

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 2019 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 2019 and
- (ii) In the case of Income & Expenditure A/c of the Deficit in the authority for the year ended on that date.

Place:- Saharanpur

Dated :- 15/06/2020

UDIN:- 20432456AAAAAB6118

For Anshuka Bathla & Co.
Chartered Accountants



Anshuka Bathla
ACA,ISA (ICAI)

NAGAR NIGAM SAHARANPUR
Balance Sheet as on 31.03.2019

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	69745185352.20	70,161,573,308.02
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		69,745,185,352.20	70,161,573,308.02
3-20	Grants, Contributions for specific purposes	B-4	1,814,690,136.00	732,743,378.00
	Loans			
3-30	Secured Loans	B-5	0.00	0.00
3-31	Unsecured Loans	B-6	0.00	0.00
	Total Loans		1,814,690,136.00	732,743,378.00
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	21,928,882.00	21,337,882.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities	B-9	33,850,630.67	170,351,123.47
3-60	Provisions	B-10	95,455,404.00	95,455,404.00
	Total Current Liabilities and Provisions		151,234,916.67	287,144,409.47
	TOTAL LIABILITIES		71,711,110,404.87	71,181,461,095.49
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	70,429,912,512.90	70900043615.90
4-11	Less: Accumulated Depreciation		619,355,935.00	851924377.00
	Net Block		69,810,556,577.90	70048119238.90
4-12	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		69,810,556,577.90	70048119238.90
	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	1805098422.97	1,037,886,452.59
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		1,805,098,422.97	1,037,886,452.59
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		71,711,110,404.87	71,181,461,095.49
			0.00	

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

ANSHUKA BATHLA & CO.
CHARTERED ACCOUNTANTS
(ANSHUKA BATHLA)
ACA, ISA (ICAI)

(Acctt. Officer)

(Municipal Commissioner)

Date:- 15/06/2020
Place:- Saharanpur

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

AS ON 31 MARCH 2019

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	70,161,573,308.02	0.00	70,161,573,308.02	0.00	70,161,573,308.02
	Grant Others		0.00	0.00	0.00	0.00
310-90	Excess of Expenditure Over/Income			0.00		(416,387,955.82)
	Total Municipal fund (310)	70,161,573,308.02	0.00	70,161,573,308.02	0.00	69,745,185,352.20

Nagar Nigam, Saharanpur

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

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
(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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	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	0.00	0.00
Total of (i+ ii+ iii) (C)	0.00	0.00	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	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.) 5 (3+ 4)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
	2	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			0.00		0.00
	Redemption Reserve					
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	732,743,378.00					
(b) Additions to the Grants *							
(i) Grant received during the year CCBP Yojana			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		750,676,741.00					
Awasthapna Nidhi		23,589,962.00					
Rajya Vitt		0.00					
14th Fin. Commission		277,336,843.00					
Abdul Kalam Saur Purni Yojna		30,343,212.00					
Total (b)	0.00	1,081,946,758.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	0.00	1,814,690,136.00	0.00	0.00	0.00	0.00	0.00

(c) Payments out of funds

(i) Capital expenditure on

Fixed Assets*

Others

Sub-total.

(ii) Revenue Expenditure on

Salary, Wages and allowances etc.

Rent

Other administrative charges

Sub-total

(iii) Other:

Loss on disposal of Grant Investments

Diminution in Value of Grant Investments

Grants Refunded

Sub-total

Total (c) [i+ ii+ iii]

Net balance at the year end - (a+ b) - (c)

Total Grants & Contribution for Specific Purposes

Total

1,814,690,136.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

1,814,690,136.00

Schedule B-5: Secured Loans [Code No 3301]

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	21,928,882.00	21,337,882.00
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		21,928,882.00	21,337,882.00

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

Nagar Nigam, Saharanpur

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

FOR M/S ANSHUKA BATHLA & CO.
CHARTERED ACCOUNTANTS

2023

[Signature]

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
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	170,351,123.47
	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	170,351,123.47

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360- 10	Provision for Expenses		
360- 20	Provision for Interest		
360- 30	Provision for Other Assets		
	FDR (ITC Under Dispute)	95,455,404.00	95,455,404.00
	Total Provisions	95,455,404.00	95,455,404.00

