Financial Statements

for the Year

Ended 31.03.2020

As per the Documents and Records produced by

NAGAR NIGAM HARIDWAR

Compiled by:

JPNGA & Company

(Chartered Accountants)

E-8, 3rd Floor, sector-3, Noida-U.P

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Nagar Nigam - Haridwar

Balance Sheet

As On 31st March, 2020

Code No		Sch. No	Amount As On 31.03.2020			Amount As On 31.03.2019		
	SOURCES OF FUNDS							
	Reserves & Surplus							
3-10	Municipal (General) Fund	B - 01			68,958,670			52,948,275
3-11	Earmarked Funds	B - 02			2,944,664			2,944,664
3-12	Reserves	B - 03			70,280,034			70,280,034
3-20	**Grants, Contributions for specific purposes Loans**	B - 04			127,562,017			65,186,062
3-30	Secured Loans	B - 05			-			-
3-31	Unsecured Loans	B - 06			-			-
				-	**269,745,386**			**191,359,035**

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JPNGA & COMPANY

(CHARTERED ACCOUNTANTS)

JPNGA & Company 010198C Chartered Accountants

(राजीव शर्मा)
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Nagar Nigam - Haridwar

Balance Sheet

As On 31st March, 2020

Code No		Sch. No	Amount As On 31.03.2020			Amount As On 31.03.2019		
	APPLICATION OF FUNDS							
4-10	**Fixed Assets including Statues & Heritage Assets**	B - 11						
	Gross Block		51,560,811			50,194,005		
4-11	Less: Depreciation		48,975,787			47,347,676		
	Net Block			2,585,024	2,585,024		2,846,330	
4-12	Capital Work In Progress			-			-	
	Investments							
4-20	Investment - General Fund	B - 12					-	
4-21	Investment - Other Funds	B - 13	34,113,600	-		45,584,543	45,584,543	
	Working Capital Current Assets, Loans and Advances			34,113,600	34,113,600			
4-30	Stock In Hand (Inventories)	B - 14	5,150,485			6,818,080		
	Sundry Debtors (Receivables)	B - 15	340,075,669			341,081,503		
4-31	Gross Amount Outstanding		-			-		
4-32	Less : Accumulated provision against bad & doubtful receivables		-			-		
4-40	Prepaid Expenses	B - 16	-			-		
4-50	Cash and Bank Balances	B - 17	207,352,833			136,506,612		
4-60	Loans, Advances and Deposits	B - 18	689,200	553,268,187	553,268,187	746,838	485,153,033	-
	Less: Current Liabilities & Provisions							
3-40	Deposits Received	B - 07	-	-		-	-	
3-41	Deposit Works	B - 08	-	-		-	-	
3-50	Other Liabilities (Sundry Creditors)	B - 09	320,221,425			342,224,871		
3-60	Provisions	B - 10		320,221,425	320,221,425		342,224,871	-
4-70	**Other Assets**	B - 19			-			-
4-80	**Miscellaneous expenditure (To the extent not written off)**	B - 20			-			-
	Capital Deficit				-			-
					269,745,386			**191,359,035**

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Nagar Nigam - Haridwar

Income & Expenditure Statement for the period

As On 31st March, 2020

	Particulars	Sch. No.	Amount As On 31.03.2020	Amount As On 31.03.2019
	1	2	3	4
1-10	Tax Revenue	I-1	46,607,805	76,583,789
1-20	Assigned Revenues & compensation	I-2	58,560	-
1-30	Rental Income From Municipal Properties	I-3	23,447,778	12,729,465
1-40	Fees & User Charges	I-4	16,169,251	19,148,235
1-50	Sale & Hire Charges	I-5	8,225	403,830
1-60	Revenue Grants, Contributions & Subsidies	I-6	374,542,433	316,685,000
1-70	Income From Investments	I-7	-	-
1-71	Interest Earned	I-8	4,695,754	3,326,470
1-80	Other Income	I-9	8,743,233	6,526,686
	Total Income- A (In Rs.)		**474,273,039**	**435,403,474**
	EXPENDITURE			
2-10	Establishment Expenses	I-10	373,992,193	439,508,253
2-20	Administrative Expenses	I - 11	4,352,945	5,236,237
2-30	Operations & Maintenance	I-12	75,440,825	10,086,855
2-40	Interest & Finance Expenses	I-13	880	6,975
2-50	Programme Expenses	I-14	740,734	238,483
2-60	Revenue Grants, Contributions & Subsidies (SBM)	I-15	439,359	-
2-70	Provisions & Write Off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		1,628,112	3,871,848
	Change In inventory		1,667,595	(4,254,580)
	Total Expenditure- B (In Rs.)		**458,262,643**	**454,694,071**
	Gross Surplus/ (Deficit) of income over expenditure before Prior Period Items		16,010,396	(19,290,596)
2-80	**Add:** Prior period item (Net)	I-18	-	-
	Gross Surplus/ (Deficit) of income over expenditure before Prior Period Items		16,010,396	(19,290,596)
2-90	**Less: Transfer to Reserve Funds**			
	NET Balance being surplus/ (deficit) transferred to Municipal Fund Total C (A-B)		**16,010,396**	**(19,290,596)**

