ENRA & ASSOCIATES Chartered Accountants

Jain College Road, Saharanpur (U.P.)

M.No:- 09897295511

E-mail i.d: cagagankinra@gmail.com

AUDÍTORS REPORT

We have examined the Balance Sheet of NAGAR NIGAM, Gurdwara Road, Saharanpur as at 31st March 2015 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. hose statements require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement 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 2015 and
- (ii) In the case of Income & Expenditure A/c of the Deficit in the authority for the year ended on that date.

For Kinra & Associates Chartered Accountants

Gagan Kinra

Partner

Place: Saharanpur Dated: 42 MAY 2018.

NAGAR NIGAM SAHARANPUR Balance Sheet as on 31.03.2015

Code	Item/ Head of Account	Schedule No	Current Year Amount	Previous Year
♥No.			(Rs.)	Amount (Rs.)
1	2	3	4	5
	LIABILITIES	89		
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	71,214,654,640.93	71,431,616,685.70
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		71,214,654,640.93	71,431,616,685.70
3-20	Grants, Contributions for specific purposes	B-4	294,523,865.00	255,638,865.00
	Loans	954480x 95		;
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	0.00	0.00
3-41	431.6	B-8	10,030,000.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	5,790.00	5,790.00
3-60	Provisions	B-10	95,455,404.00	95,455,404.00
▼ "	Total Current Liabilities and Provisions	03 6 %	105,491,194.00	95,461,194.00
	TOTAL LIABILITIES		71,614,669,699.93	71,782,716,744.70
		*1		
	ASSETS			
	Fixed Assets	D 11	71 607 050 553 43	71 006 000 400 40
4-10	Gross Block	B-11	71,607,058,553.42	71,986,023,498.42
4-11	Less: Accumulated Depreciation		409,285,004.30	706,959,568.00
	Net Block		71,197,773,549.12	71,279,063,930.42
4-12	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		71,197,773,549.12	71,279,063,930.42
	Investments	D 10	0.00	0.00
4-20	Investment – General Fund	B-12	0.00	0.00
4-21	Investments – Other Funds	B-13	95,455,404.00	95,455,404.00
	Total Investments		95,455,404.00	95,455,404.00
72-70 - 7 <u>22</u> -77-207	Current Assets, Loans and Advances		0.00	0.00
4-30	Stock in Hand (Inventories)	B-14	0.00	0.00
	Sundry Debtors(Receivables)	B-15	0.00	0.00
4-32	Less: (Accumulated prov.against debts)		0.00	0.00
√ 1-40	Prepaid Expenses	B-16	0.00	0.00
4-50	Cash and Bank Balances	B-17	321,440,746.81	408,197,410.28
4-60	Loans, advances and deposits	B-18	0.00	0.00
4-61	Less: Accumulated provision against Loans	÷0	0.00	0.00
	Total Current Assets, Loans & Advances		321,440,746.81	408,197,410.28
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		71,614,669,699.93	71,782,716,744.70
P 7			0.00	

Note:- The Balance Sheet has been compiled as per information & explanation provided.

FOR M/s Kinra & Associates Charatered Accountants

Partner

M.NO. 425053

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

Date:- 1 2 MAY 2773 Place:- Saharanpur

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

Code N	lo. Part	iculars Current Year Amcunt (Rs.)	Previous year Amount (Rs.)
1	2	3	4
470-10	Deposit Works		
470-20	Other asset control accounts		
€	Total Other Assets	0.00	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		
	Total Miscellaneous expenditure.	0.00	0.00

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

AS ON 31 MARCH 2015

The state of the s

8

	Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	1 ¥	Balance at the end of the current year (Rs.)
	1	2	3	4	5(3+4)	6	7 (5- 6)
310- 10)	Municipal Fund	71,431,616,685.70	0.00	71,431,616,685.70	0.00	71,431,616, 685.70
		Grant Others		0.00	0.00	0.00	0.00
310-90)	Excess of Expenditure OverIncome			0.00		(216,962, 044.77)
		Total Municipal fund (310)	71,431,616,685.70	0.00	71,431,616,685.70	0.00	71,214,654,64 0.93

g

B-2: Earmarked Funds

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

int in Rs.		Special	Special	Special	Special	Pension	General
ticulars	Special Fund 1	Fund 2	Fund 3	Fund 4	Fund 5	Fund	Provident fund
Code No.			<u>1910 - 1911 - 1</u>				
a) Opening Balance							
o) Additions to the Special und i) Transfer from Municipal und							
ii) Interest/ Dividend earned on Special Fund nvestments							
iii) Profit on disposal of special Fund Investments							
iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)						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
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets* Others					0.00	0.00	0.00
Sub -total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on Salary, Wages and				25			
allowances etc. Rent							

