NAGAR NIGAM SAHARANPUR
BALANCESHEET AS ON 31.03.2022

Code No.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserves & Surplus			
3-10	Municipal (General) Fund	B-1	69,569,548,626.96	69,725,771,665.17
3-11	Earmarked funds	B-2	-	-
3-12	Reserves	B-3	-	-
	Total Reserves & Surplus		**69,569,548,626.96**	**69,725,771,665.17**
3-20	Grants, Contributions for specific purposes loans	B-4	797,687,304.29	1,234,870,143.49
3-30	Secured Loans	B-5		-
3-31	Unsecured Loans	B-6		-
	Total Loans		**797,687,304.29**	**1,234,870,143.49**
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	-	21,919,412.00
3-41	Deposit works	B-8		-
3-50	Other Liabilities	B-9	96,172,215.00	9,073,247.67
3-60	Provisions	B-10	95,966,475.00	96,264,080.00
	Total Current Liabilities and Provisions		**192,138,690.00**	**127,256,739.67**
	TOTAL LIABILITIES		**70,559,374,621.25**	**71,087,898,548.33**
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	71,725,237,190.90	71,045,485,238.90
4-11	Less: Accumulated Depreciation Net Block		2,165,411,580.00	1,372,757,648.00
	Net Block		**69,559,825,610.90**	**69,672,727,590.90**
4-12	Capital Work-in-Pogress		-	
	Total Fixed Assets		**69,559,825,610.90**	**69,672,727,590.90**
	Investments			
4-20	Investment General Fund	B-12		-
4-21	Investments - Other Funds	B-13	176,486,490.00	176,486,490.00
	Total Investments		**176,486,490.00**	**176,486,490.00**
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	-	-
4-31	Sundry Debtors(Receivables)	B-15	-	-
4-32	Less (Accumulated prov.against debts)		-	-
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	823,062,520.35	1,238,684,467.43
4-60	Loans, advances and deposits	B-18	-	-
4-61	Less. Accumulated provision against Loans		-	-
	Total Current Assets, Loans & Advances		**823,062,520.35**	**1,238,684,467.43**
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Exp.(to the extent not written off	B-20	-	-
	TOTAL ASSETS		**70,559,374,621.25**	**71,087,898,548.33**

Note: The Balancesheet has been compiled as per information & explanation provided.

FOR M/S ASHEESH GARG AND ASSOCIATES
CHARTERED ACCOUNTANTS

Asheesh Garg & Associates Chartered Accountants SAHARANPUR

CA ASHEESH GARG
PARTNER
Date: 24.11.2022
Place: Saharanpur
UDIN:22403323BDXGSH4466

(Account Officer)

लेखाधिकारी
नगर निगम, सहारनपुर

नगर आयुक्त
नगर निगम सहारनपुर

AS ON 31st MARCH 2022

Code No.	Particular	Opening balance as per the last account	Additional during the year * (Rs.)	Total (Rs.)	Deduction during the year ** (Rs.)	Balance at end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5+6)
310-10	Municipal Fund	69,725,771,665.17	480,950,787.16	70,206,722,452.33	87116487.67	70,119,605,964.66
	Grant Others	-	0	-	0	-
310-90	Income for the year					(550,057,337.70)
	Total Municipal Fund (310)	**69,725,771,665.17**	**480950787.2**	**70,206,722,452.33**		**69,569,548,626.96**

Schedule B-2: Earmarked Funds

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

Amount in Rs.

Particulars / Code No.	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
(a) Opening Balance							
(b) Additional to the Special Fund							
(1) Transfer from Municipal Fund							
(2) Interest/Dividend earned on special Fund Investment							
(3) Profit on disposal of special fund investments							
(4) Appreciation in value of special fund investments							
(5) Other addition (Specify nature)							
Total (b)	0	0	0	0	0	0	0
Total (a+b)	0	0	0	0	0	0	0
(c) Payment out of fund							
(1) Capital expenditure on							
Fixed Assets*	0	0	0	0	0	0	0
Others Sub-total							
(2) Revenue Expenditure on Salary, Wages and allowance etc.							
rent							
Other administrative charges	0	0	0	0	0	0	0
Sub-total							
(3) Other:							
Loss on disposal of special Fund Investments							
Diminution in value of Special Fund Investments							
Transferred to minicipal Fund	0	0	0	0	0	0	0
Sub-total	0	0	0	0	0	0	0
Total of(1+2+3) ©	0	0	0	0	0	0	0
Net balance at the year end (a+b)-(c)	0	0	0	0	0	0	0
Grant Total of Special Funds							

