

**NAGAR**  
**PANCHAYAT**  
**AUGUSTYAMUNI**  
**BALANCE SHEET FINANCIAL**  
**YEAR :- 2016 - 2017**



**BALANCE SHEET AS ON M**

<b>Code No.</b>	<b>Description of items</b>	<b>Schedule No.</b>
	<b>SOURCES OF FUNDS</b>	
	<b>Reserves and Surplus</b>	
41708	Municipal (General) Fund	B-1
41709	Earmarked Funds	B-2
41710	Reserves	B-3
41718	<b>Grants, Contributions for specific purposes</b>	B-4
	<b>Loans</b>	
41728	Secured loans	B-5
41729	Unsecured loans	B-6
	<b>TOTAL</b>	
	<b>APPLICATION OF FUNDS</b>	
41739	<b>Fixed Assets including Statues &amp; Heritage Assets</b>	B-11
	Gross Block	
41740	Less: Accumulated Depreciation	
	Net Block	
41741	Capital work-in-progress	
	<b>Investments</b>	
41749	Investment - General Fund	B-12
41750	Investment-Other Fund	B-13
	<b>Working Capital</b>	
	Current assets, loans & advances	

Current Liabilities and Provisions							
14671	Deposits received	B-7		894.00			
15036	Deposit works	B-8		-			
18323	Other liabilities (Sundry Creditors)	B-9		-			-
21976	Provisions	B-10		-	2,474.90		-
25659	Other Assets	B-19		-			-
29312	Miscellaneous Expenditure (to the extent not written off)	B-20		-			-
	Capital Deficit			-			-
	<b>TOTAL</b>				<b>10,245.07</b>		-
	Notes to the Balance Sheet	B-21					-

*[Signature]*  
**PREPARED BY**  
**RIMA JAIN AND COMPANY**  
**CHARTERED ACCOUNTANTS**



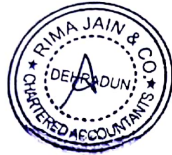
ACCOUNTANT

*[Signature]*  
 EX. OFFICER

*[Signature]*  
 CHAIRMAN

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	<b>TOTAL</b>				<b>10,245.07</b>		
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ACCOUNTANT

EX. OFFICER

CHAIRMAN

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

Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land										
410-20	Buildings	432.26			432.26	28.15	17.84	-	45.99	386.27	404.11
	<b>Infrastructure Assets</b>										
410-22	Statues, heritage assets, antiques & other works of art				-						
410-30	Roads and Bridges								1,201.45	6,726.45	5,033.50
410-31	Sewerage and drainage	5,620.19	2,307.71		7,927.90	586.69	614.76				
410-32	Water ways										
410-33	Public Lighting										
	<b>Other assets</b>										
410-21	Parks & Playgrounds				-				101.16	25.29	50.58
410-40	Plants & Machinery	126.45	-		126.45	75.87	25.29		227.10	529.90	605.60
410-50	Vehicles	757.00	-		757.00	151.40	75.70				
410-60	Office & other equipment								43.83	102.24	116.85
410-70	Furniture, fixtures, fittings	146.07	-		146.07	29.22	14.61				
410-80	Other fixed assets										
	<b>Total</b>	<b>7,081.97</b>	<b>2,307.71</b>	<b>-</b>	<b>9,389.68</b>	<b>871.33</b>	<b>748.20</b>	<b>-</b>	<b>1,619.53</b>	<b>7,770.15</b>	<b>6,210.64</b>

§ - Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4

**Additional disclosures to the Schedule**

- i. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statement
- ii. The details & value of assets, which are not yet physically identified / traced, shall be disclosed separately.
- iii. Details and value of assets under leases and hire purchase needs to be disclosed as a note

**Note:**

- 1 Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.
- 2 Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
- 3 Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings etc.
- 4 Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- 5 Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
- 6 Water ways include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.
- 7 No depreciation is to be charged on "Land" and "Capital work in Progress"



**NAME OF THE ULB: AUGUSTMUNI NAGAR PANCHAYAT**

**INCOME & EXPENDITURE ACCOUNT AS ON MARCH 31ST 2017**

Code No.	Item/ Head of Account	Schedule No	Amount in Thousands	
			Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
1-10	Tax Revenue	1-1	-	
1-20	Assigned Revenues & Compensation	1-2	-	
1-30	Rental Income from Municipal Properties	1-3	135.60	
1-40	Fees & User Charges	1-4	599.34	
1-50	Sale & Hire Charges	1-5	36.60	
1-60	Revenue Grants, Contributions & Subsidies	1-6	3,637.28	
1-70	Income from Investments	1-7	-	
1-71	Interest Earned	1-8	214.20	
1-80	Other Income	1-9	1.40	
<b>A</b>	<b>Total - INCOME</b>		<b>4,624.42</b>	
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	1-10	1,702.59	
2-20	Administrative Expenses	1-11	286.02	
2-30	Operations & Maintenance	1-12	1,375.18	
2-40	Interest & Finance Expenses	1-13	0.19	
2-50	Programme Expenses	1-14	-	
2-60	Revenue Grants, Contributions & subsidies	1-15	401.32	
2-70	Provisions & Write off	1-16	-	
2-71	Miscellaneous Expenses	1-17	61.18	
2-80	Depreciation		748.20	
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>4,574.68</b>	
<b>A-B</b>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		<b>49.75</b>	
2-80	Add: Prior period Items (Net)	1-18	0	-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>			
2-90	Less: Transfer to Reserve Funds			
	<i>Net balance being surplus/ deficit carried over to Municipal Fund</i>			

