Strictly confidential

AUDIT REPORT
(REVISED)

OF

NAGAR PALIKA PARISHAD FATEHPUR

Financial Year : 2023-2024

INDIA

AUDITORS:

AGRAWAL SACHIN & CO

Chartered Accountants

91H/4/75H, MAHAMANA MALVIYA NAGAR,

NEAR BANSMANDI CROSSING, PRAYAGRAJ, U.P. - 211003

Contact: 09936787425, 09336661413

E-mail: casachinagr@gmail.com

AGRAWAL SACHIN & CO.
Chartered Accountants

AUDIT REPORT (REVISED)

1. We have audited the Balance Sheet as at **31st March, 2024** and Income & Expenditure account of **Nagar Palika Parishad Fatehpur.** These financial statements are the responsibility of the Nagar Palika Parishad management. Our responsibility is to express an opinion on those financial statements based on our audit.

We conducted our audit in accordance with auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free material miss-statements. An audit also includes assessing the accounting principles used and significant estimated made by management, as well as evaluating the overall financial presentation. We believe that our audit provides a reasonable basis for our opinion.

2. We certify that the Balance Sheet and the income and Expenditure Account are in agreement with the books of account maintained at the office at **Nagar Palika Parishad Fatehpur.**

3. We report subject to notes to accounts that-

(A) The financial statements have been revised due to the identification of certain bank accounts that were not considered earlier. Necessary adjustments relating to the balances and transactions of these accounts have been incorporated in the revised financial statements.

(B) 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.

(C) In our opinion, proper books of accounts have been kept by the **Nagar Palika Parishad Fatehpur** at its office so far as appears from our examination of the books.

Agrawal Sachin & Co. PRAYAGRAJ Chartered Accountants

Office : 91H/4/75H, Mahamana Malviya Nagar, Near Bansmandi Crossing ,Prayagraj, UP-211003
Mobile : 9936787425 , 9335153004
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(D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, given a true and fair view:-

(i) In the case of the Balance Sheet, of the state of the affairs of the **Nagar Palika Parishad Fatehpur** as at **31st March, 2024.**

(ii) In the case of the Income & Expenditure of the **Nagar Palika Parishad Fatehpur** for the year ended on that date.

Place: Prayagraj
Date: 06.06.2026
UDIN: 26425122UOZWRQ7373

For Agrawal Sachin & Co.
Chartered Accountants

Agrawal Sachin & Co. * PRAYAGRAJ * Chartered Accountants

(Sachin Agrawal)
Partner
M No. 425122

NAGAR PALIKA PARISHAD,FATEHPUR

REVISED BALANCE SHEET AS AT 31st MARCH 2024

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	1,779,334,409.25	1,500,644,656.32
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	0.00	,
	Total Reserves & Surplus		**1,779,334,409.25**	**1,500,644,656.32**
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
	Total Loans		**0.00**	**0.00**
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	74,512,622.75	69,547,716.75
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	31,174,109.00	29,948,213.00
3-60	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		**105,686,731.75**	**99,495,929.75**
	TOTAL LIABILITIES		**1,885,021,141.00**	**1,600,140,586.07**
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	2,469,366,022.26	2,280,214,764.26
4-11	Less- Accumulated Depreciation		1,195,254,762.44	1,024,552,944.27
	Net Block		1,274,111,259.82	1,255,661,819.99
4-12	Capital Work-in-Progress		0.00	**0.00**
	Total Fixed Assets		**1,274,111,259.82**	**1,255,661,819.99**
	Investments			
4-20	Investment – General Fund	B-12	0.00	0.00
4-21	Investments – Other Funds	B-13	0.00	0.00
	Total Investments		**0.00**	**0.00**
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	0.00	0.00
4-31	Sundry Debtors(Receivables)	B-15	89,471,481.29	72,430,061.07
4-32	Less: (Accumulated prov.against debts)		0.00	0.00
4-40	Prepaid Expenses	B-16		0.00
4-50	Cash and Bank Balances	B-17	521,438,399.89	272,048,705.01
4-60	Loans, advances and deposits	B-18	0.00	0.00
4-61	Less: Accumulated provision against Loans			**0.00**
	Total Current Assets, Loans & Advances		**610,909,881.18**	**344,478,766.08**
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
	TOTAL ASSETS		**1,885,021,141.00**	**1,600,140,586.07**