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Nagar Nigam - Haridwar

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

As On 31st March, 2020

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	76,014,630.23	-	76,014,630.23	-	76,014,630.23
	Municipal General Fund Adjustment A/c	(16,480,597.33)	0.00	(16,480,597.33)	-	(16,480,597.33)
310-90	Excess of Income & Expenditure	(6,585,758.30)	16,010,395.70	9,424,637.40	-	9,424,637.40
	Total Municipal Fund	**52,948,274.60**	**16,010,395.70**	**68,958,670.30**	-	**68,958,670.30**

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

As On 31st March 2020

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
Opening Balance **(b) Additions to the Special Fund** ransfer from Municipal Fund (ii) Interest/ Dividend earned on Special d Investments (iii) Profit on Disposal of Special Fund estments (iv) Appreciation in value of Specila Fund estments (v) other addition (Specify nature)	-	-	-	-	-	-	2,944,664.00
Total (b)						-	-
Total (a+b)	-						2,944,664.00
© Payment out of Funds **(i) Capital expenditure on** Fixed Assets Others	-	-	-	-	-	-	-
Sub - Total	-						
Revenue Expenditure on Salary , Wages and allowances etc. nt Other Administrative Charges	-	-	-	-	-	-	-
Sub - Total	-						-
(iii) Other: ss on disposal of Special fund Investments Diminution in value of special fund vestment Transferred to Municipal fund	-	-	-	-	-	-	-
Sub - Total	-	-	-	-	-	-	-
Total of (i+ii+iii) ©	-	-	-	-	-	-	-
Net Balance at the year end	-	-	-	-	-	-	2,944,664.00
Grand Total of Special Funds	-	-	-	-	-	-	2,944,664.00
Net Balance at the year end	-	-	-	-	-	-	**2,944,664.00**
	-	-	-	-	-	-	-

JPNGA & Company ★ Chartered Accountants ★ 001198C

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Schedule : Draft Reserves [Code No. 312]

As On 31st March 2020

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	70,280,034.43	0.00			70,280,034.43
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	70,280,034.43	0.00			**70,280,034.43**

Chartered Accountants ★ JPNGA & Company ★ 019198C

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Schedule B - 04 : Grants & Contribution for Specific Purposes

As On 31st March 2020

Particulars	Grants from Central Government							Grants from State Government								Grants from Other Government Agencies				
Code No.	JNNURM - Solid Waste Management	NGT Dustbin Grant	NULM Grant	Amrut Grant	Housing for All (DPR)	14/15th Finance Commission	14/15th Finance Commission (DPRM)	Kawar Mela	State Finance Commission	SBM	Arth Kumbh Mela Grant 2016	Awadhpuri Nidhi Fund	Kumbh Mela Grant	NFC (DPRM)	PWM (Sewer)	DM Office Grant	Grant Received from BMC	Grant Received From HRDA (Schools)	Grant For Election Purposes	NULA Fund
a) Opening Balance	813,117.00	375.00	2,538,091.15	1,476,823.00	2,522,500.00	29,781,471.74	4,541,028.00	-	2,514,450.27	1,438,440.00	2,362,370.00	4,922,054.00	7,221,107.50	942,000.00	3,608,966.00	100,000.00	42,777.00	-	350,000.00	10,491.00
(b)Additions to the Grants (i) Grants Received during the Year	-	-	5,064,316.00	-	20,000.00	116,097,600.00	-	500,000.00	296,408,000.00	23,698,242.00	-	-	-	-	-	34,000.00	-	2,525,817.00	-	-
(ii) Interest /Dividend earned on Grant Investment																				
(iii) Profit on disposal of Grant Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Appreciation in value of Grant Investments																				
(v) Other addition (Specify nature)																				
Tota (b)	-	-	5,064,316.00	-	20,000.00	116,097,600.00	-	500,000.00	296,408,000.00	23,698,242.00	-	-	-	-	-	34,000.00	-	2,525,817.00	-	-
Total (a+b)	813,117.00	375.00	7,602,407.15	1,476,823.00	2,542,500.00	145,879,071.74	4,541,028.00	500,000.00	298,922,450.27	25,136,682.00	2,362,370.00	4,922,054.00	7,221,107.50	942,000.00	3,608,966.00	134,000.00	42,777.00	2,525,817.00	350,000.00	10,491.00
(c) Payments Out of funds (i) Capital Expenditure on Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others																				
Sub- Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Revenue Expenditure on Salary , Wages and Aallowances Etc. Rent	-	-	470,869.00	1,376,823.00	1,860,000.00	72,090,063.60	-	-	295,748,000.00	616,023.00	-	-	-	-	-	-	-	2,525,817.00	-	-
Other administration Charges																				
Sub- Total	-	-	470,869.00	1,376,823.00	1,860,000.00	72,090,063.60	-	-	295,748,000.00	616,023.00	-	-	-	-	-	-	-	2,525,817.00	-	-
(iii) Other : Loss On disposal of Grant investments	-	-	-	-	-	-	-	-	-	-	2,362,370.00	4,922,054.00	-	-	-	-	-	-	-	-
Diminutuion in value of grant Investments																				
Grants Refunded																				
Sub- Total	-	-	-	-	-	-	-	-	-	-	2,362,370.00	4,922,054.00	-	-	-	-	-	-	-	-
Total © [i+ii+iii]	-	-	470,869.00	1,376,823.00	1,860,000.00	72,090,063.60	-	-	295,748,000.00	616,023.00	2,362,370.00	4,922,054.00	-	-	-	-	-	2,525,817.00	-	-
Net Balance at the year end	813,117.00	375.00	7,131,538.15	100,000.00	682,500.00	73,789,008.14	4,541,028.00	500,000.00	3,174,450.27	24,520,659.00	-	-	7,221,107.50	942,000.00	3,608,966.00	134,000.00	42,777.00	-	350,000.00	10,491.00
Total	813,117.00	375.00	7,131,538.15	100,000.00	682,500.00	73,789,008.14	4,541,028.00	500,000.00	3,174,450.27	24,520,659.00	-	-	7,221,107.50	942,000.00	3,608,966.00	134,000.00	42,777.00	-	350,000.00	10,491.00