Asheesh Garg & Associates Chartered Accountants ★ SAHARANPUR ★

Schedule B- 3: Reserve [code no. 312]

Code No	Particulars	Opening Balance (Rs.)	Additional during the year (Rs.)	Total (Rs.)	Deduction During the year (Rs.)	Balance at the end year of the current year (Rs.)
1	2	3	4	5(3+4)	6	7(5+6)
312-10	Capital contribution			0		0
312-11	Capital Reserve			0		0
312-20	Borrowing			0		0
	Redemption Reserve					
				0		0
312-30	Special Funds (Utilised)			0		0
312-40	Statutory Reserve			0		0
312-50	General Reserve			0		0
312-60	Revaluation Reserve					
	Total Reserve Funds	0	0	0	0	0

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

Particulara	Grants From Central Government	Grants From State Government	Grants From Other Government Agencies	Grants From Financial Institution	Grants From Welfare Bodies	Grants From International Organisations	Others
Code No.							
(a) Opening balance	764377279.80	470492863.69	0.00				
(b) Additions to the Grants *							
(i) Grant received during the year CCBP yojana	0.00	0.00	0.00				
(ii) Interest/Dividend earned on grant Investment							
(iii)Profit on disposal of grant investments							
(iv)Appreciation in value of Grant Investments							
(v) Other addition (Specify nature)							
Swatch Bharat Mission	0.00	28032976.00	0.00				
Kendriye vitt ayog grant	271995354		0.00				
Rajya Vitt		1044757381.00	0.00				
14th Fin. Commission	1569492		0.00				
Atal Amrit Anudaan	5364200.50	5364200.50	0.00				
Kanha Pashuchara		428292.00					
Avasthapna Nidhi/Other		2556669.00					
Nigam nidhi							
Total (b)	**278929046.50**	**1081139518.50**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total (a+b)	**1043306326.30**	**1551632382.19**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	602100388.00						
Others							
Sub-total.	**602100388.00**		0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary ,Wages and allowances etc.		1125270063.00					
Rent	5458666.5	64422286.7					
Others administrative charges	**5458666.50**	**1189692349.70**	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00						
(iii)Other:	0.00	0.00					
Loss on disposal of grant	0.00	0.00					
Investments	0.00	0.00					
Diminution in value of	0.00	0.00					
Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant Refunded	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	**607559054.50**	**1189692349.70**	0.00	0.00	0.00	0.00	0.00
Total (c) [i+ii+iii]	**435747271.80**	**361940032.49**					797687304.29
Net Balance at the year end -(a+b)-(c)							

Contribution for Specific Purposes

Total

Asheesh Garg & Associates Chartered Accountants SAHARANPUR

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 agencial	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 internatianal agencies	0.00	0.00
331-50	Loans from banks & other finacial institutions	0.00	0.00
331-60	Other Term Loans	0.00	0.00
331-70	Bonds & debentures	0.00	0.00
331-80	Other Loans	0.00	0.00
	Total Un-secured Loans	0.00	0.00

Schedule B-7: [Code No 340]

Code No.	Particulars	Current year Amount(Rs.)	Previous Year Amount (Rs)
1	2	3	4
340-10	From Contractors DEPOSIT		21,919,412.00
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	-	21,919,412.00

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

Amount in Rs.

Code No.	Particulars	Opening balance as the beginning of he year amount (Rs	Additions during the current year Amount (Rs	Utilisation / transfer in deposit account (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	0.00	0.00	0.00
	Total of deposit works	0.00	0.00	0.00	0.00

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs)	Previons Year Amount (Rs)
1	2	3	4
350-10	Creditors	0.00	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	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 (Record Room)	2,205,260.00	9,073,247.67
	Jalkal Anubhag	40,881,660.00	
	Nirman Vibhag	53,085,295.00	
	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).	96,172,215.00	9,073,247.67

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

Code No.	Particulars	Current Year Amount (Rs)	Previons Year Amount (Rs)
1	2	3	4
360-10	Provision for Statutory liability	397731.00	470.00
360-20	National Pension Scheme	6660.00	701526.00
360-30	Provident Fund	106680.00	106680.00
	FDR(TC Under Dispute	95,455,404.00	95,455,404.00
	Total Provision	95,966,475.00	96,264,080.00

Asheesh Garg & Associates
Chartered Accountants
SAHARANPUR

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

Amount in Rs.

