



# **SUDAN KAPOOR & ASSOCIATES**

(Chartered Accountants)

Mandu Gate Police Choki,

HATHRAS

CA DEEPESH SHARMA  
(Partner)

E-mail: [deepeshsharma052@gmail.com](mailto:deepeshsharma052@gmail.com)

## **AUDITOR'S REPORT**

Audit Report of "NAGAR PALIKA PARISHAD GANJDUNDWARA, DIST. KASGANJ UP" for the year ended on 31<sup>st</sup> March 2016

We have examined the Balance Sheet, Receipts and Payment A/c of "NAGAR PALIKA PARISHAD GANJDUNDWARA, DIST. KASGANJ UP" for the year ended on 31<sup>st</sup> March 2016

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standard generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluation the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:-

Subject to following:-

1. We have not done the physical verification of the actual work done by the concerned agencies/contractors to whom grant/fund was released as per govt. direction.
2. Reconciliation of Receivables was not provided for verification.

We have obtained all the information and explanation which, to the best of our knowledge and belief were necessary for the purposes of the Audit.

In our opinion and to the best our information and according to the explanation given to us, the said financial statements give a true and fair view.

FOR Sudan Kapoor & Associates

(Chartered Accountants)



CA Deepesh Sharma

(Partner)

M.No. 520834

Place : DELHI

Date : 15/02/2018

DELHI OFFICE ADDRESS: - OFFICE NO. 305, USMSS CAMPUS, 120 MATHURA ROAD, NEW DELHI

**NAGAR PALIKA PARISHAD GANJDUNDWARA, DIST. KASGANJ**

**NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET AS ON 31/03/2016**

1. The Balance Sheet of the Nagar Palika Parishad Ganjdundwara, Dist. Kasganj has been prepared on the basis of the Trial Balance, Records, Information & Explanation provided to us.
2. The Accounts of the Nagar Palika Parishad Ganjdundwara, Dist. Kasganj are being maintained on the basis of the Single Entry Accounting System. During the year the entries are done on the basis of Receipts/Payments and at the year end the provisions of Incomes/Expenditures are being done on the basis of Information provided. Payment of salaries has been mentioned as per receipt and payment basis i.e. salary of march paid in april has been shown in april month (March to feb).
3. Liability for Supplies/contractors is being recognized as and when bill of supplier/contractor is being approved, certified and sanctioned by the competent authority.
4. Grants and specified funds have been taken on cash basis and revenue expenditure made from these funds has been taken in Income & Expenditure account in their respective expenditure head and total amount spent on expenditure is shown as income from revenue grant, while capital expenditure made from these funds has been credited to the general reserve fund.
5. The value of Inventory is shown as the figure provided to us by the Nagar Palika Parishad Ganjdundwara, Dist Kasganj.
6. Depreciation has been charged on written down value method of Nagar Palika Parishad Ganjdundwara, Dist. Kasganj as per the rates mentioned here under :

1. Building-	10%
2. Roads & Bridges-	15%
3. Public Lighting-	15%
4. Office & Other Equipment-	15%
5. Furniture & Fixtures-	10%
6. Other Fixed Assets-	15%

Only 50% Depreciation has been charged on assets acquired during the second half of the Year.

7. The Balance of Grants and Earmarked Fund are mentioned as the figure provided to us by Nagar Palika Parishad Ganjdundwara, Dist. Kasganj after making necessary adjustments.





