ANSHUKA BATHLA & CO.
Chartered Accountants

4/1122, Opp. Vijay Talkies,
Geeta Colony, Saharanpur (U.P.)
E-mail i.d: caanshukabathla@rediffmail.com

AUDITORS REPORT

We have examined the Balance Sheet of NAGAR NIGAM, Gurdwara Road, Saharanpur as at 31st March 2020 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 2020 and

(ii) In the case of Income & Expenditure A/c of the Deficit in the authority for the year ended on that date.

For Anshuka Bathla & Co.
Chartered Accountants

Place:- Saharanpur
Dated :- 07 JAN 2021
UDIN:- 21432456AAAAAA2993

Anshuka Bathla
ACA,ISA (ICAI)

NAGAR NIGAM SAHARANPUR

Balance Sheet as on 31.03.2020

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	69536979980.67	69,745,185,352.20
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		**69,536,979,980.67**	**69,745,185,352.20**
3-20	Grants, Contributions for specific purposes	B-4	1,363,921,100.00	1,814,690,136.00
	Loans			
3-30	Secured Loans	B-5	0.00	0.00
3-31	Unsecured Loans	B-6	0.00	0.00
	Total Loans		**1,363,921,100.00**	**1,814,690,136.00**
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	21,919,412.00	21,928,882.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities	B-9	33,850,630.67	33,850,630.67
3-60	Provisions	B-10	95,455,404.00	95,455,404.00
	Total Current Liabilities and Provisions		**151,225,446.67**	**151,234,916.67**
	TOTAL LIABILITIES		**71,052,126,527.34**	**71,711,110,404.87**
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	70,247,758,334.90	70429912512.90
4-11	Less: Accumulated Depreciation		701,549,538.00	619355935.00
	Net Block		69,546,208,796.90	69810556577.90
4-12	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		**69,546,208,796.90**	**69810556577.90**
	Investments			
4-20	Investment – General Fund	B-12	**0.00**	0.00
4-21	Investments – Other Funds	B-13	**95,455,404.00**	**95455404.00**
	Total Investments		**95,455,404.00**	**95455404.00**
	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	1410462326.44	1,805,098,422.97
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		**1,410,462,326.44**	**1,805,098,422.97**
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		**71,052,126,527.34**	**71,711,110,404.87**

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

FOR M/S ANSHUKA BATHLA & CO.
CHARTERED ACCOUNTANTS

(ANSHUKA BATHLA)
ACA, ISA (ICAI)

ANSHUKA BATHLA & CO. Saharanpur Chartered Accountants

(Acctt. Officer)

(Municipal Commissioner)

Date:- 07 JAN 2021

Place:- Saharanpur

UDIN:- 21432456AAAAAA2993

Schedule B- 1: Municipal (General) Fund [Code No 310] AS ON 31 MARCH 2020

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	69,745,185,352.20	0.00	69,745,185,352.20	0.00	69,745,185,352.20
	Grant Others		0.00	0.00	0.00	0.00
310- 90	Excess of Expenditure OverIncome			0.00		(208,205,371.53)
	Total Municipal fund (310)	69,745,185,352.20	0.00	69,745,185,352.20	0.00	69,536,979,980.67

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) 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
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of (i+ ii+ iii) (c)	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	0.00	0.00	0.00	0.00	0.00	0.00
Grant Total of Special Funds							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	1,814,690,136.00					
(b) Additions to the Grants *							
(i) Grant received during the year CCBP Yojana		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)							
Smart City Yojana		(810,669,825.00)					
Awasthapna Nidhi		0.00					
Rajya Vitt		0.00					
14th Fin. Commission		359,900,789.00					
Abdul Kalam Saur Punj Yojna		0.00					
Total (b)	0.00	(450,769,036.00)	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	0.00	1,363,921,100.00	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	1,363,921,100.00	0.00	0.00	0.00	0.00	0.00
Total Grants & Contribution for Specific Purposes							
Total							1,363,921,100.00

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-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 DEPOSIT	21,919,412.00	21,928,882.00
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**	**21,928,882.00**

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.)	Previous 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	33,850,630.67	33,850,630.67
	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).	**33,850,630.67**	**33,850,630.67**