Code No	Particulars	Rate	Gross/Net Block				Accumlated Depreciation				Net Block	
			Opening Balance	Additions upto 30th september	Additions upto 31st march	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			64,417,116,858.000					64,417,116,858.000	64,417,116,858.00
	Open Land		630,469,384.00			630,469,384.000					630,469,384.000	630,469,384.00
410-20	Building	10%	83,270,312.78			83,270,312.780	15273533	8,327,031.000		23,600,564.000	59,669,748.780	67,996,779.78
	Infastructure Assets		-			-					-	-
410-29	Shops,Off. Build.,Janmanch & houses, Toilets	10%	848,927,201.00	12,231,696.00	2,126,527.00	863,285,424.000	169361578	86,222,216.000		255,583,794.000	607,701,630.000	679,565,623.00
410-30	Roads and Bridges	10%	2,984,757,275.00	345,676,693.00	96,099,490.00	3,426,533,458.000	624393611	337,848,371.000		962,241,982.000	2,464,291,476.000	2,360,363,664.00
410-31	Sewerage and drainage	10%	1,167,490,433.70	40,299,091.00	16,160,736.00	1,223,950,260.700	284032245	121,586,989.000		405,619,234.000	818,331,026.700	883,458,188.70
410-32	Water ways:		-			-					-	-
	Lakes And Ponds		-			-					-	-
	Water Works	10%	464,727,630.00	50,792,621.00	9,999,000.00	525,519,251.000	87415650	52,051,975.000		139,467,625.000	386,051,626.000	377,311,980.00
	Distribution					-				-	-	-
410-33	Public Lighting	40%	165,200,151.00	85,511,162.00	20,854,936.00	271,566,249.000	85941375	104,455,512.000		190,396,887.000	81,169,362.000	79,258,776.00
	Other assets		-			-				-	-	-
410-40	Vehicles	15%	54,737,804.42			54,737,804.420	16421342	8,210,671.000		24,632,013.000	30,105,791.420	38,316,462.42
410-50	Office & other	15%	3,824,079.00	-		3,824,079.000	1722070	573,612.000		2,295,682.000	1,528,397.000	2,102,009.00
410-60	equipment		-			-				-	-	-
	(Computer)		-			-				-		-
	Furniture,fixtures, fittings and electrical appliances	10%	55,360,297.00			55,360,297.000	5052358	5,536,030.000		10,588,388.000	44,771,909.000	50,307,939.00
410-70												
410-80	Other fixed assets	40%	169,603,813.00			169,603,813.000	83143886	67,841,525.000		150,985,411.000	18,618,402.000	36,459,927.00
	Total		71,045,485,238.90	534,511,263.00	145,240,689.00	71,725,237,190.90	1,372,757,648.00	792,653,932.00		2,165,411,580.00	69,559,825,610.90	69,672,727,590.90

Asheesh Garg & Associates
Chartered Accountants
SAHARANPUR

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 Carry Cost ing (Rs)
1		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			0	
	General Fund			0	0

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 Carry Cost ing (Rs)
1		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			165700.00	165700.00
	FDR			176320790	176320790
	FDR (ITC LTD) under despute				
	Total of Investments Other Fund			176486490.00	176486490.00

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

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	0

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SAHARANPUR

Schedule B- 15: Sundry Debtors (Re ceivables) [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 Less than 5 years				
	More than 5 years*				
	Sub — total	0	0	0	0
431-91	Less: State Government Cesses/ Levies in Taxes — Control Accounts				
	Net Receivables of Property Taxes				
431-19	Receivable of Other Taxes	0	0	0	0
	Less than 3 years*			0	0
	More than 3 years'	0	0		
431-99	Sub- total			0	0
	Less: State Government Cesses/ Levies in Taxes — Control Accounts	0	0	0	0
	Net Receivables of Other Taxes	0	0	0	0
431-20	Receivables of Cess Income	0	0	0	0
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
	Receivables for Fees and User Charges				
	Less than 3 years*				
	More than 3 years*				
431-30	Sub-total	0	0	0	0
	Receivables from Other Sources				
	Less than 3 years*				
	More than 3 years*				
431-40	Sub — total	0	0	0	0
431-50	Receivables from GOVernment	0	0	0	0
	Total of Sundry Debtors	0	0	0	0