As per our separate audit report of even date attached

For Agrawal Sachin & Co.
Chartered Accountants

Agrawal Sachin & Co. Chartered Accountants PRAYAGRAJ

(Sachin Agrawal)
Partner
M. No. 425122

Accountant
Nagar Palika Parishad Fatehpur

E.O.

Place : Prayagraj
Date : 06.06.2026

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	1,500,644,656.32	2,169,223.35	1,502,813,879.67	0.00	1,502,813,879.67
310- 90	Excess of Income Over Expenditure		276,520,529.58	276,520,529.58	0.00	276,520,529.58
	Total Municipal fund (310)	**1,500,644,656.32**	**278,689,752.93**	**1,779,334,409.25**	**0.00**	**1,779,334,409.25**

Schedule B- 2: Earmarked Funds

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

Amount in Rs.

Particulars Code No.	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
(a) Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Special Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Interest/ Dividend earned on Special Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments (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)	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

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(c) Payments out of funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Capital expenditure on	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed Assets*							
Others							
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salary, Wages and allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other:							
Loss on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of (i+ ii+ iii) (c)	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
Grant Total of Special Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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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)
12- 10	Capital Contribution	0.00	0.00	0.00	0.00	0.00
12- 11	Capital Reserve	0.00	0.00	0.00	0.00	0.00
12- 20	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
12- 30	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
12- 40	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
12- 50	General Reserve	0.00	0.00	0.00	0.00	0.00
12- 60	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve funds	0.00	0.00	0.00	0.00	0.00

chedule B- 4: Grants & Contribution for Specific Purposes [Code No 320]

Amount in Rs.

articulars	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
ode No.							
) Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
) Additions to the Grants *							
) Grant received during the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
) Interest/ Dividend earned on Grant ivestments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i) Profit on disposal of Grant ivestments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
v) Appreciation in Value of Grant ivestments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
) Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
otal (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
otal (a+ b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
:) Payments out of funds							
) Capital expenditure on							
ixed Assets*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
)thers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ub -total.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i) Revenue Expenditure on							
alary, Wages and allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ther administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ub -total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii) Other:							
oss on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
)iminution in Value of Grant nvestments	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
Sub -total	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
Net balance at the year end - (a+ b)-(c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total							0.00

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Chartered Accountants

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
	Total Secured Loans	**0.00**	**0.00**

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
	Total Un-Secured Loans	**0.00**	**0.00**

Schedule B-7: Deposits Received [Code No 340]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	66,555,123.75	61,590,217.75
340-20	From Revenues		
340-30	From staff		
340-80	From Others (For Shop)	7,957,499.00	7,957,499.00
	Total deposits received	**74,512,622.75**	**69,547,716.75**

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
1	2	3	4	5	6
341- 10	Civil Works	0.00	0.00	0.00	0.00
341- 20	Electrical works	0.00	0.00	0.00	0.00
341- 80	Others	0.00	0.00	0.00	0.00
	Total of deposit works	**0.00**	**0.00**	**0.00**	**0.00**

Schedule B- 9: Other Liabilities (Sundry Creditors) [Code No 350]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350- 10	**Creditors**		
	Sundry Creditors	-	-
	Gaushala Exp. Payable	-	491,700.00
	S.K.Chaudhary & Co.	1,180,000.00	2,360,000.00
350- 11	**Employee Liabilities:-**		
	Pension Payable	199,655.00	5,989,710.00
	Salary Payable	19,902,803.00	-
	Provident Fund Payable	-	922,418.00
350- 12	Bonus Payable	720,159.00	
350- 20	Salary Payable(Out Sourcing)	9,171,492.00	7,392,414.00
350- 30	Salary Payable(Amrut)	-	11,888,933.00
	DP Supply Payable	-	903,038.00
	Government Dues Payable		
	Income Tax Payable		
350- 40	Sale Tax Payable	-	-
350- 41	Labour tax Payable	-	-
350- 80	Government Dues Payable		
	Advance Collection of Revenues		
	Others	-	-
Code No.	**Total Other liabilities (Sundry Creditors).**	**31,174,109.00**	**29,948,213.00**

