CA. ANJU AGARWAL
Chartered Accountant

7-A, C/1 RAJENDRA NAGAR, NEAR
KIPPS SUPER MARKET,BAREILLY,
UTTAR PRADESH- 243001
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AUDITOR'S REPORT

1. I have examined the Balance Sheet as on 31.03.2017, and the Income and Expenditure Account for the period beginning from 01.04.2016 to ending on 31.03.2017, 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, Severage Tax, Water Price, Entertainment Tax, Animal Tax, Advertiesment 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 2016-17 .
    - The provision of TCS partly Compliance as per Income Tax Act, 1961 in the year 2016-17.
    - 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, Fixed Assets Valuation is Taken as Rs. 1/- on the basis of "MODEL NATIONAL MUNICIPAL ASSETS VALUATION METHODOLOGY MANUAL" DATED January 2009
    - 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 2013-14.
    - The Receipts of Nagar Nigam Bareilly is increase by 10% 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 31.03.2017; and
   II. in the case of Income and Expenditure Account of the Nagar Nigam Bareilly for the year ended on that date 31.03.2017;
   III. in the case of Receipts & payments Accounts and of the Nagar Nigam Bareilly for the year ended on that date 31.03.2017;

Anju Agarwal

CA ANJU AGARWAL CHARTERED ACCOUNTANT M. No. 423688 BAREILLY

CA Anju Agarwal
Chartered Accountant
M.No.423688

Date: 03-10-2017
Place: Bareilly

NAGAR NIGAM BAREILLY

BALANCE SHEET AS ON 31.03.2017

Code No.	Item / Head of Account	Sc. No.	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
	LIABILITIES			
	Reserve & Surplus			
3101000	Municipal (General) Fund	B-1	23916302368.11	4196745347.44
3111000	Earmarked Funds	B-2	0.00	0.00
3121000	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		23916302368.11	4196745347.44
3201000	Grants, contribution for specific purposes	B-4	295134274.00	223755387.00
	Loans			
3301000	Secured Loans	B-5	0.00	0.00
3311000	Unsecured Loans	B-6	0.00	0.00
	Total Loans		295134274.00	223755387.00
	Current Liabilities and Provisions			
3401000	Deposits Received	B-7	1740321.00	1243187.00
3411000	Deposit works	B-8	0.00	0.00
3501000	Other Liabilities (Sundry Creditors)	B-9	0.00	0.00
3601000	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		1740321.00	1243187.00
	TOTAL LIABILITIES		**24213176963.11**	**4421743921.44**
	Assets			
	Fixed Assets			
4101000	Gross Block	B-11	22727761491.00	2881901854.00
4112000	Less: Accumulated Depreciation		114151639.89	58479355.56
	Net Block		22613609851.11	2823422498.44
	Capital Work-in-progress		0.00	0.00
	Total Fixed Assets		22613609851.11	2823422498.44
	Investments			
4201000	Investment-General Fund	B-12	5810282.00	5810282.00
4211000	Investment-Other Funds		0.00	0.00
	Total Investments		5810282.00	5810282.00
	Current Assets, Loans and Advances			
4301000	Stock in Hand (Inventories)	B-13	0.00	0.00
4311000	Sundry Debtors (Receivables)		879817140.00	931765664.00
	Gross amount outstanding	B-14		
4321000	Less: Accumulated provision against and doubtfull Receivables			0.00
4401000	Prepaid Expenses	B-15	0.00	0.00
4501000	Cash and Bank Balances	B-16	713939690.00	660745477.00
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		1593756830.00	1592511141.00
4701000	Other Assets	B-18	0.00	0.00
4801000	Miscellaneous xpenditure (to the extent not written off)	B-19	0.00	0.00
	TOTAL ASSETS		**24213176963.11**	**4421743921.44**

For Nagar Nigam Bareilly

Prepared by
Y.K. AGARWAL & ASSOCIATES
Chartered Accountnants

as per audit report on even date

Y.K. AGARWAL & ASSOCIATES CA 079825 BAREILLY CHARTERED ACCOUNTANTS

CA ANJU AGARWAL CHARTERED ACCOUNTANT M. No. 423628 BAREILLY

Nagar Ayukt

(CA Yogesh Kumar Agarwal)