8. The Balances of the Bank Accounts have been taken as per accounts books. Outstanding Entries in Bank Reconciliation Statements are to be cleared from the bank and necessary adjustments entries are to be passed in the books of accounts of the Nagar Palika Parishad Ganjdundwara, Dist. Kasganj.
9. No Fixed Assets Register is being maintained, therefore additions to fixed assets have been taken as per Trial Balances & Opening Balance as per last year balance sheet. In our opinion Fixed Assets Register should be maintained to show particulars of Assets, Cost, Life & Name of departments where it has been installed for effective control, supervision and calculation of depreciation.
10. Balances of Debtors/Receivables have been calculated as under :

Opening Balance	A
Add: Current year demand as per Demand/Collection Register	B
Less : Payment received	C
Balances as shown in Balance Sheet	A + B - C

**FOR Sudan Kapoor & Associates**  
(Chartered Accountants)

*Deepesh*  
**CA Deepesh Sharma**  
(Proprietor)  
M.No. 520834

Date – 15/02/2018  
Place -



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

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b>LIABILITIES</b>			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	599,035,530.34	586,373,433.41
3-11	Earmarked Funds	B-2	669,382.00	0.00
3-12	Reserves	B-3	0.00	0.00
	<b>Total Reserves &amp; Surplus</b>		<b>599,704,912.34</b>	<b>586,373,433.41</b>
3-20	Grants, Contributions for specific purposes	B-4	3,431,946.00	2,515,856.00
	<b>Loans</b>			
3-30	Secured Loans	B-5	0.00	136,140.00
3-31	Unsecured Loans	B-6	0.00	0.00
	<b>Total Loans</b>		<b>0.00</b>	<b>136,140.00</b>
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	2,122,115.00	1,687,347.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	0.00	1,630,220.00
3-60	Provisions	B-10	0.00	0.00
	<b>Total Current Liabilities and Provisions</b>		<b>2,122,115.00</b>	<b>3,317,567.00</b>
	<b>TOTAL LIABILITIES</b>		<b>605,258,973.34</b>	<b>592,342,996.41</b>
	<b>ASSETS</b>			
	<b>Fixed Assets</b>			
4-10	Gross Block	B-11	608,215,515.28	571,558,469.69
4-11	Less: Accumulated Depreciation		39,942,179.07	14,360,331.41
	Net Block		568,273,336.21	557,198,138.28
4-12	Capital Work-in-Progress		0.00	0.00
	<b>Total Fixed Assets</b>		<b>568,273,336.21</b>	<b>557,198,138.28</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	21,897,000.00	20,381,081.00
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	15,088,637.13	14,763,777.13
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>36,985,637.13</b>	<b>35,144,858.13</b>
4-70	Other Assets	B-19	0.00	0.00
4-80	Miscellaneous Exp.	B-20	0.00	0.00
	<b>TOTAL ASSETS</b>		<b>605,258,973.34</b>	<b>592,342,996.41</b>
			<b>0.00</b>	<b>0.00</b>

FOR SUDAN KAPOOR & ASSOCIATES  
(Chartered Accountants)

CA Deepesh Sharma  
(Prop)  
M.No. 520834

Date - 15/02/2018  
Place - NEW DELHI





**NAGAR PALIKA PARISHAD, GANJDUNDWARA**  
Income and Expenditure Statement for the period from 01st April 2015 to 31st March 2016

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	3,687,750.00	3,550,679.00
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	608,592.00	639,402.00
I-40	Fees & User Charges	I-4	850,227.00	836,282.00
I-50	Sale & Hire Charges	I-5	191,200.00	206,000.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	30,131,239.00	28,250,485.08
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	103,903.00	702,525.21
I-80	Other Income	I-9	0.00	0.00
<b>A</b>	<b>Total – INCOME</b>		<b>35,572,911.00</b>	<b>34,185,373.29</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	I-10	30,131,239.00	21,249,521.00
2-20	Administrative Expenses	I-11	1,887,778.00	3,780,663.00
2-30	Operations & Maintenance	I-12	5,730,846.00	3,103,336.00
2-40	Interest & Finance Expenses	I-13	45,123.00	3,961.08
2-50	Programme Expenses	I-14	10,700.00	113,004.00
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		39,942,179.07	14,360,331.41
<b>B</b>	<b>Total – EXPENDITURE</b>		<b>77,747,865.07</b>	<b>42,610,816.49</b>
<b>A-B</b>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		<b>(42,174,954.07)</b>	<b>(8,425,443.20)</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>(42,174,954.07)</b>	<b>(8,425,443.20)</b>
2-90	<i>Net balance being surplus/ deficit carriedover to Municipal Fund</i>		<b>(42,174,954.07)</b>	<b>(8,425,443.20)</b>