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/Net 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	68,193,413.78	4,730,391.00		72,923,804.78		7,055,861.00		7,055,861.00	65,867,943.78	68,193,413.78
	Infrastructure Assets										
410- 29	Shops,Off.Build.,Janmanch & Houses	845,862,638.00	0.00		845,862,638.00		84,586,264.00		84,586,264.00	761,276,374.00	845,862,638.00
410- 30	Roads and Bridges	2,223,453,806.00	183,740,104.00		2,407,193,910.00		347,298,579.00		347,298,579.00	2,059,895,331.00	2,223,453,806.00
410- 31	Sewerage and drainage	1,062,952,260.70	104,538,173.00		1,167,490,433.70		167,283,202.00		167,283,202.00	1,000,207,231.70	1,062,952,260.70
410- 32	Water ways :										0.00
	Lakes And Ponds		0.00								0.00
	Water Works Distribution	276,015,644.00	52,870,061.00		328,885,705.00		45,367,602.00		45,367,602.00	283,518,103.00	276,015,644.00
410- 33	Public Lighting	99,617,385.00	65,582,766.00		165,200,151.00		19,861,315.00		19,861,315.00	145,338,836.00	99,617,385.00
	Other assets										0.00
410- 40	Plants & Machinery										0.00
410- 50	Vehicles	54,737,804.42	0.00		54,737,804.42		8,210,671.00		8,210,671.00	46,527,133.42	54,737,804.42
410- 60	Office & other equipment (Computer)	1,918,212.00	1,905,867.00		3,824,079.00		1,148,458.00		1,148,458.00	2,675,621.00	1,918,212.00
410- 70	Furniture, fixtures, fittings and electrical appliances	11,657,380.00	0.00		11,657,380.00		1,165,738.00		1,165,738.00	10,491,642.00	11,657,380.00
410- 80	Other fixed assets	118,561,792.00	23,834,395.00		142,396,187.00		19,571,848.00		19,571,848.00	122,824,339.00	118,561,792.00
	Total	69,810,556,577.90	437,201,757.00	0.00	70,247,758,334.90	0.00	701,549,538.00	0.00	701,549,538.00	69,546,208,796.90	69,810,556,577.90

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 disppute			95,455,404.00	95,455,404.00
	Total of Investments Other Funds			**95,455,404.00**	**95,455,404.00**

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

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	1,393,757,315.89	1,805,098,422.97
	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	16,705,010.55	
450-44	Scheduled Co-operative Banks		
	PLA	0.00	0.00
	Sub-total	16,705,010.55	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	1,410,462,326.44	1,805,098,422.97

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
	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 current asset	0.00	0.00
	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

Income and Expenditure Statement for the year ended on 31.03.2020

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	182,597,953.32	139,260,930.38
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	4,600,030.65	8,466,317.27
I-40	Fees & User Charges	I-4	110,567,651.50	85,556,761.53
I-50	Sale & Hire Charges	I-5	0.00	0.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	1,275,443,313.00	1,003,559,467.00
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	54,580,828.00	40,927,570.00
I-80	Other Income	I-9	33,925,842.00	38,450,520.00
A	**Total – INCOME**		**1,661,715,618.47**	**1,316,221,566.18**
	EXPENDITURE			
2-10	Establishment Expenses	I-10	770473563.00	543351375.00
2-20	Administrative Expenses	I-11	73920242.00	98697929.00
2-30	Operations & Maintenance	I-12	292468703.00	452444992.00
2-40	Interest & Finance Expenses	I-13	0.00	0.00
2-50	Programme Expenses	I-14	26683449.00	11249295.00
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	4825495.00	7509996.00
2-72	Depreciation		701,549,538.00	619,355,935.00
B	**Total – EXPENDITURE**		**1,869,920,990.00**	**1,732,609,522.00**
A-B	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items*		**(208,205,371.53)**	**(416,387,955.82)**
2-80	Add: Prior period Items (Net)	*2-18*	0.00	0.00
	Gross surplus/ (deficit) of income overexpenditure after Prior Period Items		**(208,205,371.53)**	**(416,387,955.82)**
2-90	***Net balance being surplus/ deficit carriedover to Municipal Fund***		**(208,205,371.53)**	**(416,387,955.82)**

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

FOR M/S ANSHUKA BATHLA & CO.
CHARTERED ACCOUNTANTS

(ANSHUKA BATHLA)
ACA, ISA (ICAI)

ANSHUKA BATHLA & CO. Saharanpur Chartered Accountants

UDIN:- 21432456AAAAAA2993

(Acctt. Officer)

(Municipal Commissioner)
Date:- 07 JAN 2021
Place:- Saharanpur

Scanned with CamScanner

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	95042594.12	71950979.24
110-02	Water tax	69345814.02	63118148.18
110-03	Sewerage Tax(Jalkal Vividh)	5,205,738.18	4152922.96
110-04	Conservancy Tax	0.00	0.00
110-05	Lighting Tax/Drainage 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	11,946,427.00	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	Business tax licenence	905,340.00	0.00
	Preksha Grah Tax	152,040.00	38,880.00
	Sub-total	**182,597,953.32**	**139,260,930.38**
	Less: -		
110-90	Tax Remissions & Refund [Schedule 1–1 (a)]	0.00	0.00
	Total tax revenue	**182,597,953.32**	**139,260,930.38**

