



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: 05.10.2024

UDIN-24403323BKCJPG6404





AUDITORS REPORT

We have examined the Balance sheet of NAGAR NIGAM, Gurudwara Road, Saharanpur as at 31st March 2024 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 2024 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: 05.10.2024

UDIN-24403323BKCJPG6404



NAGAR NIGAM SAHARANPUR
BALANCE SHEET AS ON 31.03.2024

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	69,72,01,03,484.66	69,50,74,17,477.03
3-11	Earmarked funds	B-2	-	-
3-12	Reserves	B-3	-	-
	Total Reserves & Surplus		69,72,01,03,484.66	69,50,74,17,477.03
3-20	Grants, Contributions for specific purposes loans	B-4	1,64,14,60,758.15	87,11,50,290.45
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	-	-
	Total Loans		1,64,14,60,758.15	87,11,50,290.45
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	-	-
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities	B-9	35,87,87,902.00	25,94,27,545.50
3-60	Provisions	B-10	9,54,55,404.00	9,59,66,475.00
	Total Current Liabilities and Provisions		45,42,43,306.00	35,53,94,020.50
	TOTAL LIABILITIES		71,81,58,07,548.81	70,73,39,61,787.98
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	72,74,87,91,495.90	72,24,53,39,303.90
4-11	Less: Accumulated Depreciation Net Block		3,68,65,10,664.00	2,93,20,38,334.00
	Net Block		69,06,22,80,831.90	69,31,33,00,969.90
4-12	Capital Work-in-Pogress		-	-
	Total Fixed Assets		69,06,22,80,831.90	69,31,33,00,969.90
	Investments			
4-20	Investment General Fund	B-12	-	-
4-21	Investments - Other Funds	B-13	20,36,57,509.00	17,64,86,490.00
	Total Investments		20,36,57,509.00	17,64,86,490.00
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	-	-
4-31	Sundry Debtors(Receivables)	B-15	14,27,89,000.00	2,03,63,000.00
4-32	Less (Accumulated prov.against debts)		-	-
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	2,40,70,80,207.91	1,22,38,11,328.08
4-60	Loans, advances and deposits	B-18	-	-
4-61	Less. Accumulated provision against Loans		-	-
	Total Current Assets, Loans & Advances		2,54,98,69,207.91	1,24,41,74,328.08
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Exp.(to the extent not written off)	B-20	-	-
	TOTAL ASSETS		71,81,58,07,548.81	70,73,39,61,787.98

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: 05.10.2024
Place: Saharanpur
UDIN-24403323BKCJPG6404



Manoj Kumar
(Account Officer)
बिषयधिकारी
नगर निगम, सहारनपुर

Tej
(Nagar Aayukt)
नगर आयुक्त
नगर निगम, सहारनपुर

MUNICIPAL FUND AS ON 31st MARCH 2024

Code No. 1	Particular 2	Opening balance as per the last account 3	Additional during the year * (Rs.) 4	Total (Rs.) 5 (3+4)	Deduction during the year ** (Rs.) 6	Balance at end of the current year (Rs.) 7 (5+6)
310-10	Municipal Fund	69,50,74,17,477.03	1,09,55,86,756.31	70,60,30,04,233.34	78,05,71,284.59	69,82,24,32,948.75
	Grant Others					
310-90	Income for the year	-	0	-	0	(10,23,29,464.09)
	Total Municipal Fund (310)	69,50,74,17,477.03	1095586756	70,60,30,04,233.34		69,72,01,03,484.66



Schedule B-2: Earmarked Funds

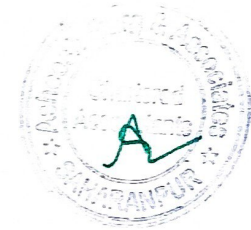
Schedule B-2: Special Funds/ Sinking Fund/ Trust or Agency Fund [Code No. 311]

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*	0	0	0	0	0	0	0
Others Sub-total							
(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)							
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	Borrowing			0		0
	Redemption Reserve					
312-30	Special Funds (Utilised)			0		0
312-40	Statutory Reserve			0		0
312-50	General Reserve			0		0
312-60	Revaluation Reserve			0		0
	Total Reserve Funds	0	0	0	0	0