Schedule B- 10: Provision [Code No 360]

360- 10	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
360- 20	2	3	4
360- 30	**Provision for Expenses**		
	Provision for Expenses		0.00
	Provision for Other Assets	0.00	0.00
	Total Provisions	**0.00**	-

Agrawal Sachin & Co.
PRAYAGRAJ
Chartered Accountants

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Code No	Particulars	Dep. Rate	Use ful Life	Gross 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			1.00	-	-	1.00	-	-	-	-	1.00	1.00
410-20	**Buildings :-**			-		-	-	-	-	-	-	-	-
	Buildings :-	9.50%	30	92,132,807.00		-	92,132,807.00	36,428,490.90	5,291,910.03	-	41,720,400.93	50,412,406.07	55,704,316.10
	Ponds	9.50%	30	2,572,607.00		-	2,572,607.00	244,397.67	221,179.89	-	465,577.55	2,107,029.45	2,328,209.34
	Signed Board	9.50%	30	1,918,937.00		-	1,918,937.00	217,699.92	161,617.52	-	379,317.45	1,539,619.55	1,701,237.08
	Public Toilet	9.50%	30	-	1,050,498.00	-	1,050,498.00	-	99,797.31	-	99,797.31	950,700.69	-
	MRF Centre	9.50%	30	-	12,984,640.00	-	12,984,640.00	-	1,233,540.80	-	1,233,540.80	11,751,099.20	-
	Infrastructure Assets :-			-		-	-	-	-	-	-	-	-
410-30	Roads and Bridges	9.50%	30	1,152,123,499.25	56,065,567.00	-	1,208,189,066.25	479,035,112.34	69,269,625.62	-	548,304,737.97	659,884,328.28	673,088,386.91
	Sewerage & Drainage	9.50%	30	540,083,401.00	57,954,861.00	-	598,038,262.00	232,901,637.12	34,687,979.36	-	267,589,616.48	330,448,645.52	307,181,763.88
	Water Works/Pipe Line/Tanker	9.50%	30	68,361,533.00	35,257,586.00	-	103,619,119.00	33,044,694.77	6,704,570.30	-	39,749,265.07	63,869,853.93	35,316,838.23
	Hand Pump	9.50%	30	8,359,535.00		-	8,359,535.00	1,351,621.42	665,751.79	-	2,017,373.21	6,342,161.79	7,007,913.58
410-33	**Public Lighting :-**	27.71%	5	172,342,402.00	9,144,901.00	-	181,487,303.00	109,556,765.67	19,931,951.89	-	129,488,717.57	51,998,585.43	62,785,636.33
410-40	**Plants & Machinery :-**	19.58%	15	34,319,472.00	1,360,223.00	-	35,679,695.00	16,631,460.57	3,729,644.30	-	20,361,104.87	15,318,590.13	17,688,011.43
410-50	**Vehicles :-**	25.89%	8	86,489,837.00	12,071,336.00	-	98,561,173.00	63,812,819.24	8,996,348.79	-	72,809,168.03	25,752,004.97	22,677,017.76
	Hand Wheel Barrow	25.89%	3	1,725,510.00		-	1,725,510.00	1,156,904.87	147,211.87	-	1,304,116.74	421,393.26	568,605.13
	Loader/Dumper/ Tractor	25.89%	8	7,638,800.00		-	7,638,800.00	5,272,889.15	612,534.32	-	5,885,423.47	1,753,376.53	2,365,910.85
	Dustbin	25.89%	8	-	413,492.00	-	413,492.00	-	107,053.08	-	107,053.08	306,438.92	-
	Hydrolic Pressure ,Trolly	25.89%	8	519,819.00			519,819.00	308,235.11	54,779.07		363,014.18	156,804.82	211,583.89
410-60	**Office & other equipment:-**	63.16%	3	-		-	-	-	-	-	-	-	-
	CCTV Camera	63.16%	3	229,903.00	176,246.00	-	406,149.00	196,795.62	132,227.59	-	329,023.22	77,125.78	33,107.38
	Computer, Printer & Software	63.16%	3	1,662,274.00		-	1,662,274.00	1,522,890.73	88,034.47	-	1,610,925.20	51,348.80	139,383.27
410-70	**Furniture, fixtures, fittings and electrical appliances:-**	26.70%	5	1,541,554.00	25,248.00	-	1,566,802.00	990,546.18	153,860.30	-	1,144,406.48	422,395.52	551,007.82
	Generator	26.70%	10	-		-	-	-	-	-	-	-	-
	Inverter & Battery	26.70%	2	164,446.00	16,366.00	-	180,812.00	58,669.76	32,611.98	-	91,281.74	89,530.26	105,776.24
	Air Conditioner	26.70%	5	335,676.00			335,676.00	203,475.77	35,297.46		238,773.23	96,902.77	132,200.23
410-80	**Other Fixed Assets**	26.70%	5	107,692,751.01	2,630,294.00	-	110,323,045.01	41,617,837.43	18,344,290.42	-	59,962,127.85	50,360,917.16	66,074,913.58
	Total			2,280,214,764.26	189,151,258.00	0.00	2,469,366,022.26	1,024,552,944.27	170,701,818.17	0.00	1,195,254,762.44	1,274,111,259.82	1,255,661,819.99