PNGA & Co. Company Chartered Accountants 010198C

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Nagar Nigam - Haridwar

Schedule: Secured Loans [Code No. 330]

As On 31st March 2020

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	-	-
	Total Secured Loans	-	-

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Nagar Nigam - Haridwar

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

As On 31st March 2020

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		
	Total Secured Loans		

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Nagar Nigam Haridwar

Schedule B - 07: Deposits Received [Code No. 340]

As On 31st March 2020

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	1	2	3
340-10	From Contractors	-	-
340-20	From Revenues		
340-30	Security Deposite	-	-
	Other Advance		-
340-80	From Others (Library Security)	-	-
	Total deposits received	-	-

JPNGA & Company ★ Chartered Accountants ★ 010198C

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Nagar Nigam Haridwar

Schedule: Deposit Works [Code No. 341]

As On 31st March 2020

Code No.	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
341-10	Civil Works				
341-20	Electrical Works				
341-80	Others				
	Total of deposit works				

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Nagar Nigam Haridwar

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

As On 31st March 2020

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	1	2	2
350-10	Creditors (As Per Annexure - F Expenses Payable)	494.00	-
350-11	Employee Liabilities (As Per Annexure - I Advance from Staff)	127,037,520.70	199,257,419.70
350-12	Interst Accrued and Due		
350-20	Recoveries Payable	116,971,444.50	130,367,211.50
350-30	Contractors		0.00
350-40	Refunds Payable		0.00
350-41	Government Dues payable	514,846.00	-
350-80	Others (Electricity)	62,826,377.00	
	Interest on Grants	12,870,742.60	12,600,239.72
	Total Other Liabilities (Sundry Creditors)	**320,221,424.80**	**342,224,870.92**

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

As On 31st March 2020

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 - 11: Fixed Assets1

(As per Annexure - "A" - Fixed Assets) [Code No. 410 & 411]

For the Year ended 31st March 2020

Code No.	Particulars	Gross Block				Accumulated Depreciation				Net Block at the end of the year	
		Opening Balance	Additions During the Period	Deductions During the Period	Cost at the end of the Year	Opening Balance	Additions During the Period	Deductions During the Period	Total at the end of the year	At the end of Current year	At the end of Previous year
	1	2	3	4	5	6	7	8	9	10	11
410-10	Land	423.00	-	-	423.00	-	-	-	-	423.00	423.00
410-20	Buildings	14,621,579.09	-	-	14,621,579.09	14,284,252.94	337,325.15	-	14,621,578.09	1.00	824,712.12
	Public Toilet	-	-	-	-	-	-	-	-	-	-
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-
	Community Toilet Complex	2,587,850.63	-	-	2,587,850.63	1,529,194.12	86,261.69	-	1,615,455.81	972,394.82	1,058,656.51
410-22	Statues, Heritage assets & other works of art and antiquties	-	-	-	-	-	-	-	-	-	-
410-30	Roads & Bridge	2,049.00	-	-	2,049.00	-	-	-	-	2,049.00	2,049.00
410-31	Sewerage and Drainage	44.00	-	-	44.00	-	-	-	-	44.00	44.00
410-32	Water ways	3.00	-	-	3.00	-	-	-	-	3.00	3.00
410-33	Public Lighting (Poles)	-	-	-	-	-	-	-	-	-	-
	Other Assets				-	-	-	-	-	-	-
410-21	Parks and Playgrounds **(Ameneties)**	47.00	-	-	47.00	-	-	-	-	47.00	47.00
410-40	Plants & Machinery	165,655.00	-	211,500.00	377,155.00	123,210.50	27,140.50	-	150,351.00	226,804.00	42,444.50
410-50	Vehicles	29,384,547.13	197,120.00	-	29,581,667.13	28,646,160.92	738,385.21	-	29,384,546.13	197,121.00	738,386.21
410-60	Office Equipments	487,086.50	528,882.00	-	1,015,968.50	305,052.09	101,596.85	-	406,648.94	609,319.56	182,034.41
	Other equipment (Electrical Item)	-	291,773.00	-	291,773.00	-	29,177.30	-	29,177.30	262,595.70	-
410-70	Furniture & fixtures	1,372,565.00	137,531.00	-	1,510,096.00	1,193,378.02	151,009.60	-	1,344,387.62	165,708.38	179,186.98
	Other fixed assets	1,572,156.00	-	-	1,572,156.00	1,266,427.00	157,215.60	-	1,423,642.60	148,513.40	305,729.00
	Total	**50,194,005.35**	**1,155,306.00**	**211,500.00**	**51,560,811.35**	**47,347,675.59**	**1,628,111.90**	-	**48,975,787.49**	**2,585,023.86**	**3,333,715.73**
	Capital Work-in-progress	-	-	-	-	-	-	-	-	-	-