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

Particulara	Grants From Central Government	Grants From State Government	Grants From Other Government Agencies	Grants From Financial Institution	Grants From Welfare Bodies	Grants From International Organisations	Others
Code No.							
(a) Opening balance	81,47,58,739.80	5,63,91,550.65	-	-	-	-	-
(b) Additions to the Grants *							
(i) Grant received during the year CCBP yojana	-	-	-	-	-	-	-
(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	63,27,600.00	-	-	-	-	-	-
Kendriye vitt ayog grant	76,77,15,370.00	-	-	-	-	-	-
Rajya Vitt	-	-	-	-	-	-	-
14th Fin. Commission	-	-	-	-	-	-	-
Atal Amrit Anudaan/MP/MLA	-	1,18,85,000.00	-	-	-	-	-
Kanha Pashuchara	-	-	-	-	-	-	-
Avasthapna Nidhi/C.M GRID/TALAB SARA KSHAN/NAYA SAVERA	-	-	-	-	-	-	-
Smart City	24,86,42,376.00	-	-	-	-	-	-
Total (b)	1,02,26,85,346.00	1,18,85,000.00	-	-	-	-	-
Total (a+b)	1,83,74,44,085.80	6,82,76,550.65	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*							
Others							
Sub-total.	-	-	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary ,Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others administrative charges	-	-	-	-	-	-	-
Operations & maintenance	26,42,59,878.30	-	-	-	-	-	-
Programme Expenses	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Sub-total	26,42,59,878.30	-	-	-	-	-	-
(iii) Other:	-	-	-	-	-	-	-
Loss on disposal of grant	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Diminution in value of	-	-	-	-	-	-	-
Grant Investments	-	-	-	-	-	-	-
Grant Refunded	-	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-	-
Total (c) [i+ii+iii]	26,42,59,878.30	-	-	-	-	-	-
Net Balance at the year end -(a+b)-(c)	1,57,31,84,207.50	6,82,76,550.65	-	-	-	-	1,64,14,60,758.15

Contribution for Specific Purposes
Total



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 agencal.	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		
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	-	-

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)
1	2	3	4
341-10	Civil Works	0.00	0.00
341-20	Electrical Works	0.00	0.00
341-80	Others	0.00	0.00
	Total of deposit works	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	-	-
350-11	Employee Liabilities	7,36,44,617.00	7,69,93,502.00
350-12	Pension Employee Liabilities	1,52,32,823.00	1,40,29,272.00
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	63,55,802.00
350-41	Light department	-	1,17,86,648.00
350-80	Others (Record Room)	2,62,99,308.00	1,73,13,453.00
	Jalkal Anubhag	24,36,11,154.00	4,24,78,129.50
	Nirman Vibhag	-	9,04,70,739.00
	Health department	-	-
	S.B.I A/c No. 605	-	-
	Total Other liabilities (Sundry Creditors).	35,87,87,902.00	25,94,27,545.50

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

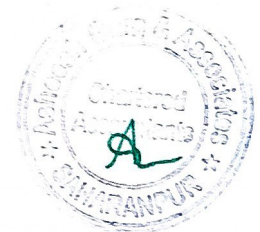
Code No.	Particulars	Current Year Amount (Rs)	Previens Year Amount (Rs)
1	2	3	4
			397731.00
360-10	Provision for Statutory liability		6660.00
360-20	National Pension Scheme		106680.00
360-30	Provident Fund	9,54,55,404.00	9,54,55,404.00
	FDR(ITC Under Dispute	9,54,55,404.00	9,59,66,475.00
	Total Provision		



