

भारतीय भूमि पत्तन प्राधिकरण, नई दिल्ली  
31.03.2016 को तुलन पत्र  
THE LAND PORTS AUTHORITY OF INDIA, NEW DELHI  
BALANCE SHEET AS AT 31.03.2016

( आंकड़े ₹ में )  
(Figures in ₹)

कोष/पूंजी निधि एवं देयताएँ CORPUS/CAPITAL FUND AND LIABILITIES	अनुसूची Schedule	इस वर्ष Current Year	गत वर्ष Previous Year
1	2	3	4
कोष/पूंजी निधि एवं देयताएँ CORPUS/CAPITAL FUND	1		
आरक्षण एवं अतिशेष RESERVES AND SURPLUS	2	6,043,425,008	5,531,716,461
चिह्नित/अक्षय निधियाँ EARMARKED/ENDOWMENT FUNDS	3		
प्रत्याभूत ऋण एवं उधार राशियाँ SECURED LOANS AND BORROWINGS	4		
अप्रत्याभूत ऋण एवं उधार राशियाँ UNSECURED LOANS AND BORROWINGS	5		
आस्थगित ऋण देयताएँ DEFERRED CREDIT LIABILITIES	6		
चालू देयताएँ एवं प्रावधान CURRENT LIABILITIES AND PROVISIONS	7	207,086,862	261,215,005
<b>कुल TOTAL</b>		<b>6,250,511,870</b>	<b>5,792,931,466</b>
परिसम्पतियाँ ASSETS			
स्थायी परिसम्पतियाँ FIXED ASSETS	8	5,748,420,298	5,018,653,732
निवेश-चिह्नित/अक्षय निधियों से INVESTMENTS-FROM EARMARKED/ अक्षय निधियाँ ENDOWMENT FUNDS	9		
निवेश-अन्य INVESTMENTS-OTHERS	10		
चालू परिसम्पतियाँ : ऋण, अग्रिम आदि CURRENT ASSETS; LOANS, ADVANCES ETC.	11	502,091,572	774,277,734
विविध व्यय MISCELLANEOUS EXPENDITURE			
(बट्टे खाते डालने अथवा समायोजित करने की सीमा तक नहीं) (to the extent not written off or adjusted)			
<b>कुल TOTAL</b>		<b>6,250,511,870</b>	<b>5,792,931,466</b>
महत्वपूर्ण लेखा नीतियाँ SIGNIFICANT ACCOUNTING POLICIES	24		
आकस्मिक देयताएँ एवं लेखों पर टिप्पणियाँ CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

लेखा-बहियों से संकलित  
Compiled from the books of accounts  
कृते संदीप रामनिवास गुप्ता एण्ड कम्पनी, चार्टर्ड एकाउंटेंट  
For SANDEEP RAMNIWAS GUPTA & CO.  
Chartered Accountants,

संदीप गुप्ता, एफ. सी. ए.  
(पार्टनर) एम. नं. 075269  
SANDEEP GUPTA, F.C.A.  
(Partner) M NO.075269  
एफ. आर. एन.  
FRN. 006406C  
दिनांक  
Dated: 29.06.2016  
स्थान नई दिल्ली  
Place: New Delhi

(सी.वी. प्रसाद)  
सदस्य (वित्त)  
(C. V. Prasad )  
Member- (Finance)

(वाई. एस. शहरावत)  
अध्यक्ष  
(Y.S. Shahrawat)  
Chairman

**भारतीय भूमि पत्तन प्राधिकरण, नई दिल्ली**  
**31.03.2016 को समाप्त वर्ष के लिए आय एवं व्यय लेखा**  
**THE LAND PORTS AUTHORITY OF INDIA, NEW DELHI**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2016**

( आंकड़े ₹ में )  
( Figures in ₹ )

आय (A) INCOME	अनुसूची Schedule	इस वर्ष Current Year	गत वर्ष Previous Year
1	2	3	4
बिक्री/सेवा से आय Income from sales/Service	12		
अनुदान/सब्सिडी Grants/Subsidies	13	74,538,703	(3,362,780)
शुल्क/अभिदान Fees/Subscriptions	14	38,324,523	53,681,719
निवेश से हुई आय (विधियों में हस्तांतरित करने से चिन्हित/अक्षय विधियों से निवेश पर आय) Income from Investments (Income on Investment From earmarked/endowment Funds transferred to funds)	15		
रॉयल्टी/प्रकाशन आदि से आय Income from Royalty, Publication etc.	16		
अर्जित ब्याज Interest Earned	17	11,441,715	17,061,062
अन्य Other Income	18		
स्टॉक में तैयार माल एवं प्रगति पर कार्यों में वृद्धि (कमी) Increase/(decrease) in stock of Finished goods and works-in-progress	19		
<b>कुल (क) TOTAL (A)</b>		<b>124,304,941</b>	<b>67,380,001</b>
<b>व्यय (ख) (B) EXPENDITURE</b>			
स्थापना व्यय Establishment Expenses	20	16,486,821	14,894,440
अन्य प्रशासनिक व्यय आदि Other Administrative Expenses etc.	21	37,917,499	28,658,697
अनुदानों पर व्यय, सब्सिडी आदि Expenditure on Grants, Subsidies etc.	22		
ब्याज Interest	23		
मूल्यहास (अनुसूची 8 के समकक्ष वर्ष के अंत में कुल) Depreciation (Net Total at the year-end corresponding to Schedule 8)		56,344,902	52,713,652
<b>कुल (ख) TOTAL (B)</b>		<b>110,749,222</b>	<b>96,266,789</b>
व्यय से अधिक आय का शेष <b>Balance being excess of Income over Expenditure (A-B)</b>		13,555,719	(28,886,788)
विशेष आरक्षण में हस्तांतरित (सामान्य आरक्षण में/से प्रत्येक हस्तांतरण को विनिर्दिष्ट करें) Transfer to Special Reserve (Specify each) Transfer to/ from General Reserve.			
शेषअधिशेष / (घाटा) जिसे कोष / पूंजी में अग्रणीत <b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>		13,555,719	(28,886,788)
महत्वपूर्ण लेखा नीतियाँ SIGNIFICANT ACCOUNTING POLICIES	24		
आकस्मिक देयताएँ एवं लेखों पर टिप्पणियाँ CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

