



NAGAR NIGAM BAREILLY FINANCIAL STATEMENTS

FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023



BY :

**M/S Y.K. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
21-22, NAGAR NIGAM MARKET,
OPP. ALLEN CLUB MARKET, BAREILLY.
PHONE: 94560-45855**

NAGAR NIGAM BAREILLY

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AUDITOR'S REPORT

1. I have examined the Balance Sheet as on 31.03.2023, and the Income and Expenditure Account for the period beginning from 01.04.2022 to ending on 31.03.2023, attached herewith, of Nagar Nigam, Bareilly.
2. I certify that the Balance Sheet and the Income and Expenditure Account are in agreement with the books of account maintained at the Nagar Nigam, Bareilly.
3. (a) I report the following observations/comments/discrepancies/inconsistencies:
 - Tax Revenue consist of Property Tax, Water Tax, Sewerage Tax, Water Price, Entertainment Tax, Animal Tax, Advertisement Tax and Other Tax are base on information provided by the tax department of Nagar Nigam Bareilly. Figures provided by the tax department in Lac. Therefore Tax Revenue is rounded off in the figure of Lac. Actual Revenue may be varied due to rounding off the figures provided by the tax department of Nagar Nigam Bareilly.
 - Provision of VAT partly Compliance as per VAT Act 2008 in the year 2022-23 .
 - The provision of TCS partly Compliance as per Income Tax Act, 1961 in the year 2022-23.
 - The utilization Certificate of grant receipts from various agency like Rajya Vitt Ayog, Nagar Nigam Nidhi, Avyastapna Nidhi etc. is not shown to us.
 - The Nagar Nigam is not maintaining proper records showing full particulars, including quantitative details and situation of fixed assets. These fixed assets have not been physically verified by the Nagar Nigam at reasonable intervals.
Further The amount of fixed Assets in the balance sheet is subject to certified by Assets Valuation Committee of various department of Nagar Nigam Bareilly.
Further, Some Fixed Assets Valuation is Taken as Rs. 1/- on the basis of "MODEL NATIONAL MUNICIPAL ASSETS VALUATION METHODOLOGY MANUAL" DATED January 2009. Bareilly Nagar Nigam Management assure to get valuation of all the properties shown Rs 1 by his technical evaluation team by this financial year 2022-23 .
 - The list of Sundry Debtors should be verify and subject to third party verification.
 - The Nagar Nigam Bareilly is Local Authority and subject to audit report of AG, Allahabad. The Report of AG observed by us and in our opinion audit objection of AG Report are partly compliance by Nagar Nigam Bareilly

- Further in our opinion Internal Control System of Nagar Nigam Bareilly is required to more attention by management of Nagar Nigam Bareilly adequate as per AG report.
- Some Fixed Assets add during the year 2022-23.
- The Receipts of Nagar Nigam Bareilly decreased by 13.51% during the year.

(b) Subject to above –

- a) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
- b) In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.
- c) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view:-
 - I. in the case of the Balance Sheet, of the state of the affairs of the Nagar Nigam Bareilly, as at 31.03.2023; and
 - II. in the case of Income and Expenditure Account of the Nagar Nigam Bareilly for the year ended on that date 31.03.2023;
 - III. in the case of Receipts & payments Accounts and of the Nagar Nigam Bareilly for the year ended on that date 31.03.2023;

For Megha Kansal & Associates.



CA Megha Kansal
Chartered Accountant
M.No.415422

Date:
Place: Bareilly

UDIN- 24415422BKEXK6531

NAGAR NIGAM BAREILLY
BALANCE SHEET AS ON 31.03.2023

Code No.	Item / Head of Account	Sc. No.	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
	LIABILITIES			
	Reserve & Surplus			
3101000	Municipal (General) Fund	B-1	27542311892.88	27488651423.74
3111000	Earmarked Funds	B-2	0.00	0.00
3121000	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		27542311892.88	27488651423.74
3201000	Grants, contribution for specific purposes	B-4	954585077.00	162837469.00
	Loans			
3301000	Secured Loans	B-5	0.00	0.00
3311000	Unsecured Loans	B-6	3916631.00	3916631.00
	Total Loans		3916631.00	3916631.00
	Current Liabilities and Provisions			
3401000	Deposits Received	B-7	6044594.00	3386548.00
3411000	Deposit works	B-8	0.00	0.00
3501000	Other Liabilities (Sundry Creditors)	B-9	50000.00	50000.00
3601000	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		6094594.00	3436548.00
	TOTAL LIABILITIES		28506908194.88	27658842071.74
	Assets			
	Fixed Assets			
4101000	Gross Block	B-11	26575266829.00	26549591962.00
4112000	Less: Accumulated Depreciation		409722365.12	357927214.26
	Net Block		26165544463.88	26191664747.74
	Capital Work-in-progress		0.00	0.00
	Total Fixed Assets		26165544463.88	26191664747.74
	Investments			
4201000	Investment-General Fund	B-12	13945994.00	13269952.00
4211000	Investment-Other Funds		0.00	0.00
	Total Investments		13945994.00	13269952.00
	Current Assets, Loans and Advances			
4301000	Stock in Hand (Inventories)	B-13	0.00	0.00
4311000	Sundry Debtors (Receivables)		970234758.00	930267176.00
	Gross amount outstanding			
4321000	Less: Accumulated provision against and doubtful Receivables	B-14	0.00	0.00
4401000	Prepaid Expenses	B-15	0.00	0.00
4501000	Cash and Bank Balances	B-16	1357182979.00	523640196.00
4601000	Loan, advances and deposits	B-17	0.00	0.00
4611000	Less: Accumulated provision against Loans		0.00	0.00
	Total Current Assets, Loans and Advances		2327417737.00	1453907372.00
4701000	Other Assets	B-18	0.00	0.00
4801000	Miscellaneous expenditure (to the extent not written off)	B-19	0.00	0.00
	TOTAL ASSETS		28506908194.88	27658842071.74

