | 7,478,598,705.63            | 117,543,486.90           | 109,199,185.52              | 0.00                         | 226,742,672.42               | 7,251,856,033.21                      | 7,314,321,768.73                           |

**Schedule B-12: Investments - General Fund [Code 420]***Amount Rs.*

| Code No.                                     | Particulars                   | With whom invested | Face value (Rs.) | Current year<br>Carrying<br>Cost (Rs.) | Previous year<br>Carrying<br>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                                   |
| <b>Total of Investments<br/>General Fund</b> |                               |                    |                  | <b>0.00</b>                            | <b>0.00</b>                            |

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

| Code No.                                    | Particulars                   | With whom invested | Face value (Rs.) | Current year<br>Carrying<br>Cost (Rs.) | Previous year<br>Carrying<br>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                                   |
| <b>Total of Investments<br/>Other Funds</b> |                               |                    |                  | <b>0.00</b>                            | <b>0.00</b>                            |

**Schedule B-14: Stock in Hand (Inventories) [Code 430]***Amount in Rs.*

| Code No.                    | Particulars | Current Year<br>Amount (Rs.) | Previous year Amount<br>(Rs.) |
|-----------------------------|-------------|------------------------------|-------------------------------|
| 1                           | 2           | 3                            | 4                             |
| 430-10                      | Stores      | 0.00                         | 0.00                          |
| 430-20                      | Loose Tools | 0.00                         | 0.00                          |
| 430-30                      | Others      | 0.00                         | 0.00                          |
| <b>Total Stock in hand.</b> |             | <b>0.00</b>                  | <b>0.00</b>                   |

**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<br>(Code No 432)                       | 5 = 3 – 4        | 6                              |
| 431- 10  | Receivables for Property Taxes                                       | 5,277,847.00       | 0.00                                     | 5,277,847.00     | 1,518,000.00                   |
|          | Less than 5 years *  |                    |  |                  |                                |
|          | More than 5 years*   |                    |  |                  |                                |
|          | Sub – total  |                    |  |                  |                                |
| 431- 91  | Less: State Government Cesses/<br>Levies in Taxes – Control Accounts |                    |  | 0.00             | 0.00                           |
|          | <b>Net Receivables of Property Taxes</b>                             | 5,277,847.00       | 0.00                                     | 5,277,847.00     | 1,518,000.00                   |
| 431- 19  | Receivable of Other Taxes  | 5,159,912.00       | 0.00                                     | 5,159,912.00     | 1,841,576.00                   |
|          | Less than 3 years*   |                    |  |                  |                                |
|          | More than 3 years*   |                    |  |                  |                                |
| 431- 99  | Sub- total   |                    |  |                  |                                |
|          | Less: State Government Cesses/<br>Levies in Taxes – Control Accounts | 0.00               | 0.00                                     | 0.00             | 0.00                           |
|          | <b>Net Receivables of Other Taxes</b>                                | 5,159,912.00       | 0.00                                     | 5,159,912.00     | 1,841,576.00                   |
| 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<br>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<br/>(Receivables)</b>                     | 10,437,759.00      | 0.00                                     | 10,437,759.00    | 3,359,576.00                   |

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

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

**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                      |
|   | <b>Balance with Bank –</b>            |                             |                           |
|   | <b>Municipal Funds</b>                |                             |                           |
| 450-21                                  | Nationalised Banks                    | 59,379,665.17               | 31,129,563.41             |
| 450-22                                  | Other Scheduled Banks                 | 0.00                        | 0.00                      |
| 450-23                                  | Scheduled Co-operative<br>Banks       | 3,034,982.81                | 6,022,891.17              |
| 450-24                                  | Post Office                           | 0.00                        | 0.00                      |
|   | <b>Sub-total</b>                      | 62,414,647.98               | 37,152,454.58             |
| 450-41                                  | <b>Balance with Bank – _____</b>      |                             |                           |
|   | <b>Special Funds</b>                  |                             |                           |
| 450-42                                  | Nationalised Banks                    |                             |                           |
| 450-43                                  | Other Scheduled Banks                 |                             |                           |
| 450-44                                  | Scheduled Co-operative<br>Post Office |                             |                           |
|   | <b>Sub-total</b>                      | 0.00                        | 0.00                      |
|   | <b>Balance with Bank – _____</b>      |                             |                           |
|   | <b>Grant Funds</b>                    |                             |                           |
| 450-61                                  | Nationalised Banks                    |                             |                           |
| 450-62                                  | Other Scheduled Banks                 |                             |                           |
| 450-63                                  | Scheduled Co-operative                |                             |                           |
| 450-64                                  | Post Office                           |                             |                           |
|   | <b>Sub-total</b>                      | 0.00                        | 0.00                      |
| <b>Total Cash and Bank<br/>balances</b> |                                       | <b>62,414,647.98</b>        | <b>37,152,454.58</b>      |



