Asheesh Garg & Associates
Chartered Accountants

AUDITORS REPORT

We have examined the Balance sheet of NAGAR NIGAM, Gurudwara Road, Saharanpur as at 31st March 2021 and 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 misstatements. An audit includes examination on test basis, evidence supporting the amounts and disclosures in the financial statements. 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 best of our 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 2021 and
II. In the case of Income and Expenditure Account of the Deficit in the authority for the year ended on that date.

For Asheesh Garg and Associates

Chartered Accountants

CA Asheesh Garg

(Partner)

Membership No.: 403323

Place: Saharanpur

Date: 24/12/2021

UDIN: 21403323AAAABV7098

Asheesh Garg & Associates Chartered Accountants SAHARANPUR

Head Office : Bharti Dairy Lane, Gill Colony, Court Road, Saharanpur - 247001 (U.P.)
Branch Office : B-135, Nehru Nagar, Dehradun - 248001 (U.K.)
Branch Office : Village & Post, Jani Khurd, Baghpat Road, Meerut - 250501 (U.P.)
Tele-Fax : 0132-2711114 e-mail : asheeshgarg@rediffmail.com, agasre04@gmail.com

NAGAR NIGAM SAHARANPUR

BALANCESHEET AS ON 31.03.2021

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	69,725,771,665.17	69,536,979,980.67
3-11	Earmaked funds	B-2	-	-
3-12	Reserves	B-3	-	-
	Total Reserves & Surplus		**69,725,771,665.17**	**69,536,979,980.67**
3-20	Grants, Contributions for specific purposes loans	B-4	1,234,870,143.49	1,363,921,100.00
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	-	-
	Total Loans		**1,234,870,143.49**	**1,363,921,100.00**
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	21,919,412.00	21,919,412.00
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities	B-9	9,073,247.67	33,850,630.67
3-60	Provisions	B-10	96,264,080.00	95,455,404.00
	Total Current Liabilities and Provisions		**127,256,739.67**	**151,225,446.67**
	TOTAL LIABILITIES		**71,087,898,548.33**	**71,052,126,527.34**
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	71,045,485,238.90	70,247,758,334.90
4-11	Less: Accumulated Depreciation Net Block		1,372,757,648.00	701,549,538.00
	Net Block		**69,672,727,590.90**	**69,546,208,796.90**
4-12	Capital Work-in-Pogress		-	
	Total Fixed Assets		**69,672,727,590.90**	**69,546,208,796.90**
	Investments			
4-20	Investment General Fund	B-12	-	-
4-21	Investments - Other Funds	B-13	176,486,490.00	95,455,404.00
	Total Investments		**176,486,490.00**	**95,455,404.00**
	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	1,238,684,467.43	1,410,462,326.44
4-60	Loans, advances and deposits	B-18	-	-
4-61	Less. Accumulated provision against Loans		-	-
	Total Current Assets, Loans & Advances		**1,238,684,467.43**	**1,410,462,326.44**
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Exp.(to the extent not written off	B-20	-	-
	TOTAL ASSETS		**71,087,898,548.33**	**71,052,126,527.34**

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

FOR M/S ASHEESH GARG AND ASSOCIATES

CHARTERED ACCOUNTANTS

CA ASHEESH GARG

PRTNER

Date: 24/12/2021

Place: Saharanpur

UDIN: 21403323AAAABV7098

(Acctt. Officer)

(Municipal Commissioner)

Asheesh Garg & Associates Chartered Accountants SAHARANPUR

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

AS ON 31st MARCH 2021

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	69,536,979,980.67	230469585.8	69,767,449,566.47	99050759.29	69,668,398,807.18
	Grant Others	-	0	-	0	-
310-90	Income for the year					57,372,857.99
	Total Municipal Fund (310)	**69,536,979,980.67**	**230469585.8**	**69,767,449,566.47**		**69,725,771,665.17**

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) 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*							
Others Sub-total	0	0	0	0	0	0	0
(2) Revenue Expenditure on Salary, Wages and allowance etc.							
rent							
Other administrative charges							
Sub-total	0	0	0	0	0	0	0
(3) Other:							
Loss on disposal of special Fund Investments							
Diminution in value of Special Fund Investments							
Transferred to minicipal Fund							
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	0	0	0	0	0	0	0

