

**FORM NO 10 B**  
[ See rule 17-b ) ]

**Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of  
charitable or religious trusts or institutions.**

We have examined the balance sheet of **NAGAR PALIKA PARISHAD, AKBARPUR, AMBEDKAR NAGAR** as at 31-03-2016 and the profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion proper books of account have been kept by the head office and the branches of the above named trust/institution visited by us so far as appears from our examination of the books and proper returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below.

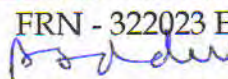
In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view-

- (I) Our comments related to preparation of reports are attached as per annexure "A"
- (II) In case of the balance sheet of the state of affairs of the above named trust /institution as at 31-03-2016 and
- (III) In the case of the profit and loss account, of the profit of its accounting year ending on 31-03-2016.

The prescribed particulars are annexed hereto.

494, Civil Lines,  
Azamgarh-276001  
28.09.2017



For **R.S. Poddar & Co.**  
Chartered Accountants  
FRN - 322023 E  
  
( **CA R .S. Poddar** )  
Partner  
M. NO. 004035



*Annexure*  
STATEMENT OF PARTICULARS

APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	
2.	Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11(1). If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	N.A.
3.	Amount of income $\frac{\text{accumulated or set apart}}{\text{finally set apart}}$ for application to charitable or religious purposes, to the extent it does not exceed 25 percent of the income derived wholly from property held under trust $\frac{\text{In part only}}$ for such purposes.	N.A.
4.	Amount of income eligible for exemption under section 11(1) (c).	N.A.
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	N.A.
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2) (b) )? If so, the details thereof.	N.A.
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to the section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof.	N.A.
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	N.A.
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b) (ii) or section 11(2)(b) (iii), or.	
(c)	has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof.	

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**(CA R.S. Poddar)**  
Partner  
M. NO. 004035



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT  
OF PERSONS REFERRED TO IN SECTION 13(3).

1.	Whether any part of the income or property of the trust/ institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person )? If so, give details of the amount, rate of interest charged and the nature of security, if any.	N.A.
2.	Whether any land, building or other property of the trust /institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, If any	N.A.
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	N.A.
4.	Whether the services of the trust/institution were made available to any such person during the previous year? If, so give details thereof together with remuneration or compensation received, If any	N.A.
5.	Whether any share, security or other property was purchased by or on behalf of the trust / institution during the previous year from any such person? If so give details thereof together with the consideration paid.	N.A.
6.	Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received.	N.A.
7.	Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	N.A.
8.	Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	N.A.

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III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR (S)  
IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION  
13(3) HAVE A SUBSTANTIAL INTEREST.

Sl. No.	Name and address of the concern	Where the concern is a company, number & class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in column 4 exceeded 5 percent of the capital of the concern during the previous year say, Yes/ No
1	2	3	4	5	6
		N O T	A P P	L I C A	B L E
Total					

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NAGAR PALIKA PARISHAD, AKBARPUR, AMBEDKAR NAGARSchedule 'A'Statement of Fixed Assets annexed to and forming part of balance sheet as on 31.03.2016

Sl. No.	Description of Assets	W.D.V. as on 01.04.2015	Addition during the year	Total	Depreciation for the year		W.D.V as on 31.03.2016
					Rate	Amount	
1	Land	1,371,106,400.00		1,371,106,400.00			1,371,106,400.00
1	Building	6,440,785.00	-	6,440,785.00	5%	322,039.00	6,118,746.00
2	Road and bridges	207,839,075.00	103,582,194.00	311,421,269.00	5%	15,571,064.00	295,850,205.00
3	Sewerage and drain	50,279,158.00	34,824,002.00	85,103,160.00	5%	4,255,158.00	80,848,002.00
4	Lake and ponds	49,447,720.00	-	49,447,720.00			49,447,720.00
	Water works distribution	4,978,513.50	3,069,203.00	8,047,716.50	5%	402,386.00	7,645,330.50
5	Public lighting	24,768,977.59	15,729,564.00	40,498,541.59	15%	6,074,781.00	34,423,760.59
6	Plants & machinery	3,518,020.00	-	3,518,020.00	15%	527,703.00	2,990,317.00
7	Vehicles	6,739,242.00	912,440.00	7,651,682.00	15%	1,147,756.00	6,503,926.00
8	Office & other equipments	1,889,279.00	1,359,097.00	3,248,376.00	15%	487,256.00	2,761,120.00
9	Furniture, fixture, fitting	297,385.00	-	297,385.00	10%	29,737.00	267,648.00
6	Other fixed assets	3,844,836.00	-	3,844,836.00	5%	192,243.00	3,652,593.00
	<b>TOTAL</b>	<b>1,731,149,391.09</b>	<b>159,476,500.00</b>	<b>1,890,625,891.09</b>		<b>29,010,123.00</b>	<b>1,861,615,768.09</b>



In terms of our report of even date annexed.

For R. S. Poddar &amp; Co.

Chartered Accountants

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NAGAR PALIKA PARISHAD, AKBARPUR, AMBEDKAR NAGAR

Balance Sheet as at 31.03.2016

LIABILITIES

ASSETS

Municipal Fund Account

As per last account 1,867,484,493.05  
Income for the year 158,225,046.28 2,025,709,539.33

Grant, contributions for specific purposes 154,000.00

Deposits Received 1,112,500.00

Fixed Assets

As per schedule 'A' attached 1,861,615,768.09

Current Assts

Stock in hand 2,097,081.22

Deposit Works 277,922.00

Sundry Debtors 1,911,765.00 4,286,768.22

Cash & Bank Balances

With banks 161,073,503.02

2,026,976,039.33

2,026,976,039.33



In terms of our report of even date annexed.

For R. S. Poddar & Co.  
Chartered Accountants

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**NAGAR PALIKA PARISHAD, AKBARPUR, AMBEDKAR NAGAR**

**Profit & Loss Account for the year ended 31.03.2016**

To Establishment expenses	45,638,990.00	By Tax Revenue	28,226,120.00
„ Administrative expenses	2,476,495.00	„ Rental income from municipal properties	74,028.00
„ Operations & maintenance	13,419,636.00	„ Fees & user charges	1,522,451.00
„ Interest & finance expenses	2,570.34	„ Revenue grants, contribution & subsidies	217,692,534.00
„ Miscellaneous expenses	3,026,566.00	„ Interest earned	3,954,030.62
„ Depreciation	29,010,123.00	„ Other Income	330,263.00
„ Gross surplus/ (deficit) of income over expenditure before perior items	158,225,046.28		

251,799,426.62

251,799,426.62



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**NAGAR PALIKA PARISHAD, AKBARPUR, AMBEDKAR NAGAR**

**Receipts & Payments Account for the year ended 31.03.2016**

**Receipts**

**Payments**

To <u>Opening balance</u>		By Establishment expenses	45,638,990.00
Cash & bank	132,702,333.74	Administrative expenses	2,476,495.00
„ Tax Revenue	28,226,120.00	Operations & maintenance	13,419,636.00
„ Rental income from municipal properties	74,028.00	Interest & finance expenses	2,570.34
„ Fees & user charges	1,522,451.00	Miscellaneous expenses	3,026,566.00
„ Revenue grants, contribution & subsidies	217,692,534.00	Refund of deposits	200,000.00
„ Interest earned	3,954,030.62	Acquisition/purchase of Fixed assets	159,476,500.00
„ Other Income	330,263.00	<u>Closing balance</u>	
„ Deposit received	812,500.00	Cash & bank	161,073,503.02
	<u>385,314,260.36</u>		<u>385,314,260.36</u>



In terms of our report of even date annexed.