Agrawal Sachin & Co. * Chartered Accountants * PRAYAGRAJ

lule B-12: Investments - General Fund [Code 420]

Amount Rs.

No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
	2	3	4	5	6
)	Central Government Securities		0	0	0
)	State Government Securities		0	0	0
)	Debentures and Bonds		0	0	0
)	Preference Shares		0	0	0
)	Equity Shares		0	0	0
)	Units of Mutual Funds		0	0	0
	Total of Investments General Fund		0.00	0.00	0.00

lule B-13: Investments - Other Funds [Code 421]

Amount Rs.

No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
0	Central Government Securities		0	0	0
0	State Government Securities		0	0	0
0	Debentures and Bonds		0	0	0
0	Preference Shares		0	0	0
0	Equity Shares		0	0	0
0	Units of Mutual Funds		0	0	0
0	Other Investments		0		
	Total of Investments Other Funds			**0.00**	**0.00**

dule B-14: Stock in Hand (Inventories) [Code 430]

No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
10	Stores	0.00	0.00
20	Loose Tools		
30	Others		
	Total Stock in hand.	**0.00**	**0.00**

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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	Receivables for Property Taxes	9,731,501.96	0.00	9,731,501.96	2,242,630.60
	Less than 5 years *				
	More than 5 years*				
	Sub – total				
31- 91	Less: State Government Cesses/ Levies in Taxes – Control Accounts			0.00	0.00
	Net Receivables of Property Taxes	9,731,501.96	0.00	9,731,501.96	2,242,630.60
31- 19	Receivable of Water Tax	44,662,839.33	0.00	44,662,839.33	35,703,926.47
				0.00	0.00
	More than 3 years*				
31- 99	Sub- total				
	Less: State Government Cesses/ Levies in Taxes – Control Accounts		0.00	0.00	0.00
	Net Receivables of Other Taxes	44,662,839.33	0.00	44,662,839.33	35,703,926.47
31- 20	Receivables of Shop Rent	34,580,312.00	0.00	34,580,312.00	34,004,333.00
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
31- 30	Receivables for Fees and User Charges- Water Cost	496,828.00	0.00		479,171.00
	Less than 3 years*				
	More than 3 years*				
	Sub – total				
31- 40	Receivables from Other Sources		0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub – total				
31- 50	Receivables from Government		0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	**89,471,481.29**	**0.00**	**88,974,653.29**	**72,430,061.07**

