

Financial Statements
For the Year Ended 31.03.2017

NAGAR NIGAM
HARIDWAR

SIGNIFICANT ACCOUNTING POLICIES
Haridwar Municipal Corporation

A. GENERAL

1. The financial statements have been prepared under historical cost conventions following hybrid basis of accounting.
2. All Inter Unit Transactions, if any, are recorded on cost basis and no markup is included in Inter unit/Departments.

B. ASSETS

1. As per AS-10, cost of fixed assets includes cost incurred in acquiring or installing or construction of fixed assets up to the date of commissioning of the assets and other incidental expenses incurred up to the date.
 2. Any assets which has been acquired by way of gift, constructed/acquired through grants, transfer by any other government or without consideration shall be recorded at nominal value of Rs.1/-.
 3. Depreciation shall be charged as per straight line method as per SMAM.
 4. Depreciation shall be provided at full rate for the assets, which are purchased/constructed before Oct 1 of the accounting year. Depreciation shall be provided at half the rate for the assets, which are purchased/constructed on or after Oct 1 of accounting year as per SMAM.
 5. Assets under erection/installation on existing projects and capital expenditures on new projects (including advances for capital works and project stores) are shown as "Capital work-in-progress".
 6. On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to the Special Fund (Utilized).
 7. All Fixed Assets are carried at cost less accumulated depreciation. Depreciation is charged at straight line Method as per SMAM.
 8. As per AS-13, Investment is recognized at cost of investment. The cost of investment includes cost incurred in acquiring investment and other incidental expenses incurred for its acquisition.
 9. Income on investments made from Special Fund and Grants under specific scheme are recognized and credited to interest on investment A/c.
 10. The stock lying at the period-end is to be valued in accordance with AS-2.
-
11. Sundry Debtors has been recognized as soon as the demand is raised
Different types of Debtors:
 - a. Receivable from Property Tax
 - b. Tax Receivable from Rental Income
 - c. Grant Receivable from Government



C. LIABILITIES

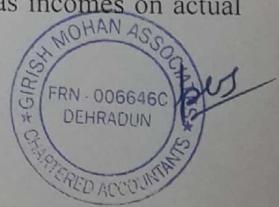
1. Provision in respect of outstanding demand, if any, is made per the norms provided in the State Municipal Accounts Manual.
2. Deposit Received as the security deposits and earnest money deposit from Contractors /suppliers are recognized on the basis of receipt and payment.
3. As per AS-15, statutory deductions form salaries including those for income tax, profession tax, provident fund contribution, etc. are recognized as liability in the same period in which the corresponding salary is recognized as expense.
4. As per AS-12, Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is reduced and the amount is treated as a capital receipt and is transferred from the respective specific Grant Account to the Capital contribution.
5. Special funds are treated as a liability on their creation

D. EXPENSES

1. Expenditure in respect of material, equipment, etc. procured is recognized on admission of bill by the ULB in relation to materials, equipment, etc., delivered.
2. Expenses on salaries and other allowances are recognized as and when they are due for payment (i.e. at the month end).
3. Bonus, ex-gratia, overtime allowance, other allowances and reimbursements to the employees are recognized as expense as and when they are due for payment.
4. All revenue expenditures incurred are recognized on admission of the bills for payment by the ULB.
5. Any expenditure of a revenue nature, which is incurred specifically on Scheme/project for which a Special Fund has been created, is charged to that Special Fund.

E. INCOME

1. As per AS-9, Revenue in respect of property Tax, Rental income and other Charges are recognized in the period in which they become due and demands are ascertainable.
2. Assigned revenues are accounted upon actual collection.
3. General Grants, which are of a revenue nature, are recognized as incomes on actual receipt.



NAGAR NIGAM - HARIDWAR
BALANCE SHEET
AS AT 31st MARCH 2017

Description of items	Sch. No	Amount As On		Amount As On 31.03.2016
		31.03.2017	31.03.2017	
I. SOURCES OF FUNDS				
Reserves & Surplus				
Municipal (General) Fund	B - 01	71,349,648.04	71,349,648.04	93,293,490
Earmarked Funds	B - 02	16.00	16.00	10
Reserves	B - 03			
Grants, Contributions for specific purposes				
Loans	B - 04	165,854,669.85	165,854,669.85	114,734,087
Secured Loans	B - 05			-
Unsecured Loans	B - 06			-
	TOTAL	237,204,333.89		208,027,587

For Nagar Nigam Haridwar

For Girish Mohan Associates
 Chartered Accountants



CA. Prashant Goyal
 M. No. - 427713

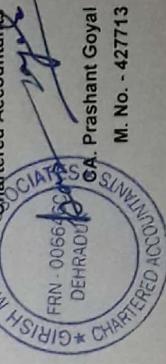
Place : Haridwar
 Date : 24-10-2017

NAGAR NIGAM - HARIDWAR
BALANCE SHEET
AS AT 31st MARCH 2017

Description of Items	Sch. No	Amount As On		Amount As On 31.03.2016
		31.03.2017	31.03.2016	
II. APPLICATION OF FUNDS				
Fixed Assets Including Statues & Heritage Assets				
Gross Block	B - 11	47,507,663.35		
<i>Less : Depreciation</i>		41,949,658.34		
Net Block		5,558,005.01		
Capital Work In Progress		-		
Investments				
Investment - General Fund	B - 12	40,004,149.57		
Investment - Other Funds	B - 13	40,004,149.57		
Working Capital Current Assets, Loans and Advances				
Stock in Hand (Inventories)	B - 14	6,109,440.60		
Sundry Debtors (Receivables)	B - 15	167,575,882.20		
Gross Amount Outstanding		-		
<i>Less : Accumulated provision against bad & doubtful receivables</i>		167,575,882.20		
Prepaid Expenses	B - 16	254,575.00	254,575.00	173,778,461
Cash and Bank Balances	B - 17	201,973,779.39	201,973,779.39	83,886
Loans, Advances and Deposits	B - 18	19,160.00	19,160.00	149,315.159
<i>Less: Current Liabilities & Provisions</i>				329,921,033
Deposits Received	B - 07	5,328,871.00	5,328,871.00	10,643,806
Deposit Works	B - 08	-	178,961,787.40	157,376,135
Other Liabilities (Sundry Creditors)	B - 09	-		(168,019,941)
Provisions	B - 10	-		
Other Assets	B - 19			
Miscellaneous expenditure (To the extent not written off)	B - 20		(184,290,658.40)	
Capital Deficit			-	
TOTAL		237,204,333.89		208,027,587

