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 2016 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 2016 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

Place:- Saharanpur
Dated :- 20|6|17

Gagan Kinra
Partner

NAGAR NIGAM SAHARANPUR
Balance Sheet as on 31.03.2016

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	70,891,296,732.11	71,295,945,022.23
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		**70,891,296,732.11**	**71,295,945,022.23**
3-20	Grants, Contributions for specific purposes	B-4	452,696,554.00	294,523,865.00
	Loans			
3-30	Secured Loans	B-5	0.00	0.00
3-31	Unsecured Loans	B-6	0.00	0.00
	Total Loans		**0.00**	**0.00**
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	7,472,982.00	0.00
3-41	Deposit works	B-8	10,030,000.00	10,030,000.00
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		**112,964,176.00**	**105,491,194.00**
	TOTAL LIABILITIES		**71,456,957,462.11**	**71,695,960,081.23**
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	71,608,947,219.12	71,986,023,498.42
4-11	Less: Accumulated Depreciation		651,864,616.00	706,959,568.00
	Net Block		70,957,082,603.12	71,279,063,930.42
4-12	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		**70,957,082,603.12**	**71,279,063,930.42**
	Investments			
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**
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	0.00	0.00
4-31	Sundry Debtors(Receivables)	B-15	0.00	0.00
4-32	Less: (Accumulated prov.against debts)		0.00	0.00
4-40	Prepaid Expenses	B-16	0.00	0.00
4-50	Cash and Bank Balances	B-17	404,419,454.99	321,440,746.81
4-60	Loans, advances and deposits	B-18	0.00	0.00
4-61	Less: Accumulated provision against Loans		0.00	0.00
	Total Current Assets, Loans & Advances		**404,419,454.99**	**321,440,746.81**
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		**71,456,957,462.11**	**71,695,960,081.23**
			0.00	

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

KINRA & ASSOCIATES Chartered Accountants

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

Date:- 20/6/17
Place:- Saharanpur

NAGAR NIGAM SAHARANPUR

Income and Expenditure Statement for the period from 01-04-2015 to 31.03.2016.

Code No.	Item/ Head of Account	Schedule No	CurrentYear Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
I-10	Tax Revenue	I-1	87,631,927.14	48,415,777.57
I-20	Assigned Revenues & Compensation	I-2	57,998,867.00	36,195,213.00
I-30	Rental Income from Municipal Properties	I-3	6,617,793.96	25,945,527.15
I-40	Fees & User Charges	I-4	17,504,163.97	17,622,551.88
I-50	Sale & Hire Charges	I-5	0.00	0.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	899,989,601.00	747,189,491.00
I-70	Income from Investments	I-7	0.00	19,522.00
I-71	Interest Earned	I-8	5,972,607.51	64,688,086.55
I-80	Other Income	I-9	6,233,707.00	4,589,733.38
A	**Total – INCOME**		**1,081,948,667.58**	**944,665,902.53**
	EXPENDITURE			
2-10	Establishment Expenses	I-10	462,751,667.00	418,383,324.00
2-20	Administrative Expenses	I-11	7,740,345.00	20,070,891.00
2-30	Operations & Maintenance	I-12	266,464,801.00	304,582,249.00
2-40	Interest & Finance Expenses	I-13	9,432.40	0.00
2-50	Programme Expenses	I-14	12,535,475.00	2,998,578.00
2-60	Revenue Grants, Contributions & subsidies	I-15	0.00	0.00
2-70	Provisions & Write off	I-16	0.00	0.00
2-71	Miscellaneous Expenses	I-17	3,940,240.00	6,307,901.00
2-72	Depreciation		651,864,616.00	409,285,004.30
B	**Total – EXPENDITURE**		**1,405,306,576.40**	**1,161,627,947.30**
A-B	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items*		**(323,357,908.82)**	**(216,962,044.77)**
2-80	Add: Prior period Items (Net)	*2-18*	0.00	0.00
	Gross surplus/ (deficit) of income overexpenditure after Prior Period Items		**(323,357,908.82)**	**(216,962,044.77)**
2-90	***Net balance being surplus/ deficit carriedover to Municipal Fund***		**(323,357,908.82)**	**(216,962,044.77)**