H Narayan
Account Officer

Date: 13-10-2017
Place: Bareilly

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

Code No.	Particulars	Opening Balance as per the lastAccount (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	4196745347	19828474687.00	23916302368.11	0	23916302368
3109001	Excess of Income & Expenditure		-108917666.33			
	Total Municipal Fund (310)	4196745347	19719557020.67	23916302368.11	0	23916302368

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

Particulars	SF1	SF2	SF3	SF4	SF5	SF6	SF7
Code No.	3111100	3111200	3111300	3111500	3111600	3111900	3112000
(a) Opening Balance							
(b) Addition to the Special Fund							
(i) Grants received during the year	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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 Expentiture on							
Fixed Assets							
Others							
Sub Total							0
ii) Revenue Expenditure on							0
Salary, Wages and allowances etc.							
Rent							
Other administrative chargees							
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)							0

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

Code No.	Particulars	Opening Balance as per the lastAccount (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 Redumption Reserve					
3123001	Special Funds (Utilised)					
3124001	Statutory Reserve					
3125001	General Reserve					
3126001	Revaluation Reserve					
	Total Reserve Funds					

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

Particulars	Grants from Central Govt.	Grants from State Govt.	Grants from Govt. Agencies	Grants from Financial Institution	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.	**3201000**	**3202000**	**3203000**	**3204000**	**3205000**	**3206000**	**3208000**
(a) Opening Balance	218895281	4860106					
(b) Addition to the Grants*							
(i) Grants received during the year Revenue Grant	275244047	1212340180	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 Investments	0	0	0	0	0	0	0
(v) Other addition (Specify nature)	0	16475628	0	0	0	0	1000000
Total (b)	275244047	1228815808	0	0	0	0	1000000
Total (a+b)	494139328	1233675914	0	0	0	0	1000000
(c) Payments out of Funds							
(I) Capital Expentiture on							
Fixed Assets							
Others							
Sub Total							
ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	0	1212340180					
Rent	0	0					
Other administrative chargees	0	0					
Others	208216122	12124666					1000000
Sub Total	208216122	1224464846	0	0	0	0	1000000
(iii) Other :							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Grants transfered to UP Jal Nigam							
Sub Total	0						
Total of (i+ii+iii) (c)	208216122	1224464846	0	0	0	0	1000000
Net balance at year end (a+b) - (c)	285923206	9211068	0	0	0	0	0
Total Grants & Contribution for Specific Purposes		295134274					

Annexure with Grants from Central Govt. & State Govt.

Particulars	SCM	TFC	SBM	UIDSMT	Amrut	N.S.Yojna	Other	R.V. Ayog	Total
Opening Balances	10000000	146873152	7321781	54700348	0	0	0	4860106	223755387
(i) Grants received during the year Revenue Grant	10000000	251701047	16297628		8721000	5000000	0	1212340180	1504059855
Less:- Grant Utilized During the Year	6968584	149998743	14880665	41454596	2038200	5000000	0	1212340180	1432680968
Closing Balances trf to Balance sheet	13031416	248575456	8738744	13245752	6682800	0	0	4860106	295134274

Y.K. AGARWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * 079825 BAREILLY

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 Ins.	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	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 Ins.	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	0.00	0.00

Schedule B- 7 : Deposit Received

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3301001	From Contractor	1740321.00	1243187.00
3302001	From Revenues	0.00	0.00
3303001	From Staff	0.00	0.00
3304004	From Others	0.00	0.00
	Total	1740321.00	1243187.00

Schedule B- 8 : Deposit Works

Code No.	Particulars	Opening Balance	Additions during the year	Utilisation/expenditure	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

Y.K. AGARWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * CA 079825 BAREILLY

Schedule B- 9 : Other Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3501000	Creditors	0.00	0.00
3501100	Employee Liabilities	0.00	0.00
3501200	Interest Earned on grant Contribution	0.00	0.00
3502000	Recoveries Payable	0.00	0.00
3504000	Refunds Payable	0.00	0.00
3504100	Adavnce Collection of Revenues	0.00	0.00
3508000	Others	0.00	0.00
	Total	0.00	0.00