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Nagar Nigam Haridwar

Schedule B - 07: Invetments- General Funds [Code No. 421]

(As per Annexure B : Invetments)

As On 31st March 2020

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				-
	Total of Invetments- General Funds			**0.00**	0.00

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Schedule : Invetments- Other Funds

As on 31st March 2020

Code No.	Particulars	With whom Invested	Face Value (Rs.)	Current year	Previous Year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
	1	2	3	4	5
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			34,113,600.00	45,584,543.00
	Total of Invetments- General Funds			**34,113,600.00**	**45,584,543.00**

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Schedule: Stock in Hand (Inventories) [Code No 430]

As on 31st March 2020

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	1	2	3
430-10	General Stores	-	-
430-20	Loose Tools	-	-
430-30	Others	5,150,485.00	6,818,080.19
	Total Stock in hand	**5,150,485.00**	**6,818,080.19**

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Nagar Nigam Haridwar

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

As on 31st March 2020

Code N0.	Particulars	Gross Amount (Rs.)	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous year Net Amount (Rs.)
	1	2	3	4	5
431-10	Receivable for Property Taxes	Draft Annexure - "C" - Property Tax Receivable			
	Less than 3 years*	11,380,481.00	-	11,380,481.00	16,469,951.00
	3 years to 5 years*				
	5 years to 10 years*				
	10 years to 15 years*				
	More than 15 years*				
	Sub Total	**11,380,481.00**	-	**11,380,481.00**	**16,469,951.00**
	Net Receivables of Property Taxes				
431-19	Receivables of Other Taxes				
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				
	Net Receivables of Other Taxes				
	Receivables for fees and User Charges				
	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				
	Receivables from Other Sources	(As Per Draft Annexure - "E" - Other Current Assets)			
	Less than 3 years*	57,951,511.00		57,951,511.00	53,867,875.00
	3 years to 5 years*				
	5 years to 10 years*				
	10 years to 15 years*				
	More than 15 years*				
	Sub Total	**57,951,511.00**	-	**57,951,511.00**	**53,867,875.00**
	Receivables from Government	270,743,677.00		270,743,677.00	270,743,677.00
	Total of Sudry Debtors				
	(Receivables)	**340,075,669.00**		**340,075,669.00**	**341,081,503.00**

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Nagar Nigam Haridwar

Schedule: Prepaid Expenses [Code no. 440]

As on 31st March 2020

Code no.	Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs)
	1	2	3
440-10	Establishment	-	-
440-20	Administrative	-	-
440-30	Operations & Maintenance	5 -	147,234.00
	Total Prepaid Expenses	**0.00**	**147,234.00**

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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 2020

Code No.	Particulars	Current Year Amount	Previous year Amount
	1	2	3
450-10	Cash	-	-
	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	84,984,990.59	40,317,454.19
	Sub Total	**84,984,990.59**	**40,317,454.19**
	Balance with Bank-Special Funds		
450-41	Nationalised Banks	-	-
450-42	Other Scheduled banks	-	-
450-43	Scheduled Co-operative Banks	122,367,842.84	96,189,157.47
450-44	Post Office	-	
	Treasury Bank		
	Sub Total	**122,367,842.84**	**96,189,157.47**
	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		
	Sub Total	-	-
	Total Cash and bank Balances	**207,352,833.43**	**136,506,611.66**

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Nagar Nigam Haridwar

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

As on 31st March 2020

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 employess	-	-
460-20	Employee Provident Fund Loans		
460-30	Loans to others	-	-
460-40	Advances to Supplier and Contractors	-	-
460-50	Advance to Others	-	-
460-60	Deposits with External Agencies		-
460-80	Other Current Assets	689,200.00	746,838.00
	Sub Total	689,200.00	746,838.00
461	Less : accumalated provision against Loans , Advances & deposits	-	-
	Total Loans advances and deposits	**689,200.00**	**746,838.00**

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Nagar Nigam Haridwar

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

As on 31st March 2020

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 2020

Code no.	Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs.)
	1	2	3
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 2020

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	-	-
	Total Miscellaneous Expenditure	-	-