For Nagar Nigam Bareilly

Prepared by
Y.K. AGARWAL & ASSOCIATES
Chartered Accountants

As per our audit report annexed.
For Megha Kansal & Associates
Chartered Accountants

Nagar Ayukt
Accounts Officer

(CA Yogesh Kumar Agarwal)
Asstt. Accounts Officer

Date:
Place: Bareilly

Schedule B-1 : Municipal (General) Fund (Code No. 310)

Code No.	Particulars	Opening Balance as per the last account (Rs.)	Additions during the Year	Total (Rs.)	Deductions during the year (Rs.)	Balance of the Year
1	2	3	4	5(3+4)	6	7(5-6)
3101001	Municipal Fund	27488651474	0.00	27542311892.88	0.00	27542311892.88
3105001	Excess of Income & Expenditure		53660469.15			
	Total Municipal Fund (310)	27488651474	53660469.15	27542311892.88	0.00	27542311892.88

Schedule B-2 : Earmarked Fund/ special funds/sinking fund/trust or Agency Fund [Code No. 311]

Particulars Code No.	SF1	SF2	SF3	SF4	SF5	SF6	SF7
	3111100	3111200	3111300	3111500	3111600	3111900	3112000
(a) Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Addition to the Special Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Grants received during the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Transfer from Municipal/Other Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Interest/Dividends earned on Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Profit on Disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Appreciation in value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(vi) Other addition (Specify nature)	0	0	0	0	0	0	0
Total (b)	0	0	0	0	0	0	0
Total (a+b)	0	0	0	0	0	0	0
(c) Payments out of Funds							
(i) Capital Expenditure on							
Fixed Assets							
Others							
Sub Total							
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent							
Other administrative charges							
Others							
Sub Total							
(iii) Other :							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub Total							
Total of (i+ii+iii) (c)							

Schedule B - 3 : Reserves [Code No. 312]

Code No.	Particulars	Opening Balance as per the last account (Rs.)	Additions during the Year	Total (Rs.)	Deductions during the year (Rs.)	Balance of the Year
1	2	3	4	5(3+4)	6	7(5-6)
3121001	Capital Contribution					
3121101	Capital Reserve					
3122001	Borrowing Redemption Reserve					
3123001	Special Funds (Utilised)					
3124001	Statutory Reserve					
3125001	General Reserve					
3126001	Revaluation Reserve					
	Total Reserve Funds					

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

Particulars	Code No.						Others
	3201008	3202000	3203000	3204000	3205000	3206000	
(a) Opening Balance	241907540	-79070071					
(b) Addition to the Grants*							
(i) Grants received during the year Revenue Grant	1032743362	1736802944	0	0	0	0	0
(ii) Interest/Dividends earned on Grant Investments	0	0	0	0	0	0	0
(iii) Profit on Disposal of Grant Investments	0	0	0	0	0	0	0
(iv) Appreciation in value of Grant Investment	0	0	0	0	0	0	0
(v) Other addition (Specify nature)	0	0	0	0	0	0	0
Total (b)	1032743362	1736802944	0	0	0	0	0
Total (a+b)	1274650902	1657732873	0	0	0	0	0
(c) Payments out of Funds							
(i) Capital Expenditure on Fixed Assets	25674857						
Others	428582270	615,390					
Sub Total	454257137	615390					
(ii) Revenue Expenditure on Salary, Wages and allowances etc.	0	1522926171.00					
Rent	0	0					
Other administrative charges	0	0					
Others	0	0					0
Sub Total	0	1522926171	0	0	0	0	0
(iii) Other :							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Grants transferred to UP Jal Nigam							
Sub Total	0						
Total of (i+ii+iii) (c)	454257137	1523541561	0	0	0	0	0
Net balance at year end (a+b) - (c)	820393765	134191312	0	0	0	0	0
Total Grants & Contribution for Specific Purposes		954585077					

Annexure with Grants from Central Govt. & State Govt.

Central government

Particulars	CFC	SBM	Amrut	P.M.S.J	N.S.P.Y	NCAP	UIDSSMT	Total
Opening Balances	173918662	61943066	442893	1447763	19622000	0	4700348	262074713
(i) Grants received during the year Revenue Grant	85203302	53740000	0	0	0	214000000	0	1023743362
Less:- Grant Utilized During the Year	370612714	70547712	0	542461	12534250	0	0	454237117
Closing Balances trf to Balance sheet	468509310	144935354	442893	895102	7087750	214000000	4700348	842646093

State Government

Particulars	R.V. Ayog(S.F.C)	A.S.V.Y	K.G.B.P.A.Y	N.S.Yojna	2% STAMP DUTY	M.S.V.Y.	Total
Opening Balances	99540944	10748500	2496406	1001505	4458641	469814	118715870
(i) Grants received during the year Revenue Grant	187207342	0	1204000	0	47684205	0	1768029444
Less:- Grant Utilized During the Year	152228171.00	0	615390	0	0	0	1523541561
Closing Balances trf to Balance sheet	253688514	10748500	13926076	1001505	32162844	469814	31977251

Grant Total (Central Govt. + State Govt.)