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

| Code No                                    | Particulars   | Opening Balance at The beginning of the year (Rs.) | Paid during the current Year (Rs.) | Recovered during the year (Rs.) | Balance outstanding at the end of the year (Rs.) |
|--|---|--|------------------------------------|---------------------------------|--|
| 1  | 2   | 3  | 4                                  | 5                               | 6  |
| 460-10                                     | Loans and advances to employees   | 0.00   |                                    |                                 | 0.00   |
| 460-20                                     | Employee Provident Fund   | 0.00   |                                    |                                 | 0.00   |
| 460-30                                     | Loans to Others   | 0.00   |                                    |                                 | 0.00   |
| 460-40                                     | Advance to Suppliers and Contractors  | 0.00   |                                    |                                 | 0.00   |
| 460-50                                     | Advance to Others   | 0.00   |                                    |                                 | 0.00   |
| 460-60                                     | Deposit with External Agencies  | 0.00   |                                    |                                 | 0.00   |
| 460-80                                     | Other Current Assets  | 0.00   |                                    |                                 | 0.00   |
|  | <b>Sub –Total</b>   | 0.00   | 0.00                               | 0.00                            | 0.00   |
| 461  | - Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B – 18 (a)) | 0.00   | 0.00                               | 0.00                            | 0.00   |
| <b>Total Loans, advances, and deposits</b> |   | 0.00   | 0.00                               | 0.00                            | 0.00   |

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

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

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

| <b>Code No.</b>           | <b>Particulars</b>           | <b>Current Year Amount (Rs.)</b> | <b>Previous year Amount (Rs.)</b> |
|---------------------------|------------------------------|----------------------------------|-----------------------------------|
| <b>1</b>                  | <b>2</b>                     | <b>3</b>                         | <b>4</b>                          |
| 470-10                    | Deposit Works                | 0.00                             |                                   |
| 470-20                    | Other asset control accounts | 0.00                             |                                   |
| <b>Total Other Assets</b> |                              | <b>0.00</b>                      | <b>0.00</b>                       |

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

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

**NAGAR PALIKA PARISHAD ETAWAH**  
**Income and Expenditure Statement for the period from 01.04.2009 to 31.03.2010**

| Code No.           | Item/ Head of Account  | Schedule No | CurrentYear Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------------|--|-------------|--------------------------|----------------------------|
| 1                  | 2  | 3           | 4                        | 5                          |
| <b>INCOME</b>      |  |             |                          |                            |
| I-10               | Tax Revenue  | I-1         | 15,868,445.00            | 23,886,224.00              |
| I-20               | Assigned Revenues & Compensation   | I-2         | 22,817,848.00            | 0.00                       |
| I-30               | Rental Income from Municipal Properties  | I-3         | 1,425,800.00             | 1,565,400.00               |
| I-40               | Fees & User Charges  | I-4         | 820,397.00               | 1,892,352.00               |
| I-50               | Sale & Hire Charges  | I-5         | 382,552.00               | 127,750.00                 |
| I-60               | Revenue Grants, Contributions & Subsidies  | I-6         | 179,616,989.00           | 99,645,690.00              |
| I-70               | Income from Investments  | I-7         | 67,500.00                | 18,022.00                  |
| I-71               | Interest Earned  | I-8         | 363,929.00               | 264,711.00                 |
| I-80               | Other Income   | I-9         | 3,517,343.00             | 0.00                       |
| <b>A</b>           | <b>Total – INCOME</b>  |             | <b>224,880,803.00</b>    | <b>127,400,149.00</b>      |
| <b>EXPENDITURE</b> |  |             |                          |                            |
| 2-10               | Establishment Expenses   | I-10        | 114,463,082.00           | 85,183,076.00              |
| 2-20               | Administrative Expenses  | I-11        | 8,277,869.00             | 3,452,600.02               |
| 2-30               | Operations & Maintenance   | I-12        | 19,820,961.48            | 17,911,857.13              |
| 2-40               | Interest & Finance Expenses  | I-13        | 446,775.00               | 791,091.00                 |
| 2-50               | Programme Expenses   | I-14        | 0.00                     | 0.00                       |
| 2-60               | Revenue Grants, Contributions & subsidies  | I-15        | 0.00                     | 0.00                       |
| 2-70               | Provisions & Write off   | I-16        | 0.00                     | 0.00                       |
| 2-71               | Miscellaneous Expenses   | I-17        | 0.00                     | 0.00                       |
| 2-72               | Depreciation   |             | 109,199,185.52           | 0.00                       |
| <b>B</b>           | <b>Total – EXPENDITURE</b>   |             | <b>252,207,873.00</b>    | <b>107,338,624.15</b>      |
| A-B                | <i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i> |             | <b>-27,327,070.00</b>    | <b>20,061,524.85</b>       |
| 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>   |             | <b>-27,327,070.00</b>    | <b>20,061,524.85</b>       |
| 2-90               | <b>Net balance being surplus/ deficit carriedover to Municipal Fund</b>              |             | <b>-27,327,070.00</b>    | <b>20,061,524.85</b>       |

Accountant  
Nagar Palika Parishad Etawah

TAO

Executive Officer  
Nagar Palika Parishad Etawah

Compiled as per the information & documents provided to us  
For Alok S.N.Agarwal & Associates  
Chartered Accountants