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

FOR M/S KINRA & ASSOCIATES
Charatered Accountants

KINRA & ASSOCIATES Chartered Accountants

(Gagan Kinra)
Partner
M.NO. 425053

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

Date:- 20/6/17
Place:- Saharanpur

Schedule B- 1: Municipal (General) Fund [Code No 310] AS ON 31 MARCH 2015

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year ** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5(3+ 4)	6	7 (5- 6)
310- 10	Municipal Fund	71,214,654,640.93	0.00	71,214,654,640.93	0.00	71,214,654,640.93
	Grant Others		0.00	0.00	0.00	0.00
310- 90	Excess of Expenditure OverIncome			0.00		(323,357,908.82)
	Total Municipal fund (310)	71,214,654,640.93	0.00	71,214,654,640.93	0.00	70,891,296,732.11

Schedule B- 2: Earmarked Funds

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

Amount in Rs.

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 Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/ Dividend earned on Special Fund 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
(c) Payments out of funds							
(i) Capital expenditure on							
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.							
Rent							
Other administrative charges							
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Schedule B- 3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+ 4)	6	7 (5- 6)
312- 10	Capital Contribution			0.00		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
	Total Reserve funds	0.00	0.00	0.00	0.00	0.00

Schedule B- 4: Grants & Contribution for Specific Purposes [Code No 320]Amount in Rs.

Particulars	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
Code No.							
(a) Opening Balance	0.00	294,523,865.00					
(b) Additions to the Grants *							
(i) Grant received during the year		0.00	0.00				
(ii) Interest/ Dividend earned on Grant Investments							
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
13th Fin. Commission		76,958,747.00					
14th Fin. Commission		78,884,720.00					
JNNURM		2,329,222.00					
Total (b)	0.00	158,172,689.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	0.00	452,696,554.00	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds							
(i) Capital expenditure on 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.							
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 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 end – (a+ b)-(c)	0.00	452,696,554.00	0.00	0.00	0.00	0.00	0.00
Total Grants & Contribution for Specific Purposes							
Total							452,696,554.00

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Loans from Central Government	0.00	0.00
330-20	Loans from State government	0.00	0.00
330-30	Loans from Govt. bodies & Associations	0.00	0.00
330-40	Loans from international agencies	0.00	0.00
330-50	Loans from banks & other financial institutions	0.00	0.00
330-60	Other Term Loans	0.00	0.00
330-70	Bonds & debentures	0.00	0.00
330-80	Other Loans	0.00	0.00
	Total Secured Loans	**0.00**	**0.00**

Schedule B-6: Unsecured Loans [Code No 331]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Loans from Central Government	0.00	0.00
331-20	Loans from State government	0.00	0.00
331-30	Loans from Govt. bodies & Associations	0.00	0.00
331-40	Loans from international agencies	0.00	0.00
331-50	Loans from banks & other financial institutions	0.00	0.00
331-60	Other Term Loans	0.00	0.00
331-70	Bonds & debentures	0.00	0.00
331-80	Other Loans	0.00	0.00
	Total Un-Secured Loans	**0.00**	**0.00**

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (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	0.00	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 Creditors).	**5,790.00**	**5,790.00**

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**

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

Amount in Rs.

Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end Of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410- 10	Land	64,417,116,858.00			64,417,116,858.00				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
410- 20	Buildings	21,269,416.00	33,284.00		21,302,700.00				0.00	21,302,700.00	21,269,416.00
	Infrastructure Assets										
410- 29	Shops,Off.Build.,Janmanch & Houses	1,365,065,179.00	0.00		1,365,065,179.00		136,506,518.00		136,506,518.00	1,228,558,661.00	1,365,065,179.00
410- 30	Roads and Bridges	2,880,925,911.00	162,915,431.00		3,043,841,342.00		296,238,366.00		296,238,366.00	2,747,602,976.00	2,880,925,911.00
410- 31	Sewerage and drainage	1,587,686,573.70	120,367,874.00		1,708,054,447.70		164,787,051.00		164,787,051.00	1,543,267,396.70	1,587,686,573.70
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 Distribution	170,230,744.00	46,963,067.00		217,193,811.00		29,056,842.00		29,056,842.00	188,136,969.00	170,230,744.00
410- 33	Public Lighting	75,763,665.00	35,472,189.00		111,235,854.00		14,024,964.00		14,024,964.00	97,210,890.00	75,763,665.00
	Other assets				0.00				0.00	0.00	0.00
410- 40	Plants & Machinery				0.00				0.00	0.00	0.00
410- 50	Vehicles	49,240,896.42	43,389,089.00		92,629,985.42		10,640,316.00		10,640,316.00	81,989,669.42	49,240,896.42
410- 60	Office & other equipment (Computer)		2,032,736.00		2,032,736.00		609,821.00		609,821.00	1,422,915.00	0.00
410- 70	Furniture, fixtures, fittings and electrical appliances				0.00				0.00	0.00	0.00
410- 80	Other fixed assets	4,922.00	0.00		4,922.00		738.00		738.00	4,184.00	4,922.00
	Total	71,197,773,549.12	411,173,670.00	0.00	71,608,947,219.12	0.00	651,864,616.00	0.00	651,864,616.00	70,957,082,603.12	71,197,773,549.12