1172538210

Schedule B-5 : Secured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3301001	Loans from Central Government	0.00	0.00
3302001	Loans from State Government	0.00	0.00
3303001	Loans from Government Bodies & Association	0.00	0.00
3304004	Loans from International Agencies	0.00	0.00
3305001	Loans from Banks & Other Financial Inst.	0.00	0.00
3306001	Other Term Loans	0.00	0.00
3307001	Band & Debenture	0.00	0.00
3308001	Other Loans	0.00	0.00
	Total secured Loans	0.00	0.00

Schedule B-6 : Unsecured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3301001	Loans from Central Government	0.00	0.00
3302001	Loans from State Government	3916631.00	3916631.00
3303001	Loans from Government Bodies & Association	0.00	0.00
3304004	Loans from International Agencies	0.00	0.00
3305001	Loans from Banks & Other Financial Inst.	0.00	0.00
3306001	Other Term Loans	0.00	0.00
3307001	Band & Debenture	0.00	0.00
3308001	Other Loans	0.00	0.00
	Total	3916631.00	3916631.00

Schedule B-7 : Deposit Received

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3301001	From Contractor	6044594.00	3386548.00
3302001	From Revenues	0.00	0.00
3303001	From Staff	0.00	0.00
3304004	From Others	0.00	0.00
	Total	6044594.00	3386548.00

Schedule B- 8 : Deposit Works

Code No.	Particulars	Opening Balance	Additions during the year	Utilisation/expense	Closing Balance
3411001	Civil Works	0.00	0.00	0.00	0.00
3412001	Electrical Works	0.00	0.00	0.00	0.00
3418001	Others	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00

Schedule B- 9 : Other Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3501000	Creditors	50000.00	50000.00
3501100	Employee Liabilities	0.00	0.00
3501200	Interest Earned on grant Contribution	0.00	0.00
3501000	Recoveries Payable	0.00	0.00
3504000	Refunds Payable	0.00	0.00
3504100	Advance Collection of Revenues	0.00	0.00
3505000	Others	0.00	0.00
	Total	50000.00	50000.00

Schedule B- 10 : Provisions

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3601001	Provisions for Expenses	0.00	0.00
3602001	Provisions for Interest	0.00	0.00
3603001	Provisions for Other Assets	0.00	0.00
	Total	0.00	0.00

NAGAR NIGAM BAREILLY

S.NO.		PARTICULARS	Gross Block				Depreciations				Net Block	
			As On	Additions	Sale/ Adjustm ent	Total	upto	For the YEAR	Adjustment	Total	As on	As on
		1.04.2022				31.03.2022	2022-23		31.03.2023	31.03.2023	31.03.2023	31.03.2022
1		25477385656	0	0	25477385656	0	0	0	0	25477385656	25477385656	25477385656
2		752930103	0	0	752930103	186696853	28311663	0	215008515	537921588	566233250	566233250
3		1	0	0	1	1	0	0	1	0.37	0	0
4		1	0	0	1	1	0	0	1	0.41	0	0
5		1	0	0	1	1	0	0	1	0.41	0	0
6		1	0	0	1	1	0	0	1	0.41	0	0
7		26234395	0	0	26234395	709411	3550525	0	4259936	21,974,459.13	25524984	25524984
8		140282801	25674867	0	165957668	71301673	12485593	0	83787216	82170452	68981178	68981178
9		1	0	0	1	1	0	0	1	0.17	0	0
10		1	0	0	1	1	0	0	1	0.41	0	0
11		152759000	0	0	152759000	99219321	7447369	0	106666691	46092309	53539679	53539679
12		1	0	0	1	1	0	0	1	0.41	0	0
TOTAL as on 31.03.2023		Rs. 26549591962	25674867	0	26575266829	357927214	51795151	0	409722365	26165544467	26191664751	26191664751
TOTAL as on 31.03.2022		Rs. 23874419392	2679316220	4143650	26549591962	306864518	51062696	0	357927214	26191664751	23567554877	23567554877

Place : Bareilly

Date :

Schedule B- 12 : Investments General Fund

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4201001	Central Government Securities	0.00	0.00
4202001	State Government Securities	13945994.00	13269952.00
4203001	Debenture & Bonds	0.00	0.00
4204001	Preference Shares	0.00	0.00
4205001	Equity Shares	0.00	0.00
4206001	Units of Mutual Fund	0.00	0.00
4208001	Other Investments	0.00	0.00
	Total	13945994.00	13269952.00

Schedule B- 13 : Stock in Hand

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4301000	Stores	0.00	0.00
4302000	Loose Tools	0.00	0.00
4303000	Others	0.00	0.00
	Total	0.00	0.00

Schedule B- 14 : Sundry Debtors

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4311000	Receivables for Property Taxes & Other Tax	970234758.00	930267176.00
	Less: State Govt./Levies in Taxes- Control Acc	0.00	0.00
	Not Receivable of Property Taxes	0.00	0.00
	Total	970234758.00	930267176.00
4311900	Receivables for Other Taxes	0.00	0.00
	Less: State Govt./Levies in Taxes- Control Acc	0.00	0.00
	Not Receivable of Property Taxes	0.00	0.00
	Total	0.00	0.00
4312000	Receivables for Cess Income	0.00	0.00
4313000	Receivables for Fees & User Charges	0.00	0.00
4315000	Receivables from Government	0.00	0.00
	Grant Receivable from Central Government	0.00	0.00
4315001	Sewerage III	0.00	0.00
4315002	Sewerage II	0.00	0.00
4315003	Sewerage I	0.00	0.00
4315004	Water Supply I	0.00	0.00
	Grant Receivable from Central Government	0.00	0.00
4315005	Sewerage III	0.00	0.00
4315006	Sewerage II	0.00	0.00
4315007	Sewerage I	0.00	0.00
4315008	Water Supply I	0.00	0.00
	Total	970234758.00	930267176.00

Schedule B- 15 : Prepaid Exps.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4401001	Establishment	0.00	0.00
4402001	Administrative	0.00	0.00
4403001	Operation & Maintenance	0.00	0.00
	Total	0.00	0.00