Dated- 20.05.2016  
Place Etawah

(ALOK AGARWAL)  
M.NO- 410950

**NAGAR PALIKA PARISHAD ETAWAH  
YEAR ENDING**

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

| Minor Code No | Particulars                                | Current year (Rs.)   | PreviousYear (Rs.)   |
|---------------|--|----------------------|----------------------|
| 1             | 2  | 3                    | 4                    |
| 110-01        | Property tax                               | 5,907,000.00         | 3,636,559.00         |
| 110-02        | Water tax                                  | 5,451,000.00         | 3,964,945.00         |
| 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                                | 4,381,370.00         | 16,135,470.00        |
|               | Cinema hall tax                            | 129,075.00           | 149,250.00           |
|               | <b>Sub-total</b>                           | <b>15,868,445.00</b> | <b>23,886,224.00</b> |
|               | Less: -                                    |                      |                      |
| 110-90        | Tax Remissions & Refund [Schedule 1-1 (a)] | 0.00                 | 0.00                 |
|               | <b>Total tax revenue</b>                   | <b>15,868,445.00</b> | <b>23,886,224.00</b> |

| 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                |
|         | <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]**

| <b>Code No</b>                                    | <b>Particulars</b>                                      | <b>Current year (Rs.)</b> | <b>Previous year (Rs.)</b> |
|---|---|---------------------------|----------------------------|
| <b>1</b>  | <b>2</b>  | <b>3</b>                  | <b>4</b>                   |
| 120-10  | Taxes and Duties collected by others                    | 0.00                      | 0.00                       |
| 120-20  | Compensation in lieu of Taxes / duties/2%<br>stamp duty | 22,817,848.00             | 0.00                       |
| 120-30  | Compensations in lieu of Concessions                    | 0.00                      | 0.00                       |
| <b>Total assigned revenues &amp; compensation</b> |   | 22,817,848.00             | 0.00                       |

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

| <b>Code No</b> | <b>Particulars</b>                                   | <b>Current year (Rs.)</b>  | <b>Previous Year (Rs.)</b> |
|----------------|--|----------------------------|----------------------------|
| <b>1</b>       | <b>2</b>   | <b>3</b>                   | <b>4</b>                   |
| 130-10         | Rent from Civic Amenities                            | 0.00                       | 0.00                       |
| 130-20         | Rent from shops                                      | 1,425,800.00               | 1,565,400.00               |
| 130-30         | Rent from Guest Houses                               | 0.00                       | 0.00                       |
| 130-40         | Rent from lease of lands                             |                            |                            |
| 130-80         | Other rents  |                            |                            |
|                | <b>Sub-Total</b>                                     | <u>1,425,800.00</u>        | <u>1,565,400.00</u>        |
|                | Less:  | 0.00                       | 0.00                       |
| 130-90         | Rent Remission and Refunds                           |                            |                            |
|                | Sub-total  | <u>0.00</u>                | <u>0.00</u>                |
|                | <b>Total Rental Income from Municipal Properties</b> | <u><b>1,425,800.00</b></u> | <u><b>1,565,400.00</b></u> |



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

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

| Code No | Particulars  | Current year<br>(Rs.) | Previous Year (Rs.) |
|---------|--|-----------------------|---------------------|
| 1       | 2  | 3                     | 4                   |
|         | Municipal Body   | 0.00                  |                     |
|         | Administration   | 0.00                  |                     |
|         | Finance, Accounts, Audit   | 0.00                  |                     |
|         | Election   | 0.00                  |                     |
|         | Record Room  | 0.00                  |                     |
|         | Estate   | 0.00                  |                     |
|         | Stores & Purchase  | 0.00                  |                     |
|         | Workshop   | 0.00                  |                     |
|         | Census   | 0.00                  |                     |
|         | <b>Total income from fees &amp; user charges –<br/>Function wise</b> | <b>0.00</b>           | <b>0.00</b>         |

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

| Code No | Particulars   | Current year<br>(Rs.) | Previous Year (Rs.) |
|---------|---|-----------------------|---------------------|
| 1       | 2   | 3                     | 4                   |
| 140-10  | Empanelment & Registration Charges                                      | 0.00                  | 0.00                |
| 140-11  | Licensing Fees  | 820,397.00            | 603,902.00          |
| 140-12  | Fees for Grant of Permit  | 0.00                  | 0.00                |
| 140-13  | Fees for Certificate or Extract   | 0.00                  | 0.00                |
| 140-14  | Development Charges   | 0.00                  | 0.00                |
| 140-15  | Regularization Fees   | 0.00                  | 0.00                |
| 140-20  | Penalties and Fines   | 0.00                  | 0.00                |
| 140-40  | Other Fees  | 0.00                  | 0.00                |
|         | Road cutting charges  | 0.00                  | 0.00                |
| 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                  | 1,288,450.00        |
|         | <b>Sub-Total.</b>   | <b>820,397.00</b>     | <b>1,892,352.00</b> |
|         | Less:   |                       |                     |
| 140-90  | Rent Remission and Refunds  |                       |                     |
|         | Sub-total   | 0.00                  | 0.00                |
|         | <b>Total income from Fees &amp; User Charges –<br/>Income head-wise</b> | <b>820,397.00</b>     | <b>1,892,352.00</b> |
| 140 -50 | <b>User Charges</b>   |                       |                     |
|         | Revenue from Hospitals  | 0.00                  |                     |
|         |   | <b>0.00</b>           | <b>0.00</b>         |