FOR SUDAN KAPOOR & ASSOCIATES  
(Chartered Accountants)

CA Deepesh Sharma  
(Prop)  
M.No. 520834

Date - 15/02/2018  
Place - NEW DELHI



**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	586,373,433.41	54,837,051.00	641,210,484.41	0.00	641,210,484.41
310- 90	Excess of Income Over Expenditure	0.00	(42,174,954.07)	(42,174,954.07)	0.00	(42,174,954.07)
	Total Municipal fund (310)	586,373,433.41	12,662,096.93	599,035,530.34	0.00	599,035,530.34

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

Amount in Rs.

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
Code No.	2% STAMP	Adarsh Nagar					
(a) Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Special Fund	2,491,565.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Transfer from Municipal Fund	0.00	643,389.00	0.00	0.00	0.00	0.00	0.00
(ii) Interest/ Dividend earned on Special Fund	0.00	25,993.00	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Appreciation in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	2,491,565.00	669,382.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	2,491,565.00	669,382.00	0.00	0.00	0.00	0.00	0.00

[illegible]



Schedule B- 3: Reserves [Code No 312]							
Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)	
1	2	3	4	5 (3+ 4)	6	7 (5- 6)	
312- 10	Capital Contribution	0.00	0.00	0.00	0.00	0.00	
312- 11	Capital Reserve	0.00	0.00	0.00	0.00	0.00	
312- 20	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00	
312- 30	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00	
312- 40	Statutory Reserve	0.00	0.00	0.00	0.00	0.00	
312- 50	General Reserve	0.00	0.00	0.00	0.00	0.00	
312- 60	Revaluation Reserve	0.00	0.00	0.00	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
<b>Code No.</b>	<b>TFC</b>	<b>SFC</b>					
<b>(a) Opening Balance</b>	2,515,856.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>(b) Additions to the Grants</b>							
*							
(i) Grant received during the year	13,517,142.00	68,375,221.00	0.00	0.00	0.00	0.00	0.00
(ii) Interest/ Dividend earned on Grant Investments	378,239.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Profit on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Appreciation in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total (b)</b>	13,895,381.00	68,375,221.00	0.00	0.00	0.00	0.00	0.00
<b>Total (a+ b)</b>	16,411,237.00	68,375,221.00	0.00	0.00	0.00	0.00	0.00

<b>(c) Payments out of funds</b>							
<b>(i) Capital expenditure on</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed Assets*	12,978,533.00	38,243,982.00	0.00	0.00	0.00	0.00	0.00
Others	758.00	0.00					
<b>Sub –total.</b>	12,979,291.00	38,243,982.00	0.00	0.00	0.00	0.00	0.00
<b>(ii) Revenue Expenditure on</b>							
Salary, Wages and allowances etc.	0	30,131,239.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sub –total</b>	0.00	30,131,239.00	0.00	0.00	0.00	0.00	0.00
<b>(iii) Other:</b>							
Loss on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants Refunded	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sub –total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total (c) [i+ ii+ iii]</b>	12,979,291.00	68,375,221.00	0.00	0.00	0.00	0.00	0.00
<b>Net balance at the year end – (a+ b)-( c)</b>	3,431,946.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Grants &amp; Contribution for Specific Purposes</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>							3,431,946.00

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

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

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

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



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	2,122,115.00	1,830,345.00
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>2,122,115.00</b>	<b>1,830,345.00</b>