Schedule B-16 : Cash and Bank Balances

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4501000	Cash	0.00	0.00
	Balance with Bank- Municipal Fund		
4502100	Nationalised Banks	1357182979.00	523640196.00
4502200	Other Scheduled Banks		0.00
4502300	Scheduled Co-operative Banks		0.00
4502401	Post office		0.00
	Sub Totals	1357182979.00	523640196.00
	Balance with Bank- Special Fund		
4504100	Nationalised Banks	0.00	0.00
4504200	Other Scheduled Banks	0.00	0.00
4504300	Scheduled Co-operative Banks	0.00	0.00
4504401	Post office	0.00	0.00
	Sub Totals	0.00	0.00
	Balance with Bank- Special Fund		
4506100	Nationalised Banks	0.00	0.00
4506200	Other Scheduled Banks	0.00	0.00
4506300	Scheduled Co-operative Banks	0.00	0.00
4506401	Post office	0.00	0.00
	Total	1357182979.00	523640196.00

Schedule B- 17 : Loans, Advances and Deposits

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4501000	Loans and Advances to Employees	0.00	0.00	0.00	0.00
4602000	Employee Provident Fund Loans	0.00	0.00	0.00	0.00
4603000	Loans to Others	0.00	0.00	0.00	0.00
4504000	Advance to Suppliers and Contractors	0.00	0.00	0.00	0.00
4505000	Advances to Others	0.00	0.00	0.00	0.00
4506000	Deposit with External Agencies	0.00	0.00	0.00	0.00
4508000	Other Current Assets	0.00	0.00	0.00	0.00
	Sub Total	0.00	0.00	0.00	0.00
4611000	Less:Accumulated Provisions against Loans, Advances	0.00	0.00	0.00	0.00
	deposit	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00

Schedule B- 18 : Other Assets

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4701000	Deposit Works	0.00	0.00
4703000	Other Asset Central Accounts	0.00	0.00
	Total	0.00	0.00

Schedule B- 19 : Miscellaneous Expenditure

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4801000	Loans issue expenses: deferred	0.00	0.00
4802000	Discount on issue of loans	0.00	0.00
4803000	Deferred Revenue Expenses	0.00	0.00
4804000	Other	0.00	0.00
	Total	0.00	0.00

NAGAR NIGAM BAREILLY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

Code No.	Item / Head of Account	Sc. No.	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4	5
	INCOME			
1101000	Tax Revenue	I-1	519935346.00	519935346.00
1201000	Assigned Revenue & Compensation	I-2	0.00	0.00
1301000	Rental Income from Municipal Properties	I-3	27512401.00	37964589.00
1401000	Fees & User Charges	I-4	100728699.00	69617059.00
1501000	Sale & Hire Charges	I-5	50000.00	5595786.00
1601000	Revenue Grants, Contributions & Subsidies	I-6	1977798698.00	2430002296.00
1701000	Income from Investment	I-7	0.00	0.00
1801000	Interest Earned	I-8	19657449.00	36954731.00
1901000	Other Income	I-9	35129933.00	22557594.00
A	Total - INCOME		2680812526.00	3122627401.00
	EXPENDITURE			
2101000	Establishment Expenses	I-10	1542995727.00	1410015661.00
2201000	Administrative expenses	I-11	36008861.00	165605826.00
2301000	Operations & Maintenance	I-12	563810882.00	781149698.00
2401000	Interest & Finance Expenses	I-13	0.00	0.00
2501000	Programme Expenses	I-14	0.00	387259.00
2601000	Revenue Grants, Contributions & Subsidies	I-15	428582270.00	1015828929.00
2701000	Provisions & Write Off	I-16	0.00	0.00
2711000	Miscellaneous Expenses	I-17	2979166.00	4505761.00
2722000	Depreciation		51795150.85	51062695.77
B	Total - EXPENDITURE		2626172056.85	3428555829.77
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		54640469.15	-305928428.77
2801000	Add: Prior Period Items (Net)	I-18	-980000.00	-2953839.00
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		0.00	0.00
2901000	Less: Transfer to Reserve Funds		0.00	0.00
	Net Balance being surplus / deficit carried over to Municipal Fund		53660469.15	-308882267.77

For Nagar Nigam Bareilly

Prepared by

Y.K. AGARWAL & ASSOCIATES
Chartered Accountants

As per our audit report annexed.

For Megha Kansal & Associates
Chartered Accountants

Nagar Ayukt

(CA Yogesh Kumar Agarwal)

Account Officer

Assitt. Accounts Officer

Date:

Place: Bareilly



NAGAR NIGAM BAREILLY

F.Y 2022-23

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

Minor Code No.	Particulars	Opening Balance	Demand	Total	Received During the Year	Closing Balance
1	2	3	4			
1100101	Property Tax	197373724.00	264664825.00	462038549.00	266748786.00	195289763.00
1100201	Water Tax	453151820.00	200545239.00	653697059.00	145333181.00	508363878.00
1100301	Sewerage Tax	276692982.00	38735538.00	315428520.00	24116129.00	291312391.00
1100401	Theatre Tax	180000.00	53710.00	233710.00	134720.00	98990.00
1100501	Lighting Tax	0.00	0.00	0.00	0.00	0.00
1100601	Education Tax	0.00	0.00	0.00	0.00	0.00
1100701	Vehecal Tax	0.00	0.00	0.00	0.00	0.00
1100801	Tax On Animals	0.00	0.00	0.00	420.00	-420.00
1100901	Electricity Tax	0.00	0.00	0.00	0.00	0.00
1101001	Professional Tax	0.00	0.00	0.00	0.00	0.00
1101101	Advertisement Tax	2627650.00	15317905.00	17945555.00	43053955.00	-25108400.00
1101201	Pilgrimage Tax	0.00	0.00	0.00	0.00	0.00
1101501	Octroi & Toll	0.00	0.00	0.00	0.00	0.00
1105201	2% Stamp Duty	0.00	0.00	0.00	0.00	0.00
1108001	Other Tax	0.00	0.00	0.00	0.00	0.00
1108101	Water Price	241000.00	618129.00	859129.00	580573.00	278556.00
	Total	930267176.00	519935346.00	1450202522.00	479967764.00	970234758.00

