

AUDITORS REPORT

We have examined the Balance sheet of NAGAR NIGAM, Gurudwara Road, Saharanpur as at 31st March 2023 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 2023 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: 16.11.2023

UDIN-23403323BGZIQD6081



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: 16.11.2023

UDIN-23403323BGZIQD6081



**NAGAR NIGAM SAHARANPUR
BALANCE SHEET AS ON 31.03.2023**

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	69,507,417,477.03	69,569,548,626.96
3-11	Earmarked funds	B-2	-	-
3-12	Reserves	B-3	-	-
	Total Reserves & Surplus		69,507,417,477.03	69,569,548,626.96
3-20	Grants, Contributions for specific purposes loans	B-4	871,150,290.45	797,687,304.29
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	-	-
	Total Loans		871,150,290.45	797,687,304.29
	Current Liabilities and Provisions		871,150,290.45	797,687,304.29
3-40	Deposits Received	B-7	-	-
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities	B-9	259,427,545.50	96,172,215.00
3-60	Provisions	B-10	95,966,475.00	95,966,475.00
	Total Current Liabilities and Provisions		355,394,020.50	192,138,690.00
	TOTAL LIABILITIES		70,733,961,787.98	70,559,374,621.25
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	72,245,339,303.90	71,725,237,190.90
4-11	Less: Accumulated Depreciation Net Block		2,932,038,334.00	2,165,411,580.00
	Net Block		69,313,300,969.90	69,559,825,610.90
4-12	Capital Work-in-Progress		-	-
	Total Fixed Assets		69,313,300,969.90	69,559,825,610.90
	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	20,363,000.00	-
4-32	Less (Accumulated prov.against debts)		-	-
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	1,223,811,328.08	823,062,520.35
4-60	Loans, advances and deposits	B-18	-	-
4-61	Less. Accumulated provision against Loans		-	-
	Total Current Assets, Loans & Advances		1,244,174,328.08	823,062,520.35
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Exp.(to the extent not written off)	B-20	-	-
	TOTAL ASSETS		70,733,961,787.98	70,559,374,621.25

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

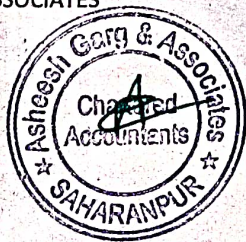
FOR M/S ASHEESH GARG AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA ASHEESH GARG
PARTNER

Date: 16.11.2023

Place: Saharanpur

UDIN-23403323BGZIQD6081

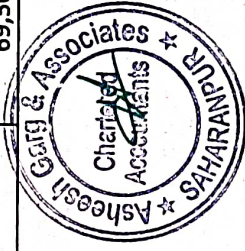


(Account Officer)

(Nagar Aayukt)

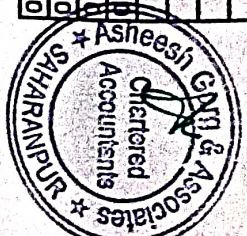
AS ON 31st MARCH 2023

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	69,56,95,48,626.96	17,90,81,866.19	69,74,86,30,493.15	400236556.5	69,34,83,93,936.65
	Grant Others	-	0	-	0	-
310-90	Income for the year					15,90,23,540.38
	Total Municipal Fund (310)	69,56,95,48,626.96	179081866.2	69,74,86,30,493.15		69,50,74,17,477.03



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 municipal 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