Nagar Nigam, Saharanpur

Asheesh Garg & Associates Chartered Accountants 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	0.00	0.00
440-20	Administrati ve	0.00	0.00
440-30	Operation & Maintenance	0.00	0.00
	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
	Cash & Bank Balance		
450-10	**Balance with Bank - Municipal Funds**	102766176.42	219687748.95
	Cash in hand	3544195.00	3814318.55
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	716752148.93	1015182399.93
450-43	Other	0.00	0.00
450-44	Scheduled Co-operative Banks		
	PLA	0.00	0.00
	Sub-total	716752148.93	1015182399.93
	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	0.00
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	Sub-total	0.00	0.00
	Total Cash and Bank balances	823062520.35	1238684467.43

Asheesh Garg & Associates
Chartered Accountants
SAHARANPUR

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

Code No.	Particulars	Opening Balance at the besginning 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	Loan and advances to employees	0.00	0.00	0.00	0.00
460-20	Employees Provident Fund Loans	0.00	0.00	0.00	0.00
460-30	Loans to Others	0.00	0.00	0.00	0.00
460-40	Advance to Suppliers and Contracts	0.00	0.00	0.00	0.00
460-50	Advance to others	0.00	0.00	0.00	0.00
460-60	Deposit With External Agencies	0.00	0.00	0.00	0.00
460-70	Other Current Assets	0.00	0.00	0.00	0.00
460-80		0.00	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00	0.00
461	Less: Accounted Provision against	0.00	0.00	0.00	0.00
	Loans, Advances and deposits (Schedule B-18(a)]				
	Total Loans, advances and deposits	0.00	0.00	0.00	0.00

8(a): Accumulated Provisions against Loans, Advances, and Deposite (

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount(Rs.
1	2	3	4
461-10	Loans to	0.00	0.00
461-20	Advances	0.00	0.00
461-30	Deposits	0.00	0.00
	Total Accumulated Provisions	0.00	0.00

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

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount(Rs.)
1	2	3	4
470-10	Deposite Works	0.00	0.00
470-20	Other current asset	0.00	0.00
	Total Other Assets	0.00	0.00

Schdule 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 expense deferred	0.00	0.00
480-20	Discount on Issue of Loan	0.00	0.00
480-30	Deferred Revenue Expense	0.00	0.00
480-90	Others	0.00	0.00
	Total Miscellaneous Expenditure	0.00	0.00

Asheesh Garg & Associates
Chartered Accountants
SAHARANPUR

NAGAR NIGAM SAHARANPUR

Income and Expenditure Statement for the year ended on 31.03.2022

Code No.	Item/ Head of Account	Schedule	Current year Amount (Rs.)	Previous year Amount(Rs.)
1	2	3	4	5
	INCOME			
I-10	Tax Revenue	I-1	212837272.70	229321174.03
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	4948471.40	3584293.00
I-40	Fees & User Charges	I-4	29671663.00	17508389.00
I-50	Sale & Hire Charges	I-5	113960.00	0.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	1395936613.00	1695766873.00
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	41305098.74	89719862.96
I-80	Other income	I-9	18706883.46	24781635.00
A	**Total - INCOME**		**1703519962.30**	**2060682226.99**
	EXPENDITURE			
2-10	Establishment Expenses	I-10	935047510.00	829111277.00
2-20	Administrative Expenses	I-11	29034085.00	31565862.00
2-30	Operations & Maintenance	I-12	471418350.00	465638109.00
2-40	Interest & Finance Expenses	I-13	0.00	0.00
2-50	Programme Expenses	I-14	2963850.00	2813831.00
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	22459573.00	2972180.00
2-72	Depreciation		792653932.00	671208110.00
B	**Total - EXPENDITURE**		**2253577300.00**	**2003309369.00**
A-B	*Gross surplus/(deficit) of income over expenditure before Prior Period Items*		-550057337.70	57372857.99
2-80	Add: Prior period Items (Net)		0.00	0.00
	Gross surplus/(deficit) of income over expenditure before Prior Period Items		-550057337.70	57372857.99
2-90	**Net Balance being surplus/deficit carriedover to municipal fund**		-550057337.70	57372857.99

The Balance Sheet has been complied as per information & explanation provided

FOR M/S ASHEESH GARG AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA ASHEESH GARG
PARTNER
Date: 24.11.2022
Place: Saharanpur
UDIN:-22403323BDXGSH4466