**Schedule I-5 : Sale & Hire Charges [Code No 150]****Schedule I-5 (a): Sale & Hire Charges – Function wise**

| Code No | Particulars  | Current Year<br>(Rs.) | Previous Year<br>(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                   |
|         | .....  |                       |                        |
|         | <b>Total Income from Sale &amp; Hire<br/>charges – Function wise</b> | 0.00                  | 0.00                   |

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

| Detailed<br>Head<br>Code | Particulars   | Current Year<br>(Rs.) | Previous Year<br>(Rs.) |
|--------------------------|---|-----------------------|------------------------|
| 150-10                   | Sale of Products  | 0.00                  | 0.00                   |
| 150-11                   | Sale of Forms & Publications  | 371,700.00            | 110,600.00             |
| 150-12                   | Sale of stores & scrap  | 0.00                  | 0.00                   |
| 150-30                   | Sale of Others  | 9,802.00              | 0.00                   |
| 150-40                   | Hire Charges for Vehicles   | 1,050.00              | 17,150.00              |
| 150-41                   | Hire Charges for Equipment  | 0.00                  | 0.00                   |
|                          | <b>Total Income from Sale &amp; Hire<br/>charges – income head-wise</b> | 382,552.00            | 127,750.00             |

0

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

| <b>Code No</b>   | <b>Particulars</b>           | <b>Current year (Rs.)</b> | <b>Previous Year (Rs.)</b> |
|--|------------------------------|---------------------------|----------------------------|
| <b>1</b>   | <b>2</b>                     | <b>3</b>                  | <b>4</b>                   |
| 160-10   | Revenue Grant                | 179,616,989.00            | 99,645,690.00              |
| 160-20   | Re-imburement of expenses    | 0.00                      | 0.00                       |
| 60-30  | Contribution towards schemes | 0.00                      | 0.00                       |
| <b>Total Revenue Grants, Contributions &amp; Subsidies</b> |                              | 179,616,989.00            | 99,645,690.00              |

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

| <b>Code No</b>                       | <b>Particulars</b>                                | <b>Current year (Rs.)</b> | <b>Previous Year (Rs.)</b> |
|--------------------------------------|---|---------------------------|----------------------------|
| <b>1</b>                             | <b>2</b>  | <b>3</b>                  | <b>4</b>                   |
| 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                       |
|                                      | Profit in Sale of Investments                     | 0.00                      | 0.00                       |
| 170-40                               | Others  | 67,500.00                 | 18,022.00                  |
| 170-80                               |   |                           |                            |
| <b>Total Income from Investments</b> |   | 67,500.00                 | 18,022.00                  |

**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                 | 363,929.00         | 264,711.00          |
| 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>363,929.00</b>  | <b>264,711.00</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                | 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              | 3,517,343.00        | 0.00                |
| <b>Total Other Income</b> |                                   | <b>3,517,343.00</b> | <b>0.00</b>         |

**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             | 0.00                  |                      |
|   | Administration             | 97,860,391.00         | 75,371,268.00        |
|   | Finance, Accounts, Audit   | 0.00                  |                      |
|   | Election                   | 0.00                  |                      |
|   | Sewer department salary    | 0.00                  |                      |
|   | Hospital Department salary | 0.00                  |                      |
|   | Pension                    | 15,572,616.00         | 9,437,236.00         |
|   | Record Room                | 0.00                  |                      |
|   | Estate                     | 0.00                  |                      |
|   | Stores & Purchase          | 0.00                  |                      |
|   | Workshop                   | 0.00                  |                      |
|   | misc exp                   | 1,030,075.00          | 374,572.00           |
| <b>Total establishment expenses – Function wise</b> |                            | <b>114,463,082.00</b> | <b>85,183,076.00</b> |

Note:

The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per Schedule I-10 (b).

**Schedule I-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          | 0.00                | 0.00                |
| 220-11  | Refreshment exp                | 84,930.00           | 21,740.00           |
| 220-12  | Communication Expenses         | 36,002.00           | 41,960.00           |
| 220-20  | Books & Periodicals            | 0.00                | 0.00                |
| 220-21  | Printing and Stationery        | 282,598.00          | 205,668.00          |
| 220-30  | Travelling & Conveyance        | 51,878.00           | 52,961.00           |
| 220-40  | Insurance                      | 130,960.00          | 55,285.00           |
| 220-50  | Audit Fees                     | 0.00                | 243,805.00          |
| 220-51  | Legal Expenses                 | 326,930.00          | 342,954.00          |
| 220-52  | Professional and other Fees    | 0.00                | 0.00                |
| 220-60  | Advertisement and Publicity    | 1,394,621.00        | 343,948.00          |
| 220-61  | Retirement & terminal benefits | 5,896,350.00        | 2,144,279.02        |
|   | Education Expenses             | 0.00                | 0.00                |
| 220-80  | Other Administrative Expenses  | 73,600.00           | 0.00                |
| <b>Total establishment expenses – expense head wise</b> |                                | <b>8,277,869.00</b> | <b>3,452,600.02</b> |