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

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	5810282.00	5810282.00
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	5810282.00	5810282.00

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

Y.K. AGARWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * 079825 BAREILLY

NAGAR NIGAM BAREILLY

SCHEDULE: B-11 FIXED ASSETS

S.NO.	PARTICULARS	Gross Block				Depreciations				Net Block	
		As On 1.04.2016	Additions	Sale/ Adjustment	Total	upto 1.04.2016	For the YEAR 2016-17	Adjustment	Total 31.03.2017	As on 31.03.2017	As on 31.03.2016
1	LAND	2110112894	19828474687	0	21938587581	0	0	0	0	21938587581	2110112894
2	BUILDING	571098045	0	0	571098045	28554902	27127157	0	55682059	515415986	542543143
3	Roads & Bridges	1	0	0	1	0	0	0	0	1	1
4	Sewarage & Drainage	1	0	0	1	0	0	0	0	1	1
5	Waterways	1	0	0	1	0	0	0	0	1	1
6	Public Lighting	1	0	0	1	0	0	0	0	1	1
7	Plant & Machinery	1	0	0	1	0	0	0	0	1	1
8	Vehicles (List-C)	47931907	17384950	0	65316857	8675675	10252054	0	18927729	46389128	39256232
9	Office & Other Equipments	1	0	0	1	0	0	0	0	1	1
10	Furniture, Fixtures, Fittings and E	1	0	0	1	0	0	0	0	1	1
11	Other Fixed Assets (List-D)	152759000	0	0	152759000	21248777	18293072	0	39541849	113217151	131510223
12	Assets under Disposal	1	0	0	1	0	0	0	0	1	1
	TOTAL as on 31.03.2017 Rs.	2881901854	19845859637	0	22727761491	58479356	55672284	0	114151640	22613609852	2823422500
	TOTAL as on 31.03.2016 Rs.	2881901854	0	0	2881901854	0	58479356	0	58479356	2823422498	2881901854

Place : Bareilly
Date

V.K. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
BAREILLY

V.K. AGARWAL & ASSOCIATES
CA
079825
BAREILLY
CHARTERED ACCOUNTANTS

Schedule B- 14 : Sundry Debtors

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	
4311000	Receivables for Property Taxes & Other Tax	878512986.00	930461510.00	as per list attched
	Less: State Govt./Levies in Taxes- Control Accoun	0.00	0.00	
	Net Receivable of Property Taxes	0.00	0.00	
	Total	878512986.00	930461510.00	
4311900	Receivables for Other Taxes	1304154.00	1304154.00	
	Less: State Govt./Levies in Taxes- Control Accoun	0.00	0.00	
	Net Receivable of Property Taxes	0.00	0.00	
	Total	1304154.00	1304154.00	
4312000	Receivables for Cess Income	0.00	0.00	
4313000	Receivables for Fees & User Charges	0.00	0.00	
4315000	Receivables form Government	0.00	0.00	
	Grant Receivable from Central Government			
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			
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	879817140.00	931765664.00	

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	Opertion & Maintence	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	1813981.00	1309184.00
	Balance with Bank- Municipal Fund		
4502100	Nationalised Banks	712125709.00	659436293.00
4502200	Other Scheduled Banks		0.00
4502300	Scheduled Co-operative Banks		0.00
4502401	Post office		0.00
	Sub Totals	713939690.00	660745477.00
	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	713939690.00	660745477.00

Y.K. AGARWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * 079825 BAREILLY

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.)
4601000	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
4604000	Advance to Suppliers and Contractors	0.00	0.00	0.00	0.00
4605000	Advances to Others	0.00	0.00	0.00	0.00
4606000	Deposit with External Agencies	0.00	0.00	0.00	0.00
4608000	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,Adv	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 Contral 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	Defferred Revenue Expenses	0.00	0.00
4804000	Other	0.00	0.00
	Total	0.00	0.00