T .	ĬĬ	i i	1		i	A	ı II
ner administrative							
narges			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) Other:							
oss on disposal of Special							
und Investments							
iminution in Value of							
pecial Fund Investments							
			æ		J.		1
ransferred to Municipal							
und				0.00	0.00	0.00	0.00
ub –total	0.00	9	500 500 500			STEELED SHOPPING TO SEE	2
otal of (i+ ii+ iii) (c)	0.00	0.00				1.00 A	
let balance at the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
nd – (a+ b)-(c)							0.00
rant Total of Special							0.00
unds							

medule B- 3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the	of the current year
1	2	3	4	5 (3+ 4)	year (Rs.) 6	(Rs.)
312- 10	Capital Contribution			0.00	0	7 (5- 6) 0.00
312-11	Capital Reserve			0.00		0.00
312- 20	Borrowing Redemption Reserve			0.00		0.00
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
in the second se	Total Reserve funds	0.00	0.00	0.00	0.00	0.00

nedule B- 4: Grants & Contribu	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	255,638,865.00					
) Additions to the					ئ		
rants *			0.00	37			
) Grant received during		0.00	0.00				
ne year							
i) Interest/ Dividend							
arned on Grant							
nvestments							
ii) Profit on disposal of							
Frant Investments							
iv) Appreciation in Value							
of Grant Investments							
v) Other addition (Specify							
ature)							
Jagariya Sadak Yojana	KI .	5,354,000.00					
/idhayak Nidhi		0.00					
Nagariya Jal Nikasi Yojana		33,531,000.00					
	0.00	38,885,000.00	0.00	0.00	0.00	0.00	0.
Total (b)	0.00	294,523,865.00	0.00	0.00	0.00	0.00	0
Total (a+ b)	0.00	234,323,003.00					
c) Payments out of funds							
i) Capital expenditure on			:2				
Fixed Assets*	*				36.		
Others Sub -total.	0.00	0.00	0.00	0.00	0.00	0.00	0

Sub -total.

_{[1} 1]	Revenue	Expend	iture
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:			ž.			.*	æ
Loss on disposal of Grant	ĭ						
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	294,523,865.00	0.00	0.00	0.00	0.00	0.00

end – (a+ b)-(c) Total Grants &

Contribution for Specific

Purposes

Total

294,523,865.00

chedule 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	Previous Year Amount (Rs.)
1	2	(Rs.)	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 &	0.00	0.00
	Associations		
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
9.50	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	0.00	0.00
340-20	From Revenues	0.00	0.00
340-30	From staff	0.00	0.00
340-80	From Others	0.00	0.00
	Total deposits received	0.00	0.00

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

Amount in Rs.

Code No.	Particulars	Opening balance as the Add beginning of he year Amount (Rs	ditions during the current year Amount (Rs	Utilisation / expenditure Amount (Rs	Balance outstanding at the end of the current year Amount (Rs	
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	10,030,000.00	0.00	10,030,000.00	
	Total of deposit works	0.00	10,030,000.00	0.00	10,030,000.00	

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

Amount in Rs.

Code No.	Particulars	* ***	Current Year Amount	Previous Year Amount (Rs.)
			(Rs.)	
	1	2	3	4
350- 10	Creditors		5,790.00	5,790.00
350- 11	Employee Liabilities		0.00	0.00
350- 12	Interest Accrued and Due		0.00	0.00
350- 20	Recoveries Payable		0.ď0	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	0.00
	Total Other liabilities (Sundry		5,790.00	5,790.00
	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	95,455,404.00
	Total Provisions	95,455,404.00	95,455,404.00

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

.bunt in Rs.