लेखा-बहियों से संकलित

Compiled from the books of accounts

कृते संदीप रामनिवास गुप्ता एण्ड कम्पनी, चार्टर्ड एकाउंटेंट

For **SANDEEP RAMNIWAS GUPTA & CO.**

Chartered Accountants,

संदीप गुप्ता, एफ. सी. ए.  
**SANDEEP GUPTA, F.C.A.**  
(Partner) M NO.075269  
एफ. आर. एन.  
FRN. 006406C

(सी.वी. प्रसाद)  
सदस्य (वित्त)  
**(C. V. Prasad)**  
Member- (Finance)

(वाई. एस. शहरावत)  
अध्यक्ष  
**(Y.S. Shahrawat)**  
Chairman

दिनांक

Dated: 29.06.2016

स्थान नई दिल्ली

Place: New Delhi

भारतीय भूमि पत्तन प्राधिकरण, नई दिल्ली  
31.03.2016 को तुलन पत्र के अंग के रूप में टिप्पणियाँ  
THE LAND PORTS AUTHORITY OF INDIA, NEW DELHI  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016

( आंकड़े ₹ में )  
(Figures in ₹)

अनुसूची – 1 SCHEDULE 1	इस वर्ष Current Year		गत वर्ष Previous Year	
<b>कोष/पूंजी निधि</b> <b>CORPUS /CAPITAL FUND:</b> वर्ष के प्रारम्भ में शेष Balance as at the beginning of the year जोड़ा: कोष; पूंजी निधियों में योगदान Add: Contributions towards Corpus Capital Funds घटाया: पूंजी निधियों से हस्तांतरित (Deduct): Transfer from capital funds जोड़ (घटाया): आय एवं व्यय लेखा से हस्तांतरित विल आय/(व्यय) का शेष Add/(Deduct): Balance of net income/ (expenditure) transferred from the Income and Expenditure Account				
वर्ष के अंत में शेष	.	.	.	.
<b>BALANCE AS AT THE YEAR END</b>	-	-	-	-

(₹ आंकड़ों में)  
(Figures in ₹)

अनुसूची – 2 SCHEDULE 2		इस वर्ष Current Year		गत वर्ष Previous Year	
आरक्षित एवं अधिशेष <b>RESERVES AND SURPLUS:</b>					
1. पूंजी आरक्षण Capital Reserve:					
पिछले लेखा के अनुसार As per last Account		5,531,716,461		5,228,727,999	
वर्ष के दौरान वृद्धि Addition during the year		498,152,828		331,875,250	
घटाया: वर्ष के दौरान कटौतियाँ Less: Deductions during the year					
(i) आय से अधिक व्यय Excess of income over expenditure		13,555,719	6,043,425,008	(28,886,788)	5,531,716,461
(ii) सरकार को प्रेषण Remittance to the Government					
(2) पुनर्मूल्यांकन आरक्षित Revaluation Reserve:					
पिछले लेखा के अनुसार As per last Account					
वर्ष के दौरान वृद्धि Addition during the year					
घटाया: वर्ष के दौरान कटौतियाँ Less: Deductions during the year					
(3) विशेष आरक्षित Special Reserve:					
पिछले लेखा के अनुसार As per last Account					
वर्ष के दौरान वृद्धि Addition during the year					
घटाया: वर्ष के दौरान कटौतियाँ Less: Deductions during the year					
(4) सामान्य आरक्षित General Reserve :					
पिछले लेखा के अनुसार As per last Account					
वर्ष के दौरान वृद्धि Addition during the year					
घटाया: वर्ष के दौरान कटौतियाँ Less: Deductions during the year					
कुल	<b>TOTAL</b>		<b>6,043,425,008</b>		<b>5,531,716,461</b>

भारतीय भूमि पत्तन प्राधिकरण, नई दिल्ली  
31.03.2016 को तुलन पत्र के अंग के रूप में अनुसूचियाँ  
THE LAND PORTS AUTHORITY OF INDIA, NEW DELHI  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016

( आंकड़े ₹ में )  
(Figure in ₹)

अनुसूची – 3 SCHEDULE 3	निधि XX Fund XX	निधि YY Fund YY	इस वर्ष Current Year	गत वर्ष Previous Year
चिह्नित/अक्षय निधियाँ EARMARKED/ ENDOWMENT FUNDS				
(क) निधियों का अथशेष Opening balance of the funds				
(ख) निधियों में वृद्धि Additions to the Funds:				
(1) दान/अनुदान Donations/Grants				
(2) निधियों में किए गए निवेश से आय Income from Investments made on account of funds				
(3) अन्य वृद्धि (विनिर्दिष्ट करें) Other addiotions (specify nature)				
<b>TOTAL (a+b) कुल (क + ख)</b>				
(ग) उपयोग निधियों के उद्देश्यों की पूर्ति के लिए व्यय Utilisation/ Expenditure towards objectives of funds				
(1) पूंजी व्यय Capital Expenditure				
स्थायी परिसम्पत्ति Fixed assests				
अन्य Others				
कुल Total:				
(2) राजस्व व्यय Revenue Expenditure				
वेतन, मजदूरी एवं भत्ते आदि Salaries, Wages and Allowances etc.				
किराया Rent				
अन्य प्रशासनिक व्यय Other administrative Expenses				
<b>कुल Total:</b>				
<b>Total (C) कुल (क)</b>				
वर्ष के अंत में निवल शेष (क + ख + ग)	शून्य	शून्य	शून्य	शून्य
NET BALANCE AS AT THE YEAR-END (a+b-c)	NIL	NIL	NIL	NIL

**टिप्पणियाँ**

- (1) अनुदानों के साथ संलग्न शर्तों के आधार पर प्रकटन संबंधित शीर्षों के अन्तर्गत किए जाएंगे।
- (2) केन्द्र/राज्य सरकारों से प्राप्त योजनागत निधियों को अलग निधियों के रूप में दिखाया जाएगा तथा किसी

**Notes-**

- (1.) Disclosures shall be made under relevant heads based on conditions attaching to the grants.
- (2.) Plan Funds received from the Central/ State Governments are to be shown as separate Funds and not to be mixed up with any other Fund

(आकड़े ₹ में)  
(Figures in ₹)