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 Show Taxes	0.00	0.00
120-20	Compensation in lieu of Taxes / duties 2% Stamp Dury (Awasthapna)	0.00	0.00
120-30	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	0.00	0.00

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 Nazul	0.00	0.00
130-20	Rent from Office Buildings	0.00	0.00
130-30	Rent/ Premium of shops	4132349.65	6587548.83
130-40	Rent from lease of lands	254,481.00	1,134,978.44
130-80	Other rents/Income/ Janmanch	213200.00	371290.00
130-81	I.D.S.M.T.	0.00	372500.00
	Sub-Total	4,600,030.65	8,466,317.27
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	**4,600,030.65**	**8,466,317.27**

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	107,786.00	155,523.00
140-12	Licence Fees from Contractor/ Nazul	4,601,653.00	816,536.00
140-13	Fees for Certificate or Extract(Name)	0.00	0.00
140-14	Development Charges	0.00	
140-15	Regularization Fees/ Tender Cost	0.00	306,785.00
140-20	Penalties and Fines /Copying Fees	2,240,502.00	0.00
140-30	Other Fees Fine	952,146.00	52,722.53
140-40	Road cutting charges	96,405,419.50	71,232,672.00
140-50	User Charges	765,059.00	431,990.00
140-60	Parking Shulk / Taxi Stand	1,115,180.00	12,560,533.00
140-70	Service / Administrative Charges	4,123,806.00	0.00
140-80	Other Charges	0.00	
	Health Licence	256,100.00	0.00
	Water Charges	0.00	0.00
	Hospital	0.00	0.00
	Shops	0.00	0.00
	Misc. (Vividh)	0.00	0.00
	Mutation Fees	0.00	0.00
	Sub-Total.	110,567,651.50	85,556,761.53
	Less:		
140-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total income from Fees & User Charges – Income head-wise	**110,567,651.50**	**85,556,761.53**

40 -50	**User Charges**		
	Revenue from Hospitals	0.00	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 Water	0.00	0.00
150-11	Sale of Water/Other Items-Jalkal.	0.00	0.00
150-12	Sale of stores & scrap	0.00	0.00
150-30	Sale of Others/ forms & publications	0.00	0.00
150-40	Hire Charges for Vehicles	0.00	0.00
150-41	Hire Charges for Equipment	0.00	0.00
	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/SFC/14th finance)	1,105,314,957.00	977,891,260.00
	Revenue Grant (JNNURM)	0.00	0.00
	Avasthapna Shulk	0.00	0.00
160-20	Contribution towards schemes	4,559,500.00	0.00
160-30	Swatch Bharat Mission	165,568,856.00	23,008,488.00
160-40	Smart City Yojna	0.00	0.00
160-50	Atal Amrit City yojna	0.00	2,659,719.00
160-60			
	Total Revenue Grants, Contributions & Subsidies	1,275,443,313.00	1,003,559,467.00

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

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 /FD	54,580,828.00	40,927,570.00
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 (Late Fees)	0.00	0.00
171-80	Other Interest	0.00	0.00
	Total. – Interest Earned	54,580,828.00	40,927,570.00

Schedule I-9: Other Income [Code No180]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
180-10	Deposits Forfeited	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	7,132,670.00
180-40	Advertisement Shulk	2,193,340.00	2,059,815.00
180-50	Slaughter House Income	0.00	6,401,940.00
180-60	Other Contract Income	4,137,645.00	0.00
180-80	Parking Theka	18,618,485.00	13,074,958.00
190.10	Fair (Mela)	3,958,790.00	219,021.00
190.20	Insurance (GIS)	0.00	727,600.00
190.21	Other Income/ Professional Tax	5,017,582.00	8,834,516.00
190.22	Vivid Income/ Misc. Income/Tender fees		
	Total Other Income	33,925,842.00	38,450,520.00

ANSHUKA BATHLA & CO.
Chartered Accountants

4/1122, Opp. Vijay Talkies,
Geeta Colony, Saharanpur (U.P.)
E-mail i.d: caanshukabathla@rediffmail.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 Anshuka Bathla & Co.
Chartered Accountants

Anshuka Bathla
ACA, ISA (ICAI)

Place:- Saharanpur
Dated :- 07 JAN 2021