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CHARTERED ACCOUNTANTS



ACCOUNTANT

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CHAIRMAN

**NAGAR**

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**BALANCE SHEET FINANCIAL**

**YEAR : - 2017 - 2018**



**NAME OF THE ULB: AUGUSTMUNI NAGAR PANCHAYAT**

**BALANCE SHEET AS ON MARCH 31ST 2018**

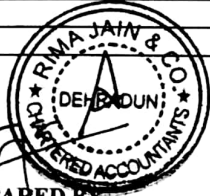
*Amount in Thousands*

Code No.	Description of items	Schedule No.	Current Year			Previous Year		
			Amount	Amount	Amount	Amount	Amount	Amount
	<b>SOURCES OF FUNDS</b>							
	<b>Reserves and Surplus</b>							
41708	Municipal (General) Fund	B-1			1,742.63			-
41709	Earmarked Funds	B-2			-			
41710	Reserves	B-3			18,976.22			-
41718	Grants, Contributions for specific purposes	B-4			1,740.48			-
	<b>Loans</b>							
41728	Secured loans	B-5			-			-
41729	Unsecured loans	B-6			-			-
	<b>TOTAL</b>				<b>22,459.33</b>			<b>-</b>
	<b>APPLICATION OF FUNDS</b>							
41739	<b>Fixed Assets including Statues &amp; Heritage Assets</b>	B-11						
	Gross Block			20,227.89				-
41740	Less: Accumulated Depreciation			3,036.10				-
	Net Block				17,191.79			-
41741	Capital work-in-progress				-	17,191.79		
	<b>Investments</b>							
41749	Investment - General Fund	B-12			-			-
41750	Investment-Other Fund	B-13			-			-
	<b>Working Capital</b>							
	<b>Current assets, loans &amp; advances</b>							
41759	Stock in hand (Inventories)	B-14			2,837.85			-
	Sundry Debtors (Receivables)							
11414	Gross amount outstanding	B-15			-			-
11780	Less: Accumulated provision against bad and doubtful receivables				-			-
14702	Prepaid expenses	B-16			-			
18354	Cash and Bank Balances	B-17			3,668.77			-
22007	Loans, advances and deposits	B-18			76.00			
	less:							





Current Liabilities and Provisions							
14671	Deposits received	B-7		1,300.86			
15036	Deposit works	B-8		-			-
18323	Other liabilities (Sundry Creditors)	B-9		14.23			-
21976	Provisions	B-10		-	5,267.53		-
25659	Other Assets	B-19			-		-
29312	Miscellaneous Expenditure (to the extent not written off)	B-20			-		-
	Capital Deficit				-		-
	<b>TOTAL</b>				<b>22,459.33</b>		-
	Notes to the Balance Sheet	B-21					



A. H.

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Code No.	Item/ Head of Account	Schedule No	Amount in Thousands	
			Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
1-10	Tax Revenue	I-1	7.70	
1-20	Assigned Revenues & Compensation	I-2	-	
1-30	Rental Income from Municipal Properties	I-3	174.40	
1-40	Fees & User Charges	I-4	321.80	
1-50	Sale & Hire Charges	I-5	81.60	
1-60	Revenue Grants, Contributions & Subsidies	I-6	6,484.70	
1-70	Income from Investments	I-7	-	
1-71	Interest Earned	I-8	95.19	
1-80	Other Income	I-9	73.26	
<b>A</b>	<b>Total – INCOME</b>		<b>7,238.65</b>	
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	I-10	2,780.88	
2-20	Administrative Expenses	I-11	502.49	
2-30	Operations & Maintenance	I-12	1,467.59	
2-40	Interest & Finance Expenses	I-13	1.10	
2-50	Programme Expenses	I-14	-	
2-60	Revenue Grants, Contributions & subsidies	I-15	288.00	
2-70	Provisions & Write off	I-16	-	
2-71	Miscellaneous Expenses	I-17	28.50	
2-80	Depreciation		1,416.57	
<b>B</b>	<b>Total – EXPENDITURE</b>		<b>6,485.13</b>	
<i>A-B</i>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		<b>753.53</b>	
2-80	Add: Prior period Items (Net)	I-18	0	-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>			
2-90	Less: Transfer to Reserve Funds			
	<i>Net balance being surplus/ deficit carried over to Municipal Fund</i>			

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