KINRA & ASSOCIATES Chartered Accountants

1st Floor, Krishna Complex Jain College Road, Saharanpur (U.P.) M.No:- 09897295511 E-mail i.d: cagagankinra@gmail.com

AUDITORS REPORT

We have examined the Balance Sheet of NAGAR NIGAM, Gurdwara Road, Saharanpur as at 31st March 2014 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of accounts maintained by the said Authority.

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

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

We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.

In our opinion and to the best of our information and according to the explanation given to us, the said account, read with notes thereon, if any, give a true and fair view:-

- (i) In the case of the Balance sheet, of the statement of the affairs of the authority as at 31st March 2014 and
- (ii) In the case of Income & Expenditure A/c of the Deficit in the authority for the year ended on that date.

Place: - Saharanpur Dated: 3 1 APR 2773

For Kinra & Associates
Chartered Accountants

Partner

NAGAR NIGAM SAHARANPUR Balance Sheet as on 31.03.2014

Y		. Schedule No	Current Year Amount	Previous Year
Code	Item/ Head of Account	Juliedale 110	(Rs.)	Amount (Rs.)
No.		3	4	5
1				
	IABILITIES			
	eserve & Surplus	B-1	71,431,616,685.70	71,949,595,296.53
	Aunicipal (General) Fund	B-2	0.00	0.00
3-11 E	armarked Funds	B-3	0.00	0.00
	keserves .		71,431,616,685.70	71,949,595,296.53
I	otal Reserves & Surplus	. B-4	255,638,865.00	68,654,764.00
3-20 G	Grants, Contributions for specific purposes			
	oans.	B-5	0.00	0.00
	Secured Loans	B-6	0.00	0.00
3-31 L	Jnsecured Loans	D-O	0.00	0.00
	Total Loans			
(Current Liabilities and Provisions	D 7	0.00	0.00
3-40	Deposits Received '	B-7	0.00	0.00
	Deposit works	B-8	5,790.00	4,454,173.43
	Other Liabilities (Sundry Creditors)	B-9	95,455,404.00	0.00
•	Provisions	B-10	95,461,194.00	4,454,173.43
******	Total Current Liabilities and Provisions			72,022,704,233.96
	TOTAL LIABILITIES		71,782,716,744.70	72,022,701,000
			52	
	ASSETS			
	Fixed Assets	525 W	74 000 022 409 42	72,572,255,879.42
: -17	Gross Block	B-11	71,986,023,498.42	
	Less: Accumulated Depreciation		706,959,568.00	
	Net Block		71,279,063,930.42	0.00
	Capital Work-in-Progress	•	0.00	
	Total Fixed Assets		71,279,063,930.42	71,804,780,943.43
	Investments Laurent Conoral Fund	B-12	0.00	0.0
	Investment – General Fund	B-13	95,455,404.00	
4-21	Investments – Other Funds		95,455,404.00	0.0
	Total Investments		•	
	Current Assets, Loans and Advances	B-14	0.00	0.0
4-30	Stock in Hand (Inventories)	B-15	0.00	0.0
4-31	Sundry Debtors(Receivables)	63 .	0.00	0.0
	Less: (Accumulated prov.against debts)	B-16	0.00	0.0
		B-17	408,197,410.28	217,923,290.5
4-50	Cash and Bank Balances	B-17 B-18	0.00	0.7
4-60		D-10	0.00	
4-61			408,197,410.28	
	Total Current Assets, Loans & Advances		0.00	
4-70	Other Assets	B-19	0.00	
4-80	Miscellaneous Exp.(to the extent not written off)	B-20		
	TOTAL ASSETS		71,782,716,744.70	, , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

As per our Separate Report of even dated attached

FOR M/S KINRA & ASSOCIATES
Charatered Accountants

(Gagan Kinra) Partner

rattici

M.NO. 425053

(Chief Acctt. Officer) (Addl. Municipal Commissioner) (Municipal Commissioner)

Date; () APR ?0.3 Place: Saharanpur

[Page 2 of 2]

chedule B- 1: Municipal (General) Fund [Code No 310]

AS ON 31 MARCH 2014

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)		Balance at the end of the current year (Rs.)
		2	4	5(3+4)	6	7 (5- 6)
1		74 040 F0F 20C F2	0.00	71,949,595,296.53	0.00	71,949,595,296.53
310- 10	Municipal Fund	71,949,595,296.53	0.00	0.00		0.00
	Grant Others		0.00	0.00		(517,978,610.83)
310- 90	Excess of Expenditure			0.00		
	OverIncome					
			0.00	71 040 EQE 206 53	0.00	71,431,616,685.70
	Total Municipal fund (310)	71,949,595,296.53	0.00	71,949,595,296.53	J	

nedule B- 2: Earmarked Funds

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

Amount in Rs.