For Nagar Nigam Haridwar

For Girish Mohan Associates
 Chartered Accountants



Place : Haridwar
 Date : 24-10-2017

NAGAR NIGAM - HARIDWAR

STATEMENT OF INCOME & EXPENDITURE FOR THE
YEAR ENDED 31ST MARCH, 2017

Particulars	Sch. No.	Amount As On 31.03.2017	Amount As On 31.03.2016
1	2	3	4
INCOME			
Tax Revenue			
Assigned Revenues & compensation	I-1	20,253,176.00	8,020,158.00
Rental Income From Municipal Properties	I-2	26,080.00	81,520.00
Fees & User Charges	I-3	25,465,977.00	36,803,205.00
Sale & Hire Charges	I-4	17,211,743.00	8,414,906.00
Revenue Grants, Contributions & Subsidies	I-5	9,410,780.00	4,643,799.00
Income From Investments	I-6	164,625,931.00	167,297,000.00
Interest Earned	I-7	4,550,745.90	5,198,893.00
Other Income	I-8	1,911,287.23	1,264,351.00
Change in closing Stock	I-9	326,046.00	3,177,496.00
Total Income- A (In Rs.)		243,840,765.13	(5,295,591.00)
EXPENDITURE			
Establishment Expenses	I-10	247,158,784.20	230,977,469.00
Administrative Expenses	I-11	3,850,328.06	5,498,476.00
Operations & Maintenance	I-12	15,010,952.00	2,538,647.00
Interest & Finance Expenses	I-13	-	4,628.52
Programme Expenses	I-14	-	24,792.00
Revenue Grants, Contributions & Subsidies	I-15	-	-
Provisions & Write Off	I-16	1,906,796.15	3,188,498.00
Miscellaneous Expenses	I-17	614,927.00	-
Change in closing Stock			
Total Expenditure- B (In Rs.)		268,541,787.41	242,232,511.00
Gross Surplus/ (Deficit) of income over expenditure before Prior Period Items		(24,701,022.28)	(12,626,784.00)
Add: Prior period item (Net)	I-18	(228,000.00)	-
Gross Surplus/ (Deficit) of income over expenditure after Prior Period Items		(24,929,022.28)	(12,626,784.00)
Less: Transfer to Reserve Funds			
NET Balance being surplus/(deficit) transferred to Municipal		(24,929,022.28)	(12,626,784.00)

For Nagar Nigam Haridwar

For Girish Mohan Associates

Chartered Accountants

CA. Prashant Goyal
FRN - 006646C
M. No. - 427713



Place : Haridwar
Date : **29-10-2017**

NAGAR NIGAM - HARIDWAR

Schedule B - 01 : Municipal (General Fund)
YEAR ENDED 31ST MARCH, 2017

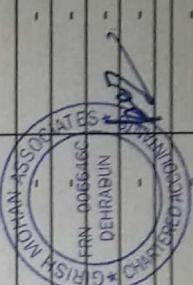
Particulars	Opening Balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the Year (Rs.)	Balance at the end of Current Year (Rs.)
1	2	3	4	5	6
Municipal Funds	111,785,130.00	6,677,749.00	111,785,130.00	3,692,568.68	111,785,130.00
Municipal Fund Adjustment Account	18,454,135.00	(24,929,022.28)	25,131,884.00		21,439,315.32
Excess of Income & Expenditure	(36,945,775.00)		(61,874,797.28)		(61,874,797.28)
Total Municipal Fund	93,293,490.00	(18,251,273.28)	75,042,216.72	3,692,568.68	71,349,648.04



MAGAR NIGAM - HARIDWAR

Schedule B - 02 : Earmarked Funds - Special Funds / Sinking Fund / Trust or Agency Fund
YEAR ENDED 31ST MARCH, 2017

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.	(b)						
(a) Opening Balance							
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 Specila Fund Investments							
(v) other addition (Specify nature)							
Total (b)							
© Payment out of Funds							
Capital expenditure on							
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 Special fund Investments	-	-	-	-	-	-	-
Diminution in value of special fund Investment Transferred to Municipal fund							
Sub - Total							
Total of (i+ii+iii) ©							
Net Balance at the year end							
Grand Total of Special Funds							
Net Balance at the year end							



 GRISHMAN &
 SONIAN ASSOCIATES
 DEHRADUN
 2017

NAGAR NIGAM - HARIDWAR

Schedule B - 03 : Draft Reserves
YEAR ENDED 31ST MARCH, 2017

Particulars	Opening Balance (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	6
Capital Contribution	-	-	-	-	-
Capital Reserve	10.00	6.00	16.00	-	16.00
Borrowing Redemption Reserve	-	-	-	-	-
Special Funds (Utilised)	-	-	-	-	-
Statutory Reserve	-	-	-	-	-
General Reserve	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-
Total Reserve Funds	10.00	6.00	16.00	-	16.00



NAGAR NIGAM - HARIDWAR

Schedule B - 04 : Grants & Contribution for Specific Purposes
YEAR ENDED 31ST MARCH, 2017

Particulars	Grants from Central Government	Grants from State Government				Grants from Other Agencies	Others
		Code No.	JNNURM	Swatch Bharat Mission	Rajiv Awas Yojana		
(a) Opening balance	38,681,078.00	34,750.00	111,029.00	31,236.54	42,777.00		
(b) Additions to the Grants (i) Grants Received during the Year (ii) Interest & Dividend earned on Capital Investment (iii) Profits on Disposal of Grant Investment (iv) Appreciation in value of Grant Investments (v) Other addition (Specify nature)	1,489,323.00	125,000.00	5,261.00	2,863,016.00	-	1,800,000.00	69,953,160.74
Total (b)	40,370,401.00	159,750.00	116,310.00	2,894,252.54	-	42,777.00	1,800,000.00
(c) Payments Out of funds (i) Capital Expenditure on Fixed Assets Others	30,224,713.00	159,073.00	-	2,535,068.93	-	1,800,000.00	37,920,176.00
Sub-Total	30,224,713.00	159,073.00	-	2,535,068.93	-	1,800,000.00	37,920,176.00
(ii) Revenue Expenditure on Salaries, Wages and Allowances Other administrative Charges							
Sub-Total	-	-	-	-	-	-	-
(iii) Other Loss On disposal of grant investments in value of grant Investments Grants Refunded							
Sub-Total	30,224,713.00	159,073.00	-	2,535,068.93	-	1,800,000.00	37,920,176.00
Total (i + ii + iii)	30,224,713.00	159,073.00	677.00	116,310.00	359,183.81	42,777.00	1,800,000.00
Net Balance at the year end	10,145,668.00	10,145,668.00	677.00	116,310.00	359,183.81	42,777.00	1,800,000.00
Note : According to instructions for various grants have been completed & checked from records maintained and available at ULB. We are not notifying the utilization of grants for conditions specified for Grants.							



NAGAR NIGAM - HARIDWAR

Schedule B - 05 : Secured Loans
YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3
Loans from Central Government	-	-
Loans from State Government	-	-
Loans from Govt. bodies & Associations	-	-
Loans from International agencies	-	-
Loans from banks & other financial institutions	-	-
Other Term Loans	-	-
Bonds & Debentures	-	-
Other loans	-	-
Total Secured Loans	-	-

Notes:

1. The nature of the security shall be specified in each of these securities.
2. Particulars of any guarantees given shall be disclosed.
3. Terms of redemption (if any) of bonds/ debentures issued shall be stated, together with the earliest date of redemption.
4. Rate of Interest and Original Amount of Loan and outstanding balance can be provided for every Loan under each of these categories separately.
5. For loans disbursed directly to an Executing Agency, please specify the name of the Project for which loan is raised.



NAGAR NIGAM - HARIDWAR

Schedule B - 06 : Unsecured Loans
YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3
Loans from Central Government	-	-
Loans from State Government	-	-
Loans from Govt. bodies & Associations	-	-
Loans from International agencies	-	-
Loans from banks & other financial institutions	-	-
Other Term Loans	-	-
Bonds & Debentures	-	-
Other loans	-	-
Total Secured Loans		-

Note:

Rate of Interest and Original Amount of Loan and outstanding balance can be provided for every Loan under each of these categories separately.