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Nagar Nigam Haridwar

Annexure - D of Bank & Cash Balances to Annexure B - 09

As on 31st March 2020

S. No.	Particulars	Current Year Amount	Previous Year Amount
1	Almora Urban Co-Operative Bank Ltd. A/c 00433	-	-
	Sub Total B	-	-
1	Central Bank of India	11,912.10	6,522.10
2	Axis Bank 975 (Salary)	212,742.80	-
3	Indian Overseas Bank 14585	159,085.00	153,695.00
4	Axis Bank 7065	8,457.00	-
5	Oriental Bank of Commerce10	9,919,989.00	11,416,254.89
6	Oriental Bank Of Commerce 6645	25,208,325.00	28,082,878.80
7	Axis Bank 3127	234,049.00	-
8	Axis Bank 418	1,133,183.89	-
9	Oriental Bank of Commerce 606	-	10,755,397.00
10	Axis Bank 4928 AKM	1,375,901.00	-
11	Punjab National Bank 8142	-	64,074.52
12	Axis Bank Pension 5228	2,347,368.70	-
13	Axis Bank 1699 Misc Grant	14,714,133.60	
14	HDFC Road Cutting (844)	13,354,925.00	-
15	PNB 45876 (SWM)	15,288,948.20	14,705,432.00
16	PNB 9808	7,857,786.55	3,126,302.35
17	State Bank of Patiyala	-	3,675.81
18	Axis Bank 2152	834,993.00	2,624,103.00
19	Axis 5391(HRDA Grant for School)	-	264,661.00
20	Obc 637 AKM	-	1,375,901.00
21	AXIS 4469-Amrut Yojana	1,295,139.00	2,618,774.00
22	AXIS 2259-SBM	24,797,020.00	1,503,328.00
23	HDFC - 74272 (EPF & TAX)	1,493,369.00	10,321,819.00
24	HDFC Bank A/c- 64957 (SWM)	88,485.00	85,455.00
25	Kotak Bank - 37603	-	6,216,497.00
26	OBC 1286	2,032,030.00	1,812,056.00
27	OBC 01279	-	1,052,331.00
28	AXIS 03896-Amrut Yojana		
	Sub Total B	**122,367,842.84**	**96,189,157.47**
	BF Treasury	-	22,774.98
	SFC A/c Treasury	3,174,449.47	2,514,449.47
	TFC Treasury	81,810,541.12	37,780,229.74
	Sub Total C	**84,984,990.59**	**40,317,454.19**
	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	-	-
	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	-	-
Imperest	Imprest to Cashier		
	Tax Section		
	Health Department		
	Chakshah Nagar		
	General Section		
	Land Section		
	Cash in Hand		
	Sub Total F	-	-
	Total Rs...	**207,352,833.43**	**136,506,611.66**

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Nagar Nigam - Haridwar

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

As on 31st March 2020

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]	46,607,805.00					76,583,788.65
110-02	Water Tax						-
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]	-					-
	Sub- total	**46,607,805.00**					**76,583,788.65**
110-90	less- Tax Remissions and Refund [Schedule I-1 (a)]	-					-
	Sub- Total						
	Total Tax Revenue	**46,607,805.00**	-	-	-		**76,583,788.65**

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Nagar Nigam - Haridwar

As on 31st March 2020

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 2020

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
120-10	Taxes and Duties collected by others	58960	-
120-20	Compensation in lieu of Taxes / duties	-	-
120-30	Compensation in lieu of Concessions	-	-
	Total assigned revenues & compensation	58 960	-

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Nagar Nigam - Haridwar

Schedule I - 3: Rental income from Municipal Properties [Code No.130]

As on 31st March 2020

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
130-10	Rent from Civic Amenities	5,260,410.00	162,281.00
130-20	Rent from Markets	-	-
130-30	Rent From Guest House	-	-
130-40	Rent From lease of Lands	8,715,092.00	3,320,756.00
130-50	Other Rents	194,708.00	29,412.00
	Rent from Office Building	60,552.00	-
	Shop Rent	9,217,016.00	9,217,016.00
	Sub-Total	**23,447,778.00**	**12,729,465.00**
130-90	Less: Rent Remission and Refunds	-	-
	Sub-Total		
	Total Rental Income from Municipal Properties	**23,447,778.00**	**12,729,465.00**

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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 2020

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		
	.....	-	-
	Total income from Sale & Hire charges - Function wise	-	-

Nagar Nigam Haridwar
Schedule I-5(b): Sale & Hire Charges - Income head-wise
For the Year ended 31st March 2020

Code No	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
150-10	Sale of Products	8,125.00	381,000.00
150-11	Sale of forms & Publications	100.00	22,830.00
150-12	Sale of store & scrap	-	-
150-30	Sale of others	-	-
150-40	Hire charges for Vehicles		
150-41	Hire charges for Equipment		-
Total income from Sale & Hire charges-income head-wise		**8,225.00**	**403,830.00**

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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 2020

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		
	.....	-	-
	Total income from fees & user charges - Function wise	-	-

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Nagar Nigam Haridwar

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

For the Year ended 31st March 2020

Code No.	Particulars	Current Year Amount	Previous Year Amount
170-10	Interest on Investment-		
170-20	Dividend	-	
170-30	Income from Projects taken up on commercial basis	-	
170-40	Profit in sale of Investment	-	
170-80	Others	-	
	Total Income from Investments	-	-

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Nagar Nigam Haridwar

Schedule I - 6: Revenue Grants, Contributions & Subsidies [code 160]