Code No	Particulars		Gross Bl	ock			Accumulate	d Depreciation		Net I	Block
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening A Balance	Additions during the period	Deductions during the period	Total at the end of the year		At the end of the previous year
		5.									
1	2	3	4	5	6	7	8	9	10	11	12
410- 10	AND	64,417,116,858.00	F.		64,417,116,858.00		ş		0.00	64,417,116,,858.00	64,417,116,858.00
	Open Land	630,469,384.00			630,469,384.00					630,469,384.00	630,469,384.00
	Buildings Infrastructure Assets	21,269,416.00			21,269,416.00				0.00	21,269,416.00	21,269,416.00
	Shops,Off.Build.,Janm anch & Houses	1,516,739,088.00	0.00		1,516,739,088.00		151,673,9 09.00		151,673,909.00	1,365,065,179.00	1,516,739,088.00
410-30	Roads and Bridges	2,755,068,457.00	154,957,715.00		2,910,026,172.00		29,100,261.00		29,100,261.00	2,880,925,911.00	2,755,068,457.00
410-31	Sewerage and	1,675,623,960.00	88,472,233.00		1,764,096,193.00		176,409,619.30			1,587,686,573.70	1,675,623,960.00
	drainage				An one of the state of the stat		and the second s		176,409,619.30	2,507,000,570.70	1,0,0,020,000
410-32	Water ways:				0.00				0.00	0.00	0.00
	Lakes And Ponds				0.00				0.00	0.00	0.00
	Water Works	168,674,238.00	31,597,226.00		200,271,464.00		30,040,720.00			170,230,744.00	168,674,238.00
	Distribution								30,040,720.00	PRODUCTION - NO. 20 - AND	200,07 1,200.00
410-33	Public Lighting	67,312,268.00	21,821,455.00		89,133,723.00		13,370,058.00		13,370,058.00	75,763,665.00	67,312,268.00
	Other assets				0.00		200		0.00	0.00	0.00
410-40	Plants & Machinery	Si		签	0.00	%			0.00	0.00	0.00
410-50	Vehicles	26,784,471.42	31,145,994.00		57,930,465.42		8,689,569.00		8,689,569.00	49,240,896.42	26,784,471.42
410-60	Office & other				0.00				0,000,000.00	0.00	0.00
	equipment								0.00		4 ,55
410-70	Furniture, fixtures,		\$		0.00			**	0.00	0.00	0.00
	fittings and electrical		*			*				0.00	0.00
	appliances										
			725						0.00		
₩.	Other fixed assets	5,790.00	0.00		5,790.00		868.00		868.00	4,922.00	5,790.00
410-80		250							000.00	1,322.00	3,730.00
	Total	71,279,063,930.42	327,994,623.00	0.00	71,607,058,553.42	0.00	409,285,004.30	0.00	409 285 004 30	71,197,773,549.12	71 279 063 930 42

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

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying	Carrying
				Cost (Rs.)	Cost (Rs)
1	2	3	4	5	6
420-10	Central Government			89	
	Securities				
420-20	State Government				
	Securities	i		**	
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	<u>4</u>	7 -	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				
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				
1.5	FDR			0.00	0.00
	FDR (ITC LTD) under			95,455,404.00	95,455,404.00
	disppute				
	Total of Investments			95,455,404.00	95,455,4.4.00
Nagar Niga	Other Funds				

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

	Amount in Rs.		
Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
430-10	Stores		
430-20	Loose Tools		
430-30	Others		
ú	Total Stock in hand.	0.0	0.00

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

Code No.	Particulars	Gross Amount (Rs.\	Provision for Outstanding revenues	Net Amount (Rs.)	Previous year Net amount (Rs.)
			(Rs.)		
1	2	3	4	5 = 3 - 4	6
. .= .			(Code No 432)		
431- 10	Receivables for Property Taxes	0.00	0.00	0.00	0.00
	Less than 5 years *				
	More than 5 years*				
K	Sub — total	ú		25	*
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
101 10	Less than 3 years*				
	More than 3 years*				
431- 99	Sub- total				
	Less: State Government Cesses/	0.00	0.00	0.00	0.00
	Levies in Taxes – Control Accounts			<i>₩</i>	
	Net Receivables of Other Taxes	0.00	0.00	0.00	0.00
431- 20	Receivables of Cess Income	0.00		0.00	0.00
	Less than 3 years*		194		
	More than 3 years*				
	Sub- total		ig and the second secon		
431- 30	Receivables for Fees and User	0.00	0.00	0.00	0.00
	Charges				
	Less than 3 years*				
	More than 3 years*				
2	Sub – total				
431- 40	Receivables from Other Sources Less than 3 years*	0.00	0.00	0.00	0.00
	More than 3 years*				
	Sub — total				
431-50	Receivables from Government	0.00	0.00	0.00	0.00
	Total of Sundry Debtors	0.00	0.00	0.00	0.00
	(Receivables)				