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
Code No.							
(a) Opening balance	449763759.80	347923544.49		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)		2447666.00					
Swatch Bharat Mission	118394150.00	0.00		0.00			
Kendriya vith ayog grant	502516752			0.00			
Rajya Vith		1225782714.00		0.00			
14th Fin. Commission				0.00			
Aral Amrit Anudaan/MP/MILA	343923.00	0.00		0.00			
Kanha Pashuchara		0.00					
Avasthapna Nidhi/Other		37304482.00					
Smart City	263842268.00						
Total (b)	885097093.00	1265534862.00		0.00	0.00		0.00
Total (a+b)	1334860852.80	1613458406.49		0.00	0.00		0.00
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*	520102113.00						
Others							
Sub-total.	520102113.00			0.00	0.00		0.00
(ii) Revenue Expenditure on Salary, Wages and allowances etc. Rent		1024508819.00					
Others administrative charges		0.00					
Operations & maintenance		532558036.84					
Programme Expenses		0.00					
Miscellaneous							
Sub-total	0.00	1557066855.84		0.00	0.00		0.00
(iii) Other:	0.00						
Loss on disposal of grant	0.00						
Investments	0.00						
Diminution in value of	0.00						
Grant Investments	0.00						
Grant Refunded	0.00						
Sub-total	0.00						
Total (c) [(i)+(ii)+(iii)]	520102113.00	1557066855.84		0.00	0.00		0.00
Net Balance at the year end (a+b)-(c)	814758739.80	56391550.65		0.00	0.00		0.00

871150290.45



Schedule B-5: Secured Loans [Code No 330]

Amount in Rs.

Code No.	Particulars	Current year Amount(Rs.)	Previous Year Amount (Rs)
1	2	3	4
330-10	Loans from Central Government	0.00	0.00
330-20	Loans from State government	0.00	0.00
330-30	Loans from Govt.bodies & Associations	0.00	0.00
330-40	Loans from International agencies	0.00	0.00
330-50	Loans from banks & other financial Institutions	0.00	0.00
330-60	Other Term Loans	0.00	0.00
330-70	Bonds & debentures	0.00	0.00
330-80	Other Loans	0.00	0.00
	Total Secured Loans	0.00	0.00

Schedule B-6: Unsecured Loans [Code No 331]

Code No.	Particulars	Current year Amount(Rs.)	Previous Year Amount (Rs)
1	2	3	4
331-10	Loans from Central Government	0.00	0.00
331-20	Loans from State government	0.00	0.00
331-30	Loans from Govt.bodies & Associations	0.00	0.00
331-40	Loans from international agencies	0.00	0.00
331-50	Loans from banks & other financial institutions	0.00	0.00
331-60	Other Term Loans	0.00	0.00
331-70	Bonds & debentures	0.00	0.00
331-80	Other Loans	0.00	0.00
	Total Un-secured Loans	0.00	0.00

Schedule B-7: [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	76993502.00	0.00
350-12	Pension Employee Liabilities	14029272.00	0.00
350-20	Recoveries Payable	0.00	0.00
350-30	Government Dues Payable	0.00	0.00
350-40	Refunds Payable	6355802.00	0.00
350-41	Light department	11,786,648.00	2,205,260.00
350-80	Others (Record Room)	17313453	40,881,660.00
	Jalkal Anubhag	42478129.5	53,085,295.00
	Nirman Vibhag	90470739.00	0.00
	Health department	0.00	0.00
	S.B.I A/c No. 605	259,427,545.50	96,172,215.00
	Total Other liabilities (Sundry Creditors).	259,427,545.50	96,172,215.00