**Schedule B- 8: Deposits Works [Code No 341]***Amount in Rs.*

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

**Schedule B- 9: Other Liabilities (Sundry Creditors) [Code No 350]***Amount in Rs.*

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350- 10	Creditors	0.00	0.00
350- 11	Employee Liabilities	0.00	1,484,612.00
350- 12	Interest Accrued and Due	0.00	0.00
350- 20	Recoveries Payable	0.00	0.00
350- 30	Government Dues Payable	0.00	0.00
350- 40	Refunds Payable	0.00	0.00
350- 41	Advance Collection of Revenues	0.00	0.00
350- 80	Others	0.00	0.00
<b>Total Other liabilities (Sundry Creditors).</b>		<b>0.00</b>	<b>1,484,612.00</b>

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

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

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

Amount in Rs.

Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		At the Beginning Of current year	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deduction s during the period	Total at the end of the year	At the end Of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410- 10	Land	72,291,650.00	0.00	0.00	72,291,650.00	0.00	0.00	0.00	0.00	72,291,650.00	72,291,650.00
410- 20	Buildings	4,044,180.77	182,345.00	0.00	4,226,525.77	404,418.08	9,117.25	0.00	413,535.33	3,812,990.45	4,044,180.77
	<b>Infrastructure Assets</b>										
410- 30	Roads and Bridges	179,310,916.29	33,593,964.00	0.00	212,904,880.29	26,896,637.44	3,435,505.88	0.00	30,332,143.32	182,572,736.97	179,310,916.29
410- 31	Sewerage and Underground drainage	17,383,951.40	7,977,301.00	0.00	25,361,252.40	2,607,592.71	598,297.58	0.00	3,205,890.28	22,155,362.11	17,383,951.40
410- 32	Water ways :										
	Lakes And Ponds	250,534,884.00	0.00	0.00	250,534,884.00	0.00	0.00	0.00	0.00	250,534,884.00	250,534,884.00
	Water Works Distribution	9,775,059.60	2,415,055.00	0.00	12,190,114.60	1,466,258.94	267,274.95	0.00	1,733,533.89	10,456,580.71	8,308,800.66
410- 33	Public Lighting	15,751,119.60	6,332,974.00	0.00	22,084,093.60	2,362,667.94	677,673.30	0.00	3,040,341.24	19,043,752.36	15,751,119.60
	<b>Other assets</b>	0.00			0.00				0.00	0.00	0.00
410- 40	Plants & Machinery	1,745,223.79	0.00	0.00	1,745,223.79	261,783.57	0.00	0.00	261,783.57	1,483,440.22	1,745,223.79
410- 50	Vehicles	3,547,034.34	0.00	0.00	3,547,034.34	532,055.15	0.00	0.00	532,055.15	3,014,979.19	3,547,034.34
410- 60	Office & other equipment	1,884,307.86	515,738.00	0.00	2,400,045.86	282,646.18	47,269.05	0.00	329,915.23	2,070,130.63	1,884,307.86
410- 70	Furniture, fixtures, fittings and electrical appliances	929,810.64	0.00	0.00	929,810.64	92,981.06	0.00	0.00	92,981.06	836,829.57	929,810.64
	Other fixed assets	0.00			0.00				0.00	0.00	0.00
410- 80											
	<b>Total</b>	557,198,138.28	51,017,377.00	0.00	608,215,515.28	34,907,041.07	5,035,138.00	0.00	39,942,179.07	568,273,336.21	555,731,879.34



Schedule B-12: Investments - General Fund [Code 420]					
Amount Rs.					
Code No.	Particulars	With whom invested	Face value (Rs.)	Current year  Carrying Cost (Rs.)	Previous year  Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government Securities		0.00	0.00	0.00
420-20	State Government Securities		0.00	0.00	0.00
420-30	Debentures and Bonds		0.00	0.00	0.00
420-40	Preference Shares		0.00	0.00	0.00
420-50	Equity Shares		0.00	0.00	0.00
420-60	Units of Mutual Funds		0.00	0.00	0.00
420-80	Other Investments		0.00	0.00	0.00
	Total of Investments General Fund		0.00	0.00	0.00