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		64,41,71,16,858.00			64,41,71,16,858.00					64,41,71,16,858.00	64,41,71,16,858.00
	Open Land		63,04,69,384.00			63,04,69,384.00					63,04,69,384.00	63,04,69,384.00
410-20	Building	10%	47,98,66,036.78	4,83,76,508.00	5,91,72,332.00	58,74,14,876.78	5,60,13,894.00	5,57,82,871.00		11,17,96,765.00	47,56,18,111.78	42,38,52,142.78
	Infrastructure Assets											
410-29	Shops, Off. Build., Janmanch & houses, Toilets	10%	86,78,90,293.00	15,21,685.00	48,75,526.00	87,42,87,504.00	34,23,10,954.00	8,71,84,974.00		42,94,95,928.00	44,47,91,576.00	52,55,79,339.00
410-30	Roads and Bridges	10%	3,48,87,40,039.00	4,65,05,696.00	4,59,95,319.00	3,58,12,41,054.00	1,30,90,07,157.00	35,58,24,339.00		1,66,48,31,496.00	1,91,64,09,558.00	2,17,97,32,882.00
410-31	Sewerage and drainage	10%	1,22,39,50,260.70		92,39,613.00	1,23,31,89,873.70	52,80,14,260.00	12,28,57,007.00		65,08,71,267.00	58,23,18,606.70	69,59,36,000.70
410-32	Water ways:											
	Lakes And Ponds											
	Water Works	10%	57,37,46,794.00	3,00,95,628.00	5,85,11,569.00	66,23,53,991.00	19,52,18,215.00	6,33,09,821.00		25,85,28,036.00	40,38,25,955.00	37,85,28,579.00
	Distribution									29,58,46,670.00		
410-33	Public Lighting	40%	27,53,17,762.00	95,55,646.00	1,09,73,262.00	29,58,46,670.00	27,53,17,762.00	2,05,28,908.00				
	Other assets									6,27,58,167.00	14,99,49,631.42	2,18,95,120.42
410-40	Vehicles	15%	5,47,37,804.42	13,14,27,504.00	2,65,42,490.00	21,27,07,798.42	3,28,42,684.00	2,99,15,483.00		34,42,906.00	3,81,173.00	9,54,785.00
410-50	Office & other	15%	38,24,079.00			38,24,079.00	28,69,294.00	5,73,612.00		6,62,809.00	77,00,129.00	
410-60	Generator & other equipment (Computer)	15%		4,74,514.00	78,88,424.00	83,62,938.00						
	Furniture, fixtures, fittings and electrical appliances	10%	5,53,60,297.00			5,53,60,297.00	1,61,24,418.00	55,36,030.00		2,16,60,448.00	3,36,98,849.00	3,92,35,879.00
410-70			17,43,19,696.00	75,14,268.00	47,82,208.00	18,66,16,172.00	17,43,19,696.00	1,22,96,476.00		18,66,16,172.00		
410-80	Other fixed assets	40%								3,68,65,10,664.00	69,06,22,80,831.90	69,31,33,00,969.90
	Total		72,24,53,39,303.90	27,54,71,449.00	22,79,80,743.00	72,74,87,91,495.90	2,93,20,38,334.00	75,44,72,330.00				



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

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carry Cost ing (Rs)
1		3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debentures and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments			0	
	Total of Investments General Fund			0	0

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

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carry Cost ing (Rs)
1		3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	FDR			1,65,700.00	1,65,700.00
	FDR (ITC LTD) under dispute			20,34,91,809.00	17,63,20,790.00
	Total of Investments Other Fund			20,36,57,509.00	17,64,86,490.00



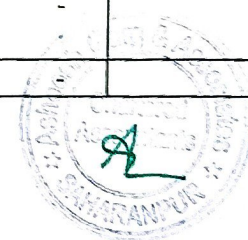
Schedule B-14 : Stock in Hand (Inventories) [Code 430]

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount(Rs.)
1	2	3	4
430-10	Stores		
430-20	Loose Tools		
430-30	Others		
	Total Stock in Hand	0	0



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

Code No.	Particulars	Gross Amount(Rs.)	Provision for outstanding	Net Amount(Rs.)	Previous year Net
			revenues (Rs.)		
1	2	3	4	5 = 3 - 4	6
			(Code No 432)		
431- 10	Receivables for Property Taxes Less than 5 years	5,71,15,600.00	2,03,63,000.00	-	-
	More than 5 years*				
	Sub -- total				
431-91	Less: State Government Cesses/ Levies in Taxes -- Control Accounts			-	-
	Net Receivables of Property Taxes	5,71,15,600.00	2,03,63,000.00	-	-
431-19	Receivable of Other Taxes	-	-	-	-
	Less than 3 years*	8,56,73,400.00			
	More than 3 years'				
431-99	Sub- total	-	-	-	-
	Less: State Government Cesses/ Levies in Taxes -- Control Accounts				
	Net Receivables of Other Taxes	8,56,73,400.00	-	-	-
431-20	Receivables of Cess Income	0	0	0	0
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
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*				
431-50	Sub -- total	-	-	-	-
	Receivables from GOVERNMENT	-	-	-	-
	Total of Sundry Debtors	14,27,89,000.00	2,03,63,000.00	-	-



