



AUDITORS REPORT

We have examined the Balance sheet of NAGAR NIGAM, Gurudwara Road, Saharanpur as at 31st March 2022 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 standards 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 2022 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: 24/11/2022

UDIN: 22403323BDXGSH4466



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: 24/11/2022

UDIN: 22403323BDXGSH4466



**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



CA ASHEESH GARG

PARTNER

Date: 24.11.2022

Place: Saharanpur

UDIN:22403323BDXGSH4466





(Account Officer)

विकासिकारी
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	871,164,87.67	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	480,950,787.2	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	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	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 municipal 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							



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	Borrowings			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



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

Particulars	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
(a) Opening balance	764377279.80	470492863.69	0.00				
(b) Additions to the Grants •							
(i) Grant received during the year CBP 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 vtt avog 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	0.00				
Avasthaana 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							
Others administrative Charges	5458666.5	64422286.7					
Sub-total	5458666.50	1189692349.70	0.00	0.00	0.00	0.00	0.00
(iii) Other:	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					
Grant Refunded	0.00	0.00					
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (c) [(i)+(ii)+(iii)]	607559054.50	1189692349.70	0.00	0.00	0.00	0.00	0.00
Net Balance at the year end -(a+b)-(c)	435747271.80	361940032.49	0.00	0.00	0.00	0.00	0.00

797687304.29

Contribution for Specific Purposes
Total



Schedule B-5: Secured Loans [Code No 340]

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: [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 the 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 (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)	Previous 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	1,06,680.00	1,06,680.00
	FDR/ITC Under Dispute	95,455,404.00	95,455,404.00
	Total Provision	95,966,475.00	96,264,080.00



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

Code No	Particulars	Rate	Gross/Net Block					Accumulated 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					630,469,384.00	630,469,384.00
410-20	Building	10%	83,270,312.78			83,270,312.780	15,273,533	8,327,031.000	23,600,564.000	59,669,748.780	67,996,779.78	67,996,779.78
	Infrastructure Assets											
410-29	Shops, Off. Build Jammanch & Houses, Toilets	10%	848,927,201.00	12,231,696.00	2,126,527.00	863,285,424.000	169,961,578	86,222,216.000	255,583,794.000	607,701,630.000	679,565,633.00	679,565,633.00
410-30	Roads and Bridges	10%	2,984,757,275.00	345,676,693.00	96,099,490.00	3,426,533,458.000	624,939,611	337,548,371.000	962,241,982.000	2,464,291,476.000	2,380,363,664.00	2,380,363,664.00
410-31	Sewerage and drainage	10%	1,167,490,433.70	40,299,091.00	16,160,736.00	1,223,950,260.700	284,032,245	121,586,989.000	405,619,234.000	818,331,026.700	883,453,188.70	883,453,188.70
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	874,156,500	52,051,975.000	139,467,525.000	386,051,626.000	377,311,980.00	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	85,941,375	104,455,512.000	190,399,887.000	31,169,362.000	79,258,776.00	79,258,776.00
	Other assets											
410-40	Vehicles	15%	54,737,804.42			54,737,804.420	164,213,421	8,210,571.000	24,631,013.000	30,105,791.420	38,315,454.42	38,315,454.42
410-50	Office & other equipment	15%	3,824,079.00			3,824,079.000	17,2070	573,612.000	2,295,682.000	1,528,397.000	2,102,009.00	2,102,009.00
410-60	(Computer)											
	Furniture, fixtures, fittings and electrical appliances	10%	55,360,297.00			55,360,297.000	503,2353	5,336,030.000	10,588,888.000	44,771,909.000	50,307,939.00	50,307,939.00
410-70	Other fixed assets	40%	169,603,813.00			169,603,813.000	83143886	67,841,525.000	150,935,411.000	13,618,402.000	96,459,917.00	96,459,917.00
410-80	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	69,559,825,610.50	69,672,727,580.90	69,672,727,580.90



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			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				
	FDR			165700.00	165700.00
	FDR (ITC LTD) under dispute			176320790	176320790
	Total of Investments			176486490.00	176486490.00
	Other Fund				



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



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.)
			4	(Code No 432)		
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
431-91	Less: State Government Cesses/ in Taxes — Control Accounts Net Receivables of Property Taxes	0			0	0
431-19	Receivable of Other Taxes Less than 3 years* More than 3 years* Sub- total	0			0	0
431-99	Less: State Government Cesses/ Levies in Taxes — Control Accounts Net Receivables of Other Taxes	0			0	0
431-20	Receivables of Cess Income Less than 3 years* More than 3 years* Sub- total	0			0	0
431-30	Receivables for Fees and User Charges Less than 3 years* More than 3 years* Sub- total	0			0	0
431-40	Receivables from Other Sources Less than 3 years* More than 3 years* Sub — total	0			0	0
431-50	Receivables from Government	0			0	0
	Total of Sundry Debtors	0			0	0