NAGAR NIGAM - HARIDWAR

Schedule B - 07: Deposits Received
YEAR ENDED 31ST MARCH, 2017

Particulars 1	Current Year Amount (Rs.) 2	Previous Year Amount (Rs.) 3
From Contractors	-	-
MLA Fund	1,042,210.00	1,042,210.00
Natural Disaster	3,998,268.00	9,313,203.00
Other Advance	288,393.00	288,393.00
Rental Deposit(Premium on shop)		
Total deposits received	5,328,871.00	10,643,806.00



NAGAR NIGAM - HARIDWAR

**Schedule B - 08: Deposit Works
As Per Annexure "F"
YEAR ENDED 31ST MARCH, 2017**

Particulars	Opening balance as the beginning of the Year (Rs.)	Additions During the current year amount (Rs.)	Utilisation/ expenditure amount (Rs.)	Balance outstanding at the end of the current year Amount (Rs.)
1	2	3	4	5
Civil Works	-	-	-	-
Electrical Works	-	-	-	-
Others	-	-	-	-
Total of deposit works	-	-	-	-



NAGAR NI GAM - HARIDWAR

Schedule B - 09: Other Liabilities (Sundry Creditors) YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	2
Creditors (As Per Annexure - A1 Expenses Payable)	366,658.20	377,024.00
Employee Liabilities (As Per Annexure - A2 Advance from Staff)	170,034,474.20	155,373,457.00
Recoveries Payable (As per Annexure - A3)	8,560,655.00	1,625,654.00
Refunds Payable		
Others Advance Received		
Total Other Liabilities (Sundry Creditors)	178,961,787.40	157,376,135.00



NAGAR NIGAM - HARIDWAR

**Schedule B - 10: Provisions
YEAR ENDED 31ST MARCH, 2017**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3
Provision for Expenses	-	-
Provision for Interest	-	-
Provision for Other Assets	-	-
Total Provisions	-	-



NAGAR NIGAM - HARIDWAR

Schedule B - 11: Fixed Assets
(As per Annexure - "A" - Fixed Assets)
YEAR ENDED 31ST MARCH, 2017

Particulars	Opening Balance	Gross Block			Cost at the end of the Year	Opening Balance	Additions During the Period	Depreciation During the Period	Total at the end of the year	Net Block at the end of the year	
		1	2	3			4	5	6	7	11
Land	14,357,450	264,129.00			14,621,579.09	13,600,465			13,698,666.17	922,912.92	425.00
Buildings	425				425.00						756,984.72
Infrastructure Assets											
Parks and Playgrounds	47				47.00						47.00
Roads and Bridges	2,049				2,049.00						2,049.00
Drains and Sewerages	43	1.00			44.00						43.00
Ponds & Lakes	3				3.00						3.00
Community Toilet Complex	2,587,851				2,587,850.63	1,276,058.63	84,449.14		1,360,507.77	1,227,342.86	1,311,792.00
Computers	1,078,676				1,272,440.00	911,675.60	99,983.80		1,011,659.40	260,780.60	167,000.40
Other Assets											
Plants & Machinery	106,655				106,655.00	104,459.80	1,092.60		105,552.40	1,102.60	2,195.20
Vehicles	27,537,499	4.00			27,537,503.13	22,897,701.04	1,593,615.81		24,491,316.85	3,046,186.26	4,639,798.09
Office Equipments	250,957				250,956.50	240,247.64	6,092.70		246,340.34	4,616.16	10,708.86
Furniture & fixtures	1,121,240				1,128,111.00	1,012,254.11	23,361.30		1,035,615.41	92,495.59	108,985.89
Total	47,042,894.35				464,769.00	47,507,663.35	40,042,862.19		1,906,795.15	41,949,658.34	5,558,005.01
Capital Work-in-progress		264,129.00				264,129.00					7,000,032.16

- i. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
ii. The details of the assets, which are not yet physically identified/ traced, shall be disclosed separately.
iii. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

1. Gross Block means cost of acquisition of fixed assets
2. Roads and bridges include roads and pavements, bridges, culverts and flyovers, subways and causeways
3. Waterworks include waterways, water supply and reservoirs, deep tube wells
4. Street lights posts shall form a part of Public Lighting
5. Livestock and intangible assets shall form a part of other fixed assets
6. No depreciation is to be charged on "Land", Heritage Assets including Buildings and "Capital work-in-progress"



NAGAR NIGAM - HARIDWAR

Schedule B - 12: Investments- General Funds (As per Annexure B : Investments)

YEAR ENDED 31ST MARCH, 2017

Particulars	With whom Invested	Face Value (Rs.)	Current year		Previous year
			Carrying Cost (Rs.)	Carrying Cost (Rs.)	
1	2	3	4	5	
Investment General Fund					
State Government Securities		-			-
Debentures and Bonds		-			-
Preference Shares		-			-
Equity Shares		-			-
Units of Mutual Funds		-			-
Other Investments		-			-
Total of Investments- General			40,004,149.57		38,862,334.00

Aggregate amount of quoted investments shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.



NAGAR NIGAM - HARIDWAR

Schedule B - 13: Investments- Other Funds YEAR ENDED 31ST MARCH, 2017

Particulars	With whom Invested	Face Value (Rs.)	Current year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
1	2	3	4	5
FDR(Insurance)	-	-	-	-
FDR(SBI)	-	-	-	-
Debentures and Bonds	-	-	-	-
Preference Shares	-	-	-	-
Equity Shares	-	-	-	-
Units of Mutual Funds	-	-	-	-
Other Investments	-	-	-	-
Total of Investments- General			0.00	0.00



NAGAR NIGAM - HARIDWAR

Schedule: B - 14 Stock in Hand (Inventories) YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3
Medical Store	361,683.00	120,767.50
Consumables (General)	745,933.00	159,350.60
Public Lighting	2,046,086.60	3,488,511.50
others	2,955,738.00	2,955,738.00
Total Stock in hand	6,109,440.60	6,724,367.60



NAGAR NIGAM - HARIDWAR

Schedule B - 15: Sundry Debtors (Receivables)
YEAR ENDED 31ST MARCH, 2017

Particulars	Gross Amount (Rs.)	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous year Net Amount (Rs.)
1	2.00	3	4	5
Receivable for Property Taxes				
Less than 3 years*	5,632,865.00	-	5,632,865.00	25,068,702.00
3 years to 5 years*	-	-	-	-
5 years to 10 years*	-	-	-	-
10 years to 15 years*	-	-	-	-
More than 15 years*	-	-	-	-
Sub Total	5,632,865.00	-	5,632,865.00	25,068,702.00
Net Receivables of Property Taxes				
Receivables of Advertisement Tax				
Less than 3 years*	620,019.00	-	620,019.00	620,019.00
3 years to 5 years*	-	-	-	-
5 years to 10 years*	-	-	-	-
10 years to 15 years*	-	-	-	-
More than 15 years*	-	-	-	-
Sub Total	620,019.00	-	620,019.00	620,019.00
Net Receivables of Other Taxes				



NAGAR NIYAM - HARIDWAR
Schedule B - 15: Sundry Debtors (Receivables)
YEAR ENDED 31ST MARCH, 2017

Particulars	Gross Amount (Rs.)	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous year Net Amount (Rs.)
1	2	3	4	5
Receivables for RENTAL INCOME				
Less than 3 years*	34,478,499.20	-	34,478,499.20	29,895,430.00
3 years to 5 years*	-	-	-	-
5 years to 10 years*	-	-	-	-
10 years to 15 years*	-	-	-	-
More than 15 years*	-	-	-	-
Sub Total	34,478,499.20		34,478,499.20	29,895,430.00
Receivables from Other Sources				
Less than 3 years*	126,844,499.00	-	126,844,499.00	13,112,641.00
3 years to 5 years*	-	-	-	-
5 years to 10 years*	-	-	-	-
10 years to 15 years*	-	-	-	-
More than 15 years*	-	-	-	-
Sub Total	126,844,499.00		126,844,499.00	13,112,641.00
Receivables from Government(pension & Gratuity Arrear)				
Total of Sundry Debtors (Receivables)	167,575,882.20		167,575,882.20	173,778,461.00

Note: The provision made against accrual items would not affect the opening/closing balances of the Demand and Collection Ledgers for the purpose of recovery of dues from the concerned parties/individuals.

NAGAR NIGAM - HARIDWAR

Schedule: B - 16 Prepaid Expenses YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs)
1	2	3
Establishment	-	-
Administrative	-	-
Insurance (Vehicle)	254,575.00	83,886.00
Operations & Maintenance		
Total Prepaid Expenses	254,575.00	83,886.00



NAGAR NIGAM - HARIDWAR

Schedule B - 17: Cash and bank Balances
(As Per Annexure - C of Bank & Cash Balances)
YEAR ENDED 31ST MARCH, 2017

Particulars 1	Current Year Amount 2	Previous year Amount 3
Cash		
Balance with Bank Municipal Funds		
Nationalised Banks	145,453,771.20	58,369,673.00
Scheduled Co-operative Banks	-	-
Treasury	56,520,008.19	90,945,486.00
Sub Total	201,973,779.39	149,315,159.00
Balance with Bank-Special Funds		
Nationalised Banks	-	-
Other Scheduled banks	-	-
Scheduled Co-operative Banks	-	-
Post Office	-	-
Treasury	-	-
Sub Total	-	-
Balance with Bank-Grant funds		
Nationalised Banks	-	-
Other Scheduled banks	-	-
Scheduled Co-operative Banks	-	-
Post Office	-	-
Treasury	-	-
Sub Total	-	-
Total Cash and bank Balances	201,973,779.39	149,315,159.00



NAGAR NIGAM - HARIDWAR

Schedule B - 18: Loans, Advances and Deposits YEAR ENDED 31ST MARCH, 2017

Particulars	Balance outstanding at the end of the year (Rs.)	Balance Outstanding At the end of the Previous year (Rs.)
1	2	3
Loans and advances to employees	10,000.00	10,000.00
Loans to others	-	-
Advances to Supplier and Contractors	-	-
Imprest To Cashier	-	-
Deposits with External Agencies (Anx D)	9,160.00	9,160.00
Other Receivables	-	-
Advance to OP Morya	-	-
Sub Total	19,160.00	19,160.00
Less : accumulated provision against Loans	-	-
Total Loans advances and deposits	19,160.00	19,160.00



NAGAR NIYAM - HARIDWAR

**Schedule B - 18 (a): Accumulated Provisions against
loans, Advances, and Deposits
YEAR ENDED 31ST MARCH, 2017**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3
Loans to others	-	-
Advances	-	-
Deposits	-	-
Total Accumulated Provisions	-	-



NAGAR NIGAM - HARIDWAR

Schedule: B - 19 Other Assets
YEAR ENDED 31ST MARCH, 2017

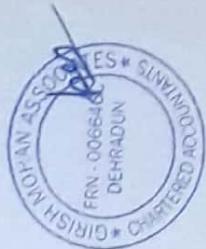
Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3
Deposits Works	-	-
Other asset control accounts	-	-
Total Other Assets	-	-



NAGAR NIGAM - HARIDWAR

**Schedule: B- 20 Miscellaneous Expenditure (to the extent not
written off)**
YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs)
1	2	3
Loan Issue Expenses Deferred	-	-
Discount on issue of loans	-	-
Deferred Revenue Expenses	-	-
Others	-	-
Total Miscellaneous Expenditure	-	-



NAGAR NIGAM - HARIDWAR

Annexure - B of Investments to Schedule B - 12

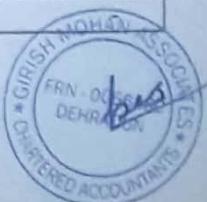
S. No.	Particulars	Current Year Amount	Previous Year Amount
Fixed Deposits			
1	FDR Allahabad 38042	3,037,892.00	2,895,247.00
2	FDR Allahabad 38144	3,037,892.00	2,895,247.00
3	FDR Allahabad 38224	3,037,892.00	2,895,247.00
4	FDR Allahabad 38304	3,037,892.00	2,895,247.00
5	FDR OBC-6499616	1,000,000.00	1,000,000.00
6	FDR OBC-6499617	874,219.00	874,219.00
7	FDR OBC-428	8,000,000.00	8,000,000.00
8	FDR OBC A/C NO 5716429	7,884,465.00	7,884,465.00
9	FDR PNB 01907		
10	FDR PNB 04305	7,487,557.03	7,487,557.00
11	FDR PNB 31082		
12	FDR SBI 63958		
13	FDR SBI 63969		-
14	FDR SBI 92128		1,074,002.00
Total Rs...		37,397,809.03	37,901,231.00
Accrued Interest			
1	Accrued Interest	2,606,340.54	961,103.00
Total Rs...		40,004,149.57	38,862,334.00



NAGAR NIGAM - HARIDWAR

Annexure - C of Bank & Cash Balances to Schedule B - 17

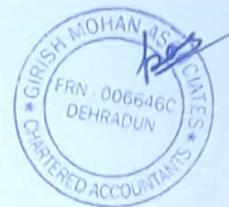
Particulars	Current Year Amount	Previous Year Amount
Almora Urban Co-Operative Bank Ltd. A/c 00433	-	
Sub Total A	-	-
Central Bank of India	6,068.10	5,775.00
Indian Overseas Bank 14175	-	96,335.00
Indian Overseas Bank 14585	142,977.00	138,108.00
JNNURM OBC 7796	10,111,901.00	38,831,078.00
Oriental Bank of Commerce 10	14,687,019.74	3,667,661.00
Oriental Bank Of Commerce 6645	4,619,474.80	3,323,295.00
Oriental Bank of Commerce 815	116,310.00	111,029.00
Oriental Bank of Commerce 8755	672,874.00	5,209,934.00
Oriental Bank of Commerce 606	570,585.00	499,624.00
Punjab National Bank 4356	359,300.79	3,421,589.00
Punjab National Bank 8142	-	31,354.00
Punjab National Bank 84252	5,954,727.15	2,195,451.00
SBI 61074 (Pension Fund)	34,316.00	34,316.00
State Bank of India 9041	26,961.31	25,151.00
State Bank of India 9937	3,501,146.50	
PNB9808	511,172.81	540,187.00
State Bank of Patiyala	701,764.00	
Axis Bank 2152	102,040,000.00	
Indusynd Bank 8789	1,397,173.00	
Obc 637 AKM	-	
PNB AMRUT Yojna	-	
Sub Total B	145,453,771.20	58,369,673.00
BF Treasury	22,774.98	22,775.00
SFC A/c Treasury	2,537,449.47	6,875,449.00
TFC Treasury	53,959,783.74	84,047,262.00
Sub Total C	56,520,008.19	90,945,486.00
UBI A/c. 543902010001922	-	
I.O.B. (J.N.N.U.R.M.) S.W.M. A/c 7000	-	
UBI A/c. 543902010000065	-	
UBI A/c. 543902010000056	-	
UBI A/c. 543902170005004-UREDA	-	
UBI A/c. 543902010007360	-	
Sub Total D	-	



NAGAR NIGAM - HARIDWAR

Annexure - C of Bank & Cash Balances to Schedule B - 17

Particulars	Current Year Amount	Previous Year Amount
Treasury A/c. 8448081 T.F.C. (12th Finance Commission)	-	
Treasury A/c. 8448 E.F.C. (11th Finance Commission)	-	
Treasury A/c. 8448 T.F.C. (10th Finance Commission)	-	
U.B.I. (J.N.N.U.R.M.) B.S.U.P. A/c 11646	-	
Sub Total E	-	
Imprest to Cashier	-	
Tax Section	-	
Health Department	-	
Chakshah Nagar	-	
General Section	-	
Land Section	-	
Cash in Hand	-	
Sub Total F	-	-
Total Rs...	201,973,779.39	149,315,159.00



NAGAR NIGAM - HARIDWAR

Schedule - I- 1 Tax Revenue

YEAR ENDED 31ST MARCH, 2017

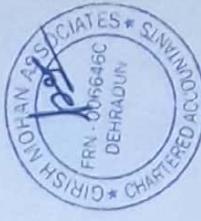
S. No.	Particulars	Current Amount	Previous year amount
1	Property Tax	20,253,175.00	8,020,158.00
2	Show tax	-	-
3	Occupation tax	-	-
4	Conservancy tax	-	-
5	Vehicle tax	-	-
6	Tax on Animals	-	-
7	Advertisement tax	-	-
8	Pilgrimage tax	-	-
9	Other taxes	-	-
	Sub- total		
	less- Tax Remissions and Refund [Schedule I-1 (a)]		
	Sub- Total		
	Total Tax Revenue	20,253,175.00	8,020,158.00



NAGAR NIGAM - HARIDWAR

Schedule I-1 (a): Remission and Refund of taxes
YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
1	2	3
Property taxes	-	-
Advertisement tax	-	-
Others	-	-
Total Refund and remission of tax revenues	-	-



NAGAR NIGAM - HARIDWAR

Schedule I - 2: Assigned Revenues & Compensation
YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
1	2	3
Taxes and Duties collected by others(Show Tax)	26,080.00	81,520.00
Compensation in lieu of Taxes / duties	-	-
Compensation in lieu of Concessions	-	-
Total assigned revenues & compensation	26,080.00	81,520.00



NAGAR NIGAM - HARIDWAR

Schedule I - 3: Rental income from Municipal Properties YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
1	2	3
Quarter, building House Rent	363,452.00	304,246.00
Shop Rent	9,197,816.00	10,804,602.00
Town Hall Reservation	301,500.00	295,625.00
Rent From Lease of Land	3,024,368.00	8,394,716.00
Roof Rent Kalindi Market	308,304.00	-
Other Rent	12,270,537.00	17,004,016.00
Sub-Total	25,465,977.00	36,803,205.00
Less: Rent Remission and Refunds		-
Sub-Total	-	-
Total Rental Income from Municipal Properties	25,465,977.00	36,803,205.00

Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
1	2	3
Phool Pharosi Contract	9,322,621.00	14,200,146.00
Kavar Mela	-	-
Salze Farm Contract	2,947,916.00	2,803,870.00
Total	12,270,537.00	17,004,016.00



NAGAR NIYAM - HARIDWAR

Schedule I - 4: Fees & User Charges

Schedule I-4(a): Fees & User Charges - Function wise
YEAR ENDED 31ST MARCH, 2017

Particulars 1	Current Year amount (Rs.) 2	Previous Year amount (Rs.) 3
Municipal Body	-	-
Administration	-	-
Finance, Accounts, Audit	-	-
Election	-	-
Record Room	-	-
Estate	-	-
Stores & Purchase	-	-
Workshop	-	-
Census	-	-
Total income from fees & user charges - Function wise	-	-



Schedule I4(b): Fees & User Charges - Income head-wise
YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
1	2	3
Empanelment & Registration Charges		
Contractor Licence	77,000	66,000.00
Rickshaw Licence	230,803	2,779.00
Token	33,885	10,552.00
Token on Rickshaw		226,009.00
Vendor registration fees		42,766.00
		350,106.00
Fees for Certificate Or Extract		
Copying fee	109,078	132,446.00
MAP PROCESSING FEES	261,432	266,000.00
		358,446.00
Licensing Fees		
Hotel Licence	665,700	218,550.00
Other Licencing Fees	88,462	133,640.00
Lodging House	774,865	212,500
Peeth Bazar	10,533	
NAI LICENCE		
Other Fees	5,949,078	1,141,440.00
Advertisement	15,803	18,431.00
Education Fees		11,468.00
Notice Fees		1,209,140.00
PROPERTY PROCESSING FEES	1,372,900	2,258.00
RTI	3,515	
Tender Fees	279,164	521,104.00
Mela Fees	2,481,970	
Vendor Registration Fee		
Other Fees	1,807,750	11,910,180.00
Development Charges		
Electromtry Charges		
Tawan		
User Charges		
Dispensary/Examination Charges in Hospital	4,7,710	13,235.00
Loud speaker		100.00
	47,710.00	13,335.00
Penalties and Fines		
Late fee		21,486.00
Other Fees(Tawan)	653,154	184,344.00
		205,830.00
Service/Administrative Charges		
Road Cutting		3,072,671.00
Slaughter House		85,600.00
plan preparation charges		3,158,271.00
		8,414,906.00
Sub-Total	17,211,743.00	
Less: Rent Remission and Refunds		
Sub-Total	17,211,743.00	8,414,906.00
Total income from Fees & User charges - Income head-wise		



NAGAR NIGAM - HARIDWAR

Schedule I - 5: Sale & Hire Charges

**Schedule I-5(a): Sale & Hire Charges - Function wise
YEAR ENDED 31ST MARCH, 2017**

Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
1	2	3
Municipal Body Administration	-	-
Finance, Accounts, Audit	-	-
Election	-	-
Record Room	-	-
Estate	-	-
Stores & Purchase Workshop	-	-
Census	-	-
Total income from Sale & Hire charges - Function wise		

**Schedule I-5(b): Sale & Hire Charges - Income head-wise
YEAR ENDED 31ST MARCH, 2017**

Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
1	2	3
Sale of Products	-	-
Fasai Neelami	943,745.00	4,075,000.00
Tree Neelami	70,310.00	313,850.00
Sale of forms & Publications	774,377.00	-
Sale of store & scrap	-	2,600.00
Hire Charges for Water Tankar	-	-
Hire charges for Vehicles	-	-
Hire charges for House	-	-
Misc. Income	7,682,348.00	252,349.00
Murda Maveshi	-	-
Pension Cont From BHEL Ranipur	-	-
Total income from Sale & Hire charges- income head-wise	9,470,780.00	4,643,799.00



NAGAR NIGAM - HARIDWAR

Schedule I - 6: Revenue Grants, Contributions & Subsidies YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
1	2	3
State Govt (Elect Dues)	-	-
Salary Grant	164,509,551.00	167,297,000.00
Allow Woods Grant From Dm Office	116,380.00	-
13th Finance Commission	-	-
Sushik Shauchalaya Grant	-	-
Re-imbursement of expenses	-	-
Contribution towards schemes	-	-
Total Revenue Grants, Contributions & subsidies	164,625,931.00	167,297,000.00



NAGAR NIGAM - HARIDWAR

Schedule I - 7 Interest on Investments YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year Amount	Previous Year Amount
Interest on Investment-		
Interest on FDR	4,550,745.90	5,198,893.00
Dividend	-	-
Profit in sale of Investment	-	-
Others	-	-
Total Income from Investments	4,550,745.90	5,198,893.00



NAGAR NIGAM - HARIDWAR

**Schedule I - 8: Interest Earned
For the Year Ended 31th March 2017**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest on Bank Accounts	1,911,287.23	1,264,351.00
Interest on loans and advances to Employees	-	-
Interest on loans to others	-	-
Other Interest (Property tax)	-	-
Total Income from Investments	1,911,287.23	1,264,351.00



NAGAR NIGAM - HARIDWAR

**Schedule - I - 09 of Other Receipts
YEAR ENDED 31ST MARCH, 2017**

S. No.	Particulars	Current Year Amount	Previous Year Amount
	Auction fees	27,925.00	23,098.00
	Recovery from Employees	34,207.00	1,269,980.00
	Pension Contribution From Schools	-	1,884,408.00
	Misc. Income	262,914.00	
	profit on disposal on fixed assets	-	
	Undisclosed income	325,046.00	3,177,486.00
	Total Rs...	325,046.00	3,177,486.00



NAGAR NIGAM - HARIDWAR

Schedule I - 10: Establishment Expenses
Schedule I-10(a): Establishment Expenses -Function wise
YEAR ENDED 31ST MARCH, 2017

Particulars 1	Current Year amount (Rs.) 2	Previous Year amount (Rs.) 3
Municipal Body	-	-
Administration	-	-
Finance, Accounts, Audit	-	-
Election	-	-
Record Room	-	-
Estate	-	-
Stores & Purchase	-	-
Workshop	-	-
Census.....	-	-
Total establishment expenses- function wise	-	-



NAGAR NIGAM - HARIDWAR

Schedule I - 10: Establishment Expenses

**Schedule I-10(b): Establishment Expenses -Expenditure head wise
YEAR ENDED 31ST MARCH, 2017**

Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
1	2	3
Salaries, Wages and Bonus		
Basic Salary	51,669,404.00	59,942,621.00
Bonus	4,536,728.00	2,532,336.00
Dearness Allowance	84,022,931.00	77,381,762.00
Grade Pay	15,210,809.00	14,443,762.00
House Rent Allowance	6,797,954.00	6,860,041.00
Salary Arrear		3,495,489.00
Wages	28,823,195.00	17,030,411.00
Supplementary Salary		100.00
Acp arrear	7,558,976.00	
Grade pay arrear		
Benefits and Allowances		
Cleaning Allowance	325,480.00	345,400.00
Conveyance Allowance		82,700.00
Family Welfare Allowance	107,652.00	93,610.00
Hill Area Allowance	812,875.00	1,283,373.00
Medical Reimbursement	463,771.00	513,668.00
Other Allowances	84,963.00	4,230.00
Spacial Uttrakhand Allowances	609,210.20	8,100.00
Uniform to Staff		97,960.00
Uttarakhand Vikas Allowance		785,805.00
Vichile & Uniform Allowances		81,815.00
Dearness Allowance		362,834.00
Other Establishment Expenses		
Pension		
Employer Contribution to Pension Fund	42,696,767.00	35,797,787.00
Pension		1,961,328.00
Other Terminal & Retirement Benefits		
Leave Encashment	3,077,704.00	7,872,337.00
Total establishment expenses -expense head wise	247,158,784.20	230,977,469.00



NAGAR NIGAM - HARIDWAR

Schedule I - 11 of Administrative Expenses
YEAR ENDED 31ST MARCH, 2017

S. No.	Particulars	Current Year Amount	Previous Year Amount
1	<u>Communication Expenses</u> Cell Phone Expenses Postage and Telegram Telephone Expenses	22,838.00 184,647.00	207,485.00 30395
2	<u>Office Expenses</u> Meeting Expenses others	- -	21890 71043
3	<u>Books and Periodicals</u> Newspaper	-	410,564.00 410564
4	<u>Printing and Stationary</u> Computer Consumables Printing Stationary	130,324.00 181,742.00	312,066.00 388771
5	<u>Travelling and Conveyance</u> Petrol and Diesel Traveling and Conveyance-Others	- -	2328326 87009
6	<u>Insurance</u> Insurance- Vehicles	2,250.00 347,824.00	445,874.00 350,074.00
7	<u>Legal Expenses</u> Legal Fees consultancy fees	493,189.00	445874 76,040.00 11,044.00
8	<u>Professional and Other Fees</u> Photography Expenses Technical Fees	493,189.00	- - -
9	<u>Advertisement and Publicity</u> Advertisement & Publicity Seminar and Workshop	1,830,347.00	699,614.00 699,614.00
10	<u>Membership and Subscription</u> Member Fees	-	20,000.00 20,000.00
11	<u>Others</u> Miscellaneous Exp.	657,167.06	22,361.00 22,361.00
	Total Rs.	3,850,328.06	5,498,476.00

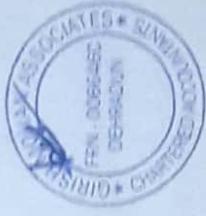


NAGAR NIYAM - HARIDWAR

Schedule I - 12: Operations and Maintenance

**Schedule I-12 (a):Operations and Maintenance- function wise
YEAR ENDED 31ST MARCH, 2017**

Particulars 1	Current Year amount (Rs.)		Previous Year amount (Rs.)
	2	3	
Municipal body	-	-	-
Administration	-	-	-
Finance, Accounts, Audit	-	-	-
Election	-	-	-
Record Room	-	-	-
Estate	-	-	-
Stores & Purchase	-	-	-
Workshop	-	-	-
Census	-	-	-
Total Operations & Maintenance expenses- Function wise	-	-	-



NAGAR NIGAM - HARIDWAR

**Schedule I- 12: Operations and Maintenance
Schedule I-12 (a): Operations and Maintenance- Expenditure head-wise**

Particulars	1	Current Year amount (Rs.)	2	Previous Year amount (Rs.)	3
Power & Fuel					
Diesel Expenses	2,167,883.00		2,187,773.00		
Petrol Expenses	19,890.00				
Consumption of Stores					
central store					
General Store	728,061.00		505,835.00		
Health Store	304,599.00		108,428.00		
Medical Store			44,733.00		
Electricity Store					
Auto store				658,996.00	
CHANGE ON STOCK		1,032,660.00			
Repair and Maintenance- Infrastructure Assets					
Repair and Maintenance- Street Light Posts	489,500.00		57,260.00		
Repair and Maintenance-Roads and Pavements	5,097,682.00		606,846.00		
Repair & Maintenance - Sewarage & Drainage	3,036,279.00		70,493.00		
Repair and Maintenance-Water Supply			43,974.00		
Repair & Maintenance-Park & Playground		8,625,461.00		778,573.00	
Repair and Maintenance- Civic Amenities					
Repair and Maintenance- Houses			94,962.00		
Repair and Maintenance- Vehicles					
Jeep (All Vehicle) Maintenance	2,527,368.00		2,527,368.00	699,307.00	
Repair and Maintenance- Others					
Repair and Maintenance- Office Equipment	602,730.00		54,289.00		
Repair and Maintenance- Plant & Machinery			49,100.00		
Other Repair & Maintenance Expenses	34,960.00			103,389.00	
Other Operating and Maintenance Expenses					
Drain Cleaning Expenses					
Garbage Clearance Expense (Tipping Fees)			71,100.00		
Testing and Inspection Expenses			130,000.00		
others exp			2,320.00		
				203,420.00	
					2,538,647.00
		15,010,952.00			



NAGAR NIGAM - HARIDWAR

Schedule - I - 13: Interest and Finance Charges

S. No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Interest on loan from central Government	-	-
	Interest on loan from state Government	-	-
	Interest on Loans from Government Bodies & associations	-	-
	Interest on Loans from International Agencies	-	-
	Interest on Loans from Banks & Other Financial Institutions	-	-
	Other Interest	-	3,479.00
	Interest on Taxes	-	-
	Late fees on trade tax	-	1,149.52
	Bank Charges	-	-
	Other finance Expenses	-	-
	Total Rs...	4,628.52	



NAGAR NIGAM - HARIDWAR

Schedule I -14: Programme Expenses YEAR ENDED 31ST MARCH, 2017

Particulars 1	Current Year amount (Rs.) 2	Previous Year amount (Rs.) 3
All India Conference of Mayars Exp		-
Festival Programs Others		19,000.00
Chardham Exp		-
Mayor Oath Program		-
Others		5,792.00
Total Programme Expenses	-	24,792.00

NAGAR NIGAM - HARIDWAR

Schedule I -15: Revenue Grants, Contributions & Subsidies YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year amount (Rs.) 2	Previous Year amount (Rs.) 3
Grants		
State Finance Commission	-	-
State Government	-	-
Total Revenue Grants, Contributions & subsidies	-	-



NAGAR NIGAM - HARIDWAR

Schedule I-16: Provisions & Write off
YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
1	2	3
Provisions for Doubtful receivables	1,906,796.15	-
Depreciation	-	2,638,498.00
Revenue written off	-	-
Assets written off	-	550,000.00
Miscellaneous Expense written off	-	-
Total Provisions & Write off	1,906,796.15	3,188,498.00

NAGAR NIGAM - HARIDWAR

Schedule I-17: Miscellaneous Expenses
YEAR ENDED 31ST MARCH, 2017

Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
1	2	3
Loss on disposal of Assets	-	-
Loss on disposal of Investments	-	-
Mohali Swachha Samiti	-	-
Misc expenses	-	-
Travelling & Conveyance Expenses	-	-
Cleaning Vehicle	-	-
Office Vehicle	-	-
Telephone expenses	-	-
Total Miscellaneous Expenses	-	-



NAGAR NIGAM - HARIDWAR

Schedule I-18: Prior Period Items
YEAR ENDED 31ST MARCH, 2017

Particulars		Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
Income			
Taxes		-	-
Other - Revenues			
Recovery of revenue written off			
Other income			
Sub - Total Income (a)		-	-
 Expenses			
Refund of Taxes			
Refund of Other - Revenues		228,000.00	
Other Expenses		-	
Sub - Total Income (b)		228,000.00	-
Total Prior Period (Net) (a-b)		(228,000.00)	-



NAGAR NIGAM - HARIDWAR

Annexure - A1 & A2 of Expenses Payable to Schedule B - 09

S. No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
01	<u>Employee Liabilities</u>		
	Refund of salary Payable	1,298,834	1,298,834
	Salary Arrears	3,934,092	3,341,376
	Gross Salary (Wages) Payable		3,341,376
	Han prakash PF Payable		
	ACP Arrear Payable		
	Grade pay arrear Payable		
	Leave Encashment Payable		
	ACP Payable	21,527,331	20,208,345
	Group Insurance Claim Payable	342,103	342,103
	Grade Pay Payable	1,135,425	1,135,425
	Pension contribution Employer payable	3,256,380	535,312
	Net Salary Payable	14,868,512	10,304,356
	Pension Contribution Deduction Payable	535,312	535,312
	Pension Fund Payable	12,292,028	10,027,209
	Pension Payable	441,246	1,246,169
	Provident Fund Payable	5,522,295	1,488,100
	Samiti Loan Deduction Payable	66,899,330	66,929,330
	Pension arrear payable	37,981,586	37,981,586
	Gratuity arrear payable		155,373,457
02	Advocate Fees Payable	170,034,474	13,500
03	Telephone Expense Payable	-	14,427
04	<u>Other Creditors:</u>		27,927
	Chandra Prakash Sharma		
	Dineesh Kumar Sharma		
	M/s Auto & Cycle Sale		
	Nameet Sharma		
	Pradeep Verma		
	S. P. Tyagi		
	others creditors		
05	<u>Suppliers</u>		
	neorent Digital pvt ltd		
	M/s Auto and Cycle Sales	100,000	100,000
	S S Enterprises	249,097	249,097
	Sahara India Mass Communication		349,097
06	Labour Cess Payable	5,104	354,201
		366,658	377,024



NAGAR NIGAM - HARIDWAR

Annexure : A3 - Recoveries Payable (Refer Schedule B-09)

S. No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	Bank Loan Deduction Payable	27,080.00	10,060.00
2	Group Insurance Payable	689,869.00	682,199.00
3	Hari Parkash Pf Payable	48,614.00	48,614.00
4	Pension Contribution From Schools	490,015.00	
5	Other Deduction	3,091,242.00	
6	P.F.I Payable	3,468,231.00	
7	TCS on Pool Farosi	47,264.00	47,264.00
8	TCS on Selage Form	95,607.00	11,045.00
9	TCS on Contractor	260,053.00	
10	TDS from Contractors	0	
11	TDS from Employee	123,214.00	162,601.00
12	TDS from Professional	4,500.00	651,408.00
13	VAT Payable	214,966.00	
14	WCT Payable	8,560,655.00	12,463.00
15	INSTALLMENT ON PF Total	8,560,655.00	1,625,654.00



NAGAR NIGAM - HARIDWAR

Annexure - D of Security Deposit to Schedule B - 18

S. No.	Particulars	Amount
01	Telephone Security	9,160.00
02	Electricity Security	-
	Total	9,160.00



HARIDWAR NAGAR NIGAM

Notes to accounts forming part of Balance sheet as at 31.03.2017

1) State Municipal Accounts Manual:

The various accounting policies and methods prescribed under the Uttarakhand Municipal Accounting Manual on treatment of various accounts and transactions for their conversion in to double entry method have been followed to the extent these were applicable.

2) Municipal Fund (Schedule B-1): Rs. 713.49 Lakhs

This fund represents accumulated amount of Municipal Fund Increased/ Decreased by Surplus/ Deficit for the period under Review. Adjustment entries for some accounts have been done through "Municipal Fund Adjustment Account" as considered appropriate by ULB.

3) Grants and contribution (Schedule B-4): 1658.54 Lakhs

Out of opening balance of unutilized Grant i.e. Rs. 1147.34 Lakhs and Grant received during the period Rs. 3917.32 Lakhs only, Rs. 3406.12 Lakhs have been utilized. Grant of Rs. 1658.54 remained unutilized at the end of the period. Expenses done against grants have been booked from cheque issue registers. Utilization Certificates for almost all the grants are yet to be made, therefore utilized and unutilized balance of grant can only be verified from entries done based on cheque issue registers.

4) Deposit Received (Schedule B-7) Rs. 53.28 Lakhs

5) Other Liabilities (Schedule B-9):

It consists of the following:

A. Employees Liability: Rs. 1700.34 Lakhs

It includes wages payable of Rs 39.34 lac out of which 33.41 lac outstanding pertains to previous years and remaining amount is related to current year.

B. Recoveries Payable : Rs 85.60 Lakhs

It includes a sum of rupees four lacs ninety thousand and fifteen booked as liability in account "Pension contribution from schools". Such amount has been received in previous years also however the opening balance of said account is nil in Books since it is not possible to arrive at the figure of opening balance due to lack of sustaining documents.

Accounting entries related to work contract tax, value added tax, tax collected at source, tax deducted at source has been done from cheque issue registers/bank statements/cash book - individually in some cases and combined with related expense/income entry in other cases. To arrive at the estimated liability outstanding at year end, an adjustment entry has been made.

C. Creditors: Rs. 3.66 Lakhs



6) Fixed Assets & Accumulated Depreciation thereon (Schedule B-11):

Fixed Assets are taken in the Balance Sheet on the basis of Historical cost/cost of acquisition. Depreciation has been charged on Fixed Assets according to Straight Line Method. The Rate of Depreciation has been taken from State Municipal Accounting Manual which is derived on the basis of estimated life of Asset. A sum of rupees two lac sixty four thousand one hundred and twenty nine has been capitalized to "Building" account from work in progress.

7) Investments and interest accrued thereon (Schedule B-12 & B-13):

These Schedules includes Investments i.e. FDRs with Bank and FDR Interest

8) Stock in Hand (Inventories) (Schedule – B-14):

Stock in hand as on 31.03.2017 is of Rs 61.09 lac as calculated by the officials of ULB.

9) Receivable Income (Schedule B-15): Rs. 1675.75 Lakhs

Amount of closing balance for receivable income relating to Income heads such as Property Tax, Advertisement Tax, Rental Income and receivables from other sources which includes Fasal Nilami receivables, Miscellaneous demand receivables, Phool Faroshi receivables, Slaze Farm receivables has been taken on the basis of accounting entries passed by the ULB officials during the period. Opening balance, demand raised during the period, amount received during the period and closing balance of said accounts could not be tallied with Demand sheet as aging of receivables are not available.

10) Prepaid Expenses (Schedule B-16): Rs 2.54 Lakhs

This pertains to prepaid insurance. The amount of prepaid insurance has been calculated from insurance policies which is expiring next year but premium for which have been paid during the current year.

11) Cash & Bank Balance (Schedule B-17): Rs. 2019.73 Lakhs

Cash & Bank Balances have been reconciled with Cash Book and available Bank Statements respectively. Cash in hand as on 01.04.2016 as per cash book maintained manually is rupees thirty five while the same is not being reflected in Balance sheet for the year ended 31.03.2016. However, to nullify its effect, the same has been adjusted during the year through "Miscellaneous Demand Receivable" account. For some bank accounts that have been closed during the year, bank statements are not available though, all the transactions relating to such bank accounts have been incorporated by URB in Books of Accounts.

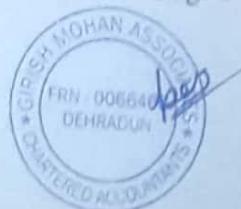
12) Loans, Advances & Deposits (Schedule B-18): Rs. 0.19 Lakhs

It includes deposits made with Telephone and Electricity Departments. There has been no movement in the figure of such deposits during the period

13) Schedule I-1 – Tax Revenues : Rs. 202.53 Lakhs

14) Schedule I-3 Rental Income from Municipal Properties – Rs. 254.65 Lakhs

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15) Schedule I-4 Fees and User charges Rs. 172.11 Lakhs:

This schedule contains income of the Nagar Nigam from fees and user charges. We have taken all fees & charges on receipt basis from the cash book maintained by ULB. This schedule contains Empanelment & Registration charges, License Fees, penalties and Fines and other fees.

16) This I-5- Sale and Hire Charges Rs 94.70 lakhs:

This Schedule contains income of the Nagar Nigam from Sales Trees and sale of Forms & Publications. We have taken all fees & charges on receipt basis from the cash book maintained by ULB.

17) Schedule I-6- Grants, Contributions and Subsidies Rs. 1646.25 Lakhs:

This Schedule contains the revenue grants received from the government for salary and other revenue expenditure.

18) Schedule I-7 Income from Investments – Rs. 45.50

Income from interest on Fixed Deposits is shown under this schedule. Interest for some FDRs has been booked proportionately that is by deducting maturity value from principle amount and dividing the resultant figure by proportionate number of days while in case of other FDRs interest has been booked based on actual figures as appearing in FDR statements for the related period.

19) Schedule I-9 Other incomes – Rs. 3.25 Lakhs:

The amount shown under this schedule pertains to miscellaneous income. We have taken the miscellaneous income from cash book. This mainly includes income from Road Cutting Charges, and Increase in Stock etc.

20) Schedule I-10 – Establishment Expense Rs- 2471.58 Lakhs:

This schedule contains the Establishment Expense of Nagar Nigam. Accrual of the salary expense has been taken from the salary bills/sheets maintained by the Nagar Nigam.

21) Schedule I-11 Administration Expense Rs 38.50 Laksh:

This schedule contains Administration Expense of Nagar Nigam like Printing & Stationary, Legal Expense, Advocate Fees, and Advertisement & Publicity etc.

22) Schedule I-12 Operation & Maintenance Rs. 150.10 Lakhs:

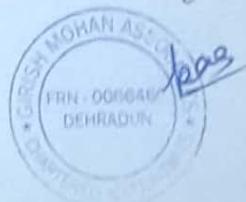
Expenses like Power & Fuel, Consumption of store, Repair & Maintenance etc. have been grouped under this schedule.

23) Schedule I-15 Revenue Grants, Contribution & Subsides – Rs. NIL

This schedule contains revenue expense paid/payable against the revenue grant received during the period.

24) Schedule I-17 Miscellaneous Expenses –

This schedule contains miscellaneous expenses of Nagar Nigam like Bank Charges and other Charges etc. These are taken on cash basis.



25) Disclaimer:

- A. All the financial figures and comments is specific or general terms made are based on documents, information and explanations provided by officers and staff of Haridwar Nagar Nigam during the course of Audit and the correctness, origin Comprehensiveness or veracity of comments or explanations in so far as they relate to existing practices is not the responsibility of the Auditor.
- B. Although the Auditor has made every effort to obtain information comprehensively for every department of the Nagar Nigam Haridwar and has also widely circulated the team's requirements in this regard, it is possible that some relevant information or documentation has not become available to the audit team. It is therefore specifically stated that this document is based upon and restricted to the set of documents, information, comments and explanations provided by officers and staff of Nagar Nigam Haridwar and therefore any such documents, information, comments and explanations not provided to the audit team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments, information and explanations on present document.
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