Amount in Rs.		54 885575777					
Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
Code No.							
(a) Opening Balance							
//						*	
(b) Additions to the Special		.,				ž	
Fund (i) Transfer from Municipal							
Fund		,					
(ii) Interest/ Dividend	#J						
earned on Special Fund			ĝ.				
Investments							
(iii) Profit on disposal of							
Special Fund Investments			₹ :				
(iv) Appreciation in Value							
of Special Fund							
Investments							
(v) Other addition (Specify							
nature)							
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
79A-4 194		** ****** =					
(c) Payments out of funds							
(i) Capital expenditure on	·s			19			
Fixed Assets*							
Others							
Sub -total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure							
on							
Salary, Wages and							
allowances etc.		ųz					
Rent							

	10 mg	T.	i li			1	1
ther administrative							**
harges	45 TC-370-746		0.00	0.00	0.00	0.00	0.00
ub –total	0.00	0.00	0.00	0.00	0.00		200000000 No
ii) Other:					i i		55.
oss on disposal of Special			Ì	į	r		
und Investments							
Diminution in Value of							
pecial Fund Investments					s e		
	3.E	AL		<i>;</i>	9		
ransferred to Municipal		É		9.	i i		
und			0.00	0.00	0.00	0.00	0.00
Sub –total	0.00		0.00	w szo <u>=</u>		123 120 223	!
rotal of (i+ ii+ iii) (c)	0.00		0.00				
Net balance at the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
end – (a+ b)-(c)							0.00
Grant Total of Special							0.00
Funds						<u> </u>	<u> </u>

hedule B- 3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the	94. 25
					year (Rs.)	(Rs.)
1	2	3	4	5 (3+ 4)	6	7 (5- 6)
312- 10	Capital Contribution			0.00		0.00
312- 11	Capital Reserve			0.00		0.00
312- 20	Borrowing		28	0.00		0.00
	Redemption Reserve					
312- 30	Special Funds (Utilised)			0.00		0.00
312-40	Statutory Reserve			0.00		0.00
312- 50	General Reserve			0.00		0.00
312-60	Revaluation Reserve			0.00		0.00
<u>&</u>	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.

Particula: 5	Grants From	Grants from	Grants from	Grants	Grants	Grants from	Others
	Central	State	Other	from	from	International	
	Government	Government	Government	Financial	Welfare	Organisations	nisations
			Agencies	Institutions	Bodies		
Code No.							
(a) Opening Balance	0.00	68,654,764.00					
(b) Additions to the							
Grants *	*		.*			*2	
(i) Grant received during		147,619,129.00	0.00				
the year							
(ii) Interest/ Dividend							
earned on Grant							
Investments							
(iii) Profit on disposal of			8				
Grant Investments							
(iv) Appreciation in Value							
of Grant Investments							
(v) Other addition (Specify							
nature)							
Nala Anudan		5,300,000.00					
Vidhayak Nidhi		533,972.00					
Nagariya Jal Nikasi Yojana		33,531,000.00					
Total (b)	0.00	186,984,101.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	0.00	255,638,865.00	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*					*		
Others		E.,					
Sub -total.	0.00	0.00	0.00	0.00	0.00	0.00	0.00

i) Revenue Expenditure							
on		&					₩
Salary, Wages and							
allowances etc.							
Rent							
Other administrative							
charges							
Sub -total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other:				./			**
Loss on disposal of Grant		16					
Investments							
Diminution in Value of							
Grant Investments			€				
Grants Refunded							
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	0.00	255,638,865.00	0.00	0.00	0.00	0.00	0.00
end – (a+ b)-(c)							
Total Grants &							
Contribution for Specific							
Purposes							
Total			ta			255,63	38,865.00

3

chedule B-5: Secured Loans [Code No 330]

12 (1979 2 70)	. Been	100
Amount	in	RC.
AIIIUUIII	111	110.