Nagar Nigam, Saharanpur

dule 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	
	Cash and Bank Balances [Code No 450]			
Code No	Particulars	. Current year Amount (Rs.)	Previous year Amount	
			(Rs)	
1		3	4	
450-10	Cash & bank balance etc.	321,440,746.81	408,197,410.28	
	Balance with Bank – Municipal Funds			
450-21	Nationalised Banks	0.00	0.00	
450-22	Other Scheduled Banks	0.00	0.00	
450-23	Scheduled Co-operative Banks	<u>S</u> ₹	N N	
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			
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			
	Sub-total	0:00	0.00	
	Total Cash and Bank balances	321,440,746.81	408,197,410.28	

redule B-18: Loans, advances and deposits [Code 460] Paid during the current Recovered during Balance Opening Balance at The Particulars Code No the year (Rs.) outstanding at the Yer* (Rs.) haginning of the year (Rs.) end of the year (Rs.) 3 2 0.00 0.00 Loans and advances to employees 460-10 0.00 0.00 **Employee Provident Fund Loans** 460-20 0.00 Loans to Others 460-30 0.00 Advance to Suppliers and Contractors 460-40 0.00 Advance to Others 460-50 0.00 Deposit with External Agencies 460-60 0.00 0.00 Other Current Assets 460-80 Security Deposit 0.00 0.00 0.00 0.00 Sub -Total 0.00 0.00 0.00 0.00 - Less: Accumulated Provisions against 461 Loans, Advances and Deposits (Schedule B - 18 (a)] 0.00 0.00 0.00 0.00 Total Loans, advances, and deposits

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	Advances		
461-30	Deposits		
	Total Accumulated Provision	0.00	0.00

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

Minor Code No		Current year (Rs.)	PreviousYear (Rs.)
1	2	3	4
110-01	Property tax	20,492,190.50	18,224,207.34
110-02	Water tax	24,129,011.19	19,651,739.12
110-03	Sewerage Tax(Jalkal Vividh)	815,234.00	151,430.00
110-04	Conservancy Tax	0.00	0.00
110-05	Lighting Tax/Drainage Tax	2,979,341.88	3,019,456.75
110-06	Education tax	0.00	0.00
110-07	Vehicle Tax	0.00	0.00
110-08	Tax on Animals	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	0.00
110-80	Other taxes	0.00	0.00
	Cinema hall tax	0.00	0.00
		40 41F 777 F7	41,046,833.21
	Sub-total	48,415,777.57	41,040,033.21
	Less: -	0.00	0.00
110-90	Tax Remissions & Refund [Schedule 1–1 (a)]	0.00	0.00
	Total tax revenue	48,415,777.57	41,046,833.21
Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
		3	4
<u> </u>		0.00	0.00
	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	U.UL
	Total refund and remission of tax revenues	0.00	0.00

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	155,420.00	158,240.00
120-20	Show Taxes Compensation in lieu of Taxes / duties 2% Stamp Dury (Awasthapna)	36,039,793.00	88,049,877.00
120-30	Compensations in lieu of Concessions		
Tota	l assigned revenues & compensation	36,195,213.00	88,208,117.00

Medule 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	21,821,205.00	13,030,664.00
	Theka		
130-20	Rent from Office Buildings	3,625,647.15	2,457,346.85
130-30	Rent from Guest Houses Premium	0.00	117,000.00
130-40	Rent from lease of lands		
130-80	Other rents (Janmanch)	291,375.00	246,725.00
130-81	I.D.S.M.T.	207,300.00	1,791,838.00
	Sub-Total	25,945,527.15	17,643,573.85
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	25,945,527.15	17,643,573.85