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					
312-30	Special Funds (Utilised)			0		0
312-40	Statutory Reserve			0		0
312-50	General Reserve			0		0
312-60	Revaluation Reserve			0		0
	Total Reserve Funds	0	0	0	0	0

Asheesh Garg & Associates
Chartered Accountants
SAHARANPUR

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	705132414.80	658788685.20	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	200000.00	0.00				
Kendriye vitt ayog grant	337181180.00	0.00	0.00				
Rajya Vitt	0.00	1006785419.00	0.00				
14th Fin. Commission	337181180.00	0.00	0.00				
Atal Amrit Anudaan	3098547.00	3098547.00	0.00				
Anye Shashkiye anudaan	0.00	8222000.00	0.00				
Total (b)	**677460907.00**	**1018305966.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total (a+b)	**1382593321.80**	**1677094651.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*							
Others		0.00					
Sub-total.	618216042.00	1206601787.51	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary ,Wages and allowances etc.							
Rent							
Others 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							
Grant Refunded							
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (c) [i+ii+iii]	618216042.00	1206601787.51	0.00	0.00	0.00	0.00	0.00
Net Balance at the year end -(a+b)-(c)	764377279.80	470492863.69	0.00	0.00	0.00	0.00	0.00

Contribution for Specific Purposes

Total 1234870143.49

Garg & Associates Chartered Accountants

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	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**	**21,919,412.00**

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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
1	2	3	4	5	6
341-10	Civil Works	0.00	0.00	0.00	
341-20	Electrical Works	0.00	0.00	0.00	
341-80	Others	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	9,073,247.67	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).	9,073,247.67	33,850,630.67

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	470.00	
360-20	National Pension Scheme	701526.00	
360-30	Provident Fund	106680.00	
	FDR(ITC Under Dispute	95,455,404.00	95,455,404.00
	Total Provision	**96,264,080.00**	**95,455,404.00**

Chartered Accountants

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%	72,923,804.78	8,159,323.00	2,187,185.000	83,270,312.780	7055861	8,217,672.000		15,273,533.000	67,996,779.780	65,867,943.78
	Infastructure Assets		-			-					-	-
410-29	Shops,Off. Build.,Janm anch & houses	10%	845,862,638.00	716,446.00	2,348,117.00	848,927,201.000	84586264	84,775,314.000		169,361,578.000	679,565,623.000	761,276,374.00
410-30	Roads and Bridges	10%	2,407,193,910.00	149,949,445.00	427,613,920.00	2,984,757,275.000	347298579	277,095,032.000		624,393,611.000	2,360,363,664.000	2,059,895,331.00
410-31	Sewerage and drainage	10%	1,167,490,433.70	-		1,167,490,433.700	167283202	116,749,043.000		284,032,245.000	883,458,188.700	1,000,207,231.70
410-32	Water ways		-			-					-	-
	Lakes And Ponds		-	-		-					-	-
	Water Works	10%	328,885,705.00	47,347,621.00	88,494,304.00	464,727,630.000	45367602	42,048,048.000		87,415,650.000	377,311,980.000	283,518,103.00
	Distribution					-				-	-	-
410-33	Public Lighting	40%	165,200,151.00	-		165,200,151.000	19861315	66,080,060.000		85,941,375.000	79,258,776.000	145,338,836.00
	Other assets		-			-				-	-	-
410-40	Vehicles	15%	54,737,804.42			54,737,804.420	8210671	8,210,671.000		16,421,342.000	38,316,462.420	46,527,133.42
410-50	Office & other	15%	3,824,079.00	-		3,824,079.000	1148458	573,612.000		1,722,070.000	2,102,009.000	2,675,621.00
410-60	equipment		-			-				-	-	-
	(Computer)		-			-						
410-70	Furniture,fixtures, fittings and electrical appliances	10%	11,657,380.00	10,714,726.00	32,988,191.00	55,360,297.000	1165738	3,886,620.000		5,052,358.000	50,307,939.000	10,491,642.00
410-80	Other fixed assets	40%	142,396,187.00	5,860,190.00	21,347,436.00	169,603,813.000	19571848	63,572,038.000		83,143,886.000	86,459,927.000	122,824,339.00
	Total		70,247,758,334.90	222,747,751.00	574,979,153.00	71,045,485,238.90	701,549,538.00	671,208,110.00		1,372,757,648.00	69,672,727,590.90	69,546,208,796.90