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	106680.00	106680.00
	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			64,417,116,858.00				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	Building	10%	83,270,312.78	85,130,253.00	311,465,471.000	479,866,036.780	23600564	37,413,330.000	56,013,894.000	423,852,142.780	59,669,748.78	
	Infrastructure Assets											
	Shops, Off. Build, Janmarch & houses, Toilets	10%	863,285,424.00	3,367,492.00	1,237,377.00	867,890,293.000	255583794	86,727,160.000	342,310,954.000	525,579,339.000	607,701,630.00	
410-30	Roads and Bridges	10%	3,426,533,458.00	20,030,009.00	42,176,572.00	3,488,740,039.000	967241982	346,765,175.000	1,309,007,157.000	2,179,732,882.000	2,464,291,476.00	
410-31	Sewerage and drainage	10%	1,223,950,260.70			1,223,950,260.700	405619234	122,395,026.000	528,014,260.000	695,936,000.700	818,331,026.70	
410-32	Water ways:											
	Lakes And Ponds											
	Water Works	10%	525,519,251.00	15,745,752.00	32,481,791.00	573,746,794.000	139467625	55,750,590.000	195,218,215.000	378,528,579.000	386,051,626.00	
	Distribution											
410-33	Public Lighting	40%	271,566,249.00		3,751,513.00	275,317,762.000	190396887	84,920,875.000	275,317,762.000	-	81,169,362.00	
	Other assets											
410-40	Vehicles	15%	54,737,804.42			54,737,804.420	24632013	8,210,671.000	32,842,684.000	21,895,120.420	30,105,791.42	
410-50	Office & other equipment	15%	3,824,079.00			3,824,079.000	2295682	573,612.000	2,869,294.000	954,785.000	1,528,397.00	
410-60	[Computer]											
	Furniture, fixtures, fittings and electrical appliances	10%	55,360,297.00			55,360,297.000	10588388	5,536,030.000	16,124,418.000	39,235,879.000	44,771,909.00	
410-80	Other fixed assets	40%	169,603,813.00	633,770.00	4,082,113.00	174,319,696.000	150985411	23,334,285.000	174,319,696.000	-	18,618,402.00	
	Total		71,725,237,190.90	124,907,276.00	395,194,837.00	72,245,339,303.90	2,165,411,580.00	766,626,754.00	2,932,038,334.00	69,313,300,969.90	69,559,825,610.50	



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

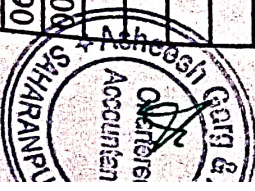
Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carry Cost ing (Rs)
		1	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]

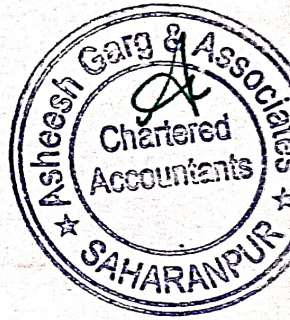
Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carry Cost ing (Rs)
		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				



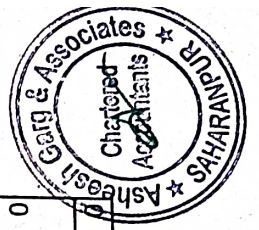
Schedule B-14 : Stock in Hand (Inventories) [Code 430]

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.) 3	Provision for outstanding revenues (Rs.) 4 (Code No 432)	Net Amount(Rs.) 5 = 3 - 4	Previous year Net Amount(Rs.) 6
431- 10	Receivables for Property Taxes Less than 5 years More than 5 years* Sub — total	20363000	0	0	0
431-91	Less: State Government Cesses/ in Taxes — Control Accounts Net Receivables of Property Taxes	20363000	0	0	0
431-19	Receivable of Other Taxes Less than 3 years* More than 3 years'	0	0	0	0
431-99	Sub- total Less: State Government Cesses/ Levies in Taxes — Control Accounts Net Receivables of Other Taxes	0	0	0	0
431-20	Receivables of Cess Income Less than 3 years* More than 3 years* Sub- total	0	0	0	0
431-30	Receivables for Fees and User Charges Less than 3 years* More than 3 years* Sub- total	0	0	0	0
431-40	Receivables from Other Sources Less than 3 years* More than 3 years* Sub — total	0	0	0	0
431-50	Receivables from GOVERNMENT	0	0	0	0
	Total of Sundry Debtors	20363000	0	0	0

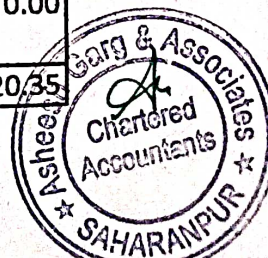


Schedule B-16: Prepaid Expenses [Code No 440]