Y.K. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
079825
BAREILLY

NAGAR NIGAM BAREILLY

INCOME & EXPENDITU4RE ACCOUNT FOR THE YEAR ENDED 31.03.2017

Code No.	Item / Head of Account	Sc. No.	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
1	2	3	4	5
	INCOME			
1101000	Tax Revenue	I-1	448922674.00	481643828.00
1201000	Assigned Revenue & Compensation	I-2	0.00	0.00
1301000	Rental Income from Municipal Properties	I-3	18084973.00	22445929.00
1401000	Fees & User Charges	I-4	53912347.00	12394660.00
1501000	Sale & Hire Charges	I-5	60000.00	861325.00
1601000	Revenue Grants, Contributions & Subsidies	I-6	1433680968.00	1477180180.00
1701000	Income from Investment	I-7	0.00	0.00
1801000	Interest Earned	I-8	26486570.00	17609873.00
1901000	Other Income	I-9	17204393.00	11573859.00
A	Total - INCOME		1998351925.00	2023709654.00
	EXPENDITURE			
2101000	Establishment Expenses	I-10	1039440476	973667074
2201000	Administrative expenses	I-11	165606210	140719078
2301000	Operations & Maintenance	I-12	805096025	996841496
2401000	Interest & Finance Expenses	I-13	0.00	0.00
2501000	Programe Expenses	I-14	0.00	0.00
2601000	Revenue Grants, Contributions & Subsidies	I-15	41454596.00	233418000.00
2701000	Provisions & Write Off	I-16	0.00	0.00
2711000	Miscellaneous Expenses	I-17	0.00	0.00
2722000	Depreciation		55672284.33	58479355.56
B	Total - EXPENDITURE		2107269591.33	2403125003.56
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		-108917666.33	-379415349.56
2801000	Add: Prior Period Items (Net)	I-18	0.00	0.00
	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		-108917666.33	-379415349.56

For Nagar Nigam Bareilly

Prepared by

Y.K. AGARWAL & ASSOCIATES

Chartered Accountants

Y.K. AGARWAL & ASSOCIATES CA 079825 BAREILLY CHARTERED ACCOUNTANTS

Nagar Ayukt

(CA Yogesh Kumar Agarwal)

CA ANJU AGARWAL CHARTERED ACCOUNTANT M. No. 423583 BAREILLY

Account Officer

Date:

Place: Bareilly

NAGAR NIGAM BAREILLY

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

F.Y 2016-17

Minor Code No.	Particulars	Opeing Balance	Demand	Total	Received During the Year	Closing Balance
1	2	3	4			
1100101	Property Tax	316823800.00	150022000.00	466845800.00	193308644.00	273537156.00
1100201	Water Tax	384399585.00	142542000.00	526941585.00	156568557.00	370373028.00
1100301	Sewerage Tax	189754125.00	37495000.00	227249125.00	32130323.00	195118802.00
1100401	Theatre Tax	180000.00	198546.00	378546.00	198546.00	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	Vehical Tax	0.00	0.00	0.00	0.00	0.00
1100801	Tax On Animals	0.00	130.00	130.00	130.00	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	63000.00	8009990.00	8072990.00	8009990.00	63000.00
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	110190924.00	110190924.00	110190924.00	0.00
1108001	Other Tax	0.00	0.00	0.00	0.00	0.00
1108101	Water Price	39241000.00	464084.00	39705084.00	464084.00	39241000.00
	Total	930461510.00	448922674.00	1379384184.00	500871198.00	878512986.00

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

F.Y 2015-16

Minor Code No.	Particulars	Opeing Balance	Demend	Total	Received During the Year	Closing Balance
1	2	3	4			
1100101	Property Tax	290764000.00	205246000.00	496010000.00	179186200.00	316823800.00
1100201	Water Tax	399904000.00	136831000.00	536735000.00	152335415.00	384399585.00
1100301	Sewerage Tax	187791000.00	34208000.00	221999000.00	32244875.00	189754125.00
1100401	Theatre Tax	180000.00	299586.00	479586.00	299586.00	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	Vehical Tax	0.00	0.00	0.00	0.00	0.00
1100801	Tax On Animals	0.00	120.00	120.00	120.00	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	63000.00	5709534.00	5772534.00	5709534.00	63000.00
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	99036897.00	99036897.00	99036897.00	0.00
1108001	Other Tax	0.00	0.00	0.00	0.00	0.00
1108101	Water Price	39241000.00	312691.00	39553691.00	312691.00	39241000.00
	Total	917943000.00	481643828.00	1399586828.00	469125318.00	930461510.00