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

Schedule I-4 (a): Fees & User Charges – Function wise

de No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body	£\$	
	Administration		*
*	Finance, Accounts, Audit		**
	Election		
	Record Room		
	Estate		
	Stores & Purçhase		
	Workshop		
	Census		
	Total income from fees & user charges –	0.00	0.00
	Function wise		

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		
140-11	Licensing Fees Rickshaw	414,384.80	297,530.80
140-12	Fees for Grant of Permit	· · ·	
140-13	Fees for Certificate or Extract		
140-14	Development Charges		
140-15	Regularization Fees		
140-20	Penalties and Fines (Copying Fees)	101,545.00	70,797.75
140-40	Other Fees Fine	12,693.30	500.00
	Road cutting charges	3,189,713.00	
140-50	User Charges	0.00	0.00
₋ 40-60	Entry Fees		
140-70	Service / Administrative Charges	5,251,725.00	
140-80	Other Charges		
	Health	172,790.00	259,060.00
	Slaughter House	1,279,580.00	2,653,125.00
	Water Charges	4,173.68	11,685.64
	Hospital	121.20	108.00
	Misc. (Vividh)	7,195,825.90	14,483,683.67
	Deposits	0.00	3,960,000.00
	Sub-Total.	17,622,551.88	21,736,490.86
	Less:		
140-90	Rent Remission and Refunds	34	
6 €	Sub-total	0.00	0.00
	Total income from Fees & User Charges –	17,622,551.88	21,736,490.86
	Income head-wise		
-50	User Charges		<i>워</i>
	Revenue from Hospitals	0.00	
	nevenue nom nospitais	0.00	
			<i>≅</i>

0.00	0.00
TO AT MAYOR AND A STATE OF THE	ور بالمالية والمنظلين والمنظلة

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

Finance, Accounts, Audit

Election

Record Room

Estate

Stores & Purchase

Workshop

Census

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	Particulars	Current Year (Rs.)	Previous Year (Rs.)
Code			
150-10	Sale of Products	0.00	
150-11	Sale of Forms & Publications	## ## ## ## ## ## ## ## ## ## ## ## ##	579-
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges för Vehicles		
150-41	Hire Charges for Equipment		
		0.00	0.00
	Total Income from Sale & Hire charges – income head-wise		

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

Cude No	Particulars	Current year (Rs.)	Previous Year (Rs.)
.1	2	3	4
160-10	Revenue Grant (Rajya Vitt)	747,189,491.00	658,687,445.00
160-20	Re-imbursement of expenses		0.00
60-30	Contribution towards schemes	0.00	0.00
	Baadh Aapda		0.00
	Special Package Safai		0.00
	Total Revenue Grants, Contributions & Subsidies	747,189,491.00	658,687,445.00

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		
170-20	Dividend			
170-30	Income from projects taken up on			
	commercial basis			
	Profit in Sale of Investments			
170-40	Others Asside Interest	19,522.00	38,152.00	
170-80	Bank Balance	0.00	0.00	
	Total Income from Investments	19,522.00	38,152.00	

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	0.00
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	12,588,778.55	4,275,620.90
171-80	Other Interest 13thVitt	52,099,308.00	4,256,266.00
	Total. – Interest Earned	64,688,086.55	8,531,886.90

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	Ĭ	
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)	4,051,000.00	10,684,500.00
190.20	Insurance (GIS)	538,733.00	2,462,289.00
	Total Other Income	4,589,733.00	13,146,789.00

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	250,480,157.00	183,227,153.00
210-02	CSI	4,149,026.00	5,270,812.00
210-03	Administration	42,326,260.00	34,685,736.00
	Finance, Accounts, Audit	0.00	0.00
	Election	0.00	0.00
210-04	Water Works department salary	36,171,106.00	30,367,152.00
210-05	Hospital Department salary	2,085,408.00	1,439,812.00
210-06	Pension	58,801,471.00	47,730,198.00
	Record Room	0.00	0.00
	Estate	0.00	0.00
210-07	Stores & Purchase Light	4,518,932.00	4,439,327.00
68	Workshop	0.00	0.00
210-08	I.D.H.	236,113.00	236,579.00
210-09	Gardner	5,773,287.00	4,879,843.00
210-10	<u>P.W.D.</u>	13,841,564.00	11,352,824.00
	Total establishment expenses – Function wise	418,383,324.00	323,629,436.00
Noto			