Asheesh Garg & Associates Chartered Accountants SAHARANPUR

लेखाधिकारी (Account Officer)
नगर निगम, सहारनपुर

नगर आयुक्त
नगर निगम सहारनपुर

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

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount(Rs.)
1	2	3	4
110-01	Property taxes	105833674.70	119294167.55
110-02	Water Tax	89433451.00	95681660.45
110-03	Sewerage Tax(Jalkal Vidhi)	8505773.00	9237474.03
110-04	Conservancy Tax	0.00	0.00
110-05	Lighting Tax/Draina ge Tax	0.00	0.00
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	9064374.00	4371032.00
110-12	Pilgrimage Tax	0.00	0.00
110-51	Octroi and toll	0.00	0.00
110-52	Cess	0.00	0.00
110-80	Business tax licence	0.00	0.00
	Preksha Grah Tax	0.00	736840.00
	Sub-total	**212837272.70**	**229321174.03**
	Less:-		
110-90	Tax Remissions & Refund[Schedule 1-1(a)]	0	0
	Total Tax Revenue	**212837272.7**	**229321174**

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount(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 Revenue & Compensation [Code No. 120]

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount(Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others show Taxes	0.00	0.00
120-20	Compensation in lieu of Taxes/ duties 2% Stamp du	0.00	0.00
120-30	Compensation in lieu of Concession		
	Total Assigned revenue & compensation	0.00	0.00

Asheesh Garg & Associates Chartered Accountants SAHARANPUR

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 Nazul	-	-
130-20	Rent from Office Buildings		-
130-30	Rent / Premium of shops	4,948,471.40	3,514,603.00
130-40	Rent from lease of lands		56,640.00
130-80	Other rents /Income / Janmanch		13,050.00
130-81	I.D.S.M.T.	-	-
	Sub-Total	4,948,471.40	3,584,293.00
	Less:	-	-
130-90	Rent Remission and Refunds		
	Sub-Total	-	-
	Total Rental Income from Municipal properties	**4,948,471.40**	**3,584,293.00**

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Chartered Accountants
SAHARANPUR

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

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

CODE NO	PARTICULARS	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body	0.00	0.00
	Administration	0.00	0.00
	Finance, Accounts, Audit	0.00	0.00
	Election	0.00	0.00
	Record Room	0.00	0.00
	EState	0.00	0.00
	Stores & purchase	0.00	0.00
	Workshop	0.00	0.00
	Census	0.00	0.00
		0.00	0.00
	Total income from Fees & User Charges - Function Wise	**0.00**	**0.00**

Schedule I-4(b) : Fees & User Charges - Income Head Wise [Code 140]

CODE NO	PARTICULARS	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	348818.00	0.00
140-11	Licensing Fees Rickshaw		0.00
140-12	Licence Fees from Contractor/ Nazul	11796830.80	456980.00
140-13	Fees for Certificate or Extract(Name)		0.00
140-14	Development Charges		0.00
140-15	Regularization Fees/ Tender Cost	2790737.00	3592230.00
140-20	penalties and Fines /Copying Fees	1392043.00	1547070.00
140-30	Other Fees Fine		1250.00
140-40	Road cutting charges	1179100.00	2240610.00
140-50	User charges	1103140.00	1219116.00
140-60	Parking Shulk / Taxi Stand	0.00	0.00
140-70	Service / Administrative Charges	6327472.00	2515395.00
140-80	Other Charges	5082340.20	5908101.00
	Health Licence		0.00
	Hospital		0.00
	Shops		0.00
	Mlisc. (Vividh)		27637.00
	Mutation Fees	0.00	0.00
	Sub-Total	29671663.00	17508389.00
	Less		
140-90	Rent Remission and refunds		
	Sub-Total	0.00	0.00
	Total income from Fees & User Charges - Income head Wise	**29671663.00**	**17508389.00**

Asheesh Garg & Associates
Chartered Accountants

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	0.00	0.00
	Administration	0.00	0.00
	Finance, Accounts, Audit	0.00	0.00
	Election	0.00	0.00
	Record Room	0.00	0.00
	EState	0.00	0.00
	Stores & purchase	0.00	0.00
	Workshop	0.00	0.00
	Census	0.00	0.00
	Total Income Sale & Hire Charges- Function wise	0.00	0.00

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

CODE NO	PARTICULARS	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
150-10	Sale of water	0.00	0.00
150-11	Sale of water/Other Items-jalkal	109760.00	0.00
150-12	Sale of stores & scrap	0.00	0.00
150-30	Sale of other/forms & Publications	0.00	0.00
150-40	Hire Charges for vehicle	0.00	0.00
150-41	Hire Charges for Equipment	4200.00	0.00
	Total Income Sale & Hire Charges- Income head wise	113960.00	0.00