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

Minor Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
1	2	3	4
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	0.00	0.00

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

Minor Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
1	2	3	4
1301001	Rent from Civic Amenities	9122000.00	13711418.00
1302001	Rent from Office Buildings etc.	8962973.00	8734511.00
1303001	Rent from Guest Houses	0.00	0.00
1304001	Rent from Lease of Lands	0.00	0.00
1308001	Other Rents	0.00	0.00
	Total Rental Income from Municipal Properties	18084973.00	22445929.00

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

Minor Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
1	2	3	4
1401001	Empanelment & Registration charges	321000.00	0.00
1401101	Liscencing Fees	32705187.00	6538185.00
1401201	Fees from Grant of Permit	0.00	0.00
1401301	Fees from Certificate or Extract	18281.00	106908.00
1401401	Development Charges	379534.00	0.00
1401501	Regularisation Charges	0.00	0.00
1402001	Penalties & Fines	0.00	0.00
1404001	Other Fees	37551.00	1902852.00
1405001	User Charges	20450794.00	3846715.00
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	53912347.00	12394660.00

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

Minor Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
1	2	3	4
1501001	Sale of Products	0.00	0.00
1501101	Sale of Forms & Publications	0.00	0.00
1501201	Sale of Stores & Scrap	60000.00	861325.00
1503001	Sale of Others	0.00	0.00
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	60000.00	861325.00

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Schedule I-6 : Revenue Grants, Contributions & Subsidies [Code No 160]

Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
1	2	3	4
1601001	Revenue Grant	1224464846.00	1166066214.00
1602001	Re- imbursement	0.00	0.00
1603001	Contribution towards schemes	209216122.00	311113966.00
	Total Revenue Grants, contributions & Subsidies	1433680968.00	1477180180.00

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

Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
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	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
1	2	3	4
1801001	Interest from Bank Accounts	26486570.00	17609873.00
1802001	Interest on Loans and Advances to Employees	0.00	0.00
1803001	Interest on Loans to others	0.00	0.00
1808001	Othe Interest	0.00	0.00
	Total - Interest Earned	26486570.00	17609873.00

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

Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
1	2	3	4
1901001	Deposits Forfieted	0.00	0.00
1901101	Lapsed Deposits	0.00	0.00
1902001	Insurance Claim Recovery	3703337.00	2423044.00
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	13501056.00	9150815.00
	Total Other Income	17204393.00	11573859.00

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CHARTERED ACCOUNTANTS

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	10176418.00
1301008	Parks	0.00	0.00
1308001	Other Rent: Lease Rentals	9122000.00	3535000.00
		9122000.00	13711418.00

Empanelment & Registration Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401001	Carts/Hackney Carriages	0.00	0.00
1401002	Contractors	321000.00	0.00
1401003	Professionals	0.00	0.00
		321000.00	0.00

Licensing Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401101	Bazar & Pheriwalas	4995245.00	5072544.00
1401102	Slaughter House	25242475.00	316040.00
1401103	Butchers & Traders Of Meats	117800.00	104350.00
1401104	Cattle Pounding	0.00	0.00
1401105	Shops	0.00	0.00
1401106	Vehicle & Riksha	252086.00	277005.00
1401107	Three Whealer & other Thela Fees	14500.00	16440.00
1401108	Hospital	647000.00	743700.00
1401109	Loudspeaker	1965.00	2250.00
1401110	Cold Water	1100.00	1400.00
1401111	Dairey	1100.00	1020.00
1401112	Other	1431916.00	3436.00
		32705187.00	6538185.00

Fees for Certificate or Extract

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401301	Birth & Death Certificate	17790.00	106068.00
1401302	Copying	491.00	840.00
		18281.00	106908.00

Development Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401401	Malwa/ Demolition	379534.00	0.00
1401405	Parking Contribution	0.00	0.00
		379534.00	0.00

Other Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1404001	Advertiesment Fees	0.00	1889950.00
1404002	Mutuation/Compunding/Publication	0.00	0.00