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...edule B-16: Prepaid Expenses [Code No 440]

...e 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
	Total Prepaid expenses	**0.00**	**0.00**

...edule B-17 :Cash and Bank Balances [Code No 450]

...e No	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	527,375.00	486,576.00
	Balance with Bank – Municipal Funds		
450-21	**Nationalised Banks**		
	Axis Bank A/c No. 6126962	6,139,923.00	400,631.00
	Axis Bank A/c No. 911010032786862	3,389,428.30	4,280,405.52
	Bank Of India A/C NO. 0110000881	1,830,652.00	1,778,662.00
	BOB A/C NO.05660200006855	30,758.20	30,758.20
	BOB A/C NO.41798	1,148,165.00	1,112,201.00
	BOB A/C NO.6869	21,971.20	21,971.20
	IDBI A/C NO.75378	816,291.90	5,254,065.90
	IDBI A/C NO.4381	17,914,221.00	15,824,822.00
	IDBI A/C NO.145473	33,300,090.00	28,458,032.00
	PNB A/C NO.0170000100323193	28,109.10	27,361.10
	PNB A/C NO.0294000110120464	2,474.40	73,533.40
	PNB A/C NO 0294001100000678	223,657.15	217,704.15
	PNB A/C NO.0170000100324022	1,189,623.50	1,478,728.50
	PNB A/C NO. 4483000100054399	4,397,565.15	127,456,227.15
	UBI A/C NO.10993	400,840.00	390,005.00
	UBI A/C NO.593102010022822	4,019,062.74	1,352,015.11
	UBI A/C NO.593102010001140	387,471.03	376,997.03
	PNB A/C NO. 4483000100037365		17.00
	SBI A/C NO.34890594960	87,732,604.50	51,280,703.50
	Indian Bank A/C No.9319139698		856,693.00
	HDFC 000069	3,370,504.87	3,346,205.12
	HDFC Bank A/C NO.3675	2,452,168.00	311,711.00
	ICICI A/C NO. 081401001413	4,064,330.00	576,340.00
	ICICI A/C NO. 081401001829	186,140,348.00	
	ICICI A/C NO. 081401001828	134,667,776.00	
450-41	**Other Scheduled Banks**		
450-42	**Scheduled Co-operative Banks**		
450-44	**Sub-Total**	**493,668,035.04**	**244,905,789.88**

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	Balance with Bank –Special Funds		
	PLA	23,036,057.00	23,036,057.00
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	DCB A/C NO. 1	165,626.00	75,138.31
450-61	DCB A/C NO. 2	199,674.00	97,431.97
450-62	DCB A/C NO. 446	3,841,632.85	3,447,711.85
450-63	**Sub-total**	**27,242,989.85**	**26,656,339.13**
450-64	**Balance with Bank Grant Funds**		
iedule B-18: L	Post Office		
Code No	**Sub-total**	0.00	0.00
1	**Total Cash and Bank balances**	**521,438,399.89**	**272,048,705.01**
460-10			
460-20			
460-30	**Particulars**	**Opening Balance at The beginning of the year (Rs.)**	**Paid during the current Year (Rs.)**
460-40	**2**	**3**	**4**
460-50	Loans and advances to employees	0.00	0.00
460-60	Employee Provident Fund Loans	0.00	0.00
460-80	Loans to Others	0.00	0.00
	Advance to Suppliers and Contractors	0.00	0.00
461	Advance to Others	0.00	0.00
	Deposit with External Agencies	0.00	0.00
	Other Current Assets	0.00	0.00
	Sub –Total	0.00	0.00
de No.	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B – 18 (a)]	0.00	0.00
1	**Total Loans, advances, and deposits**	**0.00**	**0.00**
461-30	**Particulars**	**Current Year Amount (Rs.)**	**Previous year Amount (Rs.)**
	2	**3**	**4**
hedule B-19: C	Loans to	0.00	0.00
Code No.	Advances	0.00	0.00
1	Deposits	0.00	0.00
470-10	**Total Accumulated Provision**	**0.00**	**0.00**
	Particulars	**Current Year Amount (Rs.)**	**Previous year Amount (Rs.)**
hedule B-20: N	**2**	**3**	**4**
de No.	Deposit Works	0.00	0.00
1	Other asset control accounts	0.00	0.00
480-10	**Total Other Assets**	**0.00**	**0.00**
480-20			
480-30	**Particulars**	**Current Year Amount (Rs.)**	**Previous year Amount (Rs.)**
480-90	**2**	**3**	**4**
	Loan Issue Expenses Deferred	0.00	0.00
	Discount on Issue of Loans	0.00	0.00
	Deferred Revenue Expenses	0.00	0.00
	Others	0.00	0.00
	Total Miscellaneous expenditure.	**0.00**	**0.00**