7	(Rs.)	
	3	4
Loans from Central Government	0.00	0.00
	0.00	0.00
	0.00	0.00
second transfer transfer to the second secon		g 3 .3
	0.00	0.00
Loans from international agencies	0.00	
Loans from banks & other financial	0.00	0.0
institutions		0.0
Other Term Loans	0.00	
	0.00	
	0.00	0.00
Other Loans		
T-1-1 Casurad Loans	0.00	0.0
		Loans from Central Government Loans from State government Loans from Govt. bodies & Associations Loans from international agencies Loans from banks & other financial institutions Other Term Loans Bonds & debentures Other Loans Other Loans

Code No.	nsecured Loans [Code No 331] Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	7	3	4
<u> </u>	Loans from Central Government	0.00	0.00
331-10	Loans from Central Government		
224 20	Loans from State government	0.00	0.00
331-20		0.00	0.00
331-30	Loans from Govt. bodies &		
	Associations	0.00	0.0
331-40	Loans from international agencies	0.00	
221 50	Loans from banks & other financial	0.00	0.0
331-50	institutions		
		0.00	0.0
331-60	Other Term Loans	0.00	0.0
331-70	Bonds & debentures	0.00	0.0
331-80	Other Loans		超
40	Total Un-Secured Loans	0.00	0.0

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

Amount in Rs. Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4	2	3	4
240.10	From Contractors	0.00	0.00
340-10		0.00	0.00
340-20	From Revenues	0.00	0.00
340-30	From staff		0.00
340-80	From Others	0.00	
	Total deposits received	0.00	0.00

Schedule B- 8: Deposits Works [Code No 341]

Amount in Rs.	Particulars	Opening balance as the Addit beginning of he year Amount (Rs	ions during the current year Amount (Rs	Utilisation / expenditure Amount (Rs	Balance outstanding at the end of the current year Amount (Rs
		2	4	5	6
1	2	0.00	0.00	0.00	0.00
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 Total of deposit works	0.00	0.00	0.00	0.00

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

Amount in Rs.

Code No.	Particulars	3 30,4 33.4	Current Year Amount	Previous Yea	r Amount (Rs.)
			(Rs.)		2
	1	2	3		4
350- 10	Creditors		5,790.00		0.00
350- 11	Employee Liabilities		0.00		0.00
350- 12	Interest Accrued and Due		0.00		0.00
350- 20	Recoveries Payable		0.00	T.	0.00
350- 30	Government Dues Payable		0.00		0.00
350- 40	Refunds Payable		0.00		0.00
350- 41	Advance Collection of Revenues		0.00		0.00
350- 80	Others		0.00		0.00
	Allahabad Bank A/c No. 414		0.00		0.00
	S.B.I. A/c No. 605		0.00		4,454,173.43
	Total Other liabilities (Sundry		5,790.00		4,454,173.43
	Creditors).				

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360- 10	Provision for Expenses		
360- 20	Provision for Interest		
360- 30	Provision for Other Assets		
	FDR (ITC Under Dispute)	95,455,404.00	
	Total Provisions	95,455,404.00	0.00

MOROE NUCEDIO SACREMENTO

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

	- 11: Fixed Assets [Code			\$9.50 Sec. = 4"				Donrociation		Net Blo	
mount in	0000		Gross Blo	ock			Accumulated		Total at the end	At the end Of	At the end of the
ode No	Particulars	Opening Balance	Additions during	Deductions during the period	Cost at the end of the year	Opening / Balance	Additions during the period	Deductions during the period	of the year	current year	previous year
							•	9	10	11	12
	2	3	4	5	6				0.00	64,417,116,858.00	54,417,116,858.00
1 10 10	Land	64,417,116,858.00		,s	64,417,116,858.00	. 1	.5			630,469,384.00	630,469,384.00
10- 10	,,	630,46 9,38 4.00			630,469,384.00				0.00	21,269,416.00	21,269,416.00
	Open Land	21,269,416.00			21,269,416.00						*
	Buildings Infrastructure Assets	727			18 ¹					1,516,739,088.00	1,685,265,653.00
					1,685,265,653.00		168,526,565.00		100 526 565 00	-12-322	90 - Parabasan and a sales
10- 29	Shops,Off.Build.,Janm	1,685,265,653.00							168,526,565.00	00	3,004,074,675.00
	anch & Houses		57,112,500.00		3,061,187,175.00	o	306,118,718.00		306,118,718.00	1,675,623,960.00	
10- 30	Roads and Bridges	3,004,074,675.00			1,861,804,400.00		186,180,440.00		400 400 440 00		
10-31	Sewerage and	1,778,512,500.00	85,291,300.00	s.					186,180,440.00	0.00	0.00
	drainage				0.0	0			0.00	0.00	0.00
410-32	Water ways:				0.0	0			0.00	168,674,238.00	168,968,282.00
	Lakes And Ponds		20 472 000 00	γ	198,440,282.0	ol	29,766,044.00		20 766 044 00		— 32 32 32 32 32 32 32 32 32 32 32 32 32
	Water Works	168,968,282.00	29,472,000.00	,					29,766,044.00		72,522,340.00
	Distribution		- C C C C E C E O C	1	79,190,905.0	0	11,878,637.00		11,878,637.00	0.00	0.00
410-33	Public Lighting	72,522,340.00	6,668,565.00)	0.0				0.00	0.00	0.00
	Other assets				0.0	00			0.00		
410-40	Plants & Machinery		a 4 CO1 900 0	0	31,273,635.4	12	4,489,164.00		4,489,164.00	0.00	0.00
410-50	Vehicles	26,581,835.4	2 4,691,800.0	U	0.0	TE SANCE			0.00	*****	
410-60	Office & other								0.00	0.00	0.00
	equipment	·			0.0	00				0.00	
410-70) Furniture, fixtures,										
	fittings and electrical										
	appliances	63						1 0	0.00		0.0
	5520				5,790.	വ			0.0	5,790.00	0.0
	Other fixed assets		5,790.0	טט	3,750.			250 H.C SE			71 904 790 943 4
410-8					.00 71,986,023,498.	42 0.0	0 706,959,568.00	0.0	706,959,568.0	71,279,063,930.42	/1,004,/00,343.4
	Total	71,804,780,943.4	12 181,242,555.0	0 0	.00 /1,966,023,436.	. '					