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1404003	Notics Fees	27410.00	0.00
1404004	Other School Fees & Charges	10141.00	12902.00
1404005	Survey Fees	0.00	0.00
1404006	Tuition Fees	0.00	0.00
		37551.00	1902852.00

User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1405001	Burial Ground Charges	0.00	0.00
1405002	Crematorium Charges	0.00	0.00
1405003	Cattle Pounding	0.00	0.00
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	756.00	179540.00
1405010	Water Supply	0.00	0.00
1405011	Other Charges(road cutting fees)	8851277.00	694866.00
1405012	Door to Door User Charge	11598761.00	2972309.00
		20450794.00	3846715.00

Entry Fees

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

Recovery from Employees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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.)
2303002	Chemical	0.00	0.00
2303003	Electrical Tools	10067543.00	18789151.00
2303004	Medicine & Health	0.00	0.00
2303005	Other	6001237.00	6197364.00
		16068780.00	24986515.00

Repair & Maintenance-Infrastructure

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2305001	Road	493873169.00	607455222.00
2305003	Water Supply	62980095.00	75150597.00

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2305004	Strom Water Drains	76631713.00	156360240.00
2305005	Street Lighting	6076076.00	4849376.00
2305007	Sewerage	4969545.00	14341333.00
		644530598.00	858156768.00

Repair & Maintenance-Civil Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2305101	Park/ Gardens	35262577.00	14607254.00
2305104	Play Grounds	0.00	0.00
2305105	Art / Culture	1484200.00	2435931.00
2305109	Hospitals	0.00	0.00
2305110	Swimming Pools	0.00	0.00
2305111	Stadium	0.00	0.00
2305113	Play Material	1045000.00	25000.00
2305114	Public Toilets	966379.00	146018.00
2305115	Shealter Home	689098.00	570111.00
2305116	Door to Door Tiping Fees	47001775.00	14913367.00
		86449029.00	32697681.00

Repair & Maintenance-Building

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2305201	Buildings	400000.00	6342140.00
2305202	Office Buildings	3839734.00	3161204.00
		4239734.00	9503344.00

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	10472.00
		0.00	10472.00

Other Operations and Maintenance Exps.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2308003	Garbage Clearance	3263573.00	697897.00
2308012	Leather Chormium Clearonce	0.00	0.00
2308011	Cattle Catching	0.00	0.00
2308010	Drainage Cleaning(Nala Safai)	1297527.00	4205984.00
		4561100.00	4903881.00

Y.K. AGARWAL & ASSOCIATES CHARTERED ACCOUNTANTS CA 079825 BAREILLY

NAGAR NIGAM BAREILLY

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

Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
1	2	3	4
2101001	Salaries, Wages and Bonus	804641908.00	784159453.00
2102001	Benefits and Allowances	396000.00	492000.00
2103001	Pension	234402568.00	189015621.00
2104001	Other Terminal & Retirement Benefits	0.00	0.00
	Total Establishment Expenses- Expenses head wi	1039440476.00	973667074.00

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

Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
1	2	3	4
2201001	Rent, Rates and Taxes	0.00	0.00
2201101	Electricity Exps.	128811062.00	120123338.00
2201201	Communication Expenses	598586.00	372080.00
2202001	Books & Periodicals	0.00	0.00
2202101	Printing and Stationery	549971.00	643118.00
2202104	Computer Exps.	3316779.00	1946016.00
2204001	Insurance	3703337.00	2423044.00
2205001	Audit Fees	3274160.00	4000000.00
2205101	Legal Expenses	2562280.00	2976459.00
2205201	Professional and Other Fees	0.00	0.00
2206001	Advertisement and Publicity	6946800.00	8235023.00
2206101	Membership & Subscriptions	0.00	0.00
2206201	Security Exps.	0.00	0.00
2206301	Travelling & Conveyance	0.00	0.00
2208001	Other Administrative Expenses	15843235.00	0.00
	Total Administrative Expenses - Expenses Head wise	165606210.00	140719078.00