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		
220-11	Office maintenance	367,054.00	1,344,079.00
220-12	Communication Expenses		
220-20	Books & Periodicals	0.00	14,909.00
220-21	Printing and Stationery	6,891,680.00	2,840,083.00
220-30	Travelling & Conveyance		92.6
220-40	Insurance (GIS)	998,887.00	2,088,705.00
220-50	Audit Fees		
220-51	Legal Expenses	1,567,954.00	757,255.00
220-52	Professional and other Fees		
220-60	Advertisement and Publicity	9,939,802.00	9,227,080.00
220-61	Membership & subscriptions		
	Education Expenses (Library Exp.)	261,633.00	
220-80	Other Administrative Expenses (House Tax)	43,881.00	56,957.00
	Total establishment expenses – expense	20,070,891.00	16,329,068.00
	head wise		

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 Scho

Lile 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
<u></u>	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	PLA- SFC Expenses		
	PLA- TFC Expenses		
	Revolving Expenses		
	Election		
	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	0.00	1,706,067.00
230-31	Gairaj (Diesel)	16,953,251.00	15,953,045.00
	Gairaj (Rajya Vitt)	25,843,694.00	14,237,152.00
	Water Works (Diesel)	21,498,384.00	15,220,876.00
230-32	Gairaj (Board Fund)	16,114,936.00	6,324,484.00
	Water Works (Board Fund)	583,373.00	4,880,194.00
	Light (Board Fund)	3,620,137.00	65,612.00
	Road (Board Fund)	4,223,580.00	13,187,950.00
230-40	Hire Charges		*
230-51	Repairs & maintenance –Infrastructure Assets		
	Repairs & maintenance Baad Aapda	21,962.00	2,075,809.00
230-52	Repairs & maint.— Civic Amenities (13th Vitt)	24,103,182.00	32,805,401.00
	Repairs & Maint. – Rajya Vitt (Water Works)	6,319,445.00	8,111,035.00
	Repairs & maintenance - Awasthapna Nidhi	3,460,666.00	40,494,629.00
	Repairs & maintenance – Rajya Vitt	0.00	0.00
230-53	Repairs & maintenance – Buildings	350,209.00	1,997,212.00
\$1_000000000000000000000000000000000000	Repairs & maintenance – Road (Rajya Vitt)	51,652,572.00	69,211,756.00
	Repairs & maintenance – Road (13th Vitt)	50,370,283.00	43,607,035.00
	Repairs & maintenance – Nala Anudan	38,625,014.00	19,223,490.00
	Repairs & maintenance – Vidhayak Nidhi	0.00	533,972.00
	Repairs & maintenance – Revolving Fund	21,847,703.00	1,420,890.00
	Repairs & maintenance – Light (Rajya Vitt)	7,273,818.00	16,655,125.00
		292,862,209.00	307,711,734.00

de Nic	Particulars	Current year (Rs.)	Previous Year (Rs.)
de No	7	3	4
230-54	Repairs & maintenance – Sadak Sudhar Nagar	5,300,000.00	
230-59 230-80	Repairs & maintenance – Others (Park) Other operating & maint. Exp. (Vividh)	121,315.00 6,298, 7 25.00	4,534,834.00
	Total operations & maintenance - expense head	304,582,249.00	312,246,568.00
	wise		

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]

Cada Na	Particulars	Current year (Rs.)	Previous Year (Rs.)
Code No	2	3	4
240-10	Interest on Loans from Central Government		
240 10	Interest on Loans from State Government		
240-20	Interest on Loans from Government Bodies &		
210 20	associations		
\$ ³	Interest on Loans from International Agencies		
240-30	Interest on Loans from Banks & Other Financial		
	Institutions		3
240-40	Other Interest (Bank Interest)	0.00	29
240-50	Other Finance Expenses		
240-60	Water supply & Sewerage		
240-70			
240-80		^ ^^	0.00
	Total Interest & Finance Charges	0.00	. 0.00

chedule 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	0.00	
250-30	Share in Programmes of others		
	Fair (Mela)	2,998,578.00	4,221,248.00
	Total Programme Expenses \	2,998,578.00	4,221,248.00