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

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
1 0				Carrying	Carrying
				Cost (Rs.)	Cost (Rs)
1	2	3	4	5	6
420-10	Central Government				
-	Securities				
420-20	State Government			~	
	Securities			4	
420-30	Debentures and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments	*			
	Total of Investments	_		0.00	0.00
	General Fund				

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

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
421-10	Central Government				
	Securities	3			
421-20	State Government				
	Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments		*		0.00
	FDR			0.00	0.00
ie in the second se	FDR (ITC LTD) under			95,455,404.00	0.00
	disppute				
	Tota' of Investments			95,455,104.00	0.00
	Other Funds				

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

2	2.5	
Amour	t in	DC
$\Delta H H H H H$	11 111	n).
MILLOUI		

Code No.	Particulars	Current Year Amount (Rs.)	rrevious year Amount (Rs.)
1	2	3	4

430-10 Stores
430-20 Loose Tools
430-30 Others

Total Stock in hand. 0.00 0.00

8

schedule B- 15: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Gross Amount (Rs.\	1	Net Amount (Rs.)	Previous year Net
			Outstanding revenues		amount (Rs.)
			(Rs.)		
1	2	3	4	5 = 3 - 4	6
			(Code No 432)		0.00
431- 10	Receivables for Property Taxes	0.00	0.00	0.00	0.00
	Less than 5 years *				
	More than 5 years*			₩	
	Sub – total	<i>.</i> 2		.3	0.00
431-91	Less: State Government Cesses/			0.00	0.00
	Levies in Taxes – Control Accounts				
	Net Receivables of Property Taxes	0.00	0.00	0.00	0.00
431- 19	Receivable of Other Taxes	0.00	0.00	0.00	0.00
	Less than 3 years*				(3 0)
	More than 3 years*				
431-99	Sub- total				0.00
	Less: State Government Cesses/	0.00	0.00	0.00	0.00
	Levies in Taxes – Control Accounts				
	Net Receivables of Other Taxes	0.00	0.00	0.00	
431-20	Receivables of Cess Income	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
431-30	Receivables for Fees and User	0.00	0.00	0.00	0.00
	Charges				
	Less than 3 years*				
	More than 3 years*				
	Sub – total			8 727	
431- 40	Receivables from Other Sources Less than 3 years*	0.00	0.00	0.00	0.00
	More than 3 years*				
	Sub – total			apada - Garrino	
431- 50	Receivables from Government	0.00	0.00	0.0	0.00
	Total of Sundry Debtors	0.00	0.00	0.0	0.00
	(Receivables)				

Nagar Nigam, Saharanpur

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

Code No	Particulars .	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment		
440-30	Administrative		
440-20	Operations & Maintenance		
	Total Prepaid expenses	0.00	0.00
Schedule B-17 :Ca	sh and Bank Balances [Code No 450]		
Code No	Particulars	. Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash (op bank balance)	408,197,410.28	217,923,290.54
8 5	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	0.00	
450-22	Other Scheduled Banks	0.00	
450-23	Scheduled Co-operative Banks		
450-24	Post Office/ Deposit	0.00	0.00
	Sub-total	0.00	0.00
450-41	Balance with Bank – Special Funds		
450-42	Nationalised Banks		
450-43	Other Scheduled Banks	i.	3
450-44	Scheduled Co-operative Banks		
	Sub-total	0.00	0.00
	Balance with Bank – Grant Funds		
450-61	Nationalised Banks		
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office	[2]	
	Sub-total	0.00	0.00
	Total Cash and Bank balances	408,197,410.28	217,923,290.54