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			0	
	Total of Investments 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				
	FDR			165700.00	0.00
	FDR (ITC LTD) under despute			176320790	95455404
	Total of Investments Other Fund			176486490.00	95455404.00

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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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	0	0	0	0
	More than 5 years*				
	Sub — total				
	Less: State Government Cesses/ Levies			0	0
431-91	in Taxes — Control Accounts				
	Net Receivables of Property Taxes	0	0	0	0
431-19	Receivable of Other Taxes	0	0	0	0
	Less than 3 years*				
	More than 3 years'				
431-99	Sub- total	0	0	0	0
	Less: State Government Cesses/				
	Levies in Taxes — Control Accounts				
	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* Sub-total				
431-30		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

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**	219687748.95	1393757315.89
	Cash in hand	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	0.00	0.00
450-24	Post Office/ Deposit	0.00	0.00
	Sub-total		
450-41	**Balance with Bank — Special Funds**	1015182399.93	16705010.55
450-42	Nationalised Banks	0.00	0.00
450-43	Other		
450-44	Scheduled Co-operative Banks	0.00	0.00
	PLA	1015182399.93	16705010.55
	Sub-total		
	Balance with Bank — Grant Funds		
450-61	Nationalised Banks		
	P.N.B. 25788	0.00	0.00
		0.00	0.00
	S.B.I 605	0.00	0.00
	Bank of Baroda	0.00	0.00
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office	0.00	0.00
	Sub-total		
	Total Cash and Bank balances	1238684467.43	1410462326.44

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					
	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

3(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

Asheesh Garg & Associates Chartered Accountants SAHARANPUR

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 31.03.2021

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	229321174.03	182597953.32
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	3584293.00	4600030.65
I-40	Fees & User Charges	I-4	17508389.00	110567651.50
I-50	Sale & Hire Charges	I-5	0.00	0.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	1695766873.00	1275443313.00
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	89719862.96	54580828.00
I-80	Other income	I-9	24781635.00	33925842.00
A	**Total - INCOME**		**2060682226.99**	**1661715618.47**
	EXPENDITURE			
2-10	Establishment Expenses	I-10	829111277.00	770473563.00
2-20	Administrative Expenses	I-11	31565862.00	73920242.00
2-30	Operations & Maintenance	I-12	465638109.00	292468703.00
2-40	Interest & Finance Expenses	I-13	0.00	0.00
2-50	Programme Expenses	I-14	2813831.00	26683449.00
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	2972180.00	4825495.00
2-72	Depreciation		671208110.00	701549538.00
B	**Total - EXPENDITURE**		2003309369.00	1869920990.00
A-B	*Gross surplus/(deficit) of income over expenditure before Prior Period Items*		57372857.99	-208205371.53
2-80	Add: Prior period Items (Net)		0.00	0.00
	Gross surplus/(deficit) of income over expenditure before Prior Period Items		57372857.99	-208205371.53
2-90	**Net Balance being surplus/deficit carriedover to municipal fund**		57372857.99	-208205371.53

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

FOR M/S ASHEESH GARG AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA ASHEESH GARG
PRTNER
Date: 24/12/2021
Place: Saharanpur
UDIN: 21403323AAAABV7098

(Acctt. Officer)

(Municipal Commissioner)

Asheesh Garg & Associates Chartered Accountants SAHARANPUR

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	119294167.55	95042594.12
110-02	Water Tax	95681660.45	69345814.02
110-03	Sewerage Tax(Jalkal Vidhi)	9237474.03	5205738.18
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	4371032.00	11946427.00
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	905340.00
	Preksha Grah Tax	736840.00	152040.00
	Sub-total	**229321174.03**	**182597953.32**
	Less:-		
110-90	Tax Remissions & Refund[Schedule 1-1(a)]	0	0
	Total Tax Revenue	**229321174**	**182597953.3**

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 d	0.00	0.00
120-30	Compensation in lieu of Concession		
	Total Assigned revenue & compensation	0.00	0.00

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	3,514,603.00	4,132,349.65
130-40	Rent from lease of lands	56,640.00	254,481.00
130-80	Other rents /Income / Janmanch	13,050.00	213,200.00
130-81	I.D.S.M.T.	-	-
	Sub-Total	3,584,293.00	4,600,030.65
	Less:	-	-
130-90	Rent Remission and Refunds		
	Sub-Total	-	-
	Total Rental Income from Municipal properties	**3,584,293.00**	**4,600,030.65**