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

F.Y 2021-22

Minor Code No.	Particulars	Opening Balance	Demand	Total	Received During the Year	Closing Balance
1	2	3	4			
1100101	Property Tax	197373724.00	264664825.00	462038549.00	264664825.00	197373724.00
1100201	Water Tax	453151820.00	200545239.00	653697059.00	200545239.00	453151820.00
1100301	Sewerage Tax	276692982.00	38735538.00	315428520.00	38735538.00	276692982.00
1100401	Theatre Tax	180000.00	53710.00	233710.00	53710.00	180000.00
1100501	Lighting Tax	0.00	0.00	0.00	0.00	0.00
1100601	Education Tax	0.00	0.00	0.00	0.00	0.00
1100701	Vehecal Tax	0.00	0.00	0.00	0.00	0.00
1100801	Tax On Animals	0.00	0.00	0.00	0.00	0.00
1100901	Electricity Tax	0.00	0.00	0.00	0.00	0.00
1101001	Professional Tax	0.00	0.00	0.00	0.00	0.00
1101101	Advertisement Tax	2627650.00	15758845.00	18386495.00	15317905.00	3068590.00
1101201	Pilgrimage Tax	0.00	0.00	0.00	0.00	0.00
1101501	Octroi & Toll	0.00	0.00	0.00	0.00	0.00
1105201	2% Stamp Duty	0.00	0.00	0.00	0.00	0.00
1108001	Other Tax	0.00	0.00	0.00	0.00	0.00
1108101	Water Price	241000.00	618129.00	859129.00	618129.00	241000.00
	Total	930267176.00	520376286.00	1450643462.00	519935346.00	930708116.00

Schedule I-2: Assigned revenue & Compensation [Code No 120]

Minor Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
		0.00	0.00
1201001	Taxes and Duties Collected by Others	0.00	0.00
1202001	Compensations in lieu of Taxes/ Duties	0.00	0.00
1203001	Compensations in lieu of Concessions	0.00	0.00
	Total assigned revenues and compensation		

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

Minor Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
		0.00	0.00
1301001	Rent from Civic Amenities	19139322.00	12626213.00
1302001	Rent from Office Buildings etc.	0.00	0.00
1303001	Rent from Guest Houses	323988.00	620598.00
1304001	Rent from Lease of Lands	8049091.00	24717778.00
1308001	Other Rents (Lease Premium)	27512401.00	37984589.00
	Total Rental Income from Municipal Properties		

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

Minor Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
		0.00	0.00
1401001	Empowerment & Registration charges	2096025.00	1460498.00
1401101	Licensing Fees	0.00	0.00
1401201	Fees from Grant of Permit	859.00	1078.00
1401301	Fees from Certificate or Extract	0.00	0.00
1401401	Development Charges	0.00	0.00
1401501	Regularisation Charges	0.00	0.00
1402001	Penalties & Fines	2014350.00	1095200.00
1404001	Other Fees	45650915.00	34932505.00
1405001	User Charges	50966550.00	32127778.00
1406001	Entry Fees	0.00	0.00
1407001	Service/ Administrative Charges	0.00	0.00
1408001	Other Charges	0.00	0.00
	Total Income from Fees & User Charges Income head wise	100728699.00	69617059.00

Schedule I-5 : Sale and Hire Charges [Code No. 150]

Minor Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
		0.00	0.00
1501001	Sale of Products	0.00	0.00
1501101	Sale of Forms & Publications	0.00	0.00
1501201	Sale of Stores & Scrap	0.00	5530786.00
1503001	Sale of Others	50000.00	85000.00
1504001	Hire Charges for Vehicles	0.00	0.00
1504101	Hire Charges for Equipment	0.00	0.00
	Total Income from Sale & Hire Charges Income head wise	50000.00	5595786.00

Schedule I-E : Revenue Grants, Contributions & Subsidies [Code No 160]

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
1601001	Revenue Grant	1523541561.00	1500076765.00
1602001	Re-imbusement	0.00	0.00
1603001	Contribution towards schemes	454257137.00	877920834.00
	Total Revenue Grants, contributions & Subsidies	1977798698.00	2377997599.00

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

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
1701001	Interest on Investments	0.00	0.00
1702001	Dividend	0.00	0.00
1703001	Income from projects taken up on Commercial Basis	0.00	0.00
1704001	Profit in sale of Investments	0.00	0.00
1708001	Others	0.00	0.00
	Total Income from Investments	0.00	0.00

Schedule I-8 : Interest Earned [Code No. 180]

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
1801001	Interest from Bank Accounts	19657449.00	36954731.00
1802001	Interest on Loans and Advances to Employees	0.00	0.00
1803001	Interest on Loans to others	0.00	0.00
1808001	Interest Refund to Government	0.00	0.00
	Total - Interest Earned	19657449.00	36954731.00

Schedule I-9 : Other Income [Code No. 190]

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
1901001	Deposits Forfeited	0.00	0.00
1901101	Lapsed Deposits	0.00	0.00
1902001	Insurance Claim Recovery	2989619.00	6707506.00
1903001	Profit on Disposal of Fixed Assets	0.00	0.00
1904001	Recovery from Employees	0.00	0.00
1905001	Unclaimed Refund/ Liabilities	0.00	0.00
1906001	Excess Provisions written back	0.00	0.00
1908001	Miscellaneous Income	32140314.00	15850088.00
	Total Other Income	35129933.00	22557594.00

NAGAR NIGAM BAREILLY

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

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
2101001	Salaries, Wages and Bonus	1112477822.00	965066343.00
2102001	Benefits and Allowances	1056162.00	1420913.00
2103001	Pension	426472124.00	436820899.00
2104001	Other Terminal & Retirement Benefits	2989619.00	6707506.00
	Total Establishment Expenses- Expenses head wi	1542995727.00	1410015661.00