अनुसूची - 4 SCHEDULE 4	इस वर्ष Current Year	गत वर्ष Previous Year
प्रत्याभूत ऋण एवं उधार राशियाँ <b>SECURED LOANS AND BORROWINGS:</b> 1. केन्द्र सरकार Central Government 2. राज्य सरकार (विनिर्दिष्ट करें) State Government (Specify) 3. वित्त संस्थाएँ Financial Institutions (क) सावधिक ऋण (a) Term Loans (ख) प्रोदभूत एवं देय ब्याज (b) Interest accrued and due 4. बैंक Banks: सावधिक ऋण प्रोदभूत एवं देय ब्याज Term Loans Interest accrued and due अन्य (विनिर्दिष्ट करें) Other Loans (Specify) Interest accrued and due 5. अन्य संस्थाएँ एवं एजेंसियाँ Other Institutions and Agencies 6. डिबेंचर एवं बॉण्ड Debentures and Bonds 7. अन्य (विनिर्दिष्ट करें) others (Specify)		
<b>कुल</b> <b>TOTAL</b>	<b>शून्य</b> <b>NIL</b>	<b>शून्य</b> <b>NIL</b>
टिप्पणी: एक वर्ष के अंदर देय राशियाँ Note: Amounts due within one year		

( आंकड़े ₹ में )  
( Figures in ₹ )

अनुसूची - 5 SCHEDULE 5	इस वर्ष Current Year	गत वर्ष Previous Year
प्रत्याभूत ऋण एवं उधार राशियाँ <b>UNSECURED LOANS BORROWINGS</b> 1. केन्द्र सरकार Central Government 2. राज्य सरकार (विनिर्दिष्ट करें) State Government (Specify) 3. वित्त संस्थाएँ Financial Institutions 4. बैंक Banks (क) सावधिक ऋण Term Loans (ख) अन्य (विनिर्दिष्ट करें) Other Loans (Specify) 5. अन्य संस्थाएँ एवं एजेंसियाँ Other Institutions and Agencies 6. डिबेंचर एवं बाण्ड Debenture and Bonds 7. सावधि जमा Fixed Deposits 8. अन्य (विनिर्दिष्ट करें) Others (Specify)		
<b>कुल TOTAL</b>	<b>शून्य NIL</b>	<b>शून्य NIL</b>
टिप्पणी: एक वर्ष के अंदर देय राशियाँ Note: Amount due within one year		

( आंकड़े ₹ में )  
( Figures in ₹ )

अनुसूची - 6 SCHEDULE 6	इस वर्ष Current Year	गत वर्ष Previous Year
आस्थगित ऋण देयताएँ <b>DEFERRED CREDIT LIABILITIES</b> पूंजी उपकरण तथा अन्य परिसंपत्तियों को बंधक रखने से प्राप्त स्वीकृतियाँ Acceptances secured by hypothecation of capital equipment and other assets अन्य Other		
<b>कुल TOTAL</b>	<b>शून्य NIL</b>	<b>शून्य NIL</b>
टिप्पणी: एक वर्ष के अंदर देय राशियाँ Note: Amounts due within one year		

(Figures in ₹)

अनुसूची - 7 SCHEDULE 7	इस वर्ष Current Year	गत वर्ष Previous Year
<p>चालू देयताएँ एवं प्रावधान <b>CURRENT LIABILITIES AND PROVISIONS</b></p> <p>क. चालू देयताएँ CURRENT LIABILITIES</p> <p>1. स्वीकृतियों Acceptances</p> <p>2. सकल लेनदार Sundry Creditors</p> <p>(क) वस्तुओं के लिए For Goods</p> <p>(ख) अन्य Others</p> <p>3. प्राप्त अग्रिम Advances Received</p> <p>4. प्रोदभूत ब्याज लेकिन देय नहीं : Interrest accrued but not due on:</p> <p>(क) प्रत्याभूत ऋण / उधार राशियाँ Secured Loans/borrowings</p> <p>(ख) अप्रत्याभूत ऋण / उधार राशियाँ Unsecured Loans/ borrowings</p> <p>5. सांविधिक देयताएँ Statutory Liabilities:</p> <p>(क) अतिशेष Overdue</p> <p>(ख) अन्य Others</p> <p>6. अन्य चालू देयताएँ Other current Liabilities</p>	<p>162,250</p> <p>1,144,301</p> <p>205,780,311</p>	<p>261,215,005</p>
<b>कुल (क) TOTAL (A)</b>	<b>207,086,862</b>	<b>261,215,005</b>
<p><b>ख. प्रावधान B. PROVISIONS</b></p> <p>1. कराधान के लिए For Taxation</p> <p>2. ग्रेच्युटी Gratuity</p> <p>3. अधिवर्षिता / पेंशन Superannuation/ Pension</p> <p>4. संचित छुट्टी नकदीकरण Accumulated Leave Encashment</p> <p>5. व्यापार वारंटी / दावे Trade Warranties/ Claims</p> <p>6. अन्य (विनिर्दिष्ट करें) Others (Specify)</p>		
<b>कुल (क) TOTAL (B)</b>		
<b>कुल (क + ख) TOTAL (A+B)</b>	<b>207,086,862</b>	<b>261,215,005</b>





( आंकड़े ₹ में )  
( Figures in ₹ )

अनुसूची - 9 SCHEDULE 9	इस वर्ष Current Year	गत वर्ष Previous Year
चिन्हित / अक्षय निधियों से निवेश INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS 1. सरकारी प्रतिभूतियों में In Government Securities 2. अन्य अनुमोदित प्रतिभूतियों Other Approved Securities 3. शेयर Shares 4. डिबेंचर तथा बॉण्ड Debentures and Bonds 5. सहायक कंपनियों एवं संयुक्त उद्यम Subsidiaries and Joint Ventures 6. अन्य (विनिर्दिष्ट करें) Others (to be specified)		
<b>कुल</b> TOTAL	<b>शून्य</b> NIL	<b>शून्य</b> NIL

( आंकड़े ₹ में )  
( Figures in ₹ )