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount(Rs.)
1	2	3	4
440-10	Establishment	0.00	0.00
440-20	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
450-10	Cash & Bank Balance		
	Balance with Bank - Municipal Funds	130126881.36	102766176.42
	Cash in hand	1070817.46	3544195.00
450-21	Nationalised Banks	0.00	0.00
	Allahabad Bank 782	0.00	0.00
	Allahabad Bank 714	0.00	0.00
	S.B.I. (IDSMT) 290630	0.00	0.00
	Allahabad Bank 853	0.00	0.00
	Allahabad Bank 175	0.00	0.00
	HDFC 673	0.00	0.00
	ICICI 003452	0.00	0.00
	Union Bank of India 414	0.00	0.00
	Vijay Bank	0.00	0.00
	Allahabad Bank 414	0.00	0.00
450-22	Other Scheduled Banks	0.00	0.00
450-23	Scheduled Co-operative Banks		
450-24	Post Office/ Deposit	0.00	0.00
	Sub-total	0.00	0.00
450-41	Balance with Bank — Special Funds		
450-42	Nationalised Banks	1092613629.26	716752148.93
450-43	Other	0.00	0.00
450-44	Scheduled Co-operative Banks		
	PLA	0.00	0.00
	Sub-total	1092613629.26	716752148.93
450-61	Balance with Bank — Grant Funds		
	Nationalised Banks		
	P.N.B. 25788	0.00	0.00
	S.B.I 605	0.00	0.00
	Bank of Baroda	0.00	0.00
450-62	Other Scheduled Banks	0.00	0.00
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	Sub-total	0.00	0.00
	Total Cash and Bank balances	1223811328.08	823062520.35



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.)
		3	4	5	6
1	2				
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 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

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

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
		3	4
1	2		
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

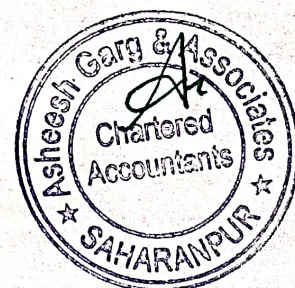


Schedule B-19: Other Assets [Code No 470]

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 31.03.2023

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	255713605.40	212837272.70
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	4607059.50	4948471.40
I-40	Fees & User Charges	I-4	64627411.00	29671663.00
I-50	Sale & Hire Charges	I-5	1041129.00	113960.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	2147982094.00	1395936613.00
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	22127075.00	41305098.74
I-80	Other income	I-9	68523178.48	18706883.46
A	Total - INCOME		2564621552.38	1703519962.30
	EXPENDITURE			
2-10	Establishment Expenses	I-10	1024508819.00	935047510.00
2-20	Administrative Expenses	I-11	47481927.00	29034085.00
2-30	Operations & Maintenance	I-12	554712539.00	471418350.00
2-40	Interest & Finance Expenses	I-13	0.00	0.00
2-50	Programme Expenses	I-14	7065204.00	2963850.00
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	5202769.00	22459573.00
2-72	Depreciation		766626754.00	792653932.00
B	Total - EXPENDITURE		2405598012.00	2253577300.00
A-B	Gross surplus/(deficit) of income over expenditure before Prior Period Items		159023540.38	-550057337.70
2-80	Add: Prior period Items (Net)		0.00	0.00
	Gross surplus/(deficit) of income over expenditure before Prior Period Items		159023540.38	-550057337.70
2-90	Net Balance being surplus/deficit carriedover to municipal fund		159023540.38	-550057337.70