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
	Cash & Bank Balance		
450-10	Balance with Bank - Municipal Funds	13,74,33,547.03	13,01,26,881.36
	Cash in hand	22,57,618.00	10,70,817.46
450-21	Nationalised Banks	-	-
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office/ Deposit	-	-
	Sub-total	-	13,11,97,698.82
450-41	Balance with Bank — Special Funds		
450-42	Nationalised Banks	2,26,73,89,042.88	1,09,26,13,629.26
450-43	Other	-	-
450-44	Scheduled Co-operative Banks	-	-
	PLA	-	-
	Sub-total	2,40,70,80,207.91	1,09,26,13,629.26
	Balance with Bank — Grant Funds		
450-61	Nationalised Banks		
	P.N.B. 25788	-	-
	S.B.I 605	-	-
	Bank of Baroda	-	-
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	2,40,70,80,207.91	1,22,38,11,328.08



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	Loan and advances to employees	0.00	0.00	0.00	0.00
460-20	Employees Provident Fund Loans	0.00	0.00	0.00	0.00
460-30	Loans to Others	0.00	0.00	0.00	0.00
460-40	Advance to Suppliers and Contracts	0.00	0.00	0.00	0.00
460-50	Advance to others	0.00	0.00	0.00	0.00
460-60	Deposit With External Agencies	0.00	0.00	0.00	0.00
460-70	Other Current Assets	0.00	0.00	0.00	0.00
460-80					
	Sub-Total	0.00	0.00	0.00	0.00
461	Less: Accounted Provision against	0.00	0.00	0.00	0.00
	Loans, Advances and deposits (Schedule B-18(a))				
	Total Loans, advances and deposits	0.00	0.00	0.00	0.00

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

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		
	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

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

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount(Rs.)
1	2	3	4
480-10	Loan issue expense deferred	0.00	0.00
480-20	Discount on Issue of Loan	0.00	0.00
480-30	Deferred Revenue Expense	0.00	0.00
480-90	Others	0.00	0.00
	Total Miscellaneous Expenditure	0.00	0.00



NAGAR NIGAM SAHARANPUR
Income and Expenditure Statement for the year ended on 31.03.2024

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		
I-20	Assigned Revenues & Compensation	I-2	31,16,51,651.84	25,57,13,605.40
I-30	Rental Income from Municipal Properties		-	-
I-40	Fees & User Charges	I-3	1,48,51,183.25	46,07,059.50
I-50	Sale & Hire Charges	I-4	4,10,87,387.00	6,46,27,411.00
I-60	Revenue Grants, Contributions & Subsidies	I-5	48,782.00	10,41,129.00
I-70	Income from Investments	I-6	1,76,18,94,973.00	2,14,79,82,094.00
I-71	Interest Earned	I-7	-	-
I-80	Other income	I-8	6,75,21,754.00	2,21,27,075.00
		I-9	8,10,63,792.82	6,85,23,178.48
A	Total - INCOME		2,27,81,19,523.91	2,56,46,21,552.38
	EXPENDITURE			
2-10	Establishment Expenses	I-10	1,08,67,50,252.00	1,02,45,08,819.00
2-20	Administrative Expenses	I-11	6,26,73,355.00	4,74,81,927.00
2-30	Operations & Maintenance	I-12	45,81,00,276.00	55,47,12,539.00
2-40	Interest & Finance Expenses	I-13	-	-
2-50	Programme Expenses	I-14	1,09,33,632.00	70,65,204.00
2-60	Revenue Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	75,19,143.00	52,02,769.00
2-72	Depreciation		75,44,72,330.00	76,66,26,754.00
B	Total - EXPENDITURE		2,38,04,48,988.00	2,40,55,98,012.00
A-B	Gross surplus/(deficit) of income over expenditure before Prior Period Items		(10,23,29,464.09)	15,90,23,540.38
2-80	Add: Prior period Items (Net)		-	-
	Gross surplus/(deficit) of income over expenditure before Prior Period Items		(10,23,29,464.09)	15,90,23,540.38
2-90	Net Balance being surplus/deficit carriedover to municipal fund		(10,23,29,464.09)	15,90,23,540.38