Agrawal Sachin & Co. PRAYAGRAJ Chartered Accountants

NAGAR PALIKA PARISHAD, FATEHPUR

Revised Income and Expenditure Statement for the period from 1st April 2023 to 31st March 2024

Code No.	Item/ Head of Account	Schedule No	CurrentYear Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
I-10	Tax Revenue	I-1	56,979,526.00	60,200,000.00
I-20	Assigned Revenues & Compensation	I-2	-	-
I-30	Rental Income from Municipal Properties	I-3	897,600.00	73,000.00
I-40	Fees & User Charges	I-4	1,423,280.00	1,656,912.00
I-50	Sale & Hire Charges	I-5	-	-
I-60	Revenue Grants, Contributions & Subsidies	I-6	778,421,563.00	581,150,155.00
I-70	Income from Investments	I-7	-	-
I-71	Interest Earned	I-8	9,937,374.00	9,114,878.00
I-80	Other Income	I-9	10,186,853.00	11,273,497.00
A	**Total – INCOME**		**857,846,196.00**	**663,468,442.00**
	EXPENDITURE			
2-10	Establishment Expenses	I-10	339,671,033.00	325,891,264.00
2-20	Administrative Expenses	I-11	27,426,805.00	33,849,367.50
2-30	Operations & Maintenance	I-12	33,997,628.00	67,283,723.00
2-40	Interest & Finance Expenses	I-13	825.00	2,058.26
2-50	Programme Expenses	I-14	-	-
2-60	Revenue Grants, Contributions & subsidies	I-15	-	-
2-70	Provisions & Write off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	9,527,557.25	11,402,989.00
2-72	Depreciation		170,701,818.17	175,660,481.52
B	**Total – EXPENDITURE**		**581,325,666.42**	**614,089,883.28**
A-B	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items*		**276,520,529.58**	**49,378,558.72**
2-80	Add: Prior period Items (Net)	2-18	0.00	**0.00**
	Gross surplus/ (deficit) of income overexpenditure after Prior Period Items		**276,520,529.58**	**49,378,558.72**
2-90	***Net balance being surplus/ deficit carriedover to Municipal Fund***		**276,520,529.58**	**49,378,558.72**

As per our separate audit report of even date attached.

For Agrawal Sachin & Co.
Chartered Accountants

Accountant E.O.
Nagar Palika Parishad Fatehpur

Agrawal Sachin & Co. PRAYAGRAJ Chartered Accountants

(Sachin Agrawal)
Partner
M. No. 425122

Place : Prayagraj
Date : 06.06.2026

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	27,600,000.00	25,000,000.00
110-02	Water tax	28,000,000.00	25,000,000.00
110-03	Water Cost	279,526.00	200,000.00
110-04	Shop Rent	1,100,000.00	10,000,000.00
110-05	Lighting Tax		
110-06	Education tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-09	Electricity Tax		
110-10	Professional Tax		
110-11	Advertisement tax		
110-12	Pilgrimage Tax		
110-51	Octroi & Toll		
110-52	Cess		
110-80	Other taxes		
	Cinema hall tax		0.00
	Sub-total	**56,979,526.00**	**60,200,000.00**
	Less: -		
110-90	Tax Remissions & Refund [Schedule 1–1 (a)]	0.00	0.00
	Total tax revenue	**56,979,526.00**	**60,200,000.00**