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ž.	×					

Code No	Particulars	Opening Balance at The beginning of the year (Rs.)		ar (Rs.) Recovered during the year (Rs.)		outstanding at the end of the year (Rs.)	
		2	4		5	6	
1	2	0.00			7. J		0.00
460-10	Loans and advances to employees	0.00					0.00
460-20	Employee Provident Fund Loans	. 0.00					0.00
460-30	Loans to Others						0.00
460-40	Advance to Suppliers and Contractors						0.00
460-50	Advance to Others		,5				0.00
460-60	Deposit with External Agencies			0.00			0.00
460-80	Other Current Assets						
	Security Deposit	0.00		0.00	0.00	ס	0.00
	Sub -Total			0.00	0.00	0	0.00
461	- Less: Accumulated Provisions against	0.00		0.10 0.10 0.010.400.000.10			
104	Loans, Advances and Deposits (Schedule B						
	- 18 (a)]					<u> </u>	
		0.00		0.00	0.0	0	0.0

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
461-10	Loans to		
461-20 461-30	Advances Deposits		

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

Code N	No. P	Particulars	Current Year Amount (Rs	.) Previous year Amount (Rs.)
1	2		. 3	4
470-10	Deposit Works			
470-20	Other asset control accounts			
	Total Other Assets		0.0	0.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)	
1	2	3	4	
480-10	Loan Issue Expenses Deferred			
480-20	Discount on Issue of Loans			
480-30	Deferred Revenue Expenses			
480-90	Others		9	
	Total Miscellaneous expenditure.	0.00	0.00	

Schedule I-1: Tax Revenue [Code No 110]