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

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
420-10	Central Government Securities				
420-20	State Government Securities				
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 General Fund			0.00	0.00

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				
	FDR			0.00	0.00
	FDR (ITC LTD) under dispute			95,455,404.00	95,455,404.00
	Total of Investments Other Funds			**95,455,404.00**	**95,455,404.00**

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		
	Total Stock in hand.	0.00	0.00

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 – 4	6
431- 10	Receivables for Property Taxes	0.00	0.00	0.00	0.00
	Less than 5 years *				
	More than 5 years*				
	Sub – total				
431- 91	Less: State Government Cesses/ Levies in Taxes – Control Accounts			0.00	0.00
	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*				
	More than 3 years*				
431- 99	Sub- total				
	Less: State Government Cesses/ Levies in Taxes – Control Accounts	0.00	0.00	0.00	0.00
	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	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
431- 30	Receivables for Fees and User Charges	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub – total				
431- 40	Receivables from Other Sources	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub – total				
431- 50	Receivables from Government	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	0.00	0.00	0.00	0.00

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 :Cash and Bank Balances [Code No 450]

Code No	Particulars	. Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash & Bank Balance	404,419,454.99	321,440,746.81
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	0.00	0.00
	Allahabad Bank 782	0.00	0.00
	Allahabad Bank 714	0.00	0.00
	S.B.I. (IDSMT) 290630	0.00	0.00
	Allahabad Bank 853	0.00	0.00
	Allahabad Bank 175	0.00	0.00
	HDFC 673	0.00	0.00
	ICICI 003452	0.00	0.00
	Union Bank of India 414	0.00	0.00
	Vijay Bank	0.00	0.00
	Allahabad Bank 414	0.00	0.00
450-22	Other Scheduled Banks	0.00	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		
450-44	Scheduled Co-operative Banks		
	PLA	0.00	0.00
	Sub-total	0.00	0.00
	Balance with Bank – ____ Grant Funds		
450-61	Nationalised Banks		
	P.N.B. 25788	0.00	0.00
	S.B.I. 605	0.00	0.00
	Bank of baroda	0.00	0.00
450-62	Other Scheduled Banks	0.00	
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	Sub-total	0.00	0.00
	Total Cash and Bank balances	**404,419,454.99**	**321,440,746.81**

Schedule B-18: Loans, advances and deposits [Code 460]

Code No	Particulars	Opening Balance at The beginning of the year (Rs.)	Paid during the current Year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
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				0.00
460-60	Deposit with External Agencies				0.00
460-80	Other Current Assets		0.00		0.00
	Security Deposit				
	Sub –Total	0.00	0.00	0.00	0.00
461	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B – 18 (a)]	0.00	0.00	0.00	0.00
	Total Loans, advances, and deposits	0.00	0.00	0.00	0.00

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 B-19: Other Assets [Code No 470]

Code No.	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	0.00	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

NAGAR NIGAM SAHARANPUR
YEAR ENDING

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

Minor Code No	Particulars	Current year (Rs.)	PreviousYear (Rs.)
1	2	3	4
110-01	Property tax	50,156,030.84	20,492,190.50
110-02	Water tax	26,996,769.71	24,129,011.19
110-03	Sewerage Tax(Jalkal Vividh)	2,533,652.00	815,234.00
110-04	Conservancy Tax	0.00	0.00
110-05	Lighting Tax/Drainage Tax	4,065,324.59	2,979,341.88
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	3,880,150.00	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
	Sub-total	**87,631,927.14**	**48,415,777.57**
	Less: -		
110-90	Tax Remissions & Refund [Schedule 1–1 (a)]	0.00	0.00
	Total tax revenue	**87,631,927.14**	**48,415,777.57**