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
	Property taxes	0.00	0.00
	Octroi and toll	0.00	0.00
	Cess Income	0.00	0.00
	Advertisement tax	0.00	0.00
	Others	0.00	0.00
	Total refund and remission of tax revenues	0.00	0.00

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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		
120-20	Compensation in lieu of Taxes / duties	0.00	0.00
120-30	Compensations in lieu of Concessions	0.00	0.00
Total assigned revenues & compensation		**0.00**	**0.00**

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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		
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses(Hall)	897,600.00	3,000.00
130-40	Rent from Water Tanker)	0.00	70,000.00
130-80	Other rents	0.00	0.00
	Sub-Total	**897,600.00**	**73,000.00**
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	**897,600.00**	**73,000.00**

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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
	Administration	0.00	0.00
	Finance, Accounts, Audit	0.00	0.00
	Election	0.00	0.00
	Record Room	0.00	0.00
	Estate	0.00	0.00
	Stores & Purchase	0.00	0.00
	Workshop	0.00	0.00
	Census	0.00	0.00
	Total income from fees & user charges – Function wise	**0.00**	**0.00**

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	84,000.00	229,080.00
140-11	Licensing Fees	255,300.00	312,700.00
140-12	Fees for Grant of Permit(Slaughter House)		
140-13	Mutation	4,800.00	
	Sewer Tax	32,250.00	
	Advertisement & Poster Income	212,250.00	115,000.00
	Tender Fee	456,089.00	693,786.00
140-20	Late Fees	3,300.00	39,600.00
140-40	Penalties and Fines	44,200.00	95,200.00
	Other Fees(Map Sanction Fee)	120,000.00	
	Road cutting Fees	93,817.00	24,090.00
	Other Income		
140-50	IDSMT	53,784.00	147,456.00
140-60	Tower Fitting License Fee		
140-70	Income From Safty Tank		
140-80	Service/Administrative Charges(Water Sanjojan)		
	Water Tanker Charges	63,490.00	
	Sub-Total.	1,423,280.00	1,656,912.00
140-90	Less:		
	Rent Remission and Refunds		
	Sub-total		0.00
	Total income from Fees & User Charges – Income head-wise	**1,423,280.00**	**1,656,912.00**
	User Charges		
	Revenue from Hospitals	0.00	0.00
		0.00	0.00

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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		
	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
	....	0.00	0.00
		0.00	0.00
	Total Income from Sale & Hire charges – Function wise	**0.00**	**0.00**

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

Detailed Head Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
150-10	Sale of Products	0.00	0.00
150-11	Sale of Forms & Publications	0.00	0.00
150-12	Sale of stores & scrap	0.00	0.00
150-30	Sale of Others	0.00	0.00
150-40	Hire Charges for Vehicles	0.00	0.00
150-41	Hire Charges for Equipment	0.00	0.00
	Total Income from Sale & Hire charges – income head-wise	**0.00**	**0.00**

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2		4
160-10	Revenue Grant (State)	515,360,988.00	581,150,155.00
160-20	Revenue Grant (Central)	263,060,575.00	0.00
60-30			0.00
	Total Revenue Grants, Contributions & Subsidies	**778,421,563.00**	**581,150,155.00**

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			
	Total Income from Investments	**0.00**	**0.00**

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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	9,937,374.00	9,114,878.00
171-20	Interest on Loans and advances to Employees		0.00
	Interest on loans to others		0.00
171-30	Other Interest		0.00
171-80			
	Total. – Interest Earned	**9,937,374.00**	**9,114,878.00**

Schedule I-9: Other Income [Code No180]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
180-10	Deposits Forfeited		0.00
180-11	Lapsed Deposits		0.00
180-20	Insurance Claim Recovery		0.00
180-30	Profit on Disposal of Fixed asses		0.00
180-40	Recovery from Employees		0.00
180-50	Unclaimed Refund/ Liabilities		0.00
180-60	Excess Provisions written back		0.00
180-80	Miscellaneous Income	10,186,853.00	11,273,497.00
	Total Other Income	**10,186,853.00**	**11,273,497.00**