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

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
421-10	Central Government Securities		0.00	0.00	0.00
421-20	State Government Securities		0.00	0.00	0.00
421-30	Debentures and Bonds		0.00	0.00	0.00
421-40	Preference Shares		0.00	0.00	0.00
421-50	Equity Shares		0.00	0.00	0.00
421-60	Units of Mutual Funds		0.00	0.00	0.00
421-80	Other Investments		0.00	0.00	0.00
<b>Total of Investments 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 Amount (Rs.)	Previous year Amount (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	5 = 3 – 4	6
			(Code No 432)		
431- 10	<b>Receivables for Property Taxes</b>				
	Less than 5 years *	5,096,921.00	0.00	5,096,921.00	4,613,568.00
	More than 5 years*				
	Sub – total				
431- 91	Less: State Government Cesses/ Levies in Taxes – Control Accounts	0.00	0.00	0.00	0.00
	<b>Net Receivables of Property Taxes</b>	5,096,921.00	0.00	5,096,921.00	4,613,568.00
431- 19	<b>Receivable of Other Taxes</b>				
	Less than 3 years*	10,058,035.00	0.00	10,058,035.00	9,354,763.00
	More than 3 years*				
431- 99	Sub- total				
	Less: State Government Cesses/ Levies in Taxes – Control Accounts	0.00	0.00	0.00	0.00
	<b>Net Receivables of Other Taxes</b>	10,058,035.00	0.00	10,058,035.00	9,354,763.00
431- 20	Receivables of Cess Income	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
431- 30	Receivables for Fees and User Charges	5,279,008.00	0.00	5,279,008.00	4,917,533.00
	Less than 3 years*				
	More than 3 years*				
	Sub – total				
431- 40	Receivables from Other Sources	1,463,036.00	0.00	1,463,036.00	1,495,217.00
	Less than 3 years*				
	More than 3 years*				
	Sub – total				
431- 50	Receivables from Government	0.00	0.00	0.00	0.00
	<b>Total of Sundry Debtors (Receivables)</b>	<b>21,897,000.00</b>	<b>0.00</b>	<b>21,897,000.00</b>	<b>20,381,081.00</b>



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

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

**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 – Municipal Funds &amp; SFC</b>		
450-21	Nationalised Banks	10,987,309.13	11,604,532.13
450-22	Other Scheduled Banks	0.00	0.00
450-23	Scheduled Co-operative Banks	0.00	0.00
450-24	Post Office	0.00	0.00
	<b>Sub-total</b>	10,987,309.13	11,604,532.13
450-41	<b>Balance with Bank – Adarsh Nagar Special Funds</b>		
450-42	Nationalised Banks	669,382.00	643,389.00
450-43	Other Scheduled Banks	0.00	0.00
450-44	Scheduled Co-operative Post Office	0.00	0.00
	<b>Sub-total</b>	669,382.00	643,389.00
	<b>Balance with Bank – TFC Grant Funds</b>		
450-61	Nationalised Banks	3,431,946.00	2,515,856.00
450-62	Other Scheduled Banks	0.00	0.00
450-63	Scheduled Co-operative	0.00	0.00
450-64	Post Office	0.00	0.00
	<b>Sub-total</b>	3,431,946.00	2,515,856.00
	<b>Total Cash and Bank balances</b>	<b>15,088,637.13</b>	<b>14,763,777.13</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	0.00	0.00
460-20	Employee Provident Fund	0.00	0.00	0.00	0.00
460-30	Loans to Others	0.00	0.00	0.00	0.00
460-40	Advance to Suppliers and Contractors	0.00	0.00	0.00	0.00
460-50	Advance to Others	0.00	0.00	0.00	0.00
460-60	Deposit with External Agencies	0.00	0.00	0.00	0.00
460-80	Other Current Assets	0.00	0.00	0.00	0.00
	<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)**