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

Code No	Particulars	Gross Block			Accumulated Depreciation			Net Block			
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end Of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	64,417,116,858.00			64,417,116,858.00				0.00	64,417,116,858.00	64,417,116,858.00
	Open Land	630,469,384.00			630,469,384.00					630,469,384.00	630,469,384.00
410-20	Buildings	69,490,555.78	6,127,290.00		75,617,845.78		7,424,432.00		7,424,432.00	68,193,413.78	69,490,555.78
	Infrastructure Assets										
410-29	Shops, Off. Build., Janm anch & Houses	939,847,376.00	0.00		939,847,376.00		93,984,738.00		93,984,738.00	845,862,638.00	939,847,376.00
410-30	Roads and Bridges	2,177,363,227.00	280,838,443.00		2,458,201,670.00		234,747,864.00		234,747,864.00	2,223,453,806.00	2,177,363,227.00
410-31	Sewerage and drainage	1,199,016,899.70	49,770,600.00		1,248,787,499.70		185,835,239.00		185,835,239.00	1,062,952,260.70	1,199,016,899.70
410-32	Water ways : Lakes And Ponds Water Works Distribution	306,007,469.00	18,023,445.00		324,030,914.00		48,015,270.00		48,015,270.00	276,015,644.00	306,007,469.00
410-33	Public Lighting Other assets	111,734,656.00	5,019,381.00		116,754,037.00		17,136,652.00		17,136,652.00	99,617,385.00	111,734,656.00
410-40	Plants & Machinery										
410-50	Vehicles	64,397,416.42	0.00		64,397,416.42		9,659,612.00		9,659,612.00	54,737,804.42	64,397,416.42
410-60	Office & other equipment (Computer)	3,197,020.00	0.00		3,197,020.00		1,278,808.00		1,278,808.00	1,918,212.00	3,197,020.00
410-70	Furniture, fixtures, fittings and electrical appliances	172,457.00	12,107,546.00		12,280,003.00		622,623.00		1,278,808.00	11,657,380.00	172,457.00
410-80	Other fixed assets	129,305,920.00	9,906,569.00		139,212,489.00		20,650,697.00		622,623.00	118,561,792.00	129,305,920.00
Total		70,048,119,238.90	381,793,274.00	0.00	70,429,912,512.90	0.00	619,355,935.00	0.00	619,355,935.00	69,810,556,577.90	70,048,119,238.90

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

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

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debentures and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments				
Total of Investments				0.00	0.00
General Fund					

Schedule B-13: Investments - Other Funds [Code 421]

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	FDR			0.00	0.00
	FDR (ITC LTD) under dispute			95,455,404.00	95,455,404.00
Total of Investments				95,455,404.00	95,455,404.00
Other Funds					
Nagar Nigal					

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

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
430-10	Stores		
430-20	Loose Tools		
430-30	Others		
Total Stock in hand.		0.00	0.00

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
431-10	Receivables for Property Taxes	0.00	0.00	0.00	0.00
	Less than 5 years *				
	More than 5 years**				
	Sub - total				
431-91	Less: State Government Cesses/ Levies in Taxes - Control Accounts			0.00	0.00
	Net Receivables of Property Taxes	0.00	0.00	0.00	0.00
431-19	Receivable of Other Taxes	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
431-99	Sub- total	0.00	0.00	0.00	0.00
	Less: State Government Cesses/ Levies in Taxes - Control Accounts				
	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*				
431-30	Sub- total	0.00	0.00	0.00	0.00
	Receivables for Fees and User Charges				
	Less than 3 years*				
	More than 3 years*				
431-40	Sub - total	0.00	0.00	0.00	0.00
	Receivables from Other Sources				
	Less than 3 years*				
	More than 3 years*				
431-50	Sub - total	0.00	0.00	0.00	0.00
	Receivables from Government				
	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	1,805,098,422.97	1,037,886,452.59
	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	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		
450-42	Nationalised Banks		
450-43	Other Scheduled Banks		
450-44	Scheduled Co-operative Banks		
	PLA	0.00	0.00
	Sub-total	0.00	0.00
450-61	Balance with Bank – _____ Grant Funds		
	Nationalised Banks	0.00	0.00
	P.N.B. 25788	0.00	0.00
	S.B.I. 605	0.00	0.00
	Bank of Baroda	0.00	0.00
450-62	Other Scheduled Banks	0.00	0.00
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	Sub-total	0.00	0.00
	Total Cash and Bank balances	1,805,098,422.97	1,037,886,452.59

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

Code No	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current Year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	0.00			0.00
460-20	Employee Provident Fund Loans	0.00			0.00
460-30	Loans to Others				0.00
460-40	Advance to Suppliers and Contractors				0.00
460-50	Advance to Others				0.00
460-60	Deposit with External Agencies				0.00
460-80	Other Current Assets				0.00
	Security Deposit				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

Note:- The Balance Sheet has been prepared as per information & substantiation available.