Asheesh Garg & Associates
Chartered Accountants

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	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
		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	0.00	0.00
140-11	Licensing Fees Rickshaw	0.00	107786.00
140-12	Licence Fees from Contractor/ Nazul	456980.00	4601653.00
140-13	Fees for Certificate or Extract(Name)	0.00	0.00
140-14	Developme nt Charges	0.00	0.00
140-15	Regularization Fees/ Tender Cost	3592230.00	0.00
140-20	penalties and Fines /Copying Fees	1547070.00	2240502.00
140-30	Other Fees Fine	1250.00	952146.00
140-40	Road cutting charges	2240610.00	96405419.50
140-50	User charges	1219116.00	765059.00
140-60	Parking Shulk / Taxi Stand	0.00	1115180.00
140-70	Service / Administrative Charges	2515395.00	4123806.00
140-80	Other Charges	5908101.00	0.00
	Hlealth Licence	0.00	256100.00
	Hospital	0.00	0.00
	Shops	0.00	0.00
	Mlisc. (Vividh)	27637.00	0.00
	Mutation Fees	0.00	0.00
	Sub-Total	17508389.00	110567651.50
	Less		
140-90	Rent Remission and refunds	0.00	0.00
	Sub-Total		
	Total income from Fees & User Charges - Income head Wise	**17508389.00**	**110567651.50**
140-50	**User Charges**	0	0
	Revenue from Hospital	0	0

Ashish Garg & Associates Chartered Accountants SAHARANPUR

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	0.00	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 fpr vechicle	0.00	0.00
150-41	Hire Charges fpr Equipment	0.00	0.00
	Total Income Sale & Hire Charges- Income head wise	0.00	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)	1681147779.00	1105314957.00
	Revenue Grant (JNNURM)	0.00	0.00
160-20	Avasthapna Shulk	0.00	0.00
160-30	Contribution towards schemes	574000.00	4559500.00
160-40	Swatch Bharat Mission	200000.00	165568856.00
160-50	Anye Shaskiye Anudan	8222000.00	0.00
160-60	Atal Amrit City yojna	5623094.00	0.00
	Total Revenue Grants, Contributions & Subsidies	**1695766873.00**	**1275443313.00**

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	89719862.96	54580828.00
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	**89719862.96**	**54580828.00**

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	2110620.00	2193340.00
180-60	Other Contract income	0.00	0.00
180-80	Parking Theka	13529022.00	4137645.00
190-10	Fair (Mela)	11750.00	18618485.00
190-20	Insurance (GIS)	3113949.00	3958790.00
190-21	Other income(Jal Sanyojan)	113655.00	0.00
190-22	Vivid income/Misc.income/Tender Fees	5902639.00	5017582.00
	Total Other Income	**24781635.00**	**33925842.00**

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	Municapl Body Sweeper/Driver/Guard	451255528.50	463878059.00
210-02	CSI	0.00	0.00
210-03	Administration	130815109.25	66775796.00
	Finance, Accounts Audit	1448476.00	612484.00
	Election	0.00	0.00
210-04	Water works departments salary	0.00	0.00
210-05	Hospital department Salary	2691463.00	1753210.00
210-06	Pension,	118721474.00	128901444.00
	Record room	0.00	0.00
	Grahkar, Jalkal & Toll	102853381.25	92506202.00
210-07	Stores & Purchase light (Marg Parkash)	10055420.00	5362652.00
	JNNURM	0.00	0.00
	Abhiyantran/ Atal Amrit Yojana	0.00	1177887.00
210-08	I.D.H.	443389.00	432455.00
210-09	Gardner	10827036.00	9073374.00
210-10	P.W.D.	0.00	0.00
	Total establishment expenses - Function wise	**829111277.00**	**770473563.00**

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)