**Total administrative expenses – expense head wise**

Note:

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

**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   | 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  | 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                |
|         | ....   |                    |                     |
|         | <b>Total Operations &amp; Maintenance expenses –<br/>Function wise</b> | 0.00               | 0.00                |

Note:

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

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

| Code No | Particulars                                  | Current year (Rs.)   | Previous Year (Rs.)  |
|---------|--|----------------------|----------------------|
| 1       | 2  | 3                    | 4                    |
| 230-10  | Power & Fuel                                 | 3,574,916.48         | 2,386,837.13         |
| 230-20  | Public lighting exp                          | 2,040,855.00         | 3,110,044.00         |
| 230-30  | Consumption of Stores                        | 1,343,531.00         | 298,086.00           |
| 230-40  | Hire Charges                                 | 116,000.00           | 197,630.00           |
| 230-51  | Repairs & maintenance –Infrastructure Assets | 5,293,856.00         | 3,551,828.00         |
| 230-52  | Repairs & maintenance – Civic Amenities      | 7,451,803.00         | 8,367,432.00         |
| 230-53  | Repairs & maintenance – Buildings            | 0.00                 | 0.00                 |
|         |  | <b>19,820,961.48</b> | <b>17,911,857.13</b> |

| Code No | Particulars   | Current year (Rs.) | Previous Year (Rs.) |
|---------|---|--------------------|---------------------|
| 1       | 2   | 3                  | 4                   |
| 230-54  | Repairs & maintenance – Vehicles                                  | 0.00               |                     |
| 230-59  | Repairs & maintenance – Others                                    | 0.00               |                     |
| 230-80  | Other operating & maintenance expenses                            | 0.00               |                     |
|         | <b>Total operations &amp; maintenance - expense head<br/>wise</b> | 19,820,961.48      | 17,911,857.13       |

Note:

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

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

| <b>Code No</b>                              | <b>Particulars</b>  | <b>Current year (Rs.)</b> | <b>Previous Year (Rs.)</b> |
|---|---|---------------------------|----------------------------|
| <b>1</b>                                    | <b>2</b>  | <b>3</b>                  | <b>4</b>                   |
| 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  | 0.00                      | 0.00                       |
|   | Bank Charges  | 1,375.00                  | 985.00                     |
| 240-50                                      | Other Finance Expenses                                      | 0.00                      | 760,701.00                 |
| 240-60                                      | Water supply & Sewerage                                     | 445,400.00                | 29,405.00                  |
| 240-70                                      |   |                           |                            |
| 240-80                                      |   |                           |                            |
| <b>Total Interest &amp; Finance Charges</b> |   | <b>446,775.00</b>         | <b>791,091.00</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             |                    |                     |
| 250-20                            | Own Programmes                | 0.00               |                     |
| 250-30                            | Share in Programmes of others |                    |                     |
| <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, Contributions &amp; Subsidies</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 | 0.00               |                     |
| 270-20                                  | Provision for other Assets          | 0.00               |                     |
| 270-30                                  | Revenues written off                | 0.00               |                     |
| 270-40                                  | Assets written off                  | 0.00               |                     |
| 270-50                                  | Miscellaneous Expense written off   | 0.00               |                     |
| <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      | 0.00               |                     |
| 271-20                              | Loss on disposal of Investments | 0.00               |                     |
| 271-80                              | Other Miscellaneous Expenses    | 0.00               |                     |
| <b>Total Miscellaneous expenses</b> |                                 | <b>0.00</b>        | <b>0.00</b>         |

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

| <b>Code No</b> | <b>Particulars</b>                       | <b>Current year (Rs.)</b> | <b>Previous Year (Rs.)</b> |
|----------------|--|---------------------------|----------------------------|
| <b>1</b>       | <b>2</b>                                 | <b>3</b>                  | <b>4</b>                   |
|                | <b>Income</b>                            |                           |                            |
| 280-10         | Taxes                                    | 0.00                      |                            |
| 280-20         | Other – Revenues                         | 0.00                      |                            |
| 280-30         | Recovery of revenues written off         | 0.00                      |                            |
| 280-40         | Other income                             | 0.00                      |                            |
|                | <b>Sub – Total Income (a)</b>            | <b>0.00</b>               | <b>0.00</b>                |
|                | <b>Expenses</b>                          | <b>0.00</b>               |                            |
| 280-50         | Refund of Taxes                          | 0.00                      |                            |
| 280-60         | Refund of Other – Revenues               | 0.00                      |                            |
| 280-80         | Other Expenses                           | 0.00                      |                            |
|                | <b>Sub – Total Income (b)</b>            | <b>0.00</b>               | <b>0.00</b>                |
|                | <b>Total Prior Period (Net) (a-b) -.</b> | <b>0.00</b>               | <b>0.00</b>                |