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

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	44,250.00	155,420.00
	Show Taxes		
120-20	Compensation in lieu of Taxes / duties	57,954,617.00	36,039,793.00
	2% Stamp Dury (Awasthapna)		
120-30	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	57,998,867.00	36,195,213.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities Theka	3,875,271.96	21,821,205.00
130-20	Rent from Office Buildings	0.00	3,625,647.15
130-30	Premium of shops	647,860.00	0.00
130-40	Rent from lease of lands		
130-80	Other rents (Janmanch)	392,500.00	291,375.00
130-81	I.D.S.M.T.	1,702,162.00	207,300.00
	Sub-Total	6,617,793.96	25,945,527.15
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	**6,617,793.96**	**25,945,527.15**

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

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

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

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges		
140-11	Licensing Fees Rickshaw	361,585.60	414,384.80
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract		
140-14	Development Charges		
140-15	Regularization Fees/ Tender	2,359,119.50	0.00
140-20	Penalties and Fines (Copying Fees)	152,359.50	101,545.00
140-40	Other Fees Fine	0.00	12,693.30
	Road cutting charges	2,574,898.00	3,189,713.00
140-50	User Charges	0.00	0.00
140-60	Entry Fees		
140-70	Service / Administrative Charges	5,949,151.00	5,251,725.00
140-80	Other Charges		
	Health	187,430.00	172,790.00
	Slaughter House	2,257,200.00	1,279,580.00
	Water Charges	4,166.72	4,173.68
	Hospital	121.00	121.20
	Misc. (Vividh)/ Contractor	1,876,531.65	7,195,825.90
	Mutation Fees	1,781,601.00	0.00
	Sub-Total.	17,504,163.97	17,622,551.88
	Less:		
140-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total income from Fees & User Charges – Income head-wise	**17,504,163.97**	**17,622,551.88**
140 -50	**User Charges**		
	Revenue from Hospitals	0.00	
		0.00	0.00

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 Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
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)	881,460,552.00	747,189,491.00
	Revenue Grant (JNNURM)	1,552,815.00	0.00
160-20	Re-imbursement of expenses		0.00
60-30	Contribution towards schemes	0.00	0.00
	Swatch Bharat Mission	6,876,234.00	0.00
	Smart City Yojna	10,100,000.00	0.00
	Total Revenue Grants, Contributions & Subsidies	899,989,601.00	747,189,491.00

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	0.00	19,522.00
170-80	Bank Balance	0.00	0.00
	Total Income from Investments	0.00	19,522.00

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	5,526,465.00	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	446,142.51	12,588,778.55
171-80	Other Interest 13thVitt	0.00	52,099,308.00
	Total. – Interest Earned	5,972,607.51	64,688,086.55

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 (Round Off)	0.00	0.38
190.10	Fair (Mela)	6,096,000.00	4,051,000.00
190.20	Insurance (GIS)	137,707.00	538,733.00
	Total Other Income	6,233,707.00	4,589,733.38

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	280,474,357.00	250,480,157.00
210-02	CSI	1,689,536.00	4,149,026.00
210-03	Administration	53,335,541.00	42,326,260.00
	Finance, Accounts, Audit	0.00	0.00
	Election	0.00	0.00
210-04	Water Works department salary	32,865,387.00	36,171,106.00
210-05	Hospital Department salary	647,082.00	2,085,408.00
210-06	Pension	68,548,030.00	58,801,471.00
	Record Room	0.00	0.00
	Estate	0.00	0.00
210-07	Stores & Purchase Light	5,928,397.00	4,518,932.00
	JNNURM	358,388.00	0.00
	Workshop	0.00	0.00
210-08	I.D.H.	75,590.00	236,113.00
210-09	Gardner	1,903,946.00	5,773,287.00
210-10	P.W.D.	16,925,413.00	13,841,564.00
	Total establishment expenses – Function wise	**462,751,667.00**	**418,383,324.00**

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	295,185.00	367,054.00
220-12	Communication Expenses	478,702.00	
220-20	Books & Periodicals	0.00	0.00
220-21	Printing and Stationery	745,598.00	6,891,680.00
220-30	Travelling & Conveyance		
220-40	Insurance	1,242,907.00	998,887.00
220-50	Audit Fees		
220-51	Legal Expenses/ Suits	1,280,502.00	1,567,954.00
220-52	Professional and other Fees		
220-60	Advertisement and Publicity	3,529,059.00	9,939,802.00
220-61	Membership & subscriptions		
	Education Expenses (Library Exp.)	83,790.00	261,633.00
220-80	Other Administrative Expenses (House Tax)	74,261.00	43,881.00
	JNNURM (Office Exp.)	10,341.00	
	Total establishment expenses – expense head wise	**7,740,345.00**	**20,070,891.00**

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 Schedule I-11 (a).