अनुसूची - 10 SCHEDULE 10	इस वर्ष Current Year	गत वर्ष Previous Year
निवेश-अन्य INVESTMENTS-OTHERS 1. सरकारी प्रतिभूतियों में In Government Securities 2. अन्य अनुमोदित प्रतिभूतियों Other approved Securities 3. शेयर Shares 4. डिबेंचर तथा बॉण्ड Debentures and Bonds 5. सहायक कम्पनियों एवं संयुक्त उद्यम Subsidiaries and Joint Ventures 6. अन्य (विनिर्दिष्ट करें) Others (to be specified)		
<b>कुल</b> TOTAL	<b>शून्य</b> NIL	<b>शून्य</b> NIL

( आकड़े ₹ में )  
( Figures in ₹ )

अनुसूची - 11 SCHEDULE 11	इस वर्ष Current Year	गत वर्ष Previous Year
<b>चालू परिसम्पतियाँ, ऋण, अग्रिम इत्यादि (जायी)</b> <b>CURRENT ASSETS, LOANS, ADVANCES ETC.</b> <b>(Cond.)</b>		
ब. ऋण, अग्रिम एवं परिसम्पतियाँ LOANS, ADVANCES AND OTHER ASSETS		
<b>1. ऋण</b> Loans:		
(क) कर्मचारियों को Staff		
(ख) समान गतिविधियों/उद्देश्यों में संलग्न अन्य संस्थाएँ Other Entities engaged in activities/ objectives similar to that of the Entity		
(ग) अन्य (विनिर्दिष्ट करें) Others (specify)		
<b>2. प्राप्त किए जाने वाले मूल्य नकदी अथवा वस्तु में प्राप्त योग्य अग्रिम एवं अन्य राशियाँ</b> Advances and other amounts, recoverable in cash or in kind or for value to be received:		
(क) पूंजी लेखे में On Capital Account		
(ख) पूर्वमुगतान Prepayments	436,532,224	748,625,886
(ग) अन्य Others	8,777,750	5,205,550
<b>3. अर्जित आय</b> Income Accrued:		
(क) चिन्हित/अक्षय निधियों से निवेश पर On Investments from Earmarked/Endowment Funds		
(ख) निवेश पर - अन्य On Investments - Others		
(ग) ऋणों पर तथा अग्रिमों पर (बैंक खाता) On Loans and Advances (Bank Account)		
(घ) अन्य Others		
<b>4. प्राप्त योग्य दावे</b> Claims Receivable:	15,147,078	20,446,298
<b>कुल (क) Total (B)</b>	<b>460,457,052</b>	<b>774,277,734</b>
<b>कुल (क+ख) Total (A+B)</b>	<b>502,091,572</b>	<b>774,277,734</b>

( आंकड़े ₹ में )  
( Figures in ₹ )

अनुसूची - 11 SCHEDULE 11	इस वर्ष Current Year	गत वर्ष Previous Year
<b>चालू परिसम्पतियाँ, ऋण, अग्रिम इत्यादि CURRENT ASSETS, LOANS, ADVANCES ETC.</b> अ. चालू परिसम्पतियाँ CURRENT ASSETS 1. वस्तु सूची Inventories (क) स्टोर्स एवं स्पेयर्स Stores and Spares (ख) खुले औजार Loose Tools (ग) स्टॉक-इनट्रेड Stock-in-trade तैयार माल Finished Goods प्रगति पर Work-in-progress कच्चा माल Raw Materials 2. सकल देनदार Sundry Debtors: (क) छह महीने से अधिक अवधि के लिए बकाया ऋण Debts Outstanding for a period exceeding six months (ख) अन्य Others 3. हस्तगत नकदी (चैकों / ड्राफ्टों / एवं इम्प्रेस्ट सहित) Cash balance in hand (including cheques/ drafts and imprest) 4. बैंक शेष Bank Balances: (क) अधिसूचित बैंकों के पास With Scheduled Banks: चालू खातों में -On Current Accounts जमा खातों में (मार्जिन मनी शामिल है) -On Deposit Accounts (includes margin money) (ख) गैर अधिसूचित बैंकों के पास With non-Scheduled Banks: चालू खातों में -On Current Accounts जमा खातों में -On Deposit Accounts बचत खातों में -On Saving Accounts 5. डाक बचत खाते Post Office- Saving Accounts	41634521	
<b>कुल (क) Total (A)</b>	41634521	-

(Figures in ₹)		
अनुसूची - 12 SCHEDULE 12	इस वर्ष Current Year	गत वर्ष Previous Year
<b>बिक्री / सेवाओं से आय</b> <b>INCOME FROM SALE/SERVICES</b> (1) बिक्री से आय Income from Sales (क) तैयार माल की बिक्री Sale of Finished Goods (ख) कच्चे माल की बिक्री Sale of Raw Material (ग) कबाड़ की बिक्री Sale of Scraps (2) सेवाओं से आय Income from Services (क) श्रमिक तथा प्रसंस्करण शुल्क Labour and Processing Charges (ख) व्यवसायिक / कंसलटेंसी सेवाएँ Professional / Consultancy Services (ग) एजेंसी कमीशन एवं दलाली Agency Commission and Brokerage (घ) रख-रखाव सेवाएँ / उपकरण / परिसम्पत्ति Maintenance Services (Equipment/Property) (ड) अन्य Others		
<b>कुल (क)</b>	<b>शून्य</b>	<b>शून्य</b>
<b>TOTAL</b>	<b>NIL</b>	<b>NIL</b>

(आंकड़े ₹ में)  
(Figures in ₹)

अनुसूची - 13 SCHEDULE 13	इस वर्ष Current Year	गत वर्ष Previous Year
<b>अप्रतिस्वहरणीय अनुदान एवं सब्सिडी</b> <b>GRANTS/SUBSIDIES</b> (Irrevocable Grants & Subsidies Received) (1) केंद्रीय सरकार Central Government (2) राज्य सरकार (रें) State Government(s) (3) सरकारी एजेंसियाँ Government Agencies (4) संस्थाएँ / कल्याण निकाएँ Institutions/ Welfare Bodies (5) अन्तर्राष्ट्रीय संगठन International Organisations (6) अन्य (विनिर्दिष्ट करें) Others (Specify)	74,538,703	(3,362,780)
<b>कुल Total</b>	<b>74,538,703</b>	<b>(3,362,780)</b>

( आंकड़े ₹ में )  
( Figures in ₹ )

अनुसूची - 14 SCHEDULE 14	इस वर्ष Current Year	गत वर्ष Previous Year
<b>शुल्क / सदस्यता शुल्क</b> FEES/ SUBSCRIPTIONS		
(1) प्रवेश शुल्क Entrance Fees		
(2) वार्षिक शुल्क / सदस्यता शुल्क Annual Fees/ Subscriptions		
(3) सेमिनार / कार्यक्रम शुल्क Seminar / Program Fees		
(4) कंसलटेंसी शुल्क Consultancy Fees		
(5) अन्य (किराया एवं अन्य) Others (Rental & others)	38,324,523	53,681,719
<b>कुल Total</b>	<b>38,324,523</b>	<b>53,681,719</b>
टिप्पणी:- प्रत्येक मद के लिए लेखाकरण नीतियाँ प्रकट की जाएंगी Note- Accounting Policies towards each item are to be disclosed.		