Asheesh Garg & Associates Chartered Accountants SAHARANPUR

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/SFC/14th finance)		
	Revenue Grant (JNNURM)	1289989073.00	1681147779.00
160-20	Avasthapna Shulk	0.00	0.00
160-30	Contribution towards schemes		0.00
160-40	Swatch Bharat Mission	0.00	574000.00
160-50	Anye Shaskiye Anudan	94479860.00	200000.00
160-60	Atal Amrit City yojna	814347.00	8222000.00
		10653333.00	5623094.00
	Total Revenue Grants, Contributions & Subsidies	**1395936613.00**	**1695766873.00**

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	0.00
170-20	Dividend	0.00	0.00
170-30	Income from projects taken up on commercial basis Profit in Sale of Investments	0.00	0.00
170-40	bank Balance	0.00	0.00
170-80	Bank Balance	0.00	0.00
	Total Income from Investments	0.00	0.00

Asheesh Garg & Associates Chartered Accountants ★ SAHARANPUR ★

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 account/FD	41305098.74	89719862.96
171-20	Interest on loan and advances to employees	0.00	0.00
	Interest on loans to other	0.00	0.00
171-30	Other Interest (Late Fees)	0.00	0.00
171-80	Other Interest	0.00	0.00
	Total. — Interest Earned	**41305098.74**	**89719862.96**

Schedule I-9: Other income [Code No 180]

CODE NO	PARTICULARS	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
180-10	Deposits Forfeited	0.00	0.00
180-11	Lapsed Deposits	0.00	0.00
180-20	Insurance Claim Recovery	0.00	0.00
180-30	Profit on Disposal of Fixed asses	0.00	0.00
180-40	Advertisement Shulk	0.00	0.00
180-50	Slaughter House Income	1659850.00	2110620.00
180-60	Other Contract income	0.00	0.00
180-80	Parking Theka	11674540.00	13529022.00
190-10	Fair (Mela)	12165.00	11750.00
190-20	Insurance (GIS)	2078280.00	3113949.00
190-21	Other income	308744.26	113655.00
	Vivid income/Misc.income/Tender Fees	2973304.20	5902639.00
190-22			
	Total Other Income	**18706883.46**	**24781635.00**

Asheesh Garg & Associates
Chartered Accountants
SAHARANPUR

Schedule 1-10: Establishment Expenses [code no 210]

Code No.	Particulars	Current Year (RS)	Previous Year(Rs.)
1	2	3	4
210-01	Municipal Body Sweeper/Driver/Guard	443908358.00	451255528.50
210-02	CSI		0.00
210-03	Administration	298707820.00	130815109.25
	Finance, Accounts Audit	1656397.00	1448476.00
	Election		0.00
210-04	LIGHT departments salary		0.00
210-05	Hospital department Salary	9806235.00	0.00
210-06	Pension,	2178990.00	2691463.00
	Record room	139676233.00	118721474.00
	Grahkar, Jalkal & Toll		0.00
210-07	Stores & Purchase light (Marg Parkash)	37760452.00	102853381.25
	JNNURM	0.00	10055420.00
	Abhiyantran/ Atal Amrit Yojana		0.00
210-08	I.D.H.	473541.00	443389.00
210-09	Gardner	879484.00	10827036.00
210-10	P.W.D.	0.00	0.00
	Total establishment expenses - Function wise	**935047510.00**	**829111277.00**

Note:

The total function wise expenses as per Schedule 1-10 (a) should tally with the total Establishment expenses as per Schedule 1-10 (b)

Asheesh Garg & Associates Chartered Accountants SAHARANPUR

Schedule 1-11 (b): Administrative Expenses-Expenditure head-wise

Code No.	Particulars	Current Year (RS)	Previous Year(Rs.)
1	2	3	4
20-10	Rent, Rates and Taxes/ Diesel	9746584.00	13032354.00
220-11	Office/Electric/other admin. Exp	1129366.00	2696477.00
220-12	Communication / Internet Expenses	761082.00	1568519.00
220-20	Books & Periodicals Liabrary		0.00
220-21	Printing and stationery	355404.00	782014.00
220-30	Legal Exp.	796606.00	0.00
220-40	Insurance Exp.	8455495.00	3929301.00
220-50	Audit Fees		0.00
220-51	Avasthapna/Stamp Shulk		0.00
220-52	Travalling Exp.	230768.00	1347322.00
220-60	Advertismentt and Publicity	4215029.00	3936056.00
220-61	Janmanch Exp.	1407959.00	1015551.00
	Education Expenses(Library Exp)		0.00
220-80	Other Administrative Expenses		0.00
	- Labour Cess		
	- Sevice Tax/Gst		0.00
	Medical Reimbursement	1935792.00	3258268.00
	Total establishment expense-expenses head wise	**29034085.00**	**31565862.00**