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: 05.10.2024

Place: Saharanpur

UDIN-24403323BKCIJG6404



Mangal Khatke
(Account Officer)

[Signature]
(Nagar Aayukt)

वित्त अधिकारी
नगर निगम, सहारनपुर

नगर आयुक्त
नगर निगम, सहारनपुर

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	11,01,52,533.05	12,64,69,279.60
110-02	Water Tax	10,94,92,095.51	10,81,29,833.68
110-03	Sewerage Tax(Jalkal Vidhi)	1,34,73,998.28	1,14,10,846.12
110-04	Seva Prabhar (Service charge)	6,36,12,193.00	27,44,294.00
110-05	Show Tax (preksha grah kar)	3,07,420.00	39,020.00
110-06	Education tax		-
110-07	Vehicle Tax		-
110-08	Tax on Animals		-
110-09	Electricity Tax		-
110-10	Professional Tax		-
110-11	Advertisement tax	1,46,13,412.00	69,20,332.00
110-12	Pilgrimage Tax	-	-
110-51	Octroi and toll	-	-
110-52	Cess	-	-
110-80	Business tax licence	-	-
	Sub-total	31,16,51,651.84	25,57,13,605.40
	Less:-		
110-90	Tax Remissions & Refund[Schedule 1-1(a)]	-	-
	Total Tax Revenue	31,16,51,651.84	25,57,13,605.40

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 / Janmanch/I.D.S.M.T	95,57,349.25	41,17,060.50
130-40	Rent from lease of lands /Vending zone	52,93,834.00	2,07,954.00
130-80	Other rents /Income (Machinery)		9,850.00
130-81	I.D.S.M.T.		2,72,195.00
	Sub-Total	1,48,51,183.25	46,07,059.50
	Less:	-	-
130-90	Rent Remission and Refunds		
	Sub-Total	-	-
	Total Rental Income from Municipal properties	1,48,51,183.25	46,07,059.50

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

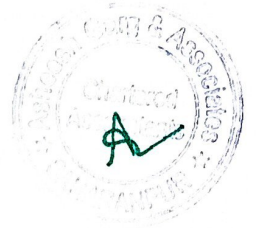
Schedule I-4(b) : Fees & User Charges - Income Head Wise [Code 140]

CODE NO	PARTICULARS	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
140-10	Registration Charges	3,05,895.00	1,89,188.00
140-11	Licensing Fees Rickshaw		
140-12	Licence Fees from Contractor/ Nazul	56,34,375.00	33,99,171.00
140-13	Fees for Certificate or Extract(Name)		
140-14	Development Charges		
140-15	Regularization Fees/ Tender Cost		
140-20	penalties and Fines /Copying Fees	12,55,235.00	18,36,580.00
140-30	Other Fees Fine		
	Road cutting charges/Vikas pradhikaran avas vikas		
140-40	malba/nigam upkaran	1,12,28,659.00	4,30,09,778.00
140-50	User charges	94,69,711.00	44,43,874.00
140-60	Parking Shulk / Taxi Stand		
140-70	Service / Administrative Charges		
140-80	Other Charges		
	Health Licence		
	Hospital		
	Shops		
	Misc. (Vividh)		
	Mutation Fees/ Nakal fees	1,31,93,512.00	1,17,48,820.00
	Sub-Total	4,10,87,387.00	6,46,27,411.00
	Less		
140-90	Rent Remission and refunds		
	Sub-Total	-	-
	Total income from Fees & User Charges - Income head Wise	4,10,87,387.00	6,46,27,411.00



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	48,782.00	10,41,129.00
150-12	Sale of stores & scrap	-	-
150-30	Sale of other/forms & Publications	-	-
150-40	Hire Charges for vehicle	-	-
150-41	Hire Charges for Equipment	-	-
	Total Income Sale & Hire Charges- Income head wise	48,782.00	10,41,129.00