Schedule I-12: Operations and Maintenance [Code No 230]

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	PLA- SFC Expenses		
	PLA- TFC Expenses		
	Revolving Expenses		
	Election		
	Record Room	403,241.00	0.00
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
	....		
	Total Operations & Maintenance expenses – Function wise	403,241.00	0.00

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	0.00
230-31	Gairaj (Diesel)	14,528,364.00	16,953,251.00
	Gairaj (Rajya Vitt)	0.00	25,843,694.00
	Water Works (Diesel)	18,447,683.00	21,498,384.00
230-32	Gairaj (Board Fund)	0.00	16,114,936.00
	Gairaj (SFCNN)	5,909,690.00	0.00
	Water Works (Board Fund)	0.00	583,373.00
	Light (Board Fund)	21,984,458.00	3,620,137.00
	Road (Board Fund)	0.00	4,223,580.00
	Road (SFCNN)	82,912,290.00	0.00
230-40	Hire Charges		
230-51	Repairs & maintenance –Infrastructure Assets		
	Repairs & maintenance Baad Aapda	0.00	21,962.00
230-52	Repairs & maint.– Civic Amenities (13th Vitt)	0.00	24,103,182.00
	Repairs & Maint. – Rajya Vitt (Water Works)	0.00	6,319,445.00
	Repairs & Maint. – Water Works- (SFCNN)	80,245,249.00	0.00
	Repairs & maintenance – Awasthapna Nidhi	31,898,437.00	3,460,666.00
	Repairs & maintenance – Rajya Vitt	0.00	0.00
230-53	Repairs & maintenance – Buildings	0.00	350,209.00
	Repairs & maintenance – Road (Rajya Vitt)	0.00	51,652,572.00
	Repairs & maintenance – Road (13th Vitt)	0.00	50,370,283.00
	Repairs & maintenance – Nala Anudan	0.00	38,625,014.00
	Repairs & maintenance – Water Works (Contingency)	73,665.00	0.00
	Repairs & maintenance – Revolving Fund	0.00	21,847,703.00
	Repairs & maintenance – Light (Rajya Vitt)	0.00	7,273,818.00
		255,999,836.00	**292,862,209.00**

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Sadak Sudhar Nagar	4,262,725.00	5,300,000.00
	Repairs & maintenance – Nagariya Jal Nikasi	3,523,075.00	0.00
230-59	Repairs & maintenance – Others (Park)	91,350.00	121,315.00
230-80	Other operating & maint. Exp. (Vividh)	2,184,574.00	6,298,725.00
	Total operations & maintenance - expense head wise	266,464,801.00	304,582,249.00

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 Institutions		
240-40	Other Interest (Bank Interest)	0.00	
240-50	Other Finance Expenses (Bank Charges)	9,432.40	
240-60	Water supply & Sewerage		
240-70			
240-80			
	Total Interest & Finance Charges	**9,432.40**	**0.00**

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes (Tent & Others)	5,355,988.00	
250-30	Share in Programmes of others		
	Swatch Bharat Mission Yojna	2,875,785.00	
	Fair (Mela)	3,609,325.00	2,998,578.00
	Smart city	694,377.00	
	**Total Programme Expenses **	**12,535,475.00**	**2,998,578.00**

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 & Subsidies	**0.00**	**0.00**

Schedule I-16: Provisions & Write off [Code No 270]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		
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
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses		
	- Nazuk Theka return	0.00	0.00
	Security Deposit/Return	3,920,000.00	6,265,000.00
	Other Exp.	0.00	0.00
	- IDSMT	20,000.00	7,500.00
	- Contingency Water Works	0.00	35,401.00
	- JNNURM	240.00	0.00
	Total Miscellaneous expenses	**3,940,240.00**	**6,307,901.00**

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

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

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

Place:- Saharanpur
Dated :-

Gagan Kinra
Partner