Nagar Nigam, Saharanpur

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		
440-20	Administrative	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	0.00	0.00
450-24	Post Office/ Deposit	0.00	0.00
	Sub-total	0.00	0.00
450-41	Balance with Bank — Special Funds	716752148.93	1015182399.93
450-42	Nationalised Banks	0.00	0.00
450-43	Other		
450-44	Scheduled Co-operative Banks	0.00	0.00
	PLA	716752148.93	1015182399.93
	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	823062520.35	1238684467.43



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	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				
461	Less: Accounted Provision 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

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

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



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	Deposite Works	0.00	0.00
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 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



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

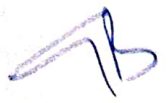
The Balance Sheet has been compiled as per information & explanation provided

FOR M/S ASHEESH GARG AND ASSOCIATES
CHARTERED ACCOUNTANTS


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




Account Officer)
बिद्याधिकारी
बिहार निगम, सहरानपुर


बिहार निगम सहरानपुर

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/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	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
110-90	Less:- 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



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

v



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
	Misc. (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



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



Schedule 1-6: 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		
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		
170-40	in Sale of Investments	0.00	0.00
	bank Balance	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 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
190-22	Vivid income/Misc.income/Tender Fees	2973304.20	5902639.00
	Total Other Income	18706883.46	24781635.00



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		
210-02	CSI	443908358.00	451255528.50
210-03	Administration		0.00
	Finance, Accounts Audit	298707820.00	130815109.25
	Election	1656397.00	1448476.00
210-04	LIGHT departments salary	9806235.00	0.00
210-05	Hospital department Salary	2178990.00	2691463.00
210-06	Pension,	139676233.00	118721474.00
	Record room		0.00
	Grahkar, Jalkal & Toll	37760452.00	102853381.25
210-07	Stores & Purchase light (Marg Parkash)	0.00	10055420.00
	JNNURM		0.00
	Abhiyantran/ Atal Amrit Yojana	473541.00	443389.00
210-08	I.D.H.	879484.00	10827036.00
210-09	Gardner	0.00	0.00
210-10	P.W.D.		
	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)



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		
220-11	Office/Electric/other admin. Exp	9746584.00	13032354.00
220-12	Communication / Internet Expenses	1129366.00	2696477.00
220-20	Books & Periodicals Liabrary	761082.00	1568519.00
220-21	Printing and stationery		0.00
220-30	Legal Exp.	355404.00	782014.00
220-40	Insurance Exp.	796606.00	0.00
220-50	Audit Fees	8455495.00	3929301.00
220-51	Avasthapna/Stamp Shulk		0.00
220-52	Travalling Exp.		0.00
220-60	Advertismentt and Publicity	230768.00	1347322.00
220-61	Janmanch Exp.	4215029.00	3936056.00
	Education Expenses(Library Exp)	1407959.00	1015551.00
220-80	Other Administrative Expenses		0.00
	- Labour Cess		0.00
	- 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)



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)



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 (contingency)	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



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	0.00
250-20	Own Programmes (Tent & Others)	0.00	0.00
250-30	Share in programmes of others	0.00	0.00
	Swatch Bharat Misson yojna	0.00	0.00
	Fair (Mela)	2141295.00	2105467.00
	Mudra Chhapai vyy	822555.00	708364.00
	Swacch Bharat Mission Yojna	0.00	0.00
	Smart city	0.00	0.00
	Health and sanitation	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



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:-



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 expenditure		
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		
Changes in current assets and current liabilities		
(increase)/decrease in sundry debtors		
(increase)/decrease in stock in hand		
(increase)/decrease deposits received	-23,968,707.00	
(increase)/decrease in deposit works		
(increase)/decrease in other current liabilities		64,881,950.33
(increase)/decrease in provisions		
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 earmarked funds		
(Purchase) of investing		
Add:		
proceeds from disposal of assets		
proceeds from disposal 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 equivalents (a+b+c)	-171,777,859.01	-423,802,665.74
cash and cash equivalents at beginning of period	1,410,462,326.44	1,238,684,467.43
cash and cash equivalents at end of period	1,238,684,467.43	814,881,801.69
cash and cash equivalents 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