Schedule I-11: Administrative Expenses -Code No.220

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
2201001	Rent, Rates and Taxes	0.00	0.00
2201101	Electricity Exps.	2927879.00	144063021.00
2201201	Communication Expenses	556077.00	833384.00
2202001	Books & Periodicals	0.00	0.00
2202101	Printing and Stationery	1251868.00	1117889.00
2202104	Computer Exps.	8253055.00	7993455.00
2204001	Insurance	0.00	0.00
2205001	Audit Fees	0.00	0.00
2205101	Legal Expenses	1267596.00	981580.00
2205201	Professional and Other Fees	0.00	0.00
2206001	Advertisement and Publicity	3718920.00	2744859.00
2206101	Membership & Subscriptions	0.00	0.00
2206201	Security Exps.	0.00	0.00
2206301	Travelling & Conveyance	1377864.00	913483.00
2208001	Other Administrative Expenses	16655602.00	6958155.00
	Total Administrative Expenses - Expenses Head wise	36008861.00	165605826.00

Schedule I-12: Operations and Maintenance- Expenditure head wise

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
2301001	Power & Fuel	92769236.00	84187013.00
2302001	Bulk Purchases	25410685.00	16698701.00
2303001	Consumption of Stores	23007560.00	23316430.00
2304001	Hire Charges	0.00	0.00
2305001	Repairs & Maintenance-Infrastructure Assets	226034334.00	444493786.00
2305101	Repairs & Maintenance-Civic Amenities	163287927.00	160134666.00
2305201	Repairs & Maintenance- Buildings	10293709.00	17304527.00
2305301	Repairs & Maintenance - Vehicles	0.00	0.00
2305901	Repairs & Maintenance - Others	0.00	0.00
2308001	Other Operating & Maintenance Expenses	23007431.00	35014575.00
	Total Operations & Maintenance - Expense Head wise	563810882.00	781149698.00

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

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
2401001	Interest on Loans from Central Government	0.00	0.00
2402001	Interest on Loans from State Government	0.00	0.00
2403001	Interest on Loans from Government Bodies & Associations	0.00	0.00
2404001	Interest on Loans from International Agencies	0.00	0.00
2405001	Interest on Loans from Banks & Other Financial Institutions	0.00	0.00
2406001	Other Interest	0.00	0.00
2407001	Bank Charges	0.00	0.00
2408001	Other Finance Expenses	0.00	0.00
	Total Interest & Finance Charges	0.00	0.00

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

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
2501001	Election Expenses	0.00	0.00
2502001	Own Programmes	0.00	0.00
2503001	Share in Programmes of others	0.00	387259.00
	Total Programme Expenses	0.00	387259.00

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

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
2601001	Grants [give details]	428582270	1015828929.00
2602001	Contributions [give details] Vehicle Purchased	0.00	0.00
2603001	Subsidies [give details]	0.00	0.00
	Total Revenue Grants, Contributions & Subsidies	428582270.00	1015828929.00

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

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
2701001	Provisions for Doubtful receivables	0.00	0.00
2702001	Provision for Other Assets	0.00	0.00
2703001	Revenues written off	0.00	0.00
2704001	Assets written off	0.00	0.00
2705001	Miscellaneous Expenses written off	0.00	0.00
	Total Provisions & Write off	0.00	0.00

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

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
2711001	Loss on disposal of Assets	0.00	0.00
2712001	Loss on disposal of Investments	0.00	0.00
2713001	Other Miscellaneous Expenses	2979166.00	4505761.00
	Total Miscellaneous Expenses	2979166.00	4505761.00

Schedule I-18: Prior Period Items (Net) [Code No. 280]

Code No.	Particulars	01.04.2022 to 31.03.2023	01.04.2021 to 31.03.2022
1	2	3	4
	Income		
2801001	Taxes	0.00	0.00
2802001	Other- Revenues	0.00	0.00
2803001	Recovery of revenues written off	0.00	0.00
2804001	Other income	0.00	0.00
	Sub - Total Income (a)	0.00	0.00
	Expenses		
2805001	Refund of Taxes	0.00	0.00
2806001	Refund of Other - Bank Interest/Others	980000.00	2953839.00
2808001	Other Expenses	0.00	0.00
	Sub - Total Income (b)	980000.00	2953839.00
	Total Prior Period (Net) (a-b)-	-980000.00	-2953839.00

Grouping to the Schedule of Income and Expenditure Account:-

Rent of Civil Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1301001	Building Etc	0.00	0.00
1301008	Parks	0.00	0.00
1308001	Other Rent: Lease Rentals	0.00	0.00
		0.00	0.00

Empanelment & Registration Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401001	Carts/Hackney Carriages	0.00	0.00
1401002	Contractors	0.00	0.00
1401003	Professionals	0.00	0.00
		0.00	0.00

Licensing Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401103	Butchers & Traders Of Meats	0.00	0.00
1401104	Cattle Pounding	0.00	0.00
1401105	Shops	0.00	0.00
1401106	Vehicle & Riksha	0.00	44573.00
1401107	Three Wheeler & other Thela Fees	7400.00	4325.00
1401108	Hospital	0.00	0.00
1401109	Loudspeaker	0.00	0.00
1401110	Cold Water	0.00	0.00
1401111	Dalrey	0.00	0.00
1401112	Other	2088625.00	1411600.00
		2096025.00	1460498.00

Fees for Certificate or Extract

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401301	Birth & Death Certificate	0.00	0.00
1401302	Copying	859.00	1078.00
		859.00	1078.00

Development Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401401	Malwa/ Demolition	0.00	0.00
1401405	Parking Contribution	0.00	0.00
		0.00	0.00