For the Year ended 31st March 2020

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
160-10	**Revenue Grants**		
	State Finance Commission	295,748,000.00	316,685,000.00
	13th/14th Finance Commission	72,090,063.60	-
	Kumbh Mela	-	-
	Chardham yatra	-	-
	Grant For Census Expenses (Awasthapna)		
	SBM Grant	439,359.00	
	AKM Grant	2,362,370.00	
	Amrut Grant	1,376,823.00	
	HRDA Grant	2,525,817.00	-
160-20	**Re-imbursement of expenses**		
160-30	**Contribution towards schemes**		-
	Toatl Revenue Grants, Contributions & subsidies	**374,542,432.60**	**316,685,000.00**

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Nagar Nigam Haridwar

Schedule I - 8: Interest Earned [Code No. 171]

For the Year ended 31st March 2020

Code No	Particulars		Current Year Amount (Rs.)	Previous Year Amount (Rs.)
171-10	Interest on Bank Accounts		4,695,754.19	3,326,469.50
171-20	Interest on loans and advances to Employees			
171-30	Interest on loans to others			-
171-80	Other Interest (Property tax)			-
	Total Income from Investments		**4,695,754.19**	**3,326,469.50**

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Nagar Nigam Haridwar

Schedule - I - 09 of Other Receipts [Code No. 180]

For the Year ended 31st March 2020

Code No.	Particulars	Current Year Amount		Previous Year Amount	
180-10	**Deposits Forfeited**		-		-
180-11	**Lapsed Deposits**				
180-20	**Insurance Claim Recovery**				
180-30	**Profit on Disposal of Fixed assets**				
180-40	**Recovery from Employees**		797,586.00		
180-50	**Unclaimed Refund/Liabilities**		-		
180-60	**Excess Provisions written back**				
180-80	**Miscellaneous Income :**	-	7,945,647.00		6,526,686.00
	Total other income		**8,743,233.00**		**6,526,686.00**

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Nagar Nigam Haridwar

For the Year ended 31st March 2020

Schedule I - 10: Establishment Expenses [Code No 210]

Schedule I-10(a): Establishment 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.....	-	-
	Total establishment expenses- function wise	-	-

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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 2020

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
210-10	**Salaries, Wages and Bonus**	288,238,152.00	289,391,091.00
210-20	**Benefits and Allowances**		
	1.Rent Allowance		
	2.Bucket Allowance		
	3.Clearing Allowance	439,107.00	485,400.00
	4.Family Planning Allowance	98,671.00	91,320.00
	5.'Hill Area Allaowance	1,482,159.00	995,850.00
	6.Travelling Allowance	127,800.00	206,000.00
	7.Medical Claim Employees Exp.	807,042.00	1,391,210.00
	8.Uniform	152,622.00	158,608.00
	9.Wages		
	10.Washing Allowance	21,000.00	
	11. Other Allowance	57,116.00	36,075.00
	12.Mela Allowance		5,878,916.00
	13.Special Uttrakhand Allowance		507,732.00
	14.Transfer allowance to MC	15,990.00	
210-30	**Pension** [Including Pension arrear and pension contribution by employer]	82,552,534.00	105,405,340.00
210-40	**Other Terminal & Retirement Benefits**	-	34,960,711.00
	Total establishment expenses -expense head wise	**373,992,193.00**	**439,508,253.00**

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Nagar Nigam Haridwar
For the Year ended 31st March 2020
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.....	-		-	
	Total Administrative expenses- function wise	-		-	

Nagar Nigam Haridwar
Schedule I-11 (b) Administrative Expenses - Expenditure Head Wise [Code No. 220]
For the Year ended 31st March 2020

Code No.	Particulars	Current Year amount (Rs.)		Previous Year Amount	
220-10	Rent, Rates, and Taxes	-			
220-11	Office Maintenance	-		-	
220-12	Communication Expenses	205,676.00		113,890.00	
220-20	Books & Periodicals				
220-21	Printing & Stationary	707,401.00		1,003,938.00	
220-30	Travelling and Conveyance Expenses	103,544.00		69,704.00	
220-40	Insurance Vehicle	-		280,030.00	
220-50	Audit Fee				
220-51	Legal Fees	565,482.00		883,325.00	
220-52	Professional and Other Fees	539,182.00		446,920.00	
	Census Expense	142,414.00			
	GST-TDS Late Fee	50,186.00			
	RTI Penalty	78,797.00			
	Lease Rent Expense	27,495.00			
220-60	Advertisement and Publicity	1,122,138.00		2,085,296.00	
220-61	Membership and Subscription				
220-80	Other Advertisment Expenses		-		
220-80	Other Expenses	810,630.00	-	353,134.00	-
	Total Administrative Expenses		4,352,945.00		5,236,237.00

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Nagar Nigam - Haridwar

Schedule I - 12: Operations and Maintenance

Schedule I-12 (a):Operations and Maintenance- function wise

For the Year ended 31st March 2020

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

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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 2020