Minor Code No	Particulars	Current year (Rs.)	PreviousYear (Rs.)
	2	3	4
11/ 01	Property tax	18,224,207.34	17,683,041.85
110 01	Water tax	19,651,739.12	19,285,222.80
110·02	Sewerage Tax(Jalkal Vividh)	151,430.00	216,290.00
	Conservancy Tax	0.00	0.00
110-04	Lighting Tax/Drainage Tax	3,019,456.75	2,477,141.05
110-05	Education tax	0.00	0.00
110-06	Vehicle Tax	0.00	0.00
110-07	Tax on Animals	0.00	0.00
110-08		0.00	0.00
110-09	Electricity Tax	0.00	0.00
110-10	Professional Tax	0.00	0.00
110-11	Advertisement tax	0.00	0.00
110-12	Pilgrimage Tax	0.00	0.00
110-51	Octroi & Toll	0.00	0.00
110-52	Cess	0.00	2,520.00
110-80	Other taxes Cinema hall tax	0.00	0.00
			20 664 215 76
	Sub-total	41,046,833.21	39,664,215.70
110-90	Less: - Tax Remissions & Refund [Schedule 1–1 (a)]	0.00	0.00
\$6	Total tax revenue	41,046,833.21	39,664,215.70
Code No	Particulars	Current year (Rs.)	Previous year (Rs.
			4
1	2	3	0.0
	Property taxes	0.00	
382	Octroi and toll	0.00	
	Cess Income	0.00	
	Advertisement tax	0.00	
		~~~	
	Others	0.00	U.C

Schedule I-2: Assigned Revenues & Compensation [Code No 120]

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
1.20-10	Taxes and Duties collected by others	158,240.00	264,160.00
120-20	Show Taxes Compensation in lieu of Taxes / duties 2% Stamp Dury (Awasthapna)	88,049,877.00	33,051,772.00
120-30	Compensations in lieu of Concessions		
Tota	l assigned revenues & compensation	88,208,117.00	33,315,932.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
	2	3	4
130-10	Rent from Civic Amenities Theka	13,030,664.00	21,676,689.00
130-20	Rent from Office Buildings	2,457,346.85	3,439,379.15
130-30	Rent from Guest Houses Premium	117,000.00	67,000.00
130-40	Rent from lease of lands		0.00
130-80	Other rents (Janmanch)	246,725.00	135,800.00
130-81	I.D.S.M.T.	1,791,838.00	4,809,320.00
	Sub-Total	17,643,573.85	30,128,188.15
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	17,643,573.85	30,128,188.15

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

Schedule I-4 (a): Fees & User Charges – Function wise Previous Year (Rs.) Current year

0.00

0.00

0.00

0.00

de No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		

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

**Function wise** 

Total income from fees & user charges -

revious Year (Rs.)	Current year (Rs.)	Particulars	Code No
4	3	2	1
		Empanelment & Registration Charges	140-10
408,180.00	297,530.80	Licensing Fees Rickshaw	140-11
		Fees for Grant of Permit	140-12
		Fees for Certificate or Extract	140-13
		Development Charges	140-14
		Regularization Fees	140-15
88,654.00	70,797.75	Penalties and Fines (Copying Fees)	140-20
1,000.00	500.00	Other Fees Fine	140-40
		Road cutting charges	
0.00	0.00	User Charges	140-50
		Entry Fees	.40-60
		Service / Administrative Charges	140-70
		Other Charges	140-80
233,695.00	259,060.00	Health	1.10.00
1,675,455.00	2,653,125.00	Slaughter House	
0.00	11,685.64	Water Charges	
120.20	108.00	Hospital	
5,094,084.53	14,483,683.67	Misc. (Vividh)	
	3,960,000.00	Deposits	
		DCPOSITO	
7,501,188.73	21,736,490.86	Sub-Total.	
		Less:	
		Rent Remission and Refunds	140-90
0.0	0.00	Sub-total	
7,501,188.7	21,736,490.86		
The Control of Control		Total income from Fees & User Charges -	
		Income head-wise	
	0.00	User Charges	0 -50
	0.00	Revenue from Hospitals	

#### chedule 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

Finance, Accounts, Audit

Election

Record Room

Estate

Stores & Purchase

Workshop

Census

......

<b>Total Income from Sale &amp; Hire</b>	0.00	0.00
charges – Function wise		

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

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

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
160-10	Revenue Grant (Rajya Vitt)	658,687,445.00	407,340,407.00
160-20	Re-imbursement of expenses		0.00
60-30	Contribution towards schemes	0.00	0.00
	Baadh Aapda		2,990,771.00
	Special Package Safai		150,000.00
	Total Revenue Grants, Contributions & Subsidies	658,687,445.00	410,481,178.00

# Schedule 1-7: 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	
170-20	Dividend		
170-30	Income from projects taken up on		*
	commercial basis		
	Profit in Sale of Investments		
170-40	Others Asside Interest	38,152.00	54,101.00
170-80	Bank Balance	0.00	13,655,741.76
	Total Income from Investments	38,152.00	13,709,842.76

## 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	0.00	395,212.00
171-20	Interest on Loans and advances to Employees	0.00	0.00
	Interest on loans to others	0.00	0.00
171-30	Other Interest	4,275,620.90	0.00
171-80	Other Interest 13thVitt	4,256,266.00	0.00
	Total Interest Earned	8,531,886.90	395,212.00

### Schedule I-9: Other Income [Code No180]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed asses		
180-40	Recovery from Employees		*."
180-50	Unclaimed Refund/Liabilities		
180-60	Excess Provisions written back		
180-80	Miscellaneous Income		
190.10	Fair (Mela)	10,684,500.00	5,230,000.00