( आंकड़े ₹ में )  
( Figure in ₹ )

अनुसूची 15 SCHEDULE 15	चिन्हित निधि से निवेश Investment From Earmarked Fund		निवेश अन्य Investment-Others	
	इस वर्ष Current Year	गत वर्ष Previous Year	इस वर्ष Current Year	गत वर्ष Previous Year
निवेश से हुई आय INCOME FROM INVESTMENTS (आय पर हस्ताक्षरित निधि/ जमा निधि पर निवेश पर आय) निधियों से निवेश पर आय) (Income on Investment from Earmarked/ Endowment Funds transferred to Funds)				
(1) ब्याज Interest				
(क) सरकारी प्रतिभूतियों पर On Government Securities				
(ख) अन्य बॉण्ड / डिबेंचर Other Bonds/Debentures				
(2) लाभांश Dividends				
(क) शेयरों पर On Shares				
(ख) म्यूचल फंड प्रतिभूतियों पर On Mutual Funds Securities				
(3) किराया Rents				
(4) अन्य (विनिर्दिष्ट करें) Others (Specify)				
<b>कुल TOTAL</b>	<b>शून्य NIL</b>	<b>शून्य NIL</b>	<b>शून्य NIL</b>	<b>शून्य NIL</b>

अनुसूची - 16 SCHEDULE 16	इस वर्ष Current Year	गत वर्ष Previous Year
<b>रॉयल्टी प्रकाशन से आय</b> INCOME FROM ROYALTY PUBLICATION		
(1) रॉयल्टी से आय Income from Royalty		
(2) प्रकाशनों से आय Income From Publications		
(3) अन्य (विनिर्दिष्ट करें) Others (specify)		
<b>कुल TOTAL</b>	<b>शून्य NIL</b>	<b>शून्य NIL</b>

( आंकड़े ₹ में )  
( Figures in ₹ )

अनुसूची - 17 SCHEDULE 17	इस वर्ष Current Year	गत वर्ष Previous Year
<b>अर्जित ब्याज INTEREST EARNED</b>		
(1) आवधिक जमा पर On Term Deposits;		
(क) अधिसूचित बैंकों के पास With Scheduled Banks		
(ख) गैर अधिसूचित बैंकों के पास With Non-Scheduled Banks		
(ग) संस्थाओं के पास With Institutions		
(घ) राइट्स Others(RITES)	11,039,134	17,061,062
<b>2. बचत खातों पर On Savings Accounts:</b>		
(क) अधिसूचित बैंकों के पास With Scheduled Banks	402,581	
(ख) गैर अधिसूचित बैंकों के पास With Non-Scheduled Banks		
(ग) डाकखाना बचत खाते Post Office Savings Accounts		
(घ) अन्य Others		
<b>3. ऋणों पर On Loans;</b>		
(क) कर्मचारी / स्टाफ Employees/Staff		
(ख) अन्य Others		
<b>4. देनदारों एवं अन्य प्राप्त योग्य राशियों पर ब्याज Interest on Debtors and Others Receivables</b>		
<b>कुल TOTAL</b>	<b>11,441,715</b>	<b>17,061,062</b>
<b>स्रोत पर काटा गया कर सूचित किया जाए Note- Tax deducted at source to be indicated</b>		

( आंकड़े ₹ में )  
(Figures in ₹)

अनुसूची - 18 SCHEDULE 18	इस वर्ष Current Year	गत वर्ष Previous Year
<b>अन्य आय</b> <b>OTHER INCOME</b> (1) बिक्री / परिसम्पत्ति की बिक्री Profit on sale/disposal of Assets: क) स्वयं की परिसम्पत्ति की Owned assets ख) अनुदानों अथवा निशुल्क प्राप्त परिसम्पत्तियों Assets acquired out of grants, or received free of cost (2) निर्यात प्रोत्साहनों की वसूली Export Incentives realized (3) विविध सेवाओं के लिए शुल्क Fees for Miscellaneous Services (4) विविध आय Miscellaneous Income		
<b>कुल</b> <b>TOTAL</b>	<b>शून्य</b> <b>NIL</b>	<b>शून्य</b> <b>NIL</b>

(Figures in ₹)

अनुसूची - 19 SCHEDULE 19	इस वर्ष Current Year	गत वर्ष Previous Year
तैयार माल के स्टॉक में वृद्धि/कमी एवं कार्य प्रगति पर INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK IN PROGRESS (क) अन्त स्टॉक Closing stock - तैयार माल - Finished Goods - कार्य प्रगति पर - Work in Progress (ख) आरम्भिक स्टॉक Less: Opening Stock - तैयार माल - Finished Goods - कार्य प्रगति पर - Work in Progress		
<b>निवल वृद्धि/कमी (क-ख)</b> <b>NET INCREASE/DECREASE (a-b)</b>	<b>शून्य</b> <b>NIL</b>	<b>शून्य</b> <b>NIL</b>



( आंकड़े ₹ में )  
( Figures in ₹ )