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
		1	2
470-10	Deposit Works		
470-20	Other asset control accounts		
Total Other Assets		0.00	0.00

Schedule B-20: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
		1	2
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 31.03.2019

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	139,260,930.38	150,070,819.02
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	8,466,317.27	20,778,109.50
I-40	Fees & User Charges	I-4	85,556,761.53	44,485,537.80
I-50	Sale & Hire Charges	I-5	0.00	4,614,511.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	1,003,559,467.00	1,404,746,870.00
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	40,927,570.00	10,754,486.43
I-80	Other Income	I-9	38,450,520.00	30,795,450.00
A	Total – INCOME		1,316,221,566.18	1,666,245,783.75
EXPENDITURE				
2-10	Establishment Expenses	I-10	543351375.00	630,004,150.00
2-20	Administrative Expenses	I-11	98697929.00	44,555,334.95
2-30	Operations & Maintenance	I-12	452444992.00	505,620,345.00
2-40	Interest & Finance Expenses	I-13	0.00	3,857.20
2-50	Programme Expenses	I-14	11249295.00	36,664,841.00
2-60	Revenue Grants, Contributions & subsidies	I-15	0.00	0.00
2-70	Provisions & Write off	I-16	0.00	2,900,888.00
2-71	Miscellaneous Expenses	I-17	7509996.00	7,702,742.00
2-72	Depreciation		619,355,935.00	851,924,377.00
B	Total – EXPENDITURE		1,732,609,522.00	2,079,376,535.15
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(416,387,955.82)	(413,130,751.40)
2-80	Add: Prior period Items (Net)	2-18	0.00	104,930,966.00
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(416,387,955.82)	(518,061,717.40)
2-90	Net balance being surplus/ deficit carriedover to Municipal Fund		(416,387,955.82)	(518,061,717.40)

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)

(Acctt. Officer)

(Municipal Commissioner)

Date:- 15/06/2020
Place:- Saharanpur

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	71950979.24	68341076.12
110-02	Water tax	63118148.18	71278200.93
110-03	Sewerage Tax(Jalka Vividh)	4152922.96	3325233.97
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	0.00	7119888.00
110-12	Pilgrimage Tax	0.00	0.00
110-51	Octroi & Toll	0.00	0.00
110-52	Cess	0.00	0.00
110-80	Other taxes	0.00	6,420.00
	Preksha Grah Tax	38,880.00	0.00
Sub-total		139,260,930.38	150,070,819.02
Less: -			
110-90	Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
Total tax revenue		139,260,930.38	150,070,819.02

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	9147462.86
130-20	Rent from Office Buildings	0.00	0.00
130-30	Rent/ Premium of shops	6587548.83	0.00
130-40	Rent from lease of lands	1,134,978.44	8,667,699.00
130-80	Other rents/ Other Income	371290.00	0.00
130-81	I.D.S.M.T.	372500.00	2962947.64
	Sub-Total	8,466,317.27	20,778,109.50
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	8,466,317.27	20,778,109.50

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 ->	0.00	0.00
	Function wise		

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	155,523.00	123,409.80
140-12	Licence Fees from Contractor	816,536.00	674,785.00
140-13	Fees for Certificate or Extract(Name)	0.00	0.00
140-14	Development Charges		
140-15	Regularization Fees/ Tender Cost	306,785.00	0.00
140-20	Penalties and Fines (Copying Fees)	0.00	163,034.00
140-40	Other Fees Fine	52,722.53	0.00
	Road cutting charges	71,232,672.00	25,554,200.00
140-50	User Charges	431,990.00	0.00
140-60	Parking Shulk	12,560,533.00	0.00
140-70	Service / Administrative Charges	0.00	9,396,753.00
140-80	Other Charges		
	Health Licence	0.00	520,620.00
	Slaughter House	0.00	1,719,020.00
	Water Charges	0.00	746,468.00
	Hospital	0.00	0.00
	Shops	0.00	485,000.00
	Misc. (Vividh)	0.00	196.00
	Mutation Fees	0.00	5,102,052.00
	Sub-Total.	85,556,761.53	44,485,537.80
	Less:		
140-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total income from Fees & User Charges – Income head-wise	85,556,761.53	44,485,537.80
140-50	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	4,614,511.00
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	4,614,511.00

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)	977,891,260.00	408,683,392.00
	• Revenue Grant (JNNURM)	0.00	0.00
160-20	Avasthapna Shulk	0.00	0.00
160-30	Contribution towards schemes	0.00	966,185,454.00
160-40	Swatch Bharat Mission	23,008,488.00	27,334,801.00
160-50	Smart City Yojna	0.00	673,852.00
160-60	Atal Amrit City yojna	2,659,719.00	1,869,371.00
Total Revenue Grants, Contributions & Subsidies		1,003,559,467.00	1,404,746,870.00