190.20	Insurance (GIS)	2,462,289.00	592,188.00
	Total Other Income	13,146,789.00	5,822,188.00

#### 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
210-01	Municipal Body Sweeper/ Driver	183,227,153.00	181,653,196.00
210-02	CSI	5,270,812.00	4,834,235.00
210-03	Administration	34,685,736.00	33,374,486.00
	Finance, Accounts, Audit	0.00	0.00
	Election	0.00	0.00
210-04	Water Works department salary	30,367,152.00	28,887,228.00
210-05	Hospital Department salary	1,439,812.00	1,360,246.00
210-06	Pension	47,730,198.00	42,636,417.00
	Record Room	0.00	0.00
	Estate	0.00	0.00
210-07	Stores & Purchase Light	4,439,327.00	3,034,059.00
	Workshop	0.00	0.00
210-08	I.D.H.	236,579.00	168,382.00
210-09	Gardner	4,879,843.00	5,144,217.00
210-10	P.W.D.	11,352,824.00	10,375,139.00
	Total establishment expenses – Function	323,629,436.00	311,467,605.00
	wise		

Note:

The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per Schedule I-10 (b).

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	æ	
220-11	Office maintenance	1,344,079.00	64,895.00
220-12	Communication Expenses		
220-20	Books & Periodicals	14,909.00	2,737.00
220-21	Printing and Stationery	2,840,083.00	2,249,637.00
220-30	Travelling & Conveyance		
220-40	Insurance (GIS)	2,088,705.00	813,366.00
220-50	Audit Fees		
220-51	Legal Expenses	757,255.00	788,584.00
220-52	Professional and other Fees		[9 <del>2</del> ]
220-60	Advertisement and Publicity	9,227,080.00	3,000,012.00
220-61	Membership & subscriptions		
	Education Expenses		
220-80	Other Administrative Expenses	56,957.00	14,686.00
	(House Tax)		2
	Total establishment expenses – expense	16,329,068.00	6,933,917.00
	head wise	\$74.000 <u>0</u>	

Total administrative expenses – expense head wise

Note:

The total function wise expenses as per Schedule I-11 (b) should tally with the total administrative expenses as per Sche

Schedule I-12 (a): Operations & Maintenance Expenses – Function wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	PLA- SFC Expenses		
	PLA- TFC Expenses		
	Revolving Expenses		
	Election		
58	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
	Total Operations & Maintenance expenses –	0.00	0.00
	Function wise		

Note:

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

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-10	Power & Fuel		
230-20	Bulk Purchases		
230-30	Consumption of Stores	1,706,067.00	1,158,646.00
230-31	Gairaj ( Diesel)	15,953,045.00	8,968,292.00
	Gairaj ( Rajya Vitt )	14,237,152.00	9,275,263.00
	Water Works (Diesel)	15,220,876.00	8,456,957.00
230-32	Gairaj ( Board Fund)	6,324,484.00	9,017,169.00
	Water Works ( Board Fund)	4,880,194.00	11,794,592.00
	Light (Board Fund)	65,612.00	6,309,839.00
	Road (Board Fund)	13,187,950.00	13,133,146.00
230-40	Hire Charges		
230-51	Repairs & maintenance –Infrastructure Assets		
	Repairs & maintenance Baad Aapda	2,075,809.00	5,145,805.00
230-52	Repairs & maint.— Civic Amenities (13th Vitt)	32,805,401.00	11,112,847.00
	Repairs & Maint. – Rajya Vitt (Water Works)	8,111,035.00	30,729,629.00
	Repairs & maintenance – Awasthapna Nidhi	40,494,629.00	31,915,088.00
	Repairs & maintenance – Rajya Vitt	0.00	9,803,784.00
230-53	Repairs & maintenance – Buildings	1,997,212.00	40,908,161.00
	Repairs & maintenance – Road (Rajya Vitt)	69,211,756.00	0.00
	Repairs & maintenance – Road (13th Vitt)	43,607,035.00	19,627,333.00
	Repairs & maintenance – Nala Anudan	19,223,490.00	
	Repairs & maintenance – Vidhayak Nidhi	533,972.00	
	Repairs & maintenance – Revolving Fund	1,420,890.00	3,086,082.00
	Repairs & maintenance – Light (Rajya Vitt)	16,655,125.00	
		307,711,734.00	220,442,633.00

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Vehicles	0.00	
230-59 230-80	Repairs & maintenance – Others Other operating & maint. Exp. (Vividh)	4,534,834.00	1,836,574.92
	Total operations & maintenance - expense head wise	312,246,568.00	222,279,207.92

#### Note:

The total function wise expenses as per Schedule I-12 (b) should tally with the total Operations & maintenance expenses as per S

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		
	Interest on Loans from State Government		
240-20	Interest on Loans from Government Bodies &		
	associations		**
	Interest on Loans from International Agencies		
240-30	Interest on Loans from Banks & Other Financial		
	Inctitutions		
240-40	Institutions Other Interest ( Bank Interest)	0.00	
240-40	Other miterest ( Dank miterest)		
240-50	Other Finance Expenses		
240-60	Water supply & Sewerage		
240-70			
240-80			
	Total Interest & Finance Charges	0.00	0.00

### Schedule I-14: Programme Expenses [Code No 250]

Code No	Particulars 2	Current year (Rs.)	Previous Year (Rs.) 4
1		3	
250-10	Election Expenses		
250-20	Own Programmes	0.00	
250-30	Share in Programmes of others		
	Fair (Mela)	4,221,248.00	4,634,257.00
	Total Programme Expenses \	4,221,248.00	4,634,257.00

## 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]		
260-20	Contributions [give details]		