अनुसूची - 20 SCHEDULE 20	इस वर्ष Current Year	गत वर्ष Previous Year
स्थापना व्यय ESTABLISHMENT EXPENSES		
(i) वेतन एवं मजदूरी Salaries and Wages	16,486,821	14,894,440
(ii) भत्ते एवं बोनस Allowance and Bonus		
(iii) भविष्य निधि में योगदान Contribution to Provident Fund		
(iv) अन्य निधि में योगदान Contribution to Other Fund		
(v) कर्मचारी कल्याण व्यय Staff Welfare Expenses		
(vi) कर्मचारी के सेवानिवृत्त पर मिलने वाले लाभों पर व्यय Expenses on Employees' Retirement Terminal Benefits		
(vii) अन्य Others		-
<b>कुल</b> TOTAL	<b>16,486,821</b>	<b>14,894,440</b>

(Figures in ₹)

अनुसूची - 21 SCHEDULE 21	इस वर्ष Current Year	गत वर्ष Previous Year
अन्य प्रशासनिक व्यय आदि OTHER ADMINISTRATIVE EXPENSES ETC.		
(क) खरीद Purchases		
(ख) श्रमिक एवं प्रसंस्करण व्यय Labour and Processing Expenses		
(ग) डुलाई एवं वाहन व्यय Carriage and Carriage Inwards		
(घ) विद्युत एवं पावर Electricity and Power		
(ङ) जल प्रभार Water Charges		
(च) बीमा Insurance		
(छ) मरम्मत एवं रख-रखाव Repairs and Maintenance		
(ज) उत्पाद शुल्क Excise Duty		
(झ) किराया, दर एवं कर Rent, Rates and Taxes	11,017,584	11,017,584
(ञ) वाहन चालन एवं रख-रखाव Vehicles Running and Maintenance		-
(ट) डाकखर्च, दूरभाष एवं संचार शुल्क Postage, Telephone and Maintenance		
(ठ) प्रिंटिंग एवं स्टेशनरी Printing and Stationary		
(ड) यात्रा एवं सवारी व्यय Travelling and Conveyance Expenses	1,283,616	1,024,739
(ण) गोष्ठी/कार्यशालाओं पर व्यय Expenses on Seminar/Workshops		
(त) सदस्यता शुल्क व्यय Subscription Expenses		
(थ) शुल्कों पर व्यय Expenses on fees		
(द) लेखा परीक्षकों का पारिश्रमिक Auditors Remuneration		
(न) अतिथि सल्कार व्यय Hospitality Expenses	2,000	6,897
(प) व्यवसायिक शुल्क Professional Charges	3,341,380	4,084,514
(फ) संदिग्ध एवं अशुभ ऋणों/अग्रिमों के लिए Provision for Bad and Doubtful Debts/ Advances		
(ब) अप्रतिसंहरणीय शेष बट्टे खाते में Irrevocable Balances Written-off		
(म) पैकिंग शुल्क Packaging Charges		
(स) फ्रेट एवं फॉरवर्डिंग व्यय Freight and Forwarding Expenses		
(य) वितरण व्यय Distribution Expenses		
(र) विज्ञापन एवं प्रचार Advertisement and Publicity	186,518	115,205
(ल) कार्यालय व्यय Office expenses	22,086,401	12,409,758
<b>कुल TOTAL</b>	<b>37,917,499</b>	<b>28,658,697</b>

( आकड़े ₹ में )  
( Figures in ₹ )

अनुसूची - 22 SCHEDULE 22	इस वर्ष Current Year	गत वर्ष Previous Year
अनुदानों, सस्सिडी आदि पर व्यय EXPENDITURE ON GRANTS, SUBSIDIES ETC. (क) संस्थानों/ संगठनों आदि को दिया गया अनुदान Grants given to Institutions/ Organisations (ख) संस्थानों/ संगठनों को दी गई सस्सिडी Subsidies given to Institutions/ Organisations		
कुल TOTAL	NIL	NIL
Note- Name of the Entities, their activities along with the amount of Grants/ Subsidies are to be disclosed. टिप्पणी: संस्थाओं का नाम, उनकी गतिविधियाँ तथा अनुदान/ सस्सिडी को प्रकट किया जाएगा		

( आकड़े ₹ में )  
( Figures in ₹ )

अनुसूची - 23 SCHEDULE 23	इस वर्ष Current Year	गत वर्ष Previous Year
ब्याज INTEREST (क) सावधि ऋणों पर On Fixed Loans (ख) अन्य ऋणों पर (बैंक प्रभारों सहित) On Other Loans (including Bank Charges) (ग) अन्य (विनिर्दिष्ट करें) Others ( specify)		
कुल TOTAL	शून्य NIL	शून्य NIL

**THE LAND PORT AUTHORITY OF INDIA**  
**SCHEDULES FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 31.03.2016**

**SCHEDULE 24**

**SIGNIFICANT ACCOUNTING POLICIES :**

**1. ACCOUNTING CONVENTION**

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting..

**2. FIXED ASSETS**

2.1 Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses/income (including interest on loans/deposits for specifies project prior to its completion), form part of the value of the assets capitalized. Assets have been capitalized as per details furnished by RITES on the basis of running bills of the contractor subject to adjustment at the time for settlement of final bill of each ICP.

2.2 Fixed Assets received by way of non-monetary grants,(others than towards the corpus funds), are capitalized at values stated, by corresponding credit to Capital Reserve.

**3. DEPRECIATION**

3.1 Depreciation is provided on straight-line method as per rates specified in the Companies Act,2013 which is amortized over the residual life of the respective assets.

3.2 In respect of additions to/deductions from fixed assets during the year, depreciation is considered on pro-rata basis.

3.3 Assets costing Rs. 5,000 or less each are fully provided.

**4. GOVERNMENT GRANTS/ SUBSIDIES**

4.1 Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.

4.2 Government grants/ subsidy are accounted on realization basis.

**5. LEASE**

Lease rentals are expensed with reference to lease terms.

**THE LAND PORT AUTHORITY OF INDIA, NEW DELHI**  
**SCHEDULES FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 31.03.2016**

**SCHEDULE 25**

**CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS**

<b>1. CONTINGENT LIABILITIES</b>	<b>(₹ in lakh)</b>
1.1 Claims against the Authority not acknowledged as debts	16,232
1.2 In respect of; Bank guarantees given by/on behalf of the Entity	NIL
1.3 Letters of Credit opened by bank on behalf of the Entity Bills discounted with banks-	NIL
1.4 In respect of claims from parties for non-execution of orders, but contested by the Entity	NIL
<b>2. CAPITAL COMMITMENTS</b>	
Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances) (Previous year ₹ 23231 lakh)	24,029
<b>3.</b> The Government has sanctioned Grants-in-Aid of ₹ 15.00 crore and ₹ 2.50 crore to meet plan and non plan expenditure respectively for the last quarter of FY 2015-16.	
<b>4. CURRENT ASSETS, LOANS AND ADVANCES</b>	
In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.	
<b>5. TAXATION</b>	
In view of there being no taxable income under Income-tax Act, 1961, no provision for Income-tax has been considered necessary.	