For R. S. Poddar & Co.  
Chartered Accountants

FRN - 322023 E

*(Signature)*  
( CA. R. S. Poddar )

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**NAGAR PALIKA PARISHAD, AKBARPUR, AMBEDKAR NAGAR**

**Account for the year ended 31.03.2016**

**Details of Balance Sheet**

**1 With Banks**

**Name of Bank**

Allahabad Bank a/c 5364	3,015,324.30
Bank of Baroda a/c 15049	1,814,506.00
Bank of Baroda a/c 247	872,275.30
Central Bank of India a/c 7886	19,867,914.00

HDFC a/c 18990	39,396,131.00
Punjab National Bank a/c 0025	516,890.72
Punjab National Bank a/c 22017	34,530,026.75
Punjab National Bank a/c 27224	184,250.43

State Bank of India a/c 9342	13,548,649.20
Syndicate bank a/c 3716	8,594,314.62
Treasury (S.F.C.) a/c 8448	23,052,120.08

Union Bank of India a/c 532	15,673,870.00
Zila Sahkari Bank a/c 702	<u>7,230.65</u>

**161,073,503.05**



**NAGAR PALIKA PARISHAD, AKBARPUR, AMBEDKAR NAGAR**

**Account for the year ended 31.03.2016**

**Details of Profit & Loss Account**

**Credit Side**

<b>1</b>	<b><u>Tax Revenue</u></b>		
	Water charges	1,231,145.00	
	Vehicle tax	3,775,000.00	
	Advertisement tax	6,500.00	
	Bilekh Tax	<u>23,213,475.00</u>	<u>28,226,120.00</u>
<b>2</b>	<b><u>Rental income from municipal Properties</u></b>		
	Tanker Rent	66,300.00	
	Shop Rent	<u>7,728.00</u>	<u>74,028.00</u>
<b>3</b>	<b><u>Revenue grants, contribution &amp; subsidies</u></b>		
	14th Vittyay Ayog	29,778,879.00	
	Rajya Vittyay Ayog	<u>187,913,655.00</u>	<u>217,692,534.00</u>
<b>4</b>	<b><u>Fees Certificate or Extra</u></b>		
	Birth certificate	14,370.00	
	Loudspeaker	0.00	
	Farsh cutting	38,683.00	
	Inalienable	6,475.00	
	Namantran fees	114,700.00	
	Nilami	164,100.00	
	Registration fees	58,750.00	
	Simulacrum	70,180.00	
	Tender form	652,600.00	
	<b><u>License Fees</u></b>		
	Mill fees	16,950.00	
	Sweet fees	21,250.00	
	Fish fees	2,000.00	
	Fees furniture	1,000.00	
	Hording fee	2,160.00	
	Hotel fees	34,150.00	
	Petrol pump fee	12,500.00	
	Int.	20,000.00	
	Printing press fee	1,500.00	
	Restaurant fee	6,475.00	
	Other	<u>104,500.00</u>	222,485.00
	House map income		144,258.00
	Maveshi khana		350.00
	Penalties & fines	<u>35,500.00</u>	<u>1,522,451.00</u>





**NAGAR PALIKA PARISHAD, AKBARPUR, AMBEDKAR NAGAR**

**Account for the year ended 31.03.2016**

**Details of Profit & Loss Account**

**Debit Side**

**1 Establishment Expenses**

Salary Cleaning Employee	11,380,693.00	
Salary Contract Labour	13,906,060.00	
Salary Dainik Employee	358,374.00	
Salary Light Employee	827,355.00	
Salary Regular Employee	4,740,023.00	
Salary Samvida Employee	6,474,216.00	
Salary Toll Employee	1,983,681.00	
Salary Water Employee	2,650,368.00	
Pension	3,000,000.00	
Bonus	<u>318,220.00</u>	<u>45,638,990.00</u>

**2 Administrative Expenses**

Office maintenance	434,623.00	
Communication expenses	37,780.00	
Books & periodicals	15,307.00	
Printing and stationery	239,096.00	
Travelling & conveyance	112,682.00	
Insurance	61,713.00	
Audit fees	315,000.00	
Legal expenses	165,460.00	
Advertisement and publicity	<u>1,094,834.00</u>	<u>2,476,495.00</u>

**3 Operations & Maintenance Expenses**

Power & fuel	4,186,583.00	
Repairs & maintenance - Civic Amenities	3,984,599.00	
Repairs & maintenance - Vehicle	369,782.00	
Other operating & maintenance expenses	4,835,727.00	
Repairs & maintenance - Others	<u>42,945.00</u>	<u>13,419,636.00</u>