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

FOR M/S ASHEESH GARG AND ASSOCIATES
CHARTERED ACCOUNTANTS

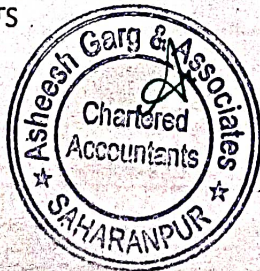
CA ASHEESH GARG

PARTNER

Date: 16.11.2023

Place: Saharanpur

UDIN:-23403323BGZIQD6081



(Signature)

(Account Officer)

(Signature)
(Nagar Aayukt)

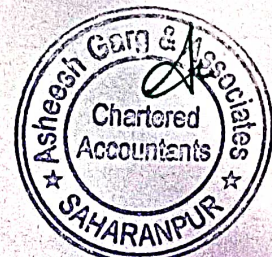
Schedule I-1: Tax Revenue [Code No 110]

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount(Rs.)
1	2	3	4
110-01	Property taxes	126469279.60	105833674.70
110-02	Water Tax	108129833.68	89433451.00
110-03	Sewerage Tax(Jalkal Vidhi)	11410846.12	8505773.00
110-04	Seva Prabhar (Service charge)	2744294.00	0.00
110-05	Show Tax (preksha grah kar)	39020.00	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	6920332.00	9064374.00
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
	Sub-total	255713605.40	212837272.70
110-90	Less:- Tax Remissions & Refund[Schedule 1-1(a)]	0	0
	Total Tax Revenue	255713605.4	212837272.7

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



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 / Janmanch	4,117,060.50	4,948,471.40
130-40	Rent from lease of lands	207,954.00	
130-80	Other rents /Income (Machinery)	9,850.00	
130-81	I.D.S.M.T.	272,195.00	-
	Sub-Total	4,607,059.50	4,948,471.40
	Less:	-	-
130-90	Rent Remission and Refunds		
	Sub-Total	-	-
	Total Rental Income from Municipal properties	4,607,059.50	4,948,471.40

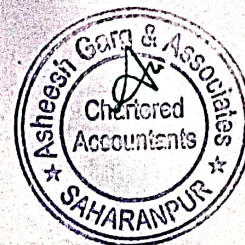


Schedule I-4 : Fees & User Charges [Code No. 140]
Schedule I-4(a) : Fees & User Charges - Function Wise

CODE NO	PARTICULARS	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body	0.00	0.00
	Adminisration	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	189188.00	348818.00
140-11	Licensing Fees Rickshaw		
140-12	Licence Fees from Contractor/ Nazul	3399171.00	11796830.80
140-13	Fees for Certificate or Extract(Name)		
140-14	Development Charges		
140-15	Regularization Fees/ Tender Cost		2790737.00
140-20	penalties and Fines /Copying Fees	1836580.00	1392043.00
140-30	Other Fees Fine		
140-40	Road cutting charges	43009778.00	1179100.00
140-50	User charges	4443874.00	1103140.00
140-60	Parking Shulk / Taxi Stand		0.00
140-70	Service / Administrative Charges	0.00	6327472.00
140-80	Other Charges		5082340.20
	Health Licence		
	Hospital		
	Shops		
	Misc. (Vividh)		
	Mutation Fees	11748820.00	0.00
	Sub-Total	64627411.00	29671663.00
	Less		
140-90	Rent Remission and refunds		
	Sub-Total	0.00	0.00
	Total income from Fees & User Charges - Income head Wise	64627411.00	29671663.00



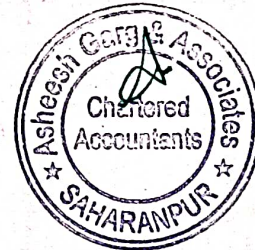
Schedule I-5 : Sale & Hire Charges (Code No 150)

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	1041129.00	109760.00
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	0.00	4200.00
	Total Income Sale & Hire Charges- Income head wise	1041129.00	113960.00