260-30	Subsidies [give details]		
	Total Revenue Grants, Contributions &	0.00	0.00
	Subsidies		

## 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		
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off	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

<b>%</b>	Total Miscellaneous expenses	3,632,010.65	3,073,130.33
	- Round Off		3,073,130.99
		(90.44)	(76.89)
	- Misc. Exp. ( Premium)	0.00	62,500.00
	Other Exp.	172,861.09	880,110.88
	Security Deposit/Return	3,459,240.00	630,597.00
¥.	- Nazuk Theka return	0.00	nason •x av
271-80	Other Miscellaneous Expenses	20.00	1,500,000.00
271-20	Loss on disposal of Investments		
271-10	Loss on disposal of Assets		

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

Particulars	Current year (Rs.)	Previous Year (Rs.)
2	3	4
Income		
Taxes		
Other – Revenues		(F)
Recovery of revenues written off		
Other income		0.00
Sub – Total Income (a)	0.00	
Expenses		
Refund of Taxes		
Refund of Other - Revenues	0.00	
Other Expenses		
Sub – Total Income (b)	0.00	0.00
Total Prior Period (Net) (a-b)	0.00	0.00
	Taxes Other – Revenues Recovery of revenues written off Other income Sub – Total Income (a) Expenses Refund of Taxes Refund of Other – Revenues Other Expenses Sub – Total Income (b)	Income Taxes Other – Revenues Recovery of revenues written off Other income Sub – Total Income (a) Expenses Refund of Taxes Refund of Other – Revenues Other Expenses Sub – Total Income (b) O.00

The various schedules to the Balance Sheet have been provided below:

## NAGAR NIGAM SAHARANPUR Income and Expenditure Statement for the period from 01-04-2013 to 31.03.2014.

Çode No.	Item/ Head of Account	Schedule No	CurrentYear Amount (Rs.)	Previous Year Amount (Rs.)
- - -	7	3	4	5
i.	INCOME	<u> </u>		
I-10	Tax Revenue	1-1	41,046,833.21	39,664,215.70
1-20	Assigned Revenues & Compensation	1-2	88,208,117.00	33,315,932.00
1-30	Rental Income from Municipal Properties	1-3	17,643,573.85	30,128,188.15
1-40	Fees & User Charges	1-4	21,736,490.86	7,501,188.73
1-50	Sale & Hire Charges	1-5	0.00	0.00
1-60	Revenue Grants, Contributions & Subsidies	1-6	658,687,445.00	410,481,178.00
1-70	Income from Investments	1-7	38,152.00	13,709,842.76
-/ <b>1</b>	Interest Earned	1-8	8,531,886.90	395,212.00
i=8 <b>0</b> ♥ -	Other Income	I-9	13,146,789.00	5,822,188.00
,				
	Tatal INICONAE		849,039,287.82	541,017,945.34
Α	Total – INCOME EXPENDITURE			
	Expenses Establishment Expenses	I-10	323,629,436.00	311,467,605.00
7 10		I-11	16,329,068.00	6,933,917.00
7 20	Administrative Expenses	I-12	312,246,568.00	_
. 3C	Operations & Maintenance	I-13	0.00	0.00
2.40	Interest & Finance Expenses	Ge = 40.4000000	4,221,248.00	
2-50	Programme Expenses	I-14	55 AST 1000	~~~~
2-60	Revenue Grants, Contributions & subsidies	1-15	0.00	
2-70	Provisions & Write off	1-16	0.00	
2-71	Miscellaneous Expenses	1-17	3,632,010.65	
2-12	Depreciation .	*	706,959,568.00	767,474,936.00
			1,367,017,898.65	1,315,863,053.91
_B	Total - EXPENDITURE		(517,978,610.83	
. •A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items	93	(317,370,010.00	
2-80	Add: Prior period Items (Net)	2-18	0.0	
	Gross surplus/ (deficit) of income overexpenditure after Prior Period Items		(517,978,610.83	(774,845,108.57)
2.90	Net balance being surplus/ deficit carriedover to Municipal Fund		(517,978,610.83	(774,845,108.57)

As per our Separate Report on even dated attached

FOR M/S KINRA & ASSOCIATES

Charatered Accountants

(Chief Accts. Officer) (Addl. Municipal Commissioner) (Municipal Commissioner)

M.NO. 425053

# KINRA & ASSOCIATES Chartered Accountants

1st Floor, Krishna Complex Jain College Road, Saharanpur (U.P.) M.No:- 09897295511 E-mail i.d: cagagankinra@gmail.com

#### ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

#### 1. ACCOUNTING POLICIES

#### (A) Basis of Accounting

The accounts of the Authority are prepared in accordance with applicable accounting standards. Accounting policies not specifically referred to are consistent with generally accepted accounting practices. The Authority follows Cash System of accounting.

#### (B) Fixed Assets

Fixed Assets have been shown in Balance Sheet less Depreciation.

#### 2. NOTES OF ACCOUNTS

We conducted our audit in accordance with auditing standards 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 from material misstatement. An audit include examining, on a test basis, evidence supporting the amounts and assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The management has informed that the provision of all known Income & Expenditure have been made in the financial statement.

- (i) It is informed by the management that no contingent liability exists.
- (ii) Management has informed that no contingencies and events have been occurred after the Balance Sheet date which affects the materiality of the Balance Sheet.

For Kinra & Associates
Chartered Accountants

11.20

Place: - Saharanpur Dated: - 30 AFR 7016

Partner