Note:

The total function wise expenses as per Schedule 1-10 (b) should tally with the total administrative expenses as per Schedule 1-11(a)

Asheesh Garg & Associates
Chartered Accountants
SAHARANPUR

Schedule 1-12 (a): Operations & Maintenance Expenses - Function wise

Code No.	Particulars	Current Year (RS)	Previous Year(Rs.)
1	2	3	4
	Municipal Body	0.00	0.00
	Administration	0.00	0.00
	Finance, Accounts, Audit	0.00	0.00
	PLA- SFC Expenses	0.00	0.00
	PLA- SFC Expenses	0.00	0.00
	Revoloving Expenses	0.00	0.00
	Election	0.00	0.00
	Water supply and sewerage expenses	128769118.00	0.00
	Aakasmik Vyavastha	3339850.00	2702230.00
	Pashu Chara / Jalkalyan	13053664.00	3237649.00
	Workshop	0.00	0.00
	Census	0.00	0.00
	Public welfare	3409815.00	
	Total Operatios & Maintenance Expenses-Function wise	148572447.00	5939879.00

Note:

The total function wise expenses as per Schedule 1-2(a) should tally with the total maintenance expenses as per Schedule 1-12(b)

Asheesh Garg & Associates
Chartered Accountants
SAHARANPUR

Schedule 1-12 (b) Operations & Maintenance - Expenditure head-wise

Code No.	Particulars	Current Year (RS)	Previous Year(Rs.)
1	2	3	4
230-10	Power/Electricity & Fuel	3225342.00	3468497.00
230-20	Bulk Purchases		0.00
230-30	Kanha Upwan Exp.		0.00
230-31	Gairaj (Diseal/ Petrol)	61828085.00	54422979.00
	Gairaj/ Vehicle & other exp.	66422260.00	51921928.00
	Water Works(Diesel Generator)	5575937.00	17367298.00
230-32	Atal Amrit Yojna Exp. (Salary)	10917335.00	405000.00
	Swatch Bharat Mission Exp. (IEC & Toilet)	10189646.00	15257148.00
	Water works / handpump	7129382.00	7965151.00
	Plantation / Boundry Wall Maintenance Exp.	14805803.00	17194246.00
	Road/ Naali Work / Bridge	92826844.00	916966.00
230-40	Labour Cess		0.00
230-51	Repairs and maintenance- infrastructure Assets		0.00
	Repairs and maintenance Baad Aapda		0.00
230-52	Repairs and Maint. - Civic amenities	0.00	143094612.00
	Repair and Maint.- 14th Finance Comm.(Water Wor	0.00	0.00
	Repairs and Maint.- Rajya Vitt(Water Works)		0.00
	Rapairs and Maint. - 2% Awasthapna Nidhi		0.00
	Repairs & Maintenance-Janmanch		0.00
230-53	Repairs & Maintenance-Buildings		2626125.00
	Repairs & maintenance-road lights (Rajya vitt)	5493352.00	7800097.00
	Repairs & maintenance- Nala/seaver Safai	3709695.00	28681949.00
	Repairs & maintenance- Water works (contigency)	40722222.00	108576234.00
	Repairs and maintenance- Revolving fund	0.00	0.00
	Repairs and maintenance- Light (Rajya Vitt)	0.00	0.00
		322845903.00	459698230.00

Asheesh Garg & Associates Chartered Accountants SAHARANPUR

Schedule 1-14 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)	0.00	0.00
250-30	Share in programmes of others	0.00	0.00
		0.00	0.00
	Swatch Bharat Misson yojna		
	Fair (Mela)	0.00	0.00
	Mudra Chhapai vyy	2141295.00	2105467.00
	Swacch Bharat Mission Yojna	822555.00	708364.00
	Smart city	0.00	0.00
	Health and sanitation	0.00	0.00
		0.00	0.00
	Total Programme Expenses	2963850.00	2813831.00