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		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	

ile I-17: Miscellaneous Expenses [Code No 271]

de No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
71-80	Other Miscellaneous Expenses		
	- Nazuk Theka return	0.00	0.00
	Security Deposit/Return	6,265,000.00	3,459,240.00
	Other Exp.	0.00	172,861.09
	- IDSMT	7,500.00	0.00
	- Contingency Water Works	35,401.00	0.00
	- Contingency water works - Round Off	0.00	(90.44)
	Total Miscellaneous expenses	6,307,901.00	3,632,010.65

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

Cod No	Particulars	Current year (Rs.)	Previous Year (Rs.)	
1	2	3	4	
	Income			
280-10	Taxes			
280-20	Other – Revenues			
280-30	Recovery of revenues written off			
280-40	Other income	0.00	0.0	
	Sub – Total Income (a)			
*	Expenses			
280-50	Refund of Taxes			
280-60	Refund of Other – Revenues	0.00		
_80-80	Other Expenses		0.07	
	Sub - Total Income (b)	0.00	0.00	
	Total Prior Period (Net) (a-b)	0.00	0.00	

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

NAGAR NIGAM SAHARANPUR Income and Expenditure Statement for the period from 01-04-2014 to 31.03.2015.

Code No.	Item/ Head of Account	Schedule No	CurrentYear Amount (Rs.)	Previous Year Amount (Rs.)
1.	2	3	4	5
•	INCOME			
10	Tax Revenue	1-1	48,415,777.57	41,046,833.21
20	Assigned Revenues & Compensation	1-2	36,195,213.00	88,208,117.00
: 30	Rental income from Municipal Properties	1-3	25,945,527.15	17,643,573.85
:C	Fees & User Charges	1-4	17,622,551.88	21.736,490.86
	Sale & re Charges	1-5	0.00	0.00
50	Revenue Grants, Contributions & Subsidies	1-6	747,189,491.00	658,687,445.00
-5	Income from Investments	<i>∤</i> I-7	19,522.00	38,152.00
.7 1	Interest Earned	i-8	64,688,086.55	8,531,886.90
-30	Other Income	I-9	4,589,733.38	13,146,789.00
% -				
A	Total – INCOME		944,665,902.53	849,039,287.82
5. 4 .3 •	EXPENDITURE			
2-10	Establishment Expenses	I-10	418,383,324.00	323,629,436.00
2 20	Administrative Expenses	I-11	20,070,891.00	16,329,068.00
2-30	Operations & Maintenance	1-12	304,582,249.00	312,246,568.00
2 40	Interest & Finance Expenses	I-13	0.00	0.00
2 50	Programme Expenses	1-14	2,998,578.00	4,221,248.00
2-60	Revenue Grants, Contributions & subsidies	I-15	0.00	0.00
2 70	Provisions & Write off	I-16	0.00	0.00
2 '1	Miscellaneous Expenses	I-17	6,307,901.00	3,632,010.65
2.12	Depreciation		409,285,004.30	706,959,568.00
<u> </u>				
55	Total – EXPENDITURE		1,161,627,947.30	1,367,017,898.65
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items	.₹e	(216,962,044.77)	(517,978,610.83)
2-80	Add: Prior period Items (Net)	2-18	. 0.00	0.00
	Gross surplus/ (deficit) of income		(216,962,044.77)	(517,978,610.83)
a	overexpenditure after Prior Period Items			
	Net balance being surplus/ deficit carriedover to Municipal Fund		(216,962,044.77)	(517,978,610.83)

Note:- The Balance Sheet has been compiled as per information & explanation provided.

FOR M/s Kinra & Associates

Charatered Accountants

(Gagan Kinra) Partner -

M.NO. 425053

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

Date:-17 MAY 2013 Place:- Saharanpur

KINRA & ASSOCIATES

Chartered Accountants

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 bout whether the financial statements are free from material misstatement. An audit include camining, 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

Place:- Saharanpur

Dated:-17 MAY 2013

Gagan Kinra

Partner