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
230-10	**Power & Fuel**		
	Diesesl Expenses	4,458,560.00	1,567,299.00
	Petrol Expenses		
	Office		
	Street Light		
	Electricity Expenses(other)		-
230-20	**Bulk Purchases**		
230-30	**Consumptions of stores**	9,602,757.00	-
230-40	**Hire Charges**		
230-51	**Repair & Maintenance- Infrastructure assets**	19,808,259.00	6,609,136.00
230-52	**Repair & Maintenance- Civic Amenities**	1,939,690.00	734,781.00
230-53	**Repair & Maintenance- Buildings**	183,738.00	-
230-54	**Repair & Maintenance- Vehicles**	578,927.00	291,827.00
230-59	**Repair & Maintenance- Others**	1,129,071.00	722,272.00
	Kawar Mela Expense	500,232.00	
	MNA House work	91,735.00	
	Safai Upkaran / Insecticides Exp.		
230-80	**Other operating & maintenance expenses**	37,147,856.00	161,540.00
	Total Operations & Maintenance expenses- expense head-wise	**75,440,825.00**	**10,086,855.00**

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Nagar Nigam - Haridwar

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

For the Year ended 31st March 2020

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	880.00	6,974.50
240-80	Other finance Expenses:		
	Total Interest and Finance Charges	**880.00**	**6,974.50**

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Nagar Nigam - Haridwar
Schedule I -14: Programme Expenses [code No. 250]
For the Year ended 31st March 2020

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
250-10	Election Expenses	22,700.00	-
250-20	Own exp.	-	-
	National Festival expenses	718,034.00	238,483.00
	Chardham Yatra		-
	Other Exp	-	
250-30	Share in Programmes of others	-	
	Total Programme Expenses	**740,734.00**	**238,483.00**

Nagar Nigam - Haridwar
Schedule I -15: Revenue Grants, Contributions & Subsidies [Code No.260]
For the Year ended 31st March 2020

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
260-10	**Grants**	-	-
	1.State Govt (Elect Dues)	-	-
	2.State Finance Commission	-	-
	3.13th Finance Commission		
	4.Paryatan Expenses	-	
	5.SBM	439,359.00	
260-20	**Contributions**	-	-
260-30	**Subsidies**	-	-
	Total Revenue Grants, Contributions & subsidies	**439,359.00**	-

Nagar Nigam - Haridwar
Schedule I-16: Provisions & Write off [Code No.270]
For the Year ended 31st March 2020

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		
270-50	Miscellaneous Expense written off		
	Total Provisions & Write off	-	-

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Nagar Nigam - Haridwar

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

For the Year ended 31st March 2020

Code No.	Particulars	Current Year amount (Rs.)	Previous Year amount (Rs.)
	1	2	3
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	-	
	Total Miscellaneous Expenses	-	-

Nagar Nigam - Haridwar

Schedule I-18: Prior Period Items [code no. 280]

For the Year ended 31st March 2020

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

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Nagar Nigam - Haridwar

Annexure - F of Expenses Payable to Annexure B - 09

For the Year ended 31st March 2020

S. No.	Particulars	Current Year Amount (Rs.)		Previous Year Amount (Rs.)	
01	**Net Salary Payable**	-			
	Salary (Account Section)				
	Salary (Account Section)			4,730,899.00	
	Salary (Account Section)	5,592,108.00	5,592,108.00		4,730,899.00
	Salary (Health Section)				
	Salary Health (Daily Wages)			-	
	Salary Health (Sweeper)			7,907,590.00	
	Salary Health (Office)			-	
	Salary Health (Sanitary Supervisor)	8,899,412.00	8,899,412.00		7,907,590.00
	Salary (Tax Department)				
	Salary (Tax Department)			-	
	Salary (Tax Department) Daily Wages		-	-	-
	Salary (construction section)		-	-	
	Salary (Street light section)		-	-	-
02	Wages Payable	1,638,957.00		1,872,708.00	-
	Swacchta Samiti Payable	869,000.00		869,000.00	2,741,708.00
	Salary Arrear Payable	8,401,188.00		9,585,145.00	9,585,145.00
	Employer contribution on wages payable				-
	Employees contribution on wages payable				-
	ACP Arrear Payable	4,898,319.00		6,267,486.00	6,267,486.00
03	GIS Claim Payable	221,693.00		221,693.00	221,693.00
04	Telephone expenses payable	-			
05	Stationery Exp. Payable	-	16,029,157.00	-	
06	**Travelling & Conveyance Exp. Payable**				
	Travelling & Conveyance (Cleaning Vehicle)			-	
	Travelling & Conveyance (Office Vehicle)				
	Travelling & Conveyance to staff			-	
07	**Electricity Expenses**				
	Electricity Expenses				
	Electricity Expenses for Street Light				
	Arrear payable			62,826,377.00	
08	Repair & Maintenance (Vehicle) Exp. Payable			-	
09	Safai Upkaran / Insecticides Exp. Payable			-	
10	Misc Expenses Payable				
11	Legal Fees Payable				
12	Tax Payable			710,931.00	
13	Pension Payable	6,131,645.70		5,799,948.70	-
	Other			216,795.00	
14	Pension Contribution Employer Payable		6,131,645.70		69,554,051.70
15	Pension Contribution Deduction payable	335,292.00	-	1,112,412.00	1,112,412.00
16	Pension Arrear Payable	82,986,970.00	83,322,262.00	87,795,663.00	87,795,663.00
17	Grade Pay Arrear Payable	42,201.00	42,201.00	42,201.00	42,201.00
18	Leave Encashment Payable	7,020,735.00	7,020,735.00	9,298,571.00	9,298,571.00
	TOTAL		**127,037,520.70**		**199,257,419.70**