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

| Current Assets/Liabilities | Current year | Previous year |
|----------------------------|--------------|---------------|
|                            |              |               |
|                            | (Col 1)      | (Col 2)       |
| Inventories                |              |               |
| Receivables of Revenues    |              |               |
| Prepaid expenses           |              |               |
| Employee related payables  |              |               |
| Provision for expenses     |              |               |
|                            | 0.00         | 0.00          |

**Table 7.5**

| <u>Statement of Cash Flow</u>                                |                     |
|--|---------------------|
| Particulars  | Previous Year (Rs.) |
| <b>a. Cash flows from operating activities</b>               |                     |
| <b>Gross surplus/ (deficit) over expenditure</b>             |                     |
| <b>Adjustments for</b>                                       |                     |
| <b>Add:</b>  |                     |
| Depreciation   |                     |
| Interest & finance expenses                                  |                     |
| <b>Less:</b>   |                     |
| Profit on disposal of assets                                 |                     |
| Dividend Income  |                     |
| Investment income  |                     |
| Adjusted income over expenditure before effecting            |                     |
| changes in current assets and current liabilities and        |                     |
| extra ordinary items   |                     |
| <b>Changes in current assets and current liabilities</b>     |                     |
| (Increase) / decrease in Sundry debtors                      |                     |
| (Increase) / decrease in Stock in hand                       |                     |
| (Increase) / decrease in prepaid expenses                    |                     |
| (Increase) / decrease in other current assets                |                     |
| (Decrease)/ increase in Deposits received                    |                     |
| (Decrease)/ increase in Deposits works                       |                     |
| (Decrease)/ increase in other current liabilities            |                     |
| (Decrease)/ increase in provisions                           |                     |
| Extra ordinary items (Specify)                               |                     |
| Net cash generated from/ (used in) operating activities (a). |                     |

**Particulars**

**Previous Year (Rs.)**

**b. Cash flows from investing activities**

(Purchase) of fixed assets & CWIP  
(Increase) / Decrease in Special funds/grants  
(Increase) / Decrease in Earmarked funds  
(Purchase) of Investments

**Add:**

Proceeds from disposal of assets  
Proceeds from disposal of investments  
Investment income received  
Interest income received  
Net cash generated from/ (used in) investing activities  
(b)

**c. Cash flows from financing activities**

**Add:**

Loans from banks/others received

**Less:**

Loans repaid during the period  
Loans & advances to employees  
Loans to others  
Finance expenses  
Net cash generated from (used in) financing activities  
(c)

**Net increase/ (decrease) in cash and cash  
equivalents (a + b + c)**

Cash and cash equivalents at beginning of period

**Cash and cash equivalents at end of period**

**Cash and Cash equivalents at the end of the year  
comprises of the following account balances at the**

**end of the year:**

- i. Cash Balances
- ii. Bank Balances
- iii. Scheduled co-operative banks
- iv. Balances with Post offices
- v. Balances with other banks

**Total**

Note: items in () brackets denote as that they are to be deducted.

|                        |
|------------------------|
| <b>Movements</b>       |
| <b>(Col 1 – Col 2)</b> |

0.00

|                           |
|---------------------------|
|                           |
| <b>Current Year (Rs.)</b> |

**Current Year (Rs.)**



Table 7.8

| Financial Ratios as on _____ |  |              |
|------------------------------|--|--------------|
| Sr. No.                      | Particulars  | Current Year |
| <b>Income Ratios</b>         |  |              |
| 1                            | Tax Revenue to Total Income Ratio... (%)                               |              |
| 2                            | Property & Other Taxes to Total Income Ratio... (%)                    |              |
| 3                            | Assigned Revenues & Compensations to Total Income Ratio... (%)         |              |
| 4                            | Rental Income from Municipal Properties to Total Income Ratio... (%)   |              |
| 5                            | Fees & User Charges to Total Income Ratio... (%)                       |              |
| 6                            | Revenue Grants, Contributions & Subsidies to Total Income Ratio... (%) |              |
| <b>Expense Ratios</b>        |  |              |
| 7                            | Establishment Expenses to Total Income Ratio... (%)                    |              |
| 8                            | Administrative Expenses to Total Income Ratio... (%)                   |              |
| 9                            | Operations & Maintenance to Total Income Ratio... (%)                  |              |
| 10                           | Interest Expense to Total Income Ratio... (%)                          |              |
| <b>Net Income Ratios</b>     |  |              |
| 11                           | Cash Surplus / Deficit to Total Income Ratio... (%)                    |              |
| <b>Efficiency Ratios</b>     |  |              |
| 12                           | Gross Property Tax Receivables Ratio... (No. of Days)                  |              |
| 13                           | Property Tax Receivable to Property Tax Income Ratio... (%)            |              |
| 14                           | Operations & Maintenance to Gross Fixed Assets Ratio... (%)            |              |
| 15                           | Interest Expense to Loans Ratio... (%)                                 |              |
| <b>Leverage Ratios</b>       |  |              |
| 16                           | Loans to Reserves Ratio or Debt-Equity Ratio... (times)                |              |
| 17                           | Interest Coverage Ratio... (times)                                     |              |
| 18                           | Debt Service Coverage Ratio... (times)                                 |              |
| <b>Investment Ratios</b>     |  |              |
| 19                           | Earmarked Fund Investments to Earmarked Funds Ratio... (%)             |              |
| 20                           | Interest on Investments Ratio... (%)                                   |              |
| <b>Liquidity Ratio</b>       |  |              |

21 Current Assets to Current Liabilities Ratio... (times)

**Asset Ratios**

22 Fixed Assets to Total Assets Ratio... (%)

**Performance Ratios**

23 Income per Employee... (Rs.)

24 Expenditure per Employee... (Rs.)

25 Income per Citizen... (Rs.)

26 Expenditure per Citizen... (Rs.)

7.70 The Financial Ratios shall be calculated by the Accounts Department as shown in

Table 7.9 below.