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)	1,74,28,55,572.00	1,22,57,82,714.00
	Revenue Grant (14th finance)		-
	CAPITAL Grant		
	CAPITAL Grant (15th finance)		50,25,16,752.00
160-40	Swach Bharat Mission (CAPITAL GRANT)		11,83,94,150.00
160-60	Atal Amrit City yojna (CAPITAL GRANT)		-
	Other Capital Receipt		
160-61	Smart city se prapt		26,38,42,268.00
160-50	Kanha pashuchara/P.Deendayal/Nagriye Jheel	54,00,618.00	-
	other State Grant		
160-62	2% Avasthapna Nibhandan shulk	1,27,60,412.00	3,70,32,287.00
160-63	MP/ MLA se prapt	-	3,43,923.00
	CM GRID YOJNA	8,78,371.00	
160-64	Contractors security		70,000.00
	Total Revenue Grants, Contributions & Subsidies	1,76,18,94,973.00	2,14,79,82,094.00

Schedule 1-7: Income from Investments - General Fund [Code No 170]

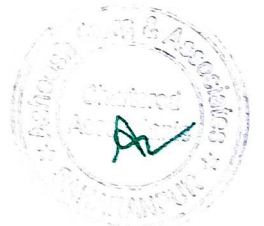
CODE NO	PARTICULARS	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
170-10	Interest on Investments	0.00	0.00
170-20	Dividend	0.00	0.00
	Income from projects taken up on commercial basis Profit		
170-30	in Sale of Investments	0.00	0.00
170-40	bank Balance	0.00	0.00
170-80	Bank Balance	0.00	0.00
	Total 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	6,75,21,754.00	2,21,27,075.00
171-20	Interest on loan and advances to employees	-	-
	Interest on loans to other	-	-
171-30	Other Interest (Late Fees)	-	-
171-80	Other Interest	-	-
	Total. — Interest Earned	6,75,21,754.00	2,21,27,075.00

Schedule I-9: Other income [Code No 180]

CODE NO	PARTICULARS	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
180-10	Deposits Forfeited	0.00	0.00
180-11	Lapsed Deposits	0.00	0.00
180-20	Insurance Claim Recovery	0.00	0.00
180-30	Profit on Disposal of Fixed asses	0.00	0.00
180-40	Advertisement Shulk	0.00	0.00
180-50	Slaughter House Income	1,41,09,097.00	1,45,84,643.00
180-60	Other Contract income/Security	92,55,320.00	
180-80	Parking Theka	1,87,02,043.00	2,04,23,384.00
190-10	Fair (Mela)	3,34,81,701.00	2,32,97,777.00
190-20	Insurance (GIS)	15,81,431.00	23,77,666.00
190-21	Other income		-
	Vivid income/Misc.income/Tender Fees		
190-22		39,34,200.82	78,39,708.48
	Total Other Income	8,10,63,792.82	6,85,23,178.48



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 Sanitation Worker	307010861	47,88,84,755.00
	Municipal Body Driver	26969688	1,64,07,595.00
210-02	Administration	101865990	9,07,54,088.00
210-03	Finance, Accounts Audit	2825172	15,58,813.00
210-04	LIGHT departments salary	1709712	1,01,63,227.00
210-05	Jalkal Department salary	54533473	7,22,28,862.00
210-06	Hospital department Salary	1267800	1,48,71,156.00
210-07	Pension, Samvida karmchari salary/ Sanitation worker/samanye	179266413	18,97,07,436.00
210-08	oursourcing	332885280	7,40,70,695.00
210-09	Grahkar, Jalkal & Toll	44940618	4,14,40,389.00
210-10	I.D.H.	608589	5,57,162.00
210-11	Gardner	12203092	1,10,64,476.00
210-12	P.W.D.	20663564	2,28,00,165.00
	Total establishment expenses - Function wise	1,08,67,50,252.00	1,02,45,08,819.00

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	Vehicle rent exp	36,42,586.00	
220-11	Office/Electric/other admin. Exp	24,58,470.00	32,67,809.00
220-12	Communication / Internet Expenses	8,96,619.00	7,83,129.00
220-13	Books & Periodicals Liabrary		
220-14	Printing and stationery	9,96,379.00	11,89,845.00
220-15	Legal Exp.	7,35,052.00	9,68,223.00
220-16	Insurance Exp.	15,81,431.00	31,39,436.00
220-17	Audit Fees		
220-18	Avasthapna/Stamp Shulk		
220-19	Travelling Exp.	8,34,693.00	3,44,724.00
220-20	Advertismentt and Publicity	57,48,262.00	39,54,343.00
220-21	Janmanch Exp.	1,32,92,194.00	23,31,169.00
	Education Expenses(Library Exp)		
220-22	Other Administrative Expenses/Jamanat vapsi	80,33,000.00	46,27,754.00
	Kanha pashuchara (Nirashrit pashu)		1,04,46,988.00
	Jankalyankari suvidhayen	18,48,376.00	39,84,890.00
	- Labour Cess		
	- Sevice Tax/Gst	1,35,00,757.00	88,93,746.00
	Medical Reimbursement	91,05,536.00	35,49,871.00
	Total establishment expense-expenses head wise	6,26,73,355.00	4,74,81,927.00