Compiled from the books of accounts.

For **SANDEEP RAMNIWAS GUPTA & CO.**

Chartered Accountants,

**SANDEEP GUPTA, F.C.A**  
(Partner) M NO.075269  
FRN. 006406C

**(C. V. Prasad)**  
Member (Finance)

**(Y.S. Shahrawat)**  
Chairman

**THE LAND PORTS AUTHORITY OF INDIA, NEW DELHI**

31.03.2015 को समाप्त अवधि/वर्ष के लिए प्राप्तियाँ एवं भुगतान

**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31.03.2016**

(राशि- रूपयों में)

(Amount- Rs.)

प्राप्तियाँ RECEIPTS	इस वर्ष CURRENT YEAR	गत वर्ष PREVIOUS	भुगतान PAYMENTS	इस वर्ष CURRENT YEAR	गत वर्ष PREVIOUS YEAR
II अथशेष 1. Opening Balances (क) हस्तगत नकदी a) Cash in Hand (ख) बैंक शेष b) Bank Balances i) चालू खाते ii) In Current Accounts iii) जमा खाते iv) In Deposit Accounts v) बचत खाते vi) In Saving Accounts	-	-	I. व्यय 1. Expenses (क) स्थापना व्यय (अनुसूची 20 के समकक्ष) a) Establishment Expenses (ख) प्रशासनिक व्यय (अनुसूची 21 के समकक्ष) b) Administrative Expenses	3,662,342 10,309,142	-
2. प्राप्त अनुदान 2. Grants Received (क) भारत सरकार से a) From Government of India i) पूंजी अनुदान ii) Capital Grant iii) राजस्व अनुदान iv) Revenue Grant (ख) राज्य सरकार से b) From State Government (ग) अन्य स्रोत से (विवरण) c) From Other Sources (Details)	150,000,000 25,000,000	-	2. विभिन्न परियोजनाओं के लिए निधियों के विरुद्ध किया गया भुगतान (निधि का नाम अथवा प्रत्येक परियोजना के लिए किये गए भुगतान सहित परियोजना का नाम 2. Payments made, against funds for various projects (Name of the fund or projects should be shown alongwith the particulars of payments made for each project 3. निवेश एवं जमा राशि 3. Investment and Deposit made 4. स्थाई परिसम्पतियों एवं पूंजी कार्यों पर व्यय 4. Expenditure on Fixed Assets & CWIP	-	-
3. निवेश से हुई आय 3. Income on Investment (क) चिन्हित/अक्षय निधियों से (ख) स्वयं की निधियों से (अन्य निवेश) b) From Own Funds (Other Investments)	0	-	4. स्थायी परिसम्पतियों एवं पूंजी कार्यों पर व्यय a) Purchase of Fixed Assets (ख) पूंजी कार्य प्रगति पर व्यय b) Expenditure on Capital WIP	114,558,667 41,942,057	-
4. प्राप्त ब्याज 4. Interest Received (क) बैंक जमा पर a) On Bank Deposits (Saving) (ख) ऋण, अग्रिम आदि b) Loans, Advances etc.	402,581	-	5. रिफंड एवं अधिशेषधन/ ऋण 5. Refunds of Surplus Money/Loans (क) भारत सरकार को a) To Government of India (ख) राज्य सरकार को b) To State Government	-	-
5. अन्य (विनिर्दिष्ट करें) 5. Others (Specify) (क) किराए पर प्राप्तियाँ a) Rent Receipts (ख) अटारी से राजस्व b) Revenue from Attari (ग) अगरतला से राजस्व c) Revenue from Agartala	3,410,672 - 28,222,608 7,159,592	-	6. वित्त प्रभार 6. Finance Charges (Interest) 7. अन्य भुगतान (विनिर्दिष्ट करें) 7. Other Payments (Specify) (क) टी.डी.एस. जमाएँ a) TDS Deposit (ख) बैंक शुल्क b) Bank Charges	2,031,467 57,257	-
6. उधार ली गई राशियाँ 6. Amount Borrowed	-	-	8. अन्त शेष 8. Closing Balance (क) हस्तगत नकदी a) Cash in Hand (ख) बैंक शेष b) Bank Balances i) चालू खाते ii) In Current Accounts iii) जमा खाते iv) In Deposit Accounts v) बचत खाते vi) In Saving Accounts	41,634,521	-
7. अन्य प्राप्तियाँ 7. Any other Receipts (Give Details)	-	-			
<b>कुल TOTAL</b>	<b>214,195,453</b>	<b>-</b>	<b>कुल TOTAL</b>	<b>214,195,453</b>	<b>-</b>

**Separate Audit Report of the Comptroller & Auditor General of India on the accounts  
of Land Ports Authority of India, New Delhi  
for the year ended 31 March 2016**

We have audited the attached Balance Sheet of Land Port Authority of India (LPAI), New Delhi as at 31 March 2016, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 25(2) of the Land Ports Authority of India Act, 2010 (31 of 2010). The audit has been entrusted from the period 2015-16. These financial statements are the responsibility of LPAI's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards 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 from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, Income & Expenditure/Receipts & Payments Account dealt with by this report have not been drawn up in the format prescribed by the Government of India, Ministry of Finance.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by LPAI as required under Section 25(1) of the Land Ports Authority of India Act, 2010 in so far as it appears from our examination of such books except the audit comments mentioned at **A.2.1, B.1 and B.2**.
- iv. We further report that:

**A. Balance Sheet:**

**A.1 Liabilities**

**A.1.1 Corpus/Capital Fund: (Schedule-1)**

Excess of Income over Expenditure of Rs. 135.56 lakh for the year 2015-16 was not transferred to Schedule-1 as was required under the Uniform format of accounts issued

by the Ministry of Finance. The same was transferred to Schedule-2, which was incorrect and needs to be rectified.