**Table 7.9**

**Financial Ratio Analysis**

| <b>Sr. No.</b> | <b>Financial Ratio</b>   | <b>Method of</b>  |
|----------------|--|---|
| 1              | Tax Revenue to Total<br>Income Ratio... (%)                                | $\frac{\text{Tax Revenue}}{\text{Total Income}} \times 100$                             |
| 1A             | Property & Other Taxes to<br>Total Income Ratio... (%)                     | $\frac{\text{Property \& Other Taxes}}{\text{Total Income}} \times 100$                 |
| 2              | Assigned Revenues &<br>Compensations to Total<br>Income Ratio... (%)       | $\frac{\text{Assigned Revenues \& Compensations}}{\text{Total Income}} \times 100$      |
| 3              | Rental Income from<br>Municipal Properties to<br>Total Income Ratio... (%) | $\frac{\text{Rental Income from Municipal Properties}}{\text{Total Income}} \times 100$ |



|  |  |                                      |
|--|--|--------------------------------------|
| Total Income Ratio... (%)                              |  |                                      |
| 4 Fees & User Charges to                               |  | <u>Fees &amp; User Charges</u> X 100 |
| Total Income Ratio... (%)                              |  | Total Income                         |
| 5 Revenue Grants,                                      |  | <u>Revenue Grants,</u>               |
|  |  | <u>Contributions &amp;</u>           |
|  |  | <u>Subsidies</u> X 100               |
| Contributions & Subsidies to Total Income Ratio... (%) |  | Total Income                         |
| <b>Expense Ratios</b>                                  |  |                                      |
| 6 Establishment Expenses to                            |  | <u>Establishment</u>                 |
|  |  | Expenses X 100                       |
| Total Income Ratio... (%)                              |  | Total Income                         |
| 7 Administrative Expenses to                           |  | <u>Administrative</u>                |
|  |  | <u>Expenses</u> X 100                |
| Total Income Ratio... (%)                              |  | Total Income                         |
| 8 Operations & Maintenance                             |  | <u>Operations &amp;</u>              |
|  |  | <u>Maintenance</u> X 100             |
| to Total Income Ratio... (%)                           |  | Total Income                         |
| 9 Interest Expense to Total                            |  | <u>Interest Expense</u> X 100        |
| Income Ratio... (%)                                    |  | Total Income                         |
| <b>Net Income Ratios.</b>                              |  |                                      |

| <b>Sr. No.</b> | <b>Financial Ratio</b>       | <b>Method of Computation</b>  |
|----------------|------------------------------|---|
| 10             | Cash Surplus / Deficit to    | <u>Cash Surplus or Deficit</u> X 100  |
|                | Total Income Ratio... (%)    | Total Income<br>Where Cash Surplus or Deficit is obtained from Receipts & Payments Account as difference between Operating Receipts and Operating Expenses. |
|                | <b>Efficiency Ratios</b>     |   |
| 11             | Gross Property Tax           | <u>Average Gross Property Tax Receivable</u> X 365  |
|                | Receivables Ratio... (No. of | Demand for property tax raised during the year  |

Days)

|    |   |   |
|----|---|---|
| 13 | Property Tax Receivable to<br>Property Tax Income<br>Ratio... (%) | Where Average Gross<br>Property Tax (P. T.)<br>Receivable = (Opening<br>P. T. Receivable +<br>Closing P. T.<br>Receivable)/ 2<br><u>Property Tax</u><br><u>Receivable at the end</u><br><u>of the year X 100</u><br>Demand for property<br>tax raised during the<br>year<br><br>Where Property Tax<br>Receivable is only in<br>respect of<br>the financial year under<br>consideration and<br>represents<br>gross amount<br>receivable at the end of<br>the year (i. e.<br>without deducting<br>provision for unrealised<br>property tax) |
|----|---|---|

| <b>Sr. No.</b> | <b>Financial Ratio</b>     | <b>Method of</b>           |
|----------------|----------------------------|----------------------------|
| 15             | Inventory Ratio... (No. of | <u>Average Stock</u> X 365 |

Days Consumption)

Store consumed during  
the year

Where Average Stock =  
(Opening Stock +  
Closing  
Stock)/ 2

18 Operations & Maintenance

Operations &  
Maintenance X 100

to Gross Fixed Assets

Gross Block of Fixed  
Assets (as at the end of  
the year)

Ratio... (%)

19 Interest Expense to Loans

Indicate range (highest  
& lowest) of interest  
percentage and nature  
of loan (for highest &  
lowest) in respect of  
loans outstanding at