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	40,927,570.00	10,139,637.00
171-20	Interest on Loans and advances to Employees	0.00	0.00
171-30	Interest on loans to others	0.00	0.00
171-80	Other Interest (Late Fees)	0.00	614,849.43
	Other Interest	0.00	0.00
Total. – Interest Earned		40,927,570.00	10,754,486.43

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	4,050,985.00
180-11	Lapsed Deposits	0.00	5,132,653.00
180-20	Insurance Claim Recovery	0.00	0.00
180-30	Profit on Disposal of Fixed asses	7,132,670.00	0.00
180-40	Advertisement Shulk	2,059,815.00	0.00
180-50	Slaughter House Income	6,401,940.00	0.00
180-60	Other Contract Income	0.00	4,628,285.00
180-80	Parking Theka	13,074,958.00	10,201,101.00
190.10	Fair (Mela)	219,021.00	0.00
190.20	Insurance (GIS)	727,600.00	0.00
190.21	Other Income/ Professional Tax	8,834,516.00	6,782,426.00
190.22	Vivid Income/ Misc. Income	38,450,520.00	30,795,450.00
Total Other Income		38,450,520.00	30,795,450.00

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

Schedule I-10 (a): Establishment Expenses – Function wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
210-01	Municipal Body Sweeper/ Driver/Guard	253865393.00	342,309,681.00
210-02	CSI	0.00	0.00
210-03	Administration	44643771.00	29,060,984.00
	Finance, Accounts, Audit	1249051.00	1,052,205.00
	Election	0.00	0.00
210-04	Water Works department salary	0.00	85,191,901.00
210-05	Hospital Department salary	2526427.00	2,708,892.00
210-06	Pension	120750907.00	129,873,207.00
	Record Room	0.00	0.00
	Grahkar, Jalkal & Toll	86878615.00	5,023,419.00
210-07	*Stores & Purchase Light (Marg Parkash)	6965846.00	8,483,763.00
	JNNURM	0.00	0.00
	Abhiyantran & Other	17148870.00	18,109,691.00
210-08	I.D.H.	397159.00	343,502.00
210-09	Gardner	8925336.00	7,846,905.00
210-10	P.W.D.	0.00	0.00
	Total establishment expenses – Function wise	543,351,375.00	630,004,150.00

Note:
The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per Schedule I-10 (b).

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes / diesel	0.00	24,044,939.95
220-11	Office/Other Admin. exp.	2,664,210.00	0.00
220-12	Communication / Internet Expenses	436,495.00	1,333,662.00
220-20	Books & Periodicals Library	0.00	0.00
220-21	Printing and Stationery	1,007,037.00	920,200.00
220-30	*Legal Exp.	1,237,864.00	0.00
220-40	Insurance /GIS	1,079,421.00	5,142,693.00
220-50	Audit Fees	2,000,000.00	2,466,300.00
220-51	Avasthapna/ Stamp Shulk	76,732,490.00	0.00
220-52	Traffic Exp.	1,278,420.00	0.00
220-60	Advertisement and Publicity	4,612,711.00	5,363,632.00
220-61	Members Subscription	0.00	0.00
	Education Expenses (Library Exp.)	130,662.00	0.00
220-80	Other Administrative Expenses	0.00	0.00
	- Labour Cess	7,518,619.00	749,954.00
	- Service Tax	0.00	4,533,954.00
	Medical Reimbursement		
	Total establishment expenses – expense head wise	98,697,929.00	44,555,334.95

Total administrative expenses – expense head wise

Note:
The total function wise expenses as per Schedule I-11 (b) should tally with the total administrative expenses as per Schedule I-11 (a).

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

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

Note:

The total function wise expenses as per Schedule I-12 (a) should tally with the total Operations & maintenance expenses as per Schedule I-12 (b).

Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-10	Power /Electricity & Fuel	834,486.00	0.00
230-20	Bulk Purchases	0.00	52,362,491.00
230-30	Kanha Upwan Exp.	4,506,858.00	0.00
230-31	Gairaj (Diesel /Petrol)	31,677,274.00	22,133,315.00
	Gairaj Vehicle & Other Exp.	18,856,842.00	5,002,682.00
	Water Works (Diesel Generator)	14,893,350.00	0.00
230-32	Atal Amrit Yojna Exp. (Salary)	1,507,310.00	0.00
	Swatch Bharat Mission Exp. (IEC & Toilet)	23,811,726.00	0.00
	Water Works / Handpump	18,893,944.00	0.00
	Plantation Exp.	755,766.00	0.00
	Road/ Naali Work/ Bridge	45,252,754.00	0.00
	Samvida Sahit Safai Karya	182,981,911.00	0.00
230-40	Labour Cess	3,472,535.00	0.00
230-51	Repairs & maintenance –Infrastructure Assets	103,588,948.00	189,077,720.00
	Repairs & maintenance Baad Aapda	0.00	0.00
230-52	Repairs & maint.– Civic Amenities	0.00	108,437.00
	Repair & Maint.- 14th Finance Comm.	0.00	86,409,937.00
	Repairs & Maint. – Rajya Vitt (Water Works)	0.00	0.00
	Repairs & Maint. – Water Works- (SFCNN)	0.00	0.00
	Repairs & maintenance – 2% Awasthapna Nidhi	0.00	12,143,218.00
	Repairs & maintenance – Janmanch	0.00	0.00
230-53	Repairs & maintenance – Buildings	1,411,288.00	73,692,011.00
	Repairs & maintenance – Road (Rajya Vitt)	0.00	0.00
	Repairs & maintenance – Road	0.00	5,402,518.00
	Repairs & maintenance – Nala /Siver Safai	0.00	0.00
	Repairs & maintenance – Water Works (Contingency)	0.00	28,416,666.00
	Repairs & maintenance – Revolving Fund	0.00	0.00
	Repairs & maintenance – Light (Rajya Vitt)	0.00	0.00
		452,444,992.00	474,748,995.00

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Sadak Sudhar Nagar	0.00	0.00
	Repairs & maintenance – Park / Boundry Wall	0.00	0.00
230-59	Repairs & maintenance – Others/ Vehicle	0.00	21,574,383.00
230-80	Other operating & maint. Exp. (Vividh)	0.00	9,296,967.00
	- Gairaj Chuna Evam Kitnasak	0.00	0.00
	Total operations & maintenance - expense head wise	452,444,992.00	505,620,345.00

Note:

The total function wise expenses as per Schedule I-12 (b) should tally with the total Operations & maintenance expenses as per Schedule I-12 (a).

Schedule I-13: Interest & Finance Charges [Code No 240]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government		
	Interest on Loans from State Government		
240-20	Interest on Loans from Government Bodies & associations		
	Interest on Loans from International Agencies		
240-30	Interest on Loans from Banks & Other Financial Institutions		0.00
240-40	Other Interest (Bank Interest)	0.00	0.00
240-50	Other Finance Expenses (Bank Charges)	0.00	3,857.20
240-60	Water supply & Sewerage		
240-70			
240-80			
	Total Interest & Finance Charges	0.00	3,857.20

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

Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
250-10	Election Expenses		
250-20	Own Programmes (Tent & Others)	7,326,167.00	7,657,159.00
250-30	Share in Programmes of others		
	Swatch Bharat Mission Yojna	0.00	0.00
	Abdul Kalam Saur Punj Yojna	0.00	9,005,237.00
	Fair (Mela)	3,923,128.00	0.00
	Atal Amrit City Yojana	0.00	495,000.00
	Swacch bharat Mission Yojana	0.00	14,751,546.00
	Smart City	0.00	4,755,899.00
	CCBP Yojana	0.00	0.00
	Total Programme Expenses \	11,249,295.00	36,664,841.00

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]

Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
260-10	Grants [give details]		
260-20	Contributions [give details]		
260-30	Subsidies [give details]		
	Total Revenue Grants, Contributions & Subsidies	0.00	0.00

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

Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
270-10	Provisions for Doubtful receivables	0.00	2,900,888.00
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off	0.00	0.00
	Total Provisions & Write off	0.00	2,900,888.00

Schedule I-17: Miscellaneous Expenses [Code No 271]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses		
	- Nazuk Theka return	0.00	0.00
	Security Deposit/Return	0.00	0.00
	Other Exp.	0.00	0.00
	- IDSMT	0.00	0.00
	- Contingency	0.00	0.00
	- Misc.Exp.	7,509,996.00	7,702,742.00
	- Plantation	0.00	0.00
	Total Miscellaneous expenses	7,509,996.00	7,702,742.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Income		
280-10	Taxes		
280-20	Other – Revenues		
280-30	Recovery of revenues written off		
280-40	Other income		
	Sub – Total Income (a)	0.00	0.00
	Expenses		
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues	0.00	90,287,244.00
280-80	Other Expenses	0.00	14,643,722.00
	Sub – Total Income (b)	0.00	104,930,966.00
	Total Prior Period (Net) (a-b) -:	0.00	(104,930,966.00)

The various schedules to the Balance Sheet have been provided below: