

23<sup>rd</sup> August 2018

To,  
Senior finance commissioner  
Nagar Nigam Haridwar  
Haridwar U.K.

**Subject: Submission of Financial Statement for the financial year ending 31<sup>st</sup> March 2018**

**Ref: Implementation of Accrual Based Double Entry Accounting System**

Dear Sir,

As you are aware, our firm has been appointed by Nagar Nigam Haridwar, to carry out the above project in Nagar Nigam Haridwar, we completed books of accounts based on double entry accounting system and prepared Balance Sheet and Income & Expenditure Account along with Schedules & Annexures, Accounting Policies, Notes to Accounts, and Bank Reconciliations for the year Year Ending on 31.03.18.

We request you confirm the same and kindly disburse our Professional fees including GST as earliest

Thanking you.

Yours faithfully

**Compiled by  
JPNGA & Company  
Chartered Accountants  
NOIDA**

For: JPNGA & Company

Chartered Accountants

CA Urin Gupta

Partner



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# **Financial Statement**

**for the Year**

**Ended 31.03.2018**

**NAGAR NIGAM  
HARIDWAR**

**SIGNIFICANT ACCOUNTING POLICIES**  
**Haridwar, Nagar Nigam**

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**A. GENERAL**

1. The financial statements have been prepared under historical cost conventions and on accrual basis of accounting and comply with National Municipal Accounting Manual / State Municipal Accounting Manual and accounting standards issued by the Institute of Chartered Accountants of India (ICAI).
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 that 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 NMAM.
4. Depreciation shall be provided at full rate for the assets, which are purchased/ constructed before Oct 3 of the accounting year. Depreciation shall be provided at half the rate for the assets, which are purchased/constructed on or after Oct 3 of accounting year as per NMAM.
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).

## **SIGNIFICANT ACCOUNTING POLICIES**

### **Haridwar, Nagar Nigam**

7. All Fixed Assets are carried at cost less accumulated depreciation. Depreciation is charged at straight Line Method as per NMAM.
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, whenever accrued.
10. The stock lying at the period-end is valued at cost in accordance with the First in – First out Method as specified in AS-2.
11. Sundry Debtors has been recognized as soon as the demand is raised.  
Different type of Debtors:
  - a. Receivable from Property Tax
  - b. Receivable from Rental Income
  - c. Grant Receivable from Government
12. We have taken cash book and bank statements for the same which are subject to reconciliation. It includes Nagar Palika balances with nationalized bank and balances with Treasury Accounts

### **C. LIABILITIES**

1. Provision in respect of outstanding demand, if any, is made as 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 from 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

## **SIGNIFICANT ACCOUNTING POLICIES**

### **Haridwar, Nagar Niigam**

a capital receipt and is transferred from the respective Special Fund 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 accrual basis, i.e., on admission of bill by the GLB 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 an 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 Nagar Palika
5. Other Revenue Expenditures are treated as expenditures in the period in which they are incurred.
6. 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**

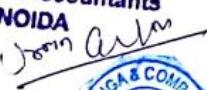
1. As per AS-9, Revenue in respect of Property Tax, Rental income and other Charges are recognized in the period in which they become due and demands are ascertainable.
2. Assigned revenues are accounted upon actual collection
3. General Grants, which are of a revenue nature, are recognized as incomes on actual receipt.
4. Income on Investments made from Special Fund is recognized and credited to Interest received on investment, whenever accrue

Nagar Nigam - Haridwar

Balance Sheet

As On 31st March 2018

Code No		Sch. No	Amount As On		Amount As On	
			31.03.2018		31.03.2017	
	<b>SOURCES OF FUNDS</b>					
	Reserves & Surplus					
3-10	Municipal (General) Fund	B - 01		6,06,66,027.14		7,13,49,647.32
3-11	Earmarked Funds	B - 02		29,44,664.00		
3-12	Reserves	B - 03		4,62,45,035.43		16.00
3-20	<b>Grants, Contributions for specific purposes</b>	B - 04		11,70,73,879.21		16,58,54,669.85
3-30	Secured Loans	B - 05		-		
3-31	Unsecured Loans	B - 06		-		-
				22,69,29,605.78		23,72,04,333.17

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Nagar Nigam - Haridwar

Balance Sheet  
As On 31st March 2018

Code No		Sch. No	Amount As On		Amount As On	
			31.03.2018		31.03.2017	
4-10	<b>APPLICATION OF FUNDS</b>					
4-11	Fixed Assets including Statues & Heritage Assets	B - 11				
	Gross Block		4,99,20,522.35		4,75,07,663.35	
4-11	Less: Depreciation		4,34,75,826.97		4,19,49,658.34	
4-12	Net Block			64,44,695.38		
4-12	Capital Work In Progress					
4-20	Investments	B - 12				
4-21	Investment - General Fund	B - 13	5,43,75,732.00	5,43,75,732.00	4,00,04,149.57	4,00,04,149.57
	Investment - Other Funds					
4-30	Working Capital Current Assets, Loans and Advances	B - 14	25,63,500.29		61,09,440.40	
	Stock In Hand (Inventories)	B - 15	16,15,53,251.35		16,75,75,882.00	
4-31	Sundry Debtors (Receivables)	B - 16	1,47,234.00		2,54,575.00	
	Gross Amount Outstanding	B - 17	17,31,04,945.46		20,19,73,779.39	
4-32	Less : Accumulated provision against bad & doubtful receivables	B - 18	5,94,160.00	33,79,63,091.10	19,160.00	37,59,32,836.79
4-40	Prepaid Expenses					
4-50	Cash and Bank Balances					
4-60	Loans, Advances and Deposits					
	<i>Less: Current Liabilities &amp; Provisions</i>					
3-40	Deposits Received	B - 07	3,93,942.00		53,33,975.00	
3-41	Deposit Works	B - 08	0.00			
3-50	Other Liabilities (Sundry Creditors)	B - 09	17,14,59,970.70	17,18,53,912.70	17,89,56,683.20	18,42,90,658.20
3-60	Provisions	B - 10	0.00	22,69,29,605.78		(18,42,90,658.20)
4-70	Other Assets	B - 19				
4-80	Miscellaneous expenditure (To the extent not written off)	B - 20				
	Capital Deficit					
				22,69,29,605.78		
						23,72,04,333.17

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Nagar Nigam - Haridwar  
Income & Expenditure Statement for the period  
As On 31st March 2018

	Particulars	Sch. No.	Amount As On 30.09.2016	Amount As On 31.03.2017
1-10	Tax Revenue	I-1	3,82,83,487.00	
1-20	Assigned Revenues & compensation	I-2	/ -	2,02,53,175.00
1-30	Rental Income From Municipal Properties	I-3	5,30,03,629.00	26,080.00
1-40	Fees & User Charges	I-4	1,45,88,507.00	2,54,65,977.00
1-50	Sale & Hire Charges	I-5	7,35,960.00	1,72,11,743.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	26,54,02,864.20	94,70,780.00
1-70	Income From Investments	I-7	-	16,46,25,931.00
1-71	Interest Earned	I-8	17,81,561.15	45,50,745.90
1-80	Other Income	I-9	21,10,843.00	19,11,287.23
<b>Total Income- A (In Rs.)</b>			<b>37,59,06,851.35</b>	<b>24,38,40,765.13</b>
<b>EXPENDITURE</b>				
2-10	Establishment Expenses	I-10	32,76,90,837.00	24,71,58,784.20
2-20	Administrative Expenses	I-11	90,85,190.80	38,50,328.06
2-30	Operations & Maintenance	I-12	1,19,58,729.00	1,50,10,952.00
2-40	Interest & Finance Expenses	I-13	15,711.81	-
2-50	Programme Expenses	I-14	72,154.00	-
2-60	Revenue Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write Off	I-16	-	19,06,796.15
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		15,26,168.63	-
	Change In inventory		35,45,940.11	6,14,927.00
<b>Total Expenditure- B (In Rs.)</b>			<b>35,38,94,731.35</b>	<b>26,85,41,787.41</b>
Gross Surplus/ (Deficit) of income over expenditure before Prior Period Items			2,20,12,120.00	(2,47,01,022.28)
2-80	Add: Prior period item (Net)	I-18	-	-
Gross Surplus/ (Deficit) of income over expenditure before Prior Period Items			2,20,12,120.00	(2,47,01,022.28)
2-90	<b>Less: Transfer to Reserve Funds</b>			
NET Balance being surplus/ (deficit) transferred to Municipal Fund Total C (A-B)			2,20,12,120.00	(2,47,01,022.28)

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Schedule B - 01 : Municipal (General Fund) [Code No. 310]

As On 31st March 2018

Code No.	Particulars	Opening Balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the Year (Rs.)	Balance at the end of Current Year (Rs.)
	1	2	3	4	5	6
310-10	Municipal Funds	7,60,14,630.23	0.00	7,60,14,630.23	-	7,60,14,630.23
	Municipal General Fund Adjustment A/c	31,06,576.32	8,51,81,499.30	8,82,88,075.62	11,78,77,239.48	(2,95,89,163.86)
310-90	Excess of Income & Expenditure	(77,71,559.23)	2,20,12,120.00	1,42,40,560.77	-	1,42,40,560.77
	<b>Total Municipal Fund</b>	<b>7,13,49,647.32</b>	<b>10,71,93,619.30</b>	<b>17,85,43,266.62</b>	<b>11,78,77,239.48</b>	<b>6,06,66,027.14</b>

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Schedule Earmarked Funds - Special Funds / Sinking Fund / Trust or Agency Fund

As On 31st March 2018

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
(a) Opening Balance							
(b) Additions to the Special Fund							
(i) transfer from Municipal Fund							
(ii) Interest/ Dividend earned on Special Fund Investments							
(iii) Profit on Disposal of Special Fund Investments							
(iv) Appreciation in value of Special Fund Investments							
(v) other addition (Specify nature)							
Total (b)						-	-
Total (a+b)						-	-
(C) Payment out of Funds							
(i) Capital expenditure on Fixed Assets		-					
Others							
Sub - Total							
(ii) Revenue Expenditure on Salary , Wages and allowances etc.		-					29,44,664.00
Rent							
Other Administrative Charges							29,44,664.00
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) C	-	-	-	-	-	-	29,44,664.00
Net Balance at the year end	-	-	-	-	-	-	-
Grand Total of Special Funds	-	-	-	-	-	-	29,44,664.00
Net Balance at the year end	-	-	-	-	-	-	29,44,664.00
	-	-	-	-	-	-	29,44,664.00

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## Nagar Nigam - Haridwar

## Schedule : Draft Reserves [Code No. 312]

As On 31st March 2018

Code No.	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
312-10	Capital Contribution					
312-11	Capital Reserve	16.00	4,62,45,019.43	4,62,45,035.43	0.00	4,62,45,035.43
312-20	Borrowing Redemption Reserve					
312-30	Special Funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
Total Reserve Funds		16.00	4,62,45,019.43	4,62,45,035.43	0.00	4,62,45,035.43

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Schedule: Secured Loans [Code No. 330]

As On 31st March 2018

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	1	2	3
330-10	Loans from Central Government	-	-
330-20	Loans from State Government	-	-
330-30	Loans from Govt. bodies & Associations	-	-
330-40	Loans from International agencies	-	-
330-50	Loans from banks & other financial institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other loans	-	-
	<b>Total Secured Loans</b>	-	-

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**NAGAR NIGAM - HARIDWAR**

**Schedule B - 04 : Grants & Contribution for Specific Purposes**

**YEAR ENDED 31ST MARCH, 2018**

Particulars	Grants from Central Government								Grants from State Government								Grants from Other Agencies			
	JNNURM - Solid Waste Management	MGT Distress Grant	ULB Grant	JNNURM (PMU Salary)	RASHA AVVAS YOJANA	Annual Grant	Housing for All (DPR)	BBM Toilet	Karvir Mela	14th Finance Commission	SFC	Chautham Yatra Grant	Aradh Kumbh Mela Grant 2016	Anashtakam Nati Fund	Kumbh Mela Grant	DN Office Grant	Grant Received from BHEL	Amber Fees	Grant Received from Panchayat	
(a) Opening Balance	1,01,45,688.00	375.00	2,78,976.50	1,16,310.00	3,99,183.61	10,20,40,000.00	7,00,000.00	1,43,999.00	-	4,53,75,599.74	25,37,449.00	-	23,81,852.00	15,03,000.00	-	2,27,460.00	42,777.00	-	-	
(b) Additions to the Grants	4,60,044.00	-	39,72,769.00	4,656.00	4,86,559.18	24,74,039.00	3,667.00	27,06,293.00	10,00,000.00	8,85,91,022.00	30,51,79,135.80	3,00,000.00	380.00	7,02,25,000.00	78,31,873.00	-	-	72,113.00	1,05,00,000.00	
(i) Grants Received during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(ii) Profit on disposal of Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total (b)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total (a+b)	1,06,05,732.00	375.00	42,51,746.50	1,20,968.00	8,45,742.78	10,48,14,039.00	7,03,667.00	28,60,292.00	10,00,000.00	11,39,64,621.74	30,77,16,884.80	3,00,000.00	23,84,232.00	7,17,28,000.00	76,31,873.00	2,27,460.00	42,777.00	72,113.00	1,05,00,000.00	
(c) Payments Out of funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(i) Capital Expenditure on Fixed Assets	33,787.00	-	6,01,864.35	-	7,44,191.27	10,16,00,095.00	6,97,500.00	18,06,438.00	9,80,515.00	8,08,90,150.00	27,48,34,000.00	3,00,000.00	-	5,81,63,549.00	5,59,054.00	1,77,000.00	-	-	-	-
(Others)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub- Total	33,787.00	-	6,01,864.35	-	7,44,191.27	10,16,00,096.00	6,87,500.00	18,06,438.00	9,80,515.00	8,08,90,150.00	27,48,34,000.00	3,00,000.00	-	5,81,63,549.00	5,59,054.00	1,77,000.00	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and Allowances Etc. Rent Other administration Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub- Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(iii) Other :	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Loss On disposal of Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub- Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total @ (a+b+ii)	33,787.00	-	6,01,864.35	-	7,44,191.27	10,16,00,095.00	6,87,500.00	18,06,438.00	9,80,515.00	8,08,90,150.00	27,48,34,000.00	3,00,000.00	-	5,81,63,549.00	5,59,054.00	1,77,000.00	-	-	-	-
Net Balance at the year end	1,05,71,945.00	375.00	36,49,861.15	1,20,968.00	1,81,851.82	29,12,944.00	6,167.00	10,43,854.00	19,485.00	3,20,76,471.74	3,28,82,684.80	-	23,84,232.00	1,25,64,481.00	70,72,619.00	50,440.00	42,777.00	72,113.00	1,05,00,000.00	
	1,05,71,945.00	375.00	36,49,861.15	1,20,968.00	1,81,851.82	29,12,944.00	6,167.00	10,43,854.00	19,485.00	3,20,76,471.74	3,28,82,684.80	-	23,84,232.00	1,25,64,481.00	70,72,619.00	50,440.00	42,777.00	72,112.00	1,05,00,000.00	

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Nagar Nigam - Haridwar

Schedule B - 06 : Unsecured Loans [Code No. 331]

As on 31st March 2018

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	1	2	3
331-10	Loans from Central Government		
331-20	Loans from State Government		
331-30	Loans from Govt. bodies & Associations		
331-40	Loans from International agencies		
331-50	Loans from banks & other financial institutions		
331-60	Other Term Loans		
331-70	Bonds & Debentures		
331-80	Other loans		
	<b>Total Secured Loans</b>		

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Schedule: Deposit Works [Code No. 341]

As on 31st March 2018

Code No.	Particulars	Opening balance as the beginning of the Year (Rs.)	Additions During the current year	Utilisation/expenditure amount (Rs)	Balance outstanding at the end of
1	2	3	4	5	
341-10	Civil Works				
341-20	Electrical Works				
341-80	Others				
	Total of deposit works				

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Schedule B - 09: Other Liabilities (Sundry Creditors) [Code No 350]

As on 31st March 2018

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		1	2
350-10	Creditors (As Per Annexure - F Expenses Payable)		1,00,000.00
350-11	Employee Liabilities (As Per Annexure - I Advance from Staff)	16,47,46,278.70	17,00,34,474.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	58,70,215.00	85,60,655.00
350-30	Contractors	5,95,500.00	2,61,554.20
350-40	OBC Bank Wrongly Credit	2,47,977.00	0.00
350-41	Government Dues payable		
350-80	Others (Electricity)		
<b>Total Other Liabilities (Sundry Creditors)</b>		<b>17,14,59,970.70</b>	<b>17,89,56,683.20</b>

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Nagar Nigam Haridwar

Schedule:B (10) Provisions [Code No. 360]

As on 31st March 2018

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	1	2	3
360-10	Provision for Expenses		
360-20	Provision for Interest		
360-30	Provision for Other Assets		
	Total Provisions		

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Nagar Nigam Haridwar  
 Schedule B - 07: Investments- General Funds [Code No. 421]  
 (As per Annexure B : Investments)  
 As on 31st March 2018

Code No.	Particulars	With whom Invested	Face Value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	
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'S with Bank		-	-
Total of Investments- General Funds				0.00	0.00

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**Nagar Nigam Halluwa**

**Schedule B - II: Fixed Assets**

**Statement of Assets and Liabilities  
For the Year ended 31st March 2018**

**Compiled by  
JPNGA & Company  
Chartered Accountants  
NOIDA**



Nagar Nigam Haridwar  
Schedule : Investments- Other Funds  
As on 31st March 2018

Code No.	Particulars	With whom Invested	Face Value (Rs.)	Current year	Previous Year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
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			5,43,75,732.00	4,00,04,149.57
	Total of Investments- General Funds			5,43,75,732.00	4,00,04,149.57

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**Nagar Nigam Haridwar**  
**Schedule: Stock in Hand (Inventories) [Code No 430]**  
**As on 31st March 2018**

Code No.	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
	1	2	3
430-10	General Stores	-	0.00
430-20	Loose Tools	0.00	0.00
430-30	Others	2563500.29	6109440.40
	<b>Total Stock in hand</b>	<b>25,63,500.29</b>	<b>61,09,440.40</b>

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**JPNGA & Company**  
**Chartered Accountants**  
**NOIDA**



Nagar Nigam Haridwar  
Schedule: Prepaid Expenses [Code no. 440]  
As on 31st March 2018

Code no.	Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs)
	1	2	3
440-10	Establishment	1,47,234.00	2,54,575.00
440-20	Administrative	-	-
440-30	Operations & Maintenance	-	-
	Total Prepaid Expenses	1,47,234.00	2,54,575.00

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Chartered Ac:  
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**Nagar Nigam Haridwar**  
**Schedule B - 09: Cash and bank Balances [Code No. 450]**  
**(As Per Annexure - D of Bank & Cash Balances)**  
**As on 31st March 2018**

Code No.	Particulars	Current Year Amount	Previous year Amount
	1	2	3
450-10	Cash	3,49,548.00	-
	Balance with Bank Municipal Funds		
450-21	Nationalised Banks		
450-22	Other Scheduled banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
	Treasury Bank	6,45,49,454.19	5,65,20,008.19
	<b>Sub Total</b>	<b>6,48,99,002.19</b>	<b>5,65,20,008.19</b>
	Balance with Bank-Special Funds		
450-41	Nationalised Banks	108205943.27	145453771.20
450-42	Other Scheduled banks	0.00	0.00
450-43	Scheduled Co-operative Banks	0.00	0.00
450-44	Post Office	-	-
	Treasury Bank		
	<b>Sub Total</b>	<b>108205943.27</b>	<b>145453771.20</b>
	Balance with Bank-Grant funds		
450-61	Nationalised Banks		
450-62	Other Scheduled banks		-
450-63	Scheduled Co-operative Banks		-
450-64	Post Office		-
	Treasury Bank		
	<b>Sub Total</b>	<b>-</b>	<b>-</b>
	<b>Total Cash and bank Balances</b>	<b>17,31,04,945.46</b>	<b>20,19,73,779.39</b>

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## Nagar Nigam Haridwar

## Schedule B - 10: Loans, advances and deposits [code 460]

As on 31st March 2018

Code no	Particulars	Balance outstanding at the end of the year (Rs)	Balance Outstanding At the end of the Previous year (Rs.)
	1	2	3
460-10	Loans and advances to employees	-	
460-20	Employee Provident Fund Loans		
460-30	Loans to others	9,160.00	19,160.00
460-40	Advances to Supplier and Contractors	5,85,000.00	-
460-50	Advance to Others	-	-
460-60	Deposits with External Agencies	-	-
460-80	Other Current Assets	-	-
	Sub Total	5,94,160.00	19,160.00
461	Less : accumulated provision against Loans , Advances & deposits	-	-
	Total Loans advances and deposits	5,94,160.00	19,160.00

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Nagar Nigam Haridwar

Schedule B - 15: Sundry Debtors (Receiveables) [Code No. 431]  
As on 31st March 2018

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous year Net Amount (Rs.)
	1	2.00	3	4	5
431-10	<u>Receivable for Property Taxes</u>		Draft Annexure - "C" - Property Tax Receivable		
	Less than 3 years*	6,03,130.35		6,03,130.35	56,32,865
	3 years to 5 years*				
	5 years to 10 years*				
	10 years to 15 years*				
	More than 15 years*				
	Sub Total	6,03,130.35		6,03,130.35	56,32,865.00
	<u>Net Receivables of Property Taxes</u>				
431-19	<u>Receivables of Other Taxes</u>				620019
431-99	Less than 3 years*				
	3 years to 5 years*				
	5 years to 10 years*				
	10 years to 15 years*				
	More than 15 years*				
	Sub Total				6,20,019.00
	<u>Net Receivables of Other Taxes</u>				
	<u>Receivables for fees and User Charges</u>				
	Less than 3 years*				
	3 years to 5 years*				
	5 years to 10 years*				
	10 years to 15 years*				
	More than 15 years*				
	Sub Total				
	<u>Receivables from Other Sources</u>		(As Per Draft Annexure - "E" - Other Current Assets)		
	Less than 3 years*	1,28,438.00		1,28,438.00	-
	3 years to 5 years*	5,57,40,014.00		5,57,40,014.00	5,62,41,329.00
	5 years to 10 years*				
	10 years to 15 years*				
	More than 15 years*				
	Sub Total	5,58,68,452.00		5,58,68,452.00	5,62,41,329.00
	<u>Receivables from Government</u>	10,50,81,669.00		10,50,81,669.00	105081669
	<u>Total of Sudry Debtors (Receivables)</u>	16,15,53,251.35		16,15,53,251.35	16,75,75,882.00

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Nagar Nigam Haridwar

Schedule B - 18 (a): Accumulated Provisions against loans, Advances, and Deposits [Code 461]

As on 31st March 2018

Code no	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	1	2	3
461-10	Loans to others	-	-
461-20	Advances	-	-
461-30	Deposits	-	-
	Total Accumulated Provisions	-	-

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Nagar Nigam Haridwar  
Schedule: Other Assets [Code 470]

As on 31st March 2018

Code no.	Particulars	Current Year	Previous Year
		1	2
470-10	Deposits Works	-	-
470-20	Other asset control accounts	-	-
	Total Other Assets	-	-

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Nagar Nigam Haridwar

Schedule: Miscellaneous Expenditure (to the extent not written off) [Code 480]

As on 31st March 2018

Code No	Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs.)
	1	2	3
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on issue of loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
	<b>Total Miscellaneous Expenditure</b>	-	-

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NAGAR NIGAM - HARIDWAR

sh B:

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

S. No.	Particulars	Current Year	Previous Year
1	Almora Urban Co-Operative Bank Ltd. A/c 00433	-	-
	<b>Sub Total A</b>	<b>-</b>	<b>-</b>
1	Central Bank of India	6,298.10	6,068.10
2	Indian Overseas Bank 14175	-	-
3	Indian Overseas Bank 14585	1,48,488.50	1,42,977.00
4	JNNURM OBC 7796	-	1,01,11,901.00
5	Oriental Bank of Commerce 10	4,13,74,895.39	1,46,87,019.74
6	Oriental Bank Of Commerce 6645	94,31,135.80	46,19,474.80
7	Oriental Bank of Commerce 815	1,20,968.00	1,16,310.00
8	Oriental Bank of Commerce 8755	-	6,72,874.00
9	Oriental Bank of Commerce 606	53,71,816.00	5,70,585.00
10	Punjab National Bank 4356	-	
11	Punjab National Bank 8142	1,01,551.52	3,59,300.79
12	Punjab National Bank 84252	-	
13	SBI 61074 (Pension Fund)	-	59,54,727.15
14	State Bank of India 9041	-	34,316.00
15	State Bank of India 9937	-	26,961.31
	PNB9808	36,49,881.15	35,01,146.50
16	State Bank of Patiyala	3,675.81	5,11,172.81
	Axis Bank 2152	6,167.00	7,01,764.00
	Indusynd Bank 8789	-	10,20,40,000.00
	Obc 637 AKM	13,97,553.00	13,97,173.00
	AXIS 4469-Amrut Yojana	29,13,944.00	-
	AXIS 2259-SBM	10,43,854.00	-
	HDFC - 74272 (EPF & TAX)	1,11,61,199.00	-
	Kotak Bank - 37603	57,93,633.00	-
	OBC 1286	29,44,664.00	-
	OBC 01279	12,31,757.00	-
	AXIS 03896-Amrut Yojana	1,09,32,517.00	-

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Nagar Nigam - Haridwar  
 Schedule - I- 1 Tax Revenue [Code No.110]  
 As on 31st March 2018

Code No.	Particulars	Property Tax				Current Amount	Previous year amount
		Residential Building	Commercial Building	State Govt. Building	Closed & Sick Industries		
110-01	Property Tax- [For Residential as well as commercial Properties]						
110-02	Water Tax	3,57,65,694.00				3,57,65,694.00	2,02,53,175.00
110-03	Sewerage Tax					-	
110-04	Conservancy tax					-	
110-07	Vehicle tax					-	
110-08	Tax on Animals					-	
110-11	Advertisement tax					-	
110-12	Pilgrimage tax					-	
110-80	Other taxes [Show Tax]	25,17,793.00				25,17,793.00	-
	Sub- total						-
110-90	less- Tax Remissions and Refund [Schedule I-1 (a)]					-	-
	Sub- Total						-
	Total Tax Revenue	3,57,65,694.00	-	-	-	3,82,83,487.00	2,02,53,175.00

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**Nagar Nigam - Haridwar**  
**As on 31st March 2018**  
**Schedule I-1 (a): Remission and Refund of taxes**

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
1	2	3	
	Property taxes	-	-
	Advertisement tax	-	-
	Others	-	-
	Total Refund and remission of tax revenues	-	-

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**Nagar Nigam - Haridwar**  
**Schedule 1 - 2: Assigned Revenues & Compensation [Code No.120]**  
**As on 31st March 2018**

<b>Code No.</b>	<b>Particulars</b>	<b>Current Year amount (Rs.)</b>	<b>Previous Year amount (Rs.)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
120-10	Taxes and Duties collected by others		26,080.00
120-20	Compensation in lieu of Taxes / duties	-	-
120-30	Compensation in lieu of Concessions	-	-
	<b>Total assigned revenues &amp; compensation</b>	<b>-</b>	<b>26,080.00</b>

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Nagar Nigam - Haridwar  
 Schedule I - 3: Rental income from Municipal Properties [Code No.130]  
 As on 31st March 2018

<b>Code No.</b>	<b>Particulars</b>	<b>Current Year amount (Rs.)</b>	<b>Previous Year amount (Rs.)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
130-10	Rent from Civic Amenities	3,26,33,543.00	1,01,71,072.00
130-20	Rent from Office Building	-	-
130-30	Rent From Guest House	-	-
130-40	Rent From lease of Lands	1,77,15,934.00	30,24,368.00
130-50	Other Rents	26,54,152.00	1,22,70,537.00
	<b>Sub-Total</b>	<b>5,30,03,629.00</b>	<b>2,54,65,977.00</b>
130-90	Less: Rent Remission and Refunds		
	<b>Sub-Total</b>		
	<b>Total Rental Income from Municipal Properties</b>	<b>5,30,03,629.00</b>	<b>2,54,65,977.00</b>

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**Nagar Nigam Haridwar**  
**Schedule I - 4: Fees & User Charges [Code No. 140]**  
**Schedule I-4(a): Fees & User Charges - Function wise**

As on 31st March 2018

Code No.	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	-	-
	.....		
	<b>Total Income from fees &amp; user charges -</b>	1,201,800/-	-
	<b>Function wise</b>		

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**Nagar Nigam Haridwar**  
**Schedule I-4(b): Fees & User Charges - Income head-wise**  
**As on 31st March 2018**

<b>Code No</b>	<b>Particulars</b>	<b>Current Year amount (Rs.)</b>	<b>Previous Year amount (Rs.)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
140-10	Empanelment & Registration Charges	1,53,393.00	3,41,688.00
140-11	Licensing Fees	18,24,781.00	23,34,560.00
140-12	Fees for Grant of permit	-	
140-13	Fees for Certificate or Extract	2,50,988.00	3,70,510.00
140-14	Development charges	-	1,19,10,180.00
140-15	Regularisation Fees		
140-20	Penalties and Fines	6,68,574.00	6,53,154.00
140-40	Other Fees	57,54,644.00	
140-50	User charges (workshop)	3,28,557.00	47,710.00
140-60	Entry Fees		
140-70	<u>Service &amp; Admin Charges</u>	56,07,570.00	15,53,941.00
140-80	Other charges (Service)		
	<b>Sub-Total</b>	<b>1,45,88,507.00</b>	<b>1,72,11,743.00</b>
140-90	Less: Rent Remission and Refunds	-	-
	<b>Sub-Total</b>	<b>-</b>	<b>-</b>
	<b>Total Income from Fees &amp; User charges - Income head-wise</b>	<b>1,45,88,507.00</b>	<b>1,72,11,743.00</b>

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**Nagar Nigam Haridwar**  
**Schedule I-5(a): Sale & Hire Charges - Function wise**  
**Schedule I - 5: Sale & Hire Charges**  
**For the Year ended 31st March 2018**

<b>Code No</b>	<b>Particulars</b>	<b>Current Year amount (Rs.)</b>	<b>Previous Year amount (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	
	Municipal Body	-	-
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	.....		
	<b>Total income from Sale &amp; Hire charges - Function wise</b>	<b>Current Year amount (Rs.)</b>	<b>Previous Year amount (Rs.)</b>

**Nagar Nigam Haridwar**  
**Schedule I-5(b): Sale & Hire Charges - Income head-wise**  
**For the Year ended 31st March 2018**

<b>Code No</b>	<b>Particulars</b>	<b>Current Year amount (Rs.)</b>	<b>Previous Year amount (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	
150-10	Sale of Products	2,91,600.00	9,43,745.00
150-11	Sale of forms & Publications	4,41,360.00	70,310.00
150-12	Sale of store & scrap	3,000.00	7,74,377.00
150-30	Sale of others	-	76,82,348.00
150-40	Hire charges for Vehicles	-	-
150-41	Hire charges for Equipment	-	-
	<b>Total income from Sale &amp; Hire charges-income head-wise</b>	<b>7,35,960.00</b>	<b>94,70,780.00</b>

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**Nagar Nigam Haridwar**  
**Schedule I - 6: Revenue Grants, Contributions & Subsidies [code 160]**  
**For the Year ended 31st March 2018**

<b>Code No.</b>	<b>Particulars</b>	<b>Current Year amount (Rs.)</b>	<b>Previous Year amount (Rs.)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
160-10	<b>Revenue Grants</b> State Finance Commission 13th Finance Commission Allow woods Grant From DM office Grant For Census Expenses	26,54,02,864.20 - - -	16,45,09,551.00 - 1,16,380.00 -
160-20	<b>Re-imbursement of expenses</b>	-	-
160-30	<b>Contribution towards schemes</b>	-	-
	<b>Total Revenue Grants, Contributions &amp; subsidies</b>	<b>26,54,02,864.20</b>	<b>16,46,25,931.00</b>

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Nagar Nigam Haridwar

Schedule I - 7 Interest on Investments [Code No 170]

For the Year ended 31st March 2018

Code No.	Particulars	Current Year Amount	Previous Year Amount
170-10	Interest on Investment-		4550745.9
170-20	Dividend	-	
170-30	Income from Projects taken up on commercial basis	-	
170-40	Profit in sale of Investment	-	
170-80	Others	-	
<b>Total Income from Investments</b>		<b>-</b>	<b>45,50,745.90</b>

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**Nagar Nigam Haridwar**  
**Schedule I - 8: Interest Earned [Code No. 171]**  
**For the Year ended 31st March 2018**

<b>Code No</b>	<b>Particulars</b>		<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
171-10	Interest on Bank Accounts		17,81,561.15	19,11,287.23
171-20	Interest on loans and advances to Employees		-	-
171-30	Interest on loans to others		-	-
171-80	Other Interest (Property tax)			
	<b>Total Income from Investments</b>		<b>17,81,561.15</b>	<b>19,11,287.23</b>

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Nagar Nigam Haridwar  
 Schedule - I - 09 of Other Receipts [Code No. 180]  
 For the Year ended 31st March 2018

Code No.	Particulars	Current Year Amount	Previous Year Amount
180-10	<u>Deposits Forfeited</u>		
180-11	<u>Lapsed Deposits</u>		
180-20	<u>Insurance Claim Recovery</u>		
180-30	<u>Profit on Disposal of Fixed assets</u>		
180-40	<u>Recovery from Employees</u>	27,100.00	34,207.00
180-50	<u>Unclaimed Refund/Liabilities</u>		
180-60	<u>Excess Provisions written back</u>		2,62,914.00
180-80	<u>Miscellaneous Income :</u> <u>Aution fees</u>	20,83,743.00 27925	3,25,046.00
	<b>Total other income</b>	<b>21,10,843.00</b>	<b>3,25,046.00</b>

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**Nagar Nigam Haridwar**  
**For the Year ended 31st March 2018**  
**Schedule I - 10: Establishment Expenses [Code No 210]**  
**Schedule I-10(a): Establishment Expenses -Function wise**

<b>Code No.</b>	<b>Particulars</b>	<b>Current Year amount (Rs.)</b>	<b>Previous Year amount (Rs.)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
	Municipal Body	-	-
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census.....	-	-
	<b>Total establishment expenses- function wise</b>	<b>Current Year</b>	<b>Previous Year amount</b>

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**NOIDA**



**Nagar Nigam Haridwar**  
**Schedule I - 10: Establishment Expenses [Code No 210]**  
**Schedule I-10(b): Establishment Expenses -Expenditure head wise**  
**For the Year ended 31st March 2018**

<b>Code No.</b>	<b>Particulars</b>	<b>Current Year amount (Rs.)</b>	<b>Previous Year amount (Rs.)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
210-10	<b>Salaries, Wages and Bonus</b>	26,27,72,961.00	19,86,19,997.00
210-20	<b>Benefits and Allowances</b> 1.Rent Allowance 2.Bucket Allowance 3.Clearing Allowance 4.Family Planning Allowance 5.'Hill Area Allaowance 6.Travelling Allowance 7.Medical Claim Employees Exp. 8.Overtime 9.Washing Allowance	29,51,330.00	27,64,316.20
210-30	<b>Pension</b> [Including Pension arrear and pension contribution by employer]	6,19,66,546.00	4,26,96,767.00
210-40	<b>Other Terminal &amp; Retirement Benefits</b>	-	30,77,704.00
	<b>Total establishment expenses -expense head wise</b>	<b>32,76,90,837.00</b>	<b>24,71,58,784.20</b>

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**Chartered Accountants**



**Nagar Nigam Rishikesh**  
 For the Year ended 31st March 2018  
**Schedule I - 11: Administrative Expenses [Code No 220]**  
**Schedule I-11(a): Administrative Expenses -Function wise**

Code No.	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.....	-	-
	<b>Total Administrative expenses- function wise</b>	-	-

**Nagar Nigam Haridwar**  
 For the Year ended 31st March 2018  
**Schedule I-11 (b) Administrative Expenses - Expenditure Head Wise [Code No. 220]**  
 For the Year ended 31st March 2018

Code No.	Particulars	Current Year amount (Rs.)	Previous Year Amount
220-10	Rent, Rates, and Taxes		
220-11	Office Maintenance	-	
220-12	Communication Expenses	1,23,082.00	2,07,485.00
220-20	Books & Periodicals		
220-21	Printing & Stationary	11,93,505.00	3,12,066.00
220-30	Travelling and Conveyance Expenses	1,41,993.00	
220-40	Insurance Vehicle	3,18,933.00	3,50,074.00
220-50	Audit Fee		
220-51	Legal Fees	12,33,868.00	4,93,189.00
220-52	Professional and Other Fees	8,42,600.00	
220-60	Advertisement and Publicity	40,40,686.80	18,30,347.00
220-61	Membership and Subscription		
220-80	Other Advertisement Expenses	11,90,523.00	6,57,167.06
	<b>Total Administrative Expenses</b>	<b>90,85,190.80</b>	<b>38,50,328.06</b>

**Compiled by**  
**JPNGA & Company**  
**Chartered Accountants**  
**NOIDA**



**Nagar Nigam - Haridwar**  
**Schedule I - 12: Operations and Maintenance**  
**Schedule I-12 (a):Operations and Maintenance- function wise**  
**For the Year ended 31st March 2018**

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
	Municipal body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Alaw Census	- - - - - - -	- - - -
	<b>Total Operations &amp; Maintenance expenses- Function wise</b>		

**Compiled by**  
**JPNGA & Company**  
*Chartered Accountants*



**Nagar Nigam - Haridwar**  
**Schedule I - 12: Operations and Maintenance**  
**Schedule I-12 (a): Operations and Maintenance- Expenditure head-wise**  
**For the Year ended 31st March 2018**

Code No.	Particulars	Current Year amount	Previous Year
		(Rs.)	amount (Rs.)
	1	2	3
230-10	<b>Power &amp; Fuel</b>		
	Diesel Expenses	58,79,757.00	21,87,773.00
	Petrol Expenses	-	
	Office	-	
	Street Light	-	
	Electricity Expenses(other)		
230-20	<b>Bulk Purchases</b>		
230-30	<b>Consumptions of stores</b>	4,80,236.00	10,32,660.00
230-40	<b>Hire Charges</b>		
230-51	<b>Repair &amp; Maintenance- Infrastructure assets</b>	26,46,571.00	86,25,461.00
230-52	<b>Repair &amp; Maintenance- Civic Amenities</b>	17,446.00	
230-53	<b>Repair &amp; Maintenance- Buildings</b>	4,36,387.00	
230-54	<b>Repair &amp; Maintenance- Vehicles</b>	13,12,024.00	25,27,368.00
230-59	<b>Repair &amp; Maintenance- Others</b>	80,437.00	6,37,690.00
	Safai Upkaran / Insecticides Exp.	-	-
230-80	<b>Other operating &amp; maintenance expenses</b>	11,05,871.00	
	<b>Total Operations &amp; Maintenance expenses- expense head-wise</b>	1,19,58,729.00	1,50,10,952.00

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Nagar Nigam - Rishikesh

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

For the Year ended 31st March 2018

Code. No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
240-10	Interest on loan from central Government		
240-20	Interest on loan from state Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges	15,711.81	-
240-80	Other finance Expenses:		
	Total Interest and Finance Charges	15,711.81	-

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**Nagar Nigam - Haridwar**

**Schedule I-14: Programme Expenses [code No. 250]**

For the Year ended 31st March 2018

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
250-10	Election Expenses	-	-
250-20	Own exp.	-	-
250-30	Share in Programmes of others	72,154.00	-
	<b>Total Programme Expenses</b>	<b>72,154.00</b>	-

**Nagar Nigam - Haridwar**

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

For the Year ended 31st March 2018

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
260-10	<u>Grants</u> 1.State Govt (Elect Dues) 2.State Finance Commission 3.13th Finance Commission 4. Yatayat expenses Grant	-	-
260-20	<u>Contributions</u>	-	-
260-30	<u>Subsidies</u>	-	-
	<b>Total Revenue Grants, Contributions &amp; subsidies</b>	<b>-</b>	<b>-</b>

**Nagar Nigam - Haridwar**

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

For the Year ended 31st March 2018

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
270-10	Provisions for Doubtful receivables	-	-
270-20	Provisions for other assets	-	-
270-30	Revenue written off	-	-
270-40	Assets written off		19,06,796.15
270-50	Miscellaneous Expense written off		19,06,796.15
	<b>Total Provisions &amp; Write off</b>	<b>-</b>	<b>19,06,796.15</b>

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Chartered Accountants**



**Nagar Nigam - Haridwar**  
**Schedule I-17: Miscellaneous Expenses [Code No.271]**  
**For the Year ended 31st March 2018**

Code No.	Particulars	Current Year amount	Previous Year amount
		(Rs.)	(Rs.)
	1	2	3
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	-	-
	Mohall Swachta Samiti	-	-
	Misc expenses	-	-
	Sundry Other	-	-
	Cleaning Vehicle	-	-
	Office Vehicle	-	-
	Telephone expenses	-	-
	<b>Total Miscellaneous Expenses</b>	<b>-</b>	<b>-</b>

**Nagar Nigam - Haridwar**  
**Schedule I-18: Prior Period Items [code no. 280]**  
**For the Year ended 31st March 2018**

Code No.	Particulars	Current Year amount	Previous Year amount
		(Rs.)	(Rs.)
	1	2	3
	<b>Income</b>	-	-
280-10	Taxes	-	-
280-20	Other - Revenues	-	-
280-30	Recovery of revenue written off	-	-
280-40	Other income	-	-
	<b>Sub - Total Income (a)</b>	<b>-</b>	<b>-</b>
	<b>Expenses</b>	-	-
280-50	Refund of Taxes	-	-
280-60	Refund of Other - Revenues	-	2,28,000.00
280-80	Other Expenses	-	2,28,000.00
	<b>Sub - Total Income (b)</b>	<b>-</b>	<b>(2,28,000.00)</b>
	<b>Total Prior Period (Net) (a-b)</b>	<b>-</b>	<b>(2,28,000.00)</b>

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# 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>		
	Bonus Payable		
	Salary Arrears Payable	11,96,684	12,98,834
	Gross Salary (Wages) Payable	22,61,656	3934092
	Employer contribution on wages payable	5,56,096	0
	Employees contribution on wages payable	5,56,131	0
	ACP Arrear Payable	10974016	21527331
	Grade pay arrear Payable	-	1135425
	ACP Payable	-	
	Group Insurance Claim Payable	2,21,693	342103
	Grade Pay Payable	-	
	Gratuity Payable	3,70,48,717	37981586
	Pension contribution Employer payable	13,20,656	535312
	Net Salary Payable	1,43,64,909	14868512
	Pension Contribution Deduction Payable	39,31,764	32,56,380.00
	Pension Payable	2,51,72,492	12292028
	Provident Fund Payable	14,71,345	441246
	Samiti Loan Deduction Payable	12,45,500	55,22,295.00
	Pension arrear payable	6,44,24,620	66899330
	Gratuity arrear payable	-	
		16,47,46,279	-
			17,00,34,474
04	<u>Other Creditors :</u>		
	Other Creditors	-	-
05	<u>Suppliers</u>		
	M/s Auto and Cycle Sales	-	
	Deep Moters	-	
	Sahara India Mass Communication	-	
06	Labour Cess Payable	-	-
		16,47,46,279	17,00,34,474

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# 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	14,370.00	27,080.00
2	Group Insurance Payable	-	6,89,869.00
3	Hari Parkash Pf Payable	-	48,614.00
4	Pension Contribution From Schools	9,24,293.00	4,90,015.00
5	Other Deduction	-	30,91,242.00
6	P.F.I Payable	-	34,68,231.00
7	TCS on Pool Farosi	1,63,374.00	47,264.00
8	TCS on Selage Form	1,29,077.00	95,607.00
9	TCS on Contractor	58,190.00	2,60,053.00
10	TDS from Contractors	68,975.00	-
11	TDS from Employee	42,93,942.00	1,23,214.00
12	TDS from Professional	1,75,201.00	4,500.00
13	Income Tax/GST on Parking Fees	-	
14	WCT Payable	42,793.00	2,14,966.00
15	GST	-	
16	Labour Cess	-	
17	TDS-UPNAL	-	
18	VAT Rec. Store Main	-	
15	Other recoveries	-	85,60,655.00
Total		58,70,215.00	85,60,655.00

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**NOIDA**



**NAGAR NIGAM - HARIDWAR**  
**Schedule - of Security Deposit to Annexure B - 10**  
**As on 31.04.2018**

S. No.	Particulars	Amount
01	Telephone Security	-
02	Electricity Security	-
	<b>Total</b>	-

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## Municipal Corporation of Haridwar

### Schedule B-21

### Notes to accounts forming part of Balance sheet as at 31/3/2018

#### **1) Uttarakhand Municipal Accounting Manual:**

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

#### **2) Municipal Fund (Schedule B-1): Rs. 606.66Lakhs**

This fund represents accumulated amount of Municipal Fund Increased / Decreased by Surplus / Deficit for the period under Review.

We had provided audited financial statements of the Nagar Nigam Haridwar as on 31.03.2018. Andduring the period we review assets or liabilities was either missed or stated at a lesser/higher value then corresponding adjustment has been made in this period in the Municipal Fund Account.

#### **3) Earmarked Funds / Reserve Funds (Schedule B-2 & B-3) : Rs.491.90 Lakhs**

During the course of compilation of it was gathered municipal corporation of Haridwar hasmaintainedany Earmarked funds - special fund/sinking fund/Trust or agency fund, any Reserve funds like Capital reserve/Grants against Fixed Assets/Borrowing redemption/General reserve/Statutory reserve/Revaluation reserve etc towards any future liability or otherwise. In HMC pension fund being operated as earmarked fund.

#### **4) Grants and Contribution (Schedule B-4):Rs. 1170.74Lakhs**

It has been noticed that of opening balance of Unutilized Grant i.e Rs. 1,658.55 Lakhs and Grant has been received during the period amounted Rs.460.35 Lakhs and utilized during the period is 5223.88 lakhs. Grant of Rs. 1,170.74lakhs remained unutilized at the end of the period.

## Municipal Corporation of Haridwar

### **5) Deposit Received (Schedule B-7) Rs. 3.93 Lakhs**

There are various deposit existing in previous years and remain unchanged in current year and income from Usha Bekro also adjusted in current year under Rent from lease of land.

### **6) Other Liabilities (Schedule B-9):**

It consists of the following:

#### **A. Employees Liability:Rs. 1647.46 Lakhs**

Employee liability of Rs. 1647.46 as at 31.03.2018 pertains to salary and other benefits payable to employees for the month of March 2018 and arrear of proceedings months which were not paid to employees for various reasons.

#### **B. Recoveries Payable: Rs. 58.70Lakhs**

In respect of dues towards Recoveries Payable information from applicable records/account books have been taken and based on that figures have been stated in the Balance sheet as on 31.3.2018

#### **C. Creditors: Rs.5.95 Lakhs**

Services / goods taken from creditor/supplier pertained to the period prior to 31.3.2018 has been recognized as liability on accrual basis on 31.3.2018and accordingly taken in the Balance sheet of 31.03.2018

#### **D. Provisions of expenses etc (Schedule B-10):**

All efforts were made to correlate payment made during subsequent period with their origin and seen if they are pertaining to period under review. During such correlation there was no specific instance of the above nature and hence no provision has been made in the said balance sheet as on 31<sup>th</sup>March 2018.

## Municipal Corporation of Haridwar

### **7) Fixed Assets & Accumulated Depreciation thereon (Schedule B-11)**

Assets are taken in the Balance Sheet on the basis of Historical Cost/Cost of acquisition.

The Amount of total depreciation Charged on Fixed Assets excluding land during the Period Ended On 31.3.2018 is 15.26 Lakhs

During the preceding years of FY 2017-18, some movable assets like Vehicles, Plant and Machinery etc which were purchased years and were not included in the Fixed Assets Register of last FYs, now has been included in FAR at Historical Cost less Depreciation till 01.04.2018. Balance amount has been adjusted with the Municipal Fund Adjustment account.

### **8) Investments and interest accrued thereon (Schedule B-12 & B-**

**13):543.76** investment made in FDR's representing here with interest accrued there too

### **9) Receivable Income (Schedule B-15):Rs 1615.53Lakhs**

Amount of Closing Receivable income of Income heads such as Property tax and other taxes (Rs. 1615.53 Lakes) and has been taken on the basis of accounting entries passed during the period.

### **10) Cash & Bank Balance (Schedule B-17):Rs 1731.05 Lakhs**

Cash & Bank Balance have been taken at actual appearing in Cash Book. Bank reconciliations are also attached herewith forming part of Balance sheet as on 31.03.2018 while preparing Bank Reconciliation Statements, Bank balances/Treasury balances have been taken as per Bank statement of respective banks as on 31.03.2018.

**Bank Reconciliations are attached herewith for your ready reference.**

### **11) Loans, Advances & Deposits (Schedule B-18):Rs.5.94Lakhs**

## **Municipal Corporation of Haridwar**

It includes deposits made with loan and advances to employees & others and deposit with external agencies, Accrued interest on Investment and Advances to Suppliers and Contractors.

### **12) Schedule I-1 - Tax Revenues : Rs.357.66Lakhs**

This schedule contains income of the NagarNigam Haridwar from Property Taxes & Show Taxes. We have gathered information regarding demand Raised during the year as per estimation made on behalf of NagarNigam Haridwar for whole year and accounted it for on accrual Basis.

### **13) Schedule I-3 -Rental Income from Municipal Properties - Rs.530.04 Lakhs**

This schedule contains income of the NagarNigam from rent of municipal properties. Nagar Nigam maintains a registers for the same and we have taken demand raised as income from rent and accounting entry has been passed on accrual basis. The properties covered under this schedule are Shops, Building, Land, Marriage Hall, Sleaze Farm and parking etc.

### **14) Schedule I-4- Fees and User charges Rs.145.89 Lakes:**

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

### **15) Schedule I-5- Sale and Hire Charges Rs.7.36**

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

### **16) Schedule I-6- Grants , Contributions and Subsidies Rs.2654.03 Lakhs:**

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

### **17) Schedule I-8- Interest Earned – Rs. 17.82 lakh:**

This schedule contains the income from interest on saving bank accounts.

## Municipal Corporation of Haridwar

### **18) Schedule I-9- Other incomes – Rs. 21.11Lakes :**

The amount shown under this schedule pertains to miscellaneous income. This schedule includes Recoveries from employees and other incomes. We have taken the miscellaneous income from cash book.

### **19) Schedule I-10- Establishment Expense- Rs3276.90 lakes**

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

### **20) Schedule I-11- Administration Expense- Rs90.85Lakhs:**

This schedule contains Administration Expense of NagarPalikalike Printing & Stationery, Legal Expense, Advocate Fees,Advertisement and Publicity etc.

### **21) Schedule I-12- Operation and Maintenance- Rs 119.58Lakhs:**

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