Ratio... (%)

**Leverage Ratios**

|    |   |  |
|----|---|--|
|    | 20 Loans to Reserves Ratio or                               | Loans  |
| 21 | Debt- Equity Ratio... (times)<br>Interest Coverage Ratio... | Reserves & Surplus<br><u>Surplus + Depreciation</u><br><u>+ Interest (incl. interest</u>                                     |
|    | (times)   | <u>capitalised)</u><br>Interest (incl. interest<br>capitalised)  |
| 22 | Debt Service Coverage                                       | Surplus + Depreciation<br>+ Interest (incl. interest   |
|    | Ratio... (times)  | capitalised)   |
|    |   | Debt instalments to be<br>serviced (paid) during<br>the next<br>year + Interest<br>(including interest to<br>be capitalised) |

### Investment Ratios

| <b>Sr. No.</b> | <b>Financial Ratio</b>                         | <b>Method of Computation</b>   |
|----------------|--|--|
| 23             | Earmarked Fund                                 | <u>Earmarked Fund</u><br><u>Investments X 100</u>  |
|                | Investments to Earmarked<br>Funds Ratio... (%) | Earmarked Funds  |
| 24             | Interest on Investments                        | Indicate range (highest<br>& lowest) of interest<br>percentage and nature<br>of investment (for<br>highest & lowest)<br>in respect of<br>investments |

Ratio... (%)

**Liquidity Ratio**

25 Current Assets to Current

Current Assets

Liabilities Ratio... (times)

Current Liabilities

**Asset Ratios**

26 Fixed Assets to Total Assets  
Ratio... (%)

Fixed Assets X 100  
Total Assets

**Performance Ratios**

27 Income per Employee...

Total Income as per  
Income & Expenditure  
Account

(Rs.)

No. of Employees of  
the ULB

28 Expenditure per

Total Expenditure as  
per Income &  
Expenditure Account

Employee... (Rs.)

No. of Employees of  
the ULB

29 Income per Citizen... (Rs.)

Total Income as per  
Income & Expenditure  
Account

No. of Citizens in the  
Municipal Area

30 Expenditure per Citizen...

Total Expenditure as  
per Income &  
Expenditure Account

(Rs.)

No. of Citizens in the  
Municipal Area

|                      |
|----------------------|
|                      |
| <b>Previous Year</b> |

**Schedules to be****Description of the Ratio**

I- 1

These Ratios depict the share of each income in the Total Income of the ULB. Higher share of an individual income in the total income shows a high dependability on that source and therefore a high risk.

The ULB should try and develop other sources of income to reduce this risk.

I- 1( a)

I- 2

I- 3

I- 4

I- 6

I- 10

I- 11

I- 12

I- 13

These Ratios depict the share of each expense in the total income of the ULB. The ULB should try and keep these ratios as low as possible so that a higher surplus can be earned. However, this should not be at the sacrifice of service to the citizens.

**Schedules to be referred**

Receipts &

Payments  
Account

**Description of the Ratio**

This ratio indicates the cash surplus or deficit generated as a percentage to the total income of the ULB.

B- 13, I- 1( a)

These ratios indicate the average number of days for which the receivables are outstanding on an average.



The ULB should try and keep these days very low.

B- 13, I- 1( a)

This ratio indicates property tax outstanding as a percentage of current

**Schedules to be**

**Description of the Ratio**

This ratio shall be calculated in respect of major stores of the ULB, for example, engineering stores, water supply stores, electricity stores, etc. This ratio indicates the average number of days of stock lying with the ULB. High number of

indicate that the ULB buys a lot of stock in advance, which if avoided, can result in less blockage of money into stock. The number of days should be decided based on the emergency nature of the item and the time

it would take to procure items from the suppliers.

I- 12, B- 9

This ratio indicates expenses incurred towards repairs & maintenance as a percentage of gross block of fixed assets. Although this is an essential expense to keep the assets in good working condition, higher ratio could indicate either bad maintenance or inefficient usage of the asset or frequent repairs to the same asset, both of

which needs to be investigated

B- 4

This ratio indicates the range of interest expenditure on loans availed by the ULB. The ULB should compare this with other ULBs and

B- 1, 2, 3, 4  
This ratio measures the use of debt finance as a percentage to own funds of the ULR

B- 9, I- 13  
This ratio indicates the comfort level with which the ULB can meet its interest burden. This ratio is very important from the lender's point of view also.

Register of  
This ratio indicates the comfort level with which the ULB can service (pay) its debt instalments and meets its interest burden. This ratio is very important from the

Loans  
lender's point of view also.

**Schedules to be referred**

B- 2, 11

**Description of the Ratio**

This ratio indicates the percentage of earmarked funds invested by the ULB.

B- 10

This ratio indicates the range of interest earned on investments made by the ULB. The ULB should compare this with other ULBs and

Government Bodies to ensure that investments are made at best rates.

B- 5 to 8 &

This ratio indicates the ability of the ULB to meet its obligations in the short run. usually one year

13- 16

B- 9

This ratio indicates the

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These ratios indicate average income earned and average expenditure

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