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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		
	Salary (Outsorcing)	93,179,849.00	86,997,322.00
	Salary	181,908,966.00	217,570,369.00
	Shelter Home Exp		1,192,869.00
	Hospital Department salary		
	Pension	57,524,805.00	15,605,141.00
	Record Room		
	Provident Fund	5,594,644.00	4,525,563.00
	Salary (Cleaning Department)		
	Bonus	1,462,769.00	
	Census		-
	Total establishment expenses – Function wise	**339,671,033.00**	**325,891,264.00**

Schedule I-11 (b): Administrative Expenses – Expenditure head-wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
220-10	Rent Rats &Taxes	6,967,418.00	9,659,751.50
220-11	DP Supply		3,169,505.00
220-12	Repair & Maintenance	53,024.00	
220-20	Rain Basera Exp.	427,576.00	
220-21	Printing and Stationery	481,332.00	737,793.00
220-30	Royalty	4,674,049.00	
220-40	Plantation Exp.	789,666.00	
220-50	Travelling Exp.	34,000.00	
220-51	Legal Expenses	335,150.00	105,912.00
220-52	Accounting Fee	500,000.00	1,196,000.00
220-60	Advertisement and Publicity	4,771,354.00	1,016,156.00
220-61	Cleaning Exp.		463,680.00
	Gaushala Expenses	5,294,320.00	6,848,641.00
	Telephone & Internet exp.	81,719.00	32,525.00
	Insurance Exp		1,800.00
	Staff Welfare		939,269.00
	Public Welfare Exp.		6,220,665.00
	Website Maintenance Exp.	235,980.00	
	Board Member Exp.	34,000.00	
	Labour Cess	2,703,985.00	3,457,670.00
	Refreshment Expenses	43,232.00	
220-80	Other Administrative Expenses (Medical Exp)		
	Total establishment expenses – expense head wise	**27,426,805.00**	**33,849,367.50**

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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
	Amruth Planning For slip & Saap	0.00	0.00
	Workshop	0.00	0.00
	Swach Bharat	0.00	0.00
	Total Operations & Maintenance expenses –	**0.00**	**0.00**

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-10	Power & Fuel	16,141,109.00	
230-20	Bulk Purchases		
230-30	Consumption of Stores		
230-40	Hire Charges		
230-51	Repairs & maintenance –Infrastructure Assets	11,924,042.00	32,272,032.00
230-52	Repairs & maintenance – (JalKal)	145,566.00	27,662,219.00
230-53	Repairs & maintenance – Furniture	14,150.00	187,805.00
		28,224,867.00	**60,122,056.00**
Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Plant & Machinery	1,188,139.00	
230-59	Repairs & maintenance – Vehicles	4,421,332.00	6,638,094.00
230-80	Operating & Maintenance Expenses(Computer))	163,290.00	523,573.00
	Total operations & maintenance - expense head	**33,997,628.00**	**67,283,723.00**

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government		0.00
	Interest on Loans from State Government		0.00
240-20	Interest on Loans from Government Bodies &		0.00
	Interest on Loans from International Agencies		0.00
240-30	Interest on Loans from Banks & Other Financial		0.00
	Institutions		0.00
240-40	Other Interest		0.00
	Bank Charges	825.00	2,058.26
240-50	Other Finance Expenses		0.00
240-60	Water supply & Sewerage		0.00
	Total Interest & Finance Charges	**825.00**	**2,058.26**

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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(National Festival)		
250-30	Share in Programmes of others		0.00
	**Total Programme Expenses **	**0.00**	**0.00**

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
271-20	Loss on disposal of Investments		0.00
271-80	Other Miscellaneous Expenses	9,527,557.25	11,402,989.00
	Total Miscellaneous expenses	**9,527,557.25**	**11,402,989.00**

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

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

Agrawal Sachin & Co.
PRAYAGRAJ
Chartered Accountants