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

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

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

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

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



**NAGAR PALIKA PARISHAD, GANJDUNDWARA****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	1,225,310.00	1,047,831.00
110-02	Water tax	2,450,620.00	2,494,528.00
110-03	Sewerage Tax	0.00	0.00
110-04	Conservancy Tax	0.00	0.00
110-05	Lighting Tax	0.00	0.00
110-06	Education tax	0.00	0.00
110-07	Vehicle Tax	0.00	0.00
110-08	Tax on Animals	0.00	0.00
110-09	Electricity Tax	0.00	0.00
110-10	Professional Tax	0.00	0.00
110-11	Advertisement tax	0.00	0.00
110-12	Pilgrimage Tax	0.00	0.00
110-51	Octroi & Toll	0.00	0.00
110-52	Cess	0.00	0.00
110-80	Other taxes	0.00	0.00
	Cinema hall tax	11,820.00	8,320.00
	<b>Sub-total</b>	<b>3,687,750.00</b>	<b>3,550,679.00</b>
	Less: -		
110-90	Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
	<b>Total tax revenue</b>	<b>3,687,750.00</b>	<b>3,550,679.00</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]**

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

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	608,548.00	608,548.00
130-20	Rent from Office Buildings	0.00	0.00
130-30	Rent from Guest Houses	0.00	0.00
130-40	Rent from lease of lands	44.00	34.00
130-80	Other rents	0.00	30,820.00
	<b>Sub-Total</b>	<b>608,592.00</b>	<b>639,402.00</b>
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	<b>Total Rental Income from Municipal Properties</b>	<b>608,592.00</b>	<b>639,402.00</b>

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

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body	0.00	0.00
	Administration	850,227.00	727,139.00
	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 fees &amp; user charges – Function wise</b>	<b>850,227.00</b>	<b>727,139.00</b>

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	15,000.00	0.00
140-11	Licensing Fees	4,045.00	11,000.00
140-12	Fees for Grant of Permit	798,500.00	769,500.00
140-13	Fees for Certificate or Extract	4,000.00	3,550.00
140-14	Development Charges	26,600.00	26,655.00
140-15	Regularization Fees	0.00	0.00
140-20	Penalties and Fines	0.00	2,190.00
140-40	Other Fees	0.00	0.00
	Road cutting charges		
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	2,082.00	23,387.00
	<b>Sub-Total.</b>	<b>850,227.00</b>	<b>836,282.00</b>
	Less:		
140-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	<b>Total income from Fees &amp; User Charges – Income head-wise</b>	<b>850,227.00</b>	<b>836,282.00</b>
140 -50	<b>User Charges</b>		
	Revenue from Hospitals	0.00	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 (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body	0.00	0.00
	Administration	191200.00	206000.00
	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 charges – Function wise</b>	<b>191,200.00</b>	<b>206,000.00</b>

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

Detailed Head Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
150-10	Sale of Products	0.00	0.00
150-11	Sale of Forms & Publications	191,200.00	206,000.00
150-12	Sale of stores & scrap	0.00	0.00
150-30	Sale of Others	0.00	0.00
150-40	Hire Charges for Vehicles	0.00	0.00
150-41	Hire Charges for Equipment	0.00	0.00
	<b>Total Income from Sale &amp; Hire charges – income head-wise</b>	<b>191,200.00</b>	<b>206,000.00</b>

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
160-10	Revenue Grant SFC	30,131,239.00	28,250,485.08
160-20	Re-imbursement of expenses	0.00	0.00
60-30	Contribution towards schemes	0.00	0.00
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>30,131,239.00</b>	<b>28,250,485.08</b>

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
170-10	Interest on Investments	0.00	0.00
170-20	Dividend	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	0.00	0.00
170-80			
<b>Total Income from Investments</b>		<b>0.00</b>	<b>0.00</b>