Ashessh 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
220-10	Rent, Rates and Taxes/ Diesel	13032354.00	797003.00
220-11	Office/other admin. Exp	2696477.00	906558.00
220-12	Communication / Internet Expenses	1568519.00	863572.00
220-20	Books & Periodicals Liabrary	0.00	0.00
220-21	Printing and stationery	782014.00	1152096.00
220-30	Legal Exp.	0.00	987304.00
220-40	Insurance Exp.	3929301.00	4016613.00
220-50	Audit Fees	0.00	0.00
220-51	Avasthapna/Stamp Shulk	0.00	26337990.00
220-52	Travalling Exp.	1347322.00	259046.00
220-60	Advertismentt and Publicity	3936056.00	5336938.00
220-61	Janmanch Exp.	1015551.00	468929.00
	Education Expenses(Library Exp)	0.00	921471.00
220-80	Other Administrative Expenses	0.00	0.00
	- Labour Cess		
	- Sevice Tax/Gst	0.00	29677005.00
	Medical Reimbursement	3258268.00	2195717.00
	Total establishment expense-expenses head wise	**31565862.00**	**73920242.00**

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	0.00	0.00
	Aakasmik Vyavastha	2702230.00	292468703.00
	Pashu Chara / Jalkalyan	3237649.00	0.00
	Workshop	0.00	0.00
	Census	0.00	0.00
	....		
	Total Operatios & Maintenance Expenses-Function wise	5939879.00	292468703.00

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	3468497.00	3870762.00
230-20	Bulk Purchases	0.00	0.00
230-30	Kanha Upwan Exp.	0.00	0.00
230-31	Gairaj (Diseal/ Petrol)	54422979.00	43012299.00
	Gairaj/ Vehicle & other exp.	51921928.00	10412757.00
	Water Works(Diesel Generator)	17367298.00	12261364.00
230-32	Atal Amrit Yojna Exp. (Salary)	405000.00	0.00
	Swatch Bharat Mission Exp. (IEC & Toilet)	15257148.00	0.00
	Water works / handpump	7965151.00	97034774.00
	Plantation / Boundry Wall Maintenance Exp.	17194246.00	6520337.00
	Road/ Naali Work / Bridge	916966.00	108236378.00
230-40	Labour Cess	0.00	0.00
230-51	Repairs and maintenance- infrastructure Assets	0.00	0.00
	Repairs and maintenance Baad Aapda	0.00	0.00
230-52	Repairs and Maint. - Civic amenities	143094612.00	0.00
	Repair and Maint. - 14th Finance Comm.	0.00	0.00
	Repairs and Maint.- Rajya Vitt(Water Works)	0.00	0.00
	Rapairs and Maint. - 2% Awasthapna Nidhi	0.00	0.00
	Repairs & Maintenance-Janmanch	0.00	0.00
230-53	Repairs & Maintenance-Buildings	2626125.00	11120032.00
	Repairs & maintenance-road lights (Rajya vitt)	7800097.00	0.00
	Repairs & maintenance- Nala/silver Safai	28681949.00	0.00
	Repairs & maintenance- Water works (contigency)	108576234.00	0.00
	Repairs and maintenance- Revolving fund	0.00	0.00
	Repairs and maintenance- Light (Rajya Vitt)	0.00	0.00
		459698230.00	292468703.00

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	0.00	9204786.00
250-20	Own Programmes (Tent & Others)	0.00	0.00
250-30	Share in programmes of others	0.00	12886616.00
	Swatch Bharat Misson yojna	0.00	0.00
	Fair (Mela)	2105467.00	4467310.00
	Mudra Chhapai vyy	708364.00	0.00
	Swacch Bharat Mission Yojna	0.00	0.00
	Smart city	0.00	124737.00
	Health and sanitation	0.00	0.00
	Total Programme Expenses	2813831.00	26683449.00

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

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	other Miscellaneous Expenses	0.00	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.	2972180.00	4825495.00
	- Plantation	0.00	0.00
	Total Miscellaneous expenses	2972180.00	4825495.00

Schedule 1-18 prior period [Code No 281]

Code No.	Particulars	Current Year (RS)	Previous Year(Rs.)
1	2	3	4
	income		
280-10	Taxes	0.00	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:-

Ashessh Garg & Associates
Chartered Accountants
SAHARANPUR

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

I. 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 TO 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 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.
iii. Other liabilities and advance from contractors has been carried forward from previous financial year Balance sheet.

For Asheesh Garg and Associates

Chartered Accountants

CA Asheesh Garg

(Partner)

Membership No.: 403323

Place: Saharanpur

Date: 24/12/2021

UDIN: 21403323AAAABV7098

Asheesh Garg & Associates Chartered Accountants