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Nagar Nigam - Haridwar

Annexure - A3 - Employees Recoveries Payeble (Refer Achedule B-09)

For the Year ended 31st March 2020

S. No.	Particulars	Current Year Amount (Rs.)		Previous Year Amount (Rs.)	
1	Samiti Loan Deduction Payable	2,332,250.00		2,312,700.00	
2	Loan Deduction Payable	18,900.00		20,105.00	
3	G.I.S. Deduction Payable				
4	L.I.C. Deduction Payable	8,457.00		-	
5	Provident Fund Deduction Payable	1,429,681.00		1,429,610.00	
6	Employees Provident Fund	13,420,938.50		28,739,988.50	
7	PF Loan Recover Deduction Payable	-		-	
8	TDS Deduction from Employee Payable	-		-	
9	Pension Contribution Employee Deduction Payable	1,482,237.00		1,482,237.00	
10	Other Deduction	-		-	
11	Insurance Deduction payable	-		-	
12	Phone bill Deduction Payable	-		-	
13	Income Tax Deduction payable	447,431.00		2,323,337.00	
14	R.D Scheme Deduction Payble	-		-	
15	Gratuity Payable	88,192,250.00		94,059,234.00	
16	TCS from Contractor				
17	TCS on Phool Pharosi				
18	Other advances	9,639,300.00			
19	TDS from Contractor				
20	TDS from Professional & Consultant				
21	WCT Payable				
			116,971,444.50		130,367,211.50
	Total		**116,971,444.50**		**130,367,211.50**

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Nagar Nigam - Haridwar
Schedule - of Security Deposit to Annexure B - 10
As on 31.March.2020

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

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Municipal Corporation of Haridwar

Schedule B-21
Notes to accounts forming part of Balance sheet as at 31/3/2020

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. 689.59Lakhs

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 31.03.2020. 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.732.25 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. 1275.62Lakhs

It has been noticed that of opening balance of Unutilized Grant i.e Rs. 651.86 Lakhs and Grant has been received during the period amounted Rs.4443.47 Lakhs and utilized during the period is 3819.72 lakhs. Grant of Rs. 1275.62 lakhs remained unutilized at the end of the period.

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5) Deposit Received (Schedule B-7) Nil

There are No deposit existing in previous years and remain unchanged in Current Year.

6) Other Liabilities (Schedule B-9):

It consists of the following:

A. Employees Liability:Rs. 1270.35 Lakhs

Employee liability of Rs. 1270.35 as at 31.03.2020 pertains to salary and other benefits payable to employees for the month of March 2020 and arrear of proceedings months which were not paid to employees for various reasons.

B. Recoveries Payable: Rs. 1169.71Lakhs

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 sheetas on 31.3.2020

C. Creditors: Rs.0.00494 Lakhs

Services / goods taken from creditor/supplier pertained to the period prior to 31.3.2020 has been recognized as liability on accrual basis on 31.3.2020and accordingly taken in the Balance sheet of 31.03.2020

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 31thMarch 2020.

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7) 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.

The Amount of total depreciation Charged on Fixed Assets excluding land during the Period Ended On 31.3.2020 is 16.28 Lakhs

8) Investments and interest accrued thereon (Schedule B-12 & B-13): Rs: 341.14 Lakhs

Investment made in FDR's representing here with interest accrued there too

9) Receivable Income (Schedule B-15):Rs3400.76Lakhs

Amount of Closing Receivable income of Income heads such as Property taxand other taxes (Rs. 3400.76 Lakhs) and has been taken on the basis of accounting entries passed during the period.

10) Cash & Bank Balance (Schedule B-17):Rs2073.53 Lakhs

Cash & Bank Balance have been taken at actual appearing in Cash Book. Bank reconciliations are also attached herewith forming partof Balance sheet as on 31.03.2020 while preparing Bank Reconciliation Statements,Bank balances/Treasury balances have been taken as per Bank statement of respective banks as on 31.03.2020.

Bank Reconciliationsare attached herewith for your ready reference.

11) Loans, Advances & Deposits (Schedule B-18):Rs.6.89Lakhs

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.

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12) Schedule I-1 - Tax Revenues : Rs.466.08Lakhs

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

13) Schedule I-3 -Rental Income from Municipal Properties - Rs.234.48 Lakhs

This schedule contains income of the NagarNigamfrom rent of municipal properties. Nagar Nigammaintains 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.161.69Lakhs:

This Schedule contains income of the NagarNigamfrom 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.0.08Lakhs

This Schedule contains income of the NagarNigamfrom 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.3745.42 Lakhs

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

17) Schedule I-8- Interest Earned – Rs. 46.96Lakhs

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

18) Schedule I-9- Other incomes – Rs. 87.43Lakhs

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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- Rs3739.92Lakhs

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- Rs43.53Lakhs:

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

21) Schedule I-12- Operation and Maintenance- Rs754.41Lakhs:

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

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