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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	103,903.00	702,525.21
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>103,903.00</b>	<b>702,525.21</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	0.00	0.00
<b>Total Other Income</b>		<b>0.00</b>	<b>0.00</b>

**Schedule I-10: Establishment Expenses [code no 210]****Schedule I-10 (a): Establishment Expenses – Function wise**

<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>
	General Administration Staff Salary	3,643,686.00	2,845,361.00
	Tax Collection Staff Salary	635,780.00	803,102.00
	Octroi Staff Salary	476,700.00	324,011.00
	Construction Department Salary	221,675.00	0.00
	Sweeping Dept Salary	11,075,247.00	9,671,260.00
	Contractual Sweeping Staff Salary	11,326,204.00	5,165,261.00
	Pension	2,751,947.00	2,440,526.00
	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 establishment expenses – Function wise</b>	<b>30,131,239.00</b>	<b>21,249,521.00</b>

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

**Schedule I-11 (a): Administrative Expenses – Function wise**

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body	0.00	0.00
	Administration	1,887,778.00	3,780,663.00
	Finance, Accounts, Audit	0.00	0.00
	Election	0.00	0.00
	Sewer department salary	0.00	0.00
	Hospital Department salary	0.00	0.00
	Pension	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 Administration expenses – Function wise</b>	<b>1,887,778.00</b>	<b>3,780,663.00</b>

Note: The total function wise expenses as per Schedule I-11 (a) should tally with the total Administration expenses as per Schedule I-11 (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	Office maintenance	476,344.00	273,549.00
220-12	Communication Expenses	37,180.00	30,189.00
220-20	Books & Periodicals	0.00	0.00
220-21	Printing and Stationery	59,295.00	45,395.00
220-30	Travelling & Conveyance	8,545.00	0.00
220-40	Insurance	0.00	0.00
220-50	Audit Fees	397,870.00	657,000.00
220-51	Legal Expenses	35,300.00	79,500.00
220-52	Professional and other Fees	0.00	207,360.00
220-60	Advertisement and Publicity	750,644.00	1,118,075.00
220-61	Membership & subscriptions	0.00	0.00
	Education Expenses		
220-80	Other Administrative Expenses	122,600.00	1,369,595.00
	<b>Total Administration expenses – expense head wise</b>	<b>1,887,778.00</b>	<b>3,780,663.00</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	5,730,846.00	3,103,336.00
	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 – Function wise</b>	<b>5,730,846.00</b>	<b>3,103,336.00</b>

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

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-10	Power & Fuel	1,240,207.00	1,483,180.00
230-20	Bulk Purchases	0.00	0.00
230-30	Consumption of Stores	148,366.00	0.00
230-40	Hire Charges	0.00	0.00
230-51	Repairs & maintenance –Infrastructure Assets	0.00	0.00
230-52	Repairs & maintenance – Civic Amenities	718,430.00	0.00
230-53	Repairs & maintenance – Buildings	116,176.00	282,544.00
		<b>2,223,179.00</b>	<b>1,765,724.00</b>

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Vehicles	176,946.00	104,120.00
230-59	Repairs & maintenance – Others	220,487.00	29,807.00
230-80	Other operating & maintenance expenses	3,110,234.00	1,203,685.00
	<b>Total operations &amp; maintenance - expense head wise</b>	<b>5,730,846.00</b>	<b>3,103,336.00</b>

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government	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	2,734.00	3,961.08
240-50	Other Finance Expenses	0.00	0.00
240-60	Water supply & Sewerage	42,389.00	0.00
240-70			
240-80			
	<b>Total Interest &amp; Finance Charges</b>	<b>45,123.00</b>	<b>3,961.08</b>