Penalties & Fines		Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Code No.	Particulars		
1402001	Penalties/Fines	2014350.00	1095200.00
		2014350.00	1095200.00

Other Fees		Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Code No.	Particulars		
1404001	Advertisement Fees	0.00	0.00
1404002	Mutation/Compounding/Publication	0.00	0.00
1401101	Bazar & Pheriwalas	11635171.00	3938040.00
1401102	Slaughter House	34009300.00	30988825.00
1404003	Notics Fees	0.00	0.00
1404004	Other School Fees & Charges	6444.00	5640.00
1404005	Survey Fees	0.00	0.00
1404006	Tuition Fees	0.00	0.00
		45650915.00	34932505.00

User Charges		Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Code No.	Particulars		
1405001	Burial Ground Charges	0.00	0.00
1405002	Crematorium Charges	0.00	0.00
1405003	Cattle Pounding	219500.00	442068.00
1405004	Examination Charges	0.00	0.00
1405005	Feri Niti	0.00	0.00
1405006	Garbage Collection Charges	0.00	0.00
1405007	Hostel fees	0.00	0.00
1405008	Medicines	0.00	0.00
1405009	Sewerage Farm	168492.00	120132.00
1405010	Water Supply	0.00	0.00
1405011	Other Charges(road cutting fees)	13134074.00	2592240.00
1405012	Door to Door User Charge(Tiping Fees)	37444484.00	28973338.00
		50966550.00	32127778.00

Entry Fees		Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Code No.	Particulars		
1406001	Parks	0.00	0.00
1406002	Play Ground	0.00	0.00
1406003	Swimming Pool	0.00	0.00

Recovery from Employees		Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Code No.	Particulars		
1904001	House Rent Deduction	0.00	0.00
1904002	Vehicle use deduction	0.00	0.00
1904003	Electric Charges	0.00	0.00
1904004	Water Sewer Tax	0.00	0.00
1904005	Court Deduction	0.00	0.00
		0.00	0.00

Consumption of Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		0.00	0.00
2303002	Chemical	17352151.00	19528961.00
2303003	Electrical Tools	1975325.00	0.00
2303004	Medicine & Health(Animal)	3680084.00	3787469.00
2303005	Other	23007560.00	23316430.00

Repair & Maintenance-Infrastructure

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2305001	Road	138402432.00	341847488.00
2305003	Water Supply	59813621.00	61857733.00
2305004	Strom Water Drains	0.00	0.00
2305005	Street Lighting	0.00	48715.00
2305007	Sewerage	27818281.00	40788565.00
		226034334.00	444542501.00

Repair & Maintenance-Civil Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2305101	Park/ Gardens	4146795.00	14056525.00
2305104	Play Grounds	0.00	0.00
2305105	Art / Culture	0.00	0.00
2305109	Hospitals	0.00	0.00
2305110	Swimming Pools	0.00	0.00
2305111	Stadium	0.00	0.00
2305113	Play Material	500133.00	333316.00
2305114	Public Tollets	785942.00	3723951.00
2305115	Shealter Home	286445.00	2028029.00
2305116	Door to Door Tiping Fees	59363426.00	50156273.00
2305117	Sweeping Of Public Spaces	98205186.00	89836572.00
		163287927.00	160134666.00

Repair & Maintenance-Building

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2305201	Buildings	4796910.00	4895899.00
2305202	Rejuvenation of Govt.Schools	5496799.00	12408628.00
		10293709.00	4895899.00

Repair & Maintenance-Others

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2305901	Office Equipment	0.00	0.00
2305902	Electrical Appliances	0.00	0.00
2305907	Generator	0.00	0.00
2305908	Others	0.00	0.00
		0.00	0.00

Other Operations and Maintenance Exps.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2308003	Garbage Clearance	18102859.00	24857308.00
2308013	Other Expenses	0.00	124299.00
2308012	Leather Chormium Clearonce	0.00	0.00
2308011	Cattle Catching	0.00	0.00
2308010	Drainage Cleaning(Nala Safai)	4904572.00	10032968.00
		23007431.00	35014575.00

NAGAR NIGAM BAREILLY

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2023

Code No.	Item / Head of Account	Previous Year Amount	Current Year Amount	Code No.	Item / Head of Account	Previous Year Amount	Current Year Amount
1	2	3	4	5	6	7	8
	Opening Balances						
	Cash Balances	0.00	0.00	2101000	Establishment Expenses	1410015661.00	1542995777.00
	Bank Balances	1358460953.00	523640196.00	2201000	Administrative expenses	1656058276.00	36008861.00
				2301000	Operations & Maintenance	781149698.00	563810882.00
	Operating Receipts			2401000	Interest & Finance Expenses	0.00	0.00
1101000	Tax Revenue	519935346.00	479967764.00	2501000	Programme Expenses	387259.00	0.00
1201000	Assigned Revenue & Compensation	0.00	0.00	2601000	Revenue Grants, Contributions & Subsidies	1015828929.00	428582270.00
1301000	Rental Income from Municipal Properties	37964589.00	27512401.00	2701000	Provisions & Write Off	0.00	0.00
1401000	Fees & User Charges	69617059.00	100728699.00	2710000	Miscellaneous Expenses	7459600.00	3959166.00
1501000	Sale & Hire Charges	5595786.00	50000.00		Non Operating Payments		
1601000	Revenue Grants, Contributions & Subsidies	1382211552.00	1736802944.00	3501000	Other Payable	0.00	0.00
1701000	Income from Investment	0.00	0.00	3501000	Refunds Payable	0.00	0.00
1801000	Interest Earned	36854731.00	19657449.00	3301000	Repayment of Loans	0.00	0.00
1901000	Other Income	22557594.00	35129933.00	3401000	Refund of deposits	31000.00	106000.00
	Non Operating Receipts			4101000	Acquisition/ Purchase of Fixed Assets	2679316220.00	25674867.00
3111000	earmarked Funds	0.00	0.00	4121000	Capital Work in Progress	0.00	0.00
3201000	Grants, contribution for specific purposes	531844941.00	1032743362.00	3411000	Deposit Works	0.00	0.00
	Sale Proceed of Assets	4143650.00	0.00	4201000	Investment -General fund	7459670.00	676042.00
	Realization of Investment- General Fund	2621428858.00	0.00	4211000	Investment -Other fund	0.00	0.00
	Realization of Investment- Other Fund	0.00	0.00	4601000	Loans, Advances And Deposits	0.00	0.00
3301000	Secured Loans	0.00	0.00	4401000	Prepaid Exps.	0.00	0.00
3311000	Unsecured Loans	0.00	0.00	4601000	other Loans & Advances	0.00	0.00
3411000	Deposit works	0.00	0.00	4601000	Deposits with External Agencies	0.00	0.00
3501000	Revenue Collected in Advance	0.00	0.00		Closing Balances	0.00	0.00
4601000	Loans & Advance and Deposits	0.00	0.00		Cash Balances	0.00	0.00
3401000	Deposits Recd	179000.00	2764046.00		Bank Balances	523640196.00	1357182979.00
	Total	6590894059.00	3958996794.00		Total	6590894059.00	3958996794.00