#### **A.1.2 Reserves and Surplus (schedule-2): Rs. 604.34 crore**

During 2015-16, LPAI had received Rs. 1500 lakh as Plan grant from the Ministry of Home Affairs and Rs. 3581.74 lakh was the payments made through PAO (MHA). Therefore, there was an addition of Rs. 5081.74 lakh for the year 2015-16. However, as per Schedule-2: Reserve and Surplus, Rs. 4981.53 lakh had been shown as additions during the year. Thus, there was a difference Rs. 100.21 lakh in the amount shown as addition under Schedule-2.

TDS deductions of Rs. 100.21 lakh of plan expenditure was not taken under payment made through PAO (MHA). These were debited to non-plan expenditure under Income & Expenditure account and also shown as income under schedule-13. This has resulted in understatement of receipts shown under Schedule-2: Reserve & Surplus and overstatement of income under Schedule-13.

#### **A.2 Assets**

##### **A.2.1 Current Assets, Loans and Advances (Schedule-11): Rs. 5020.92 lakh**

**A.2.1.1** An amount of Rs. 88.80 lakh was deposited with West Bengal Electricity Distribution Company Limited in October 2014 for permanent electricity connection at ICP, Petrapole. This amount was not included as security deposits in the amount of Loan and Advances. This led to short depiction of Current Assets by Rs. 88.80 lakh.

Further, RITES had deposited advances to various agencies at different locations of ICPs. No record was provided in respect of these deposits by RITES therefore, current assets could not be verified.

**A.2.1.2** The addition of TDS amount for 2015-16 had been shown as Rs. 35,69,825. However, as per Form 26-AS, TDS amounting to Rs. 35,97,652 was deducted during the year 2015-16. Thus, there was a short depiction of TDS by Rs. 27,827.

#### **B. Income & Expenditure Account:**

##### **B.1 Fees/Subscription (Schedule-14): Rs. 383.25 lakh**

**B.1.1** As per income and expenditure account (Schedule-14), Fees/Subscription income was shown as Rs. 383.25 lakh. This included rent received of Rs. 34.11 lakh. However, income shown in form 26-AS was Rs. 364.51 lakh. Thus, LPAI depicted less income by Rs. 15.37 lakh<sup>1</sup> which needs to be reconciled.

**B.1.2** LPAI had shown rent received of Rs. 34.11 lakh, which included rent of previous years of Rs. 18.44 lakh and Rs. 15.67 lakh for 2015-16. Audit noted that total rent due for 2015-16 was Rs. 25.56 lakh and thus, an amount of Rs. 9.89 lakh was to be recovered as of 31.3.2016. However, Rs. 9.89 lakh was not shown as rent receivable by LPAI on accrual basis of accounting. This had resulted in understatement of income and current assets by the like amount.

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<sup>1</sup> Rs. 383.25 lakh-Rs. 34.11 lakh=Rs. 349.14 lakh (Rs. 364.51 lakh – Rs. 349.14 lakh=Rs. 15.37 lakh)



## **B.2 Interest Earned (Schedule-17): Rs. 114.42 lakh**

As per Schedule-17: Interest Earned, interest income on savings accounts with scheduled banks has been shown as Rs. 4,02,581. However, the accrued interest earned by LPAI in 'Central Bank of India bank account' had not been shown.

Thus, LPAI had not depicted the accrued interest of Rs. 25.15 lakh under income & Expenditure account which resulted in understatement of income and current assets by the like amount.

### **C. General:**

- LPAI had accounted rent and interest income on receipt basis instead of accrual basis of accounting.
- No provision for retirement benefit was made on the basis of actuarial valuation as prescribed in AS-15.

### **D. Grants-in-aid:**

The grants-in-aid received from Ministry of Home Affairs, and utilization thereof for the year 2015-16 are given below:

<i>(Rs. in lakh)</i>	
<b>Particulars</b>	<b>Total</b>
Grants in Aid received during the year	1750.00
Unspent balance of previous year	Nil
Internal receipts during the year	391.95
Total available fund	2141.95
Expenditure during the year	1725.61
Unspent balance	416.34

LPAI had unspent balance of Rs. 416.34 lakh at the end of the financial year.

**E. Management Letter:** Deficiencies which have not been included in the Audit Report have been brought to the notice of the LPAI through a management letter issued separately for remedial/corrective action.

v. LPAI became a grantee body w.e.f. 01.01.2016 and funds were released as grants-in-aid by the Ministry of Home Affairs. Prior to this i.e. up to 31.12.2015, the expenditure was met funds provided by the Ministry through appropriation and the expenditure was incurred through PAO. Bill-wise details of expenditure incurred were duly certified both by PAO (MHA) and DDO (LPAI) and we relied on the information/documents provided by them.

vi. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vii. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India;

- a. In so far as it relates to the Balance Sheet of the state of affairs of the Land Ports Authority of India as at 31 March 2016; and
- b. In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

**For and on behalf of C& AG of India**

**Place: New Delhi**  
**Date: 28.12.2016**

**Director General of Audit**  
**Central Expenditure**

## Annexure

### **1. Adequacy of Internal audit system**

- The internal audit of LPAI for 2015-16 was not conducted.

### **2. Adequacy of Internal Control System**

Following internal control deficiencies were noticed:

- In savings bank account, as on 1.4.2015 and 31.3.2016, there was a balance of Rs. 1.16 crore and Rs. 3.95 crore respectively. As LPAI had maintained huge bank balances throughout the year, it should have invested the unutilized balances into Fixed Deposits. However, no such policy of investment was formulated by LPAI.
- LPAI had not deducted TDS on rent paid for office premises.
- Investment Register was not maintained.
- The internal audit for 2015-16 was not conducted.

### **3. System of physical verification of inventory**

- Physical verification of the inventory has been conducted up to 31.03.2016.

### **4. System of physical verification of fixed assets**

- Physical verification of fixed assets has been conducted up to 31.3.2016.

### **5. Regularity in payment of statutory dues**

- No Payment over six month in respect of statutory dues like Income Tax, Sales Tax, Service Tax, Custom Duty, Cess, contributory provident fund (CPF) and employee's state insurance were outstanding as on 31.03.2016.