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		-
	Administration		-
	Finance, Accounts, Audit		-
	PLA- SFC Expenses		-
	PLA- SFC Expenses		-
	Revolving Expenses		-
	Election		-
	Water supply and sewerage expenses		-
	Aakasmik Vyavastha		-
	Pashu Chara / Jalkalyan	2,14,21,254.00	38,05,656.00
	Workshop		-
	Census		-
	Public welfare		-
	Total Operatios & Maintenance Expenses- Function wise	2,14,21,254.00	38,05,656.00

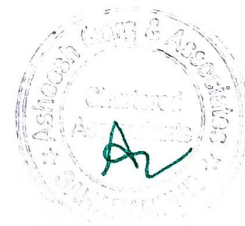
Note:

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	13,77,110.00	87,00,565.00
230-20	LIGHT EXP	3,03,45,699.00	3,19,63,243.00
230-30	Kanha Upwan Exp.		
230-31	Gairaj (Diseal/ Petrol)	6,62,55,096.00	6,49,15,815.00
230-32	Gairaj/ Vehicle & other exp.	3,22,63,804.00	4,37,01,203.00
230-33	Water Works(Diesel Generator)	1,23,06,421.00	33,61,595.00
230-34	Atal Amrit Yojna Exp. (Salary)		
230-35	Swatch Bharat Mission Exp. (IEC & Toilet)	95,82,914.00	
230-36	Water works / handpump	9,00,69,892.00	9,18,91,915.00
230-37	PARK/Plantation / Boundry Wall Maintenance Exp.	1,21,11,481.00	16,12,16,983.00
230-38	Road/ Naali Work / Bridge		
230-40	MP/MLA NIRMAL WORK	-	8,93,586.00
230-51	Repairs and maintenance- infrastructure Assets		
	Repairs and maintenance Baad Aapda		
230-52	Repairs and Maint. - Civic amenities	13,87,03,908.00	13,11,22,829.00
	Repair and Maint.- 14th Finance Comm.(Water Works)		-
	Repairs and Maint.- Rajya Vitt(Water Works)		
	Repairs and Maint. - 2% Awasthapna Nidhi		
	Repairs & Maintenance-Janmanch		
230-53	Repairs & Maintenance-Buildings		
	Repairs & maintenance-road lights (Rajya vitt)		
	Repairs & maintenance- Nala/sewer Safai & Bioremediation	4,36,62,697.00	1,31,39,149.00
	Repairs & maintenance- Water works (contingency)		
	Repairs and maintenance- Revolving fund		-
	Repairs and maintenance- Light (Rajya Vitt)		-
		43,66,79,022.00	55,09,06,883.00



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)	99,61,265.00	57,09,877.00
	Mudran Chhapai vvy/Printing Expenses	9,72,367.00	13,55,327.00
	Swacch Bharat Mission Yojna	-	-
	Smart city	-	-
	Health and sanitation	-	-
	Total Programme Expenses	1,09,33,632.00	70,65,204.00

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		-
271-20	loss on disposal of investments		
271-80	Kendrey vitt ayog se dos apshisht prabhandan		
	- nazuk Theka return		
	Security deposit/return		
	other Exp.		
	- IDSMT		
	- Contingency		
	- Misc. Exp.	75,19,143.00	52,02,769.00
	- Plantation		
	Total Miscellaneous expenses	75,19,143.00	52,02,769.00

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		76,76,959.00
280-20	other-revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	Other income	-	-
	Sub- Total Income (a)	-	-
	Expenses		
280-50	Refund of Taxes	-	-
280-60	Refund of other - revenues	-	-
280-80	Other expenses	-	-
	SUB - Total Income (B)	-	-
	Total Prior Period (NET) (a-b)	-	-

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