As per our audit report annexed.
For Megha Kansal & Associates
Chartered Accountants

Prepared by
For Y.K. Agarwal & Associates
Chartered Accountants

For Nagar Nigam Bareilly



(Signature)
Asstt. Accounty Officer

(Signature)
Nagar Nigam

(Signature)
Account Officer

Date:
Place: Bareilly

Table 27.4 Statement of Cash Flow

	2021-2022 (Rs)		2022-2023 (Rs)	
	Figures in Rs	Figures in Lacs	Figures in Rs	Figures in Lacs
a. Cash flows from operating activities				
Gross surplus/(deficit) over expenditure	(308,882,267.77)	(3,088.82)	53,660,469.15	536.60
Adjustment for				
Add:				
Depreciation	51,062,695.77	510.63	51,795,150.85	517.95
Interest & finance expenses				
Less				
Profit on disposal of assets				
Dividend income				
Investment income				
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items.	(257,819,572.00)	(2,578.20)	105,455,620.00	1,054.56
Changes in current assets and current liabilities				
(Increase)/Decrease in Sundry Debtors	-	-	(39,967,582.00)	(399.68)
(Increase)/Decrease in stock in hand	-	-	-	-
(Increase)/Decrease in prepaid expenses	-	-	-	-
(Increase)/Decrease in other current assets	(7,459,670.00)	(74.60)	(676,042.00)	(6.76)
(Decrease)/Increase in Deposits received	148,000.00	1.48	2,658,046.00	26.58
(Decrease)/Increase in Deposits works	-	-	-	-
(Decrease)/Increase in other current liabilities	-	-	-	-
(Decrease)/Increase in provisions	-	-	-	-
Extra ordinary items (Specify)	-	-	-	-
Net cash generated from/(used in) operating activities (a)	(265,331,242.00)	(2,651.31)	67,470,042.00	674.70
b. Cash flow from investing activities				
(purchase) of fixed assets & CWIP	(53,743,712.00)	(537.44)	(25,674,867.00)	(256.75)
Increase/(Decrease) in Special funds grants	(515,945,803.00)	(5,159.46)	791,747,608.00	7,917.48
(Increase)/Decrease in Earnmarked funds	-	-	-	-
(purchase) of investments	-	-	-	-
Add:				
Proceeds from disposal of assets	-	-	-	-
Proceeds from disposal of investment	-	-	-	-
Investment income received	-	-	-	-
Interest income received	-	-	-	-
Net cash generated from (used in) investing activities(b)	(569,689,515.00)	(5,696.90)	766,072,741.00	7,660.73
c. Cash flow financing activities				
Add:				
Loans from banks/others received	-	-	-	-
Less				
Loans repaid during the period	-	-	-	-
Loans & advances to employees	-	-	-	-
Loan to others	-	-	-	-
Finance expenses	-	-	-	-
Net cash generated from (used in) financing activities (c)	-	-	-	-
Net increase/(decrease) in cash and cash equivalents (a+b+c)	(834,820,757.00)	(8,348.21)	833,542,783.00	8,335.43
Cash and cash equivalents at beginning of period:	1,358,440,953.00	13,584.61	523,640,196.00	5,236.40
Cash and cash equivalents at end of period	523,640,196.00	5,236.40	1,357,182,979.00	13,571.83
Cash and cash equivalents at the end of the year comprises of the following account balances at the end of the year				
i. Cash balances	-	-	-	-
ii. Bank balances	-	-	-	-
iii. Scheduled co-operative banks	523,640,196.00	5,236.40	1,357,182,979.00	13,571.83
v. Balances with other banks	-	-	-	-
Total	523,640,196.00	5,236.40	1,357,182,979.00	13,571.83

SCHEDULE-I-19 NOTES ON ACCOUNTS

Notes on Accounts to the Annexed for the part of Financial Statement for the year ended on 31st March, 2023

- The Accounting method is adopted on mercantile basis.
- Total Grant Received from Central Govt & State Govt during the year is Rs.2,76,95,46,306.00 including interest on grant.
- The Company is following accrual bases accounting system to maintain the books of accounts of the Company.
- Depreciation have been charged as per Companies Act.
- Previous year figures have been regrouped / rearranged, wherever considered necessary to compare with that of the current year.

Prepared by

Y.K. AGARWAL & ASSOCIATES
Chartered Accountants



As per our audit report annexed.
For Megha Kansal &
Associates
Chartered Accountants