Schedule 1-15 Revenue Grants, contributions & Subsidies (code no 260)

Code No.	Particulars	Current Year (RS)	Previous Year(Rs.)
1	2	3	4
260-10	Grants (give Details)	0.00	0.00
260-20	Contributions (give details)	0.00	0.00
260-30	subsidies(give details)	0.00	0.00
	Total Revenue Grants, contributions And subsid	0.00	0.00

Schedule 1-16 Provisions and Write off (Code No 270)

Code No.	Particulars	Current Year (RS)	Previous Year(Rs.)
1	2	3	4
270-10	Provisions for doubtful receivables	0.00	0.00
270-20	provisions for other assets	0.00	0.00
270-30	Revenues written off	0.00	0.00
270-40	Assets written off	0.00	0.00
270-50	Miscellaneous Expenses written off	0.00	0.00
	Total provisions & wirte off	0.00	0.00

Asheesh Garg & Associates
Chartered Accountants
SAHARANPUR

Schedule 1-18 Miscellaneous Expenses [Code No 271]

Code No.	Particulars	Current Year (RS)	Previous Year(Rs.)
1	2	3	4
271-10	loss on disposal of assets	0.00	0.00
271-20	loss on disposal of investments	0.00	0.00
271-80	Bioremediation	20289438.00	0.00
	- nazuk Theka return	0.00	0.00
	Security deposit/return	0.00	0.00
	other Exp.	0.00	0.00
	- IDSMT	0.00	0.00
	- Contingency	0.00	0.00
	- Misc. Exp.	2170135.00	2972180.00
	- Plantation	0.00	0.00
	Total Miscellaneous expenses	22459573.00	2972180.00

Schedule 1-18 prior period [Code No 281]

Code No.	Particulars	Current Year (RS)	Previous Year(Rs.)
1	2	3	4
	income		
280-10	G.S.T Taxes	7676959.00	0.00
280-20	other-revenues	0.00	0.00
280-30	Recovery of revenues written off	0.00	0.00
280-40	Other income	0.00	0.00
	Sub- Total Income (a)	0.00	0.00
	Expenses		
280-50	Refund of Taxes	0.00	0.00
280-60	Refund of other - revenues	0.00	0.00
280-80	Other expenses	0.00	0.00
	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:-

Asheesh Garg & Associates
Chartered Accountants
SAHARANPUR

STATEMENT OF CASH FLOW FOR F.Y. 2021-22

	PREVIOUS YEAR (RS.) 2020-21	CURRENT YEAR (RS.) 2021-22
A.Cash flow from operating activities		
Gross surplus /(deficit) over expanditure		
ADJUSTMENT FOR		
Add:		
Depreciation		
Interest & finance expense	671,208,110.00	792,653,932.00
Less		
Profit on disposal of assets		
Dividend income		
Investment income Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		
<u>Changes in current assets and current liabilities</u>		
(increase)/decrease in sundry debtors		
(increase)/decrease in stock in hand		
(increase)/decrease deposits received		
(increase)/decrease in deposite works	-23,968,707.00	
(increase)/decrease in other current liabilities		
(increase)/decrease in provisions		64,881,950.33
Extra ordinary items (specify)		
Net cash generated from /used in) operating activities (a)		
B. Cash flow from investing activities		
(Purchase) of fixed assets & CWIP	-797,726,904.00	-679,751,952.00
(increase) /Decrease in special funds / grants	-81,031,086.00	-
(Increase)/ decrease in earnmarked funds		
(Purchase) of investing		
Add:		
proceeds from disposel of assets		
proceeds from disposel of investments		
investment income received		
intrest income received		
c. Cash flow from financing activities		
Add:		
fund from banks / others received	188,791,684.50	-164,403,756.87
Grants	-129,050,956.51	-437,182,839.20
Less:		
Loans repaid during the period		
Grants		
Net Increase /(decrease) in cash and cash equivalants (a+b+c)	-171,777,859.01	-423,802,665.74
cash and cash equivalants at beginning of period	1,410,462,326.44	1,238,684,467.43
cash and cash equivalants at end of period	1,238,684,467.43	814,881,801.69
cash and cash equivalants at end of the year comprises of the following account balance at the end of the year		
i. Cash and Bank balance	1,238,684,467.43	814,881,801.69
TOTAL	1,238,684,467.43	814,881,801.69

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SAHARANPUR