Schedule I-14: Programme Expenses [Code No 250]			
Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
250-10	Election Expenses	0.00	0.00
250-20	Own Programmes	10,700.00	113,004.00
250-30	Share in Programmes of others	0.00	0.00
Total Programme Expenses		10,700.00	113,004.00
Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]			
Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
260-10	Grants [give details]	0.00	0.00
260-20	Contributions [give details]	0.00	0.00
260-30	Subsidies [give details]	0.00	0.00
Total Revenue Grants, Contributions & Subsidies		0.00	0.00
Schedule I-16: Provisions & Write off [Code No 270]			
Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	0.00	0.00
270-20	Provision for other Assets	0.00	0.00
270-30	Revenues written off	0.00	0.00
270-40	Assets written off	0.00	0.00
270-50	Miscellaneous Expense written off	0.00	0.00
Total Provisions & Write off		0.00	0.00
Schedule I-17: Miscellaneous Expenses [Code No 271]			
Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets	0.00	0.00
271-20	Loss on disposal of Investments	0.00	0.00
271-80	Other Miscellaneous Expenses	0.00	0.00
Total Miscellaneous expenses		0.00	0.00
Schedule I-18: Prior Period Items (Net) [Code No 280]			
Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
<b>Income</b>			
280-10	Taxes	0.00	0.00
280-20	Other – Revenues	0.00	0.00
280-30	Recovery of revenues written off	0.00	0.00
280-40	Other income	0.00	0.00
<b>Sub – Total Income (a)</b>		<b>0.00</b>	<b>0.00</b>
<b>Expenses</b>			
280-50	Refund of Taxes	0.00	0.00
280-60	Refund of Other – Revenues	0.00	0.00
280-80	Other Expenses	0.00	0.00
<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:			

Table 7.8			
Financial Ratios as on 31st March 2016			
Sr. No.	Particulars	Current Year	Previous Year
<b>Income Ratios</b>			
1	Tax Revenue to Total Income Ratio... (%)	10.37	10.39
2	Property & Other Taxes to Total Income Ratio... (%)	3.44	3.07
3	Assigned Revenues & Compensations to Total Income Ratio... (%)	0.00	0.00
4	Rental Income from Municipal Properties to Total Income Ratio... (%)	1.71	1.87
5	Fees & User Charges to Total Income Ratio... (%)	2.39	2.45
6	Revenue Grants, Contributions & Subsidies to Total Income Ratio... (%)	84.70	82.64
<b>Expense Ratios</b>			
7	Establishment Expenses to Total Income Ratio... (%)	0	0
8	Administrative Expenses to Total Income Ratio... (%)	5.31	11.06
9	Operations & Maintenance to Total Income Ratio... (%)	16.11	9.08
10	Interest Expense to Total Income Ratio... (%)	0.13	0.01
<b>Net Income Ratios</b>			
11	Cash Surplus / Deficit to Total Income Ratio... (%)	-6.28	17.36
<b>Efficiency Ratios</b>			
12	Gross Property Tax Receivables Ratio... (No. of Days)	1.52	1.52
13	Property Tax Receivable to Property Tax Income Ratio... (%)	1.63	1.63
14	Operations & Maintenance to Gross Fixed Assets Ratio... (%)	1.008	0.557
15	Interest Expense to Loans Ratio... (%)	0	0
<b>Leverage Ratios</b>			
16	Loans to Reserves Ratio or Debt-Equity Ratio... (times)	0	0
17	Interest Coverage Ratio... (times)	0	0
18	Debt Service Coverage Ratio... (times)	0	0
<b>Investment Ratios</b>			
19	Earmarked Fund Investments to Earmarked Funds Ratio... (%)	0	0
20	Interest on Investments Ratio... (%).	0	0
<b>Liquidity Ratio</b>			
21	Current Assets to Current Liabilities Ratio... (times)	17.43	10.59
<b>Asset Ratios</b>			
22	Fixed Assets to Total Assets Ratio... (%)	93.89	94.07
<b>Performance Ratios</b>			
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