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)	1225782714	1289989073.00
	Revenue Grant (14th finance)	0	
	Revenue Grant (15th finance)	502516752	
	Revenue Grant (JNNURM)		0.00
160-20	Avasthapna Shulk	0	
160-30	Contribution towards schemes	0	0.00
160-40	Swatch Bharat Mission	118394150	94479860.00
160-50	Anye Shaskiye Anudan	0	814347.00
160-60	Atal Amrit City yojna	0	10653333.00
160-61	Smart city se prapt	263842268	
160-62	2% Avasthapna Nibhandan shulk	37032287	
160-63	MP/ MLA se prapt	343923	
160-64	Contractors security	70000	
	Total Revenue Grants, Contributions & Subsidies	2147982094.00	1395936613.00

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



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	22127075.00	41305098.74
171-20	Interest on loan and advances to employees	0.00	0.00
171-30	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	22127075.00	41305098.74

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	14584643.00	1659850.00
180-60	Other Contract income	0.00	0.00
180-80	Parking Theka	20423384.00	11674540.00
190-10	Fair (Mela)	23297777.00	12165.00
190-20	Insurance (GIS)	2377666	2078280.00
190-21	Other income	0.00	308744.26
190-22	Vivid income/Misc.income/Tender Fees	7839708.48	2973304.20
	Total Other Income	68523178.48	18706883.46

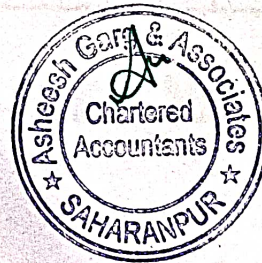


Schedule 1-10: Establishment Expenses [code no 210]

Code No.	Particulars	Current Year (RS)	Previous Year(Rs.)
1	2	3	4
210-01	Municipal Body Sweeper	478884755.00	443908358.00
	Municipal Body Driver	16407595.00	
210-02	Administration	90754088.00	298707820.00
210-03	Finance, Accounts Audit	1558813.00	1656397.00
210-04	LIGHT departments salary	10163227.00	9806235.00
210-05	Jalkal Department salary	72228862.00	0.00
210-06	Hospital department Salary	14871156.00	2178990.00
210-07	Pension,	189707436.00	139676233.00
210-08	Samvida karmchari salary	74070695.00	0.00
210-09	Grahkar, Jalkal & Toll	41440389.00	37760452.00
210-10	I.D.H.	557162.00	473541.00
210-11	Gardner	11064476.00	879484.00
210-12	P.W.D.	22800165.00	0.00
	Total establishment expenses - Function wise	1024508819.00	935047510.00

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	3267809.00	1129366.00
220-11	Office/Electric/other admin. Exp	783129.00	761082.00
220-12	Communication / Internet Expenses		
220-13	Books & Periodicals Liabrary	1189845.00	355404.00
220-14	Printing and stationery	968223.00	796606.00
220-15	Legal Exp.	3139436.00	8455495.00
220-16	Insurance Exp.		
220-17	Audit Fees		
220-18	Avasthapna/Stamp Shulk	344724.00	230768.00
220-19	Travalling Exp.	3954343.00	4215029.00
220-20	Advertismentt and Publicity	2331169.00	1407959.00
220-21	Janmanch Exp.		
	Education Expenses(Library Exp)	4627754.00	
220-22	Other Administrative Expenses	10446988.00	
	Kanha pashuchara (Nirashrit pashu)	3984890.00	
	Jankalyankari suvidhayen		
	- Labour Cess	8893746.00	
	- Sevice Tax/Gst	3549871.00	1935792.00
	Medical Reimbursement		
	Total establishment expense-expenses head wise	47481927.00	29034085.00

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)