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

Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
1	2	3	4
2301001	Power & Fuel	30298508.00	37583215.00
2302001	Bulk Purchases	18948276.00	28999620.00
2303001	Consumption of Stores	16068780.00	24986515.00
2304001	Hire Charges	0.00	0.00
2305001	Repairs & Maintenance-infrastructure Assets	644530598.00	858156768.00
2305101	Repairs & Maintenance-Civic Amenities	86449029.00	32697681.00
2305201	Repairs & Maintenance- Buildings	4239734.00	9503344.00
2305301	Repairs & Maintenance - Vehicles	0.00	0.00
2305901	Repairs & Maintenance - Others	0.00	10472.00
2308001	Other Operating & Maintenance Expenses	4561100.00	4903881.00
	Total Operations & Maintenance - Expense Head wise	805096025.00	996841496.00

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

Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
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 & OtherFinancial 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	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
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	0.00
	Total Programme Expenses	0.00	0.00

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

Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
1	2	3	4
2601001	Grants [give details]	41454596.00	233418000.00
2602001	Contributions [give details] Vehicle Purchased	17384950.00	0.00
2603001	Subsidies[give details]	0.00	0.00
	Total Revenue Grants, Contributions & Subsidies	58839546.00	233418000.00

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

Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
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	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
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	0.00	0.00
	Total Miscellaneous Expenses	0.00	0.00

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

Code No.	Particulars	01.04.2016 to 31.03.2017	01.04.2015 to 31.03.2016
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 -Revenues	0.00	0.00
2808001	Other Expenses	0.00	0.00
	Sub - Total Income (b)	0.00	0.00
	Total Prior Period (Net) (a-b)-	0.00	0.00

Y.K. AGARWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * CA 079825 BAREILLY

NAGAR NIGAM BAREILLY

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2017

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				**Operating Payments**		
	Cash Balances	2470714.00	1309184.00	2101000	Establishment Expenses	973667074.00	1039440476.00
	Bank Balances	767893880.00	659436293.00	2201000	Administrative expenses	140719078.00	165606210.00
				2301000	Operations & Maintenance	996841496.00	805096025.00
	Operating Receipts			2401000	Interest & Finance Expenses	0.00	0.00
1101000	Tax Revenue	469125318.00	500871198.00	2501000	Programe Expenses	0.00	0.00
1201000	Assigned Revenue & Compensation	0.00	0.00	2601000	Revenue Grants, Contributions & Subsidies	233418000.00	58839546.00
1301000	Rental Income from Municipal Properties	22445929.00	18084973.00	2701000	Provisions & Write Off	0.00	0.00
1401000	Fees & User Charges	12394660.00	53912347.00	2711000	Miscellaneous Expenses	0.00	0.00
1501000	Sale & Hire Charges	861325.00	60000.00		**Non Operating Payments**		
1601000	Revenue Grants, Contributions & Subsidies	1170926320.00	1228815808.00	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	17609873.00	26486570.00	3301000	Repayment of Loans	0.00	0.00
1901000	Other Income	11573859.00	17204393.00	3401000	Refund of deposits	0.00	0.00
	Non Operating Receipts			4101000	Acquisition/ Purchase of Fixed Assets	0.00	0.00
3111000	Earmarked Funds	0.00	0.00	4121000	Capital Work in Prograss	0.00	0.00
3201000	Grants, contribution for specific purposes	530009247.00	276244047.00	3411000	Deposit Works	0.00	235837.00
	Sale Proceed of Assets	0.00	0.00	4201000	Investment -General fund	0.00	0.00
	Realisation of Investment- General Fund	0.00	0.00	4211000	Investment -Other fund	0.00	0.00
	Realisation of Investment- Other Fund	0.00	0.00	4601000	Laons,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	Lother 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**		
4601000	Loans & Advance and Deposits	0.00	0.00		Cash Balances	1309184.00	1813981.00
3401000	Deposits Recd	80000.00	732971.00		Bank Balances	659436293.00	712125709.00
	Total	**3005391125.00**	**2783157784.00**		**Total**	**3005391125.00**	**2783157784.00**

As Per audit report mendate.

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

(CA Yogesh Kumar Agarwal)
Prop.

Y.K.AGARWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * CA 079825 BAREILLY

ANJU AGARWAL CHARTERED ACCOUNTANT M. No. 423688 BAREILLY

For Nagar Nigam Bareilly

Nagar Ayukt

Account Officer
Date:
Place: Bareilly