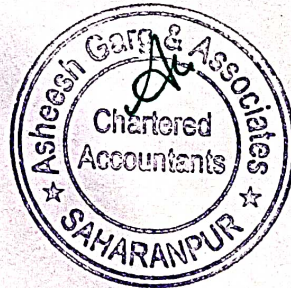


Schedule 1-12 (a): Operations & Maintenance Expenses - Function wise

Code No.	Particulars	Current Year (RS)	Previous Year (Rs.)
1	2	3	4
	Municipal Body		0.00
	Adminlstration		0.00
	Finance, Accounts, Audit		0.00
	PLA- SFC Expenses		0.00
	PLA- SFC Expenses		0.00
	Revoloving Expenses		0.00
	Election		0.00
	Water supply and sewerage expenses		128769118.00
	Aakasmik Vyavastha		3339850.00
	Pashu Chara / Jalkalyan	3805656.00	13053664.00
	Workshop		0.00
	Census		0.00
	Public welfare		3409815.00
	Total Operatios & Maintenance Expenses- Function wise	3805656.00	145162632.00

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	8700565.00	3225342.00
230-20	LIGHT EXP	31963243.00	
230-30	Kanha Upwan Exp.		
230-31	Galraj (Diseal/ Petrol)	64915815.00	61828085.00
230-32	Gairaj/ Vehicle & other exp.	43701203.00	66422260.00
230-33	Water Works(Diesel Generator)	3361595.00	5575937.00
230-34	Atal Amrit Yojna Exp. (Salary)		10917335.00
230-35	Swatch Bharat Mission Exp. (IEC & Toilet)		10189646.00
230-36	Water works / handpump	91891915.00	7129382.00
230-37	PARK/Plantation / Boundry Wall Maintenance Exp.	161216983.00	14805803.00
230-38	Road/ Naali Work / Bridge		92826844.00
230-40	MP/MLA NIRMAN WORK	893586.00	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	131122829.00	143094612.00
	Repair and Maint.- 14th Finance Comm.(Water Wor	0.00	0.00
	Repairs and Maint.- Rajya Vitt(Water Works)		0.00
	Repairs and Maint. - 2% Awasthapna Nidhi		0.00
	Repairs & Maintenance-Janmanch		0.00
230-53	Repairs & Maintenance-Buildings		
	Repairs & maintenance-road lights (Rajya vitt)		5493352.00
	Repairs & maintenance- Nala/seaver Safai	13139149.00	3709695.00
	Repairs & maintenance- Water works (contigency)		40722222.00
	Repairs and maintenance- Revolving fund	0.00	0.00
	Repairs and maintenance- Light (Rajya Vitt)	0.00	0.00
		550906883.00	465940515.00



Schedule 1-14 Programme Expenses (Code No 250)

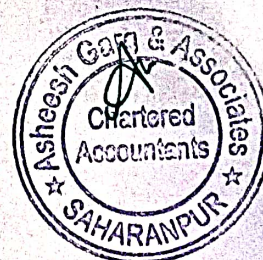
Code No.	Particulars	Current Year (RS)	Previous Year(Rs.)
1	2	3	4
250-10	Election expenses	0.00	0.00
250-20	Own Programmes (Tent & Others)	0.00	0.00
250-30	Share In programmes of others	0.00	0.00
	Swatch Bharat Misson yojna	0.00	0.00
	Fair (Mela)	5709877.00	2141295.00
	Mudra Chhapai vyy	1355327.00	822555.00
	Swacch Bharat Mission Yojna	0.00	0.00
	Smart city	0.00	0.00
	Health and sanitation	0.00	0.00
	Total Programme Expenses	7065204.00	2963850.00

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
		0.00	0.00
271-10	loss on disposal of assets		0.00
271-20	loss on disposal of investments		20289438.00
271-80	Kendrey vitt ayog se dos apshisht prabhandan		0.00
	- nazuk Theka return		0.00
	Security deposit/return		0.00
	other Exp.		0.00
	- IDSMT		0.00
	- Contingency		0.00
	- Misc. Exp.	5202769.00	2170135.00
	- Plantation		0.00
	Total Miscellaneous expenses	5202769.00	22459573.00

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:-

