



NAGAR NIGAM BAREILLY FINANCIAL STATEMENTS

FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018



BY :

**M/S Y.K. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
21-22, NAGAR NIGAM MARKET,
OPP. ALLEN CLUB MARKET, BAREILLY.
PHONE: 0581-2579440, 9456045855**



AUDITOR'S REPORT

1. I have examined the Balance Sheet as on 31.03.2018, and the Income and Expenditure Account for the period beginning from 01.04.2017 to ending on 31.03.2018, 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 2017-18 .
 - The provision of TCS partly Compliance as per Income Tax Act, 1961 in the year 2017-18.
 - 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
 - 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 & 17-18.
 - 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 31.03.2018; and
 - II. in the case of Income and Expenditure Account of the Nagar Nigam Bareilly for the year ended on that date 31.03.2018;
 - III. in the case of Receipts & payments Accounts and of the Nagar Nigam Bareilly for the year ended on that date 31.03.2018;

For Agarwal Anju & Co.


CA Anju Agarwal
Chartered Accountant
M.No.423688

Date: 30-09-19

Place: Bareilly

NAGAR NIGAM BAREILLY**BALANCE SHEET AS ON 31.03.2018**

Code No.	Item / Head of Account	Sc. No.	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
	LIABILITIES			
	Reserve & Surplus			
3101000	Municipal (General) Fund	B-1	24762705489.69	23916302368.11
3111000	Earmarked Funds	B-2	0.00	0.00
3121000	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		24762705489.69	23916302368.11
3201000	Grants, contribution for specific purposes	B-4	743708149.00	295134274.00
	Loans			
3301000	Secured Loans	B-5	0.00	0.00
3311000	Unsecured Loans	B-6	0.00	0.00
	Total Loans		743708149.00	295134274.00
	Current Liabilities and Provisions			
3401000	Deposits Received	B-7	1740321.00	1740321.00
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	1740321.00
	TOTAL LIABILITIES		25508153959.69	24213176963.11
	Assets			
	Fixed Assets			
4101000	Gross Block	B-11	23552056491.00	22727761491.00
4112000	Less: Accumulated Depreciation		164067378.31	114151639.89
	Net Block		23387989112.69	22613609851.11
	Capital Work-in-progress		0.00	0.00
	Total Fixed Assets		23387989112.69	22613609851.11
	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)		871484092.00	879817140.00
	Gross amount outstanding	B-14		0.00
4321000	Less: Accumulated provision against and doubtful Receivables			
4401000	Prepaid Expenses	B-15	0.00	0.00
4501000	Cash and Bank Balances	B-16	1242870473.00	713939690.00
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		2114354565.00	1593756830.00
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		25508153959.69	24213176963.11

For Nagar Nigam Bareilly

Prepared by

As per our audit report annexed.

Y.K. AGARWAL & ASSOCIATES

For Agarwal Anju & Co

Chartered Accountants

Chartered Accountant

Nagar Ayukt

(CA Yogesh Kumar Agarwal)

(CA Anju Agarwal)

(Statutory Auditor)

H. Narayan
Account Officer

Date: 30-09-18

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	23916302368	824295000.00	24762705489.69	0.00	24762705489.69
3109001	Excess of Income & Expenditure		22108121.58			
	Total Municipal Fund(310)	23916302368	846403121.58	24762705489.69	0.00	24762705489.69

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
(a) Opening Balance		3111100	3111200	3111300	3111500	3111600	3111900	3112000
(b) Addition to the Special Fund								
(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								0
Others								0
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 (c)								0

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					



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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	285923206	9211068					
(b) Addition to the Grants*							
(i) Grants received during the year Revenue Grant	694894409	1300829121	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	0	0	0	0	0	0
Total (b)	694894409	1300829121	0	0	0	0	0
Total (a+b)	980817615	1310040189	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.	0	1152799559					
Rent	0	0					
Other administrative charges	0	0					
Others	281510874	112899222					0
Sub Total	281510874	1265638781	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)	281510874	1265638781	0	0	0	0	0
Net balance at year end (a+b) - (c)	699306741	44401408	0	0	0	0	0
Total Grants & Contribution for Specific Purposes		743708149					
Annexure with Grants from Central Govt. & State Govt.							
Particulars	SCM	TFC	SBM	UIDSM	Amrut	N.S.Yojna	Total
Opening Balances	13031416	248575456	8738744	13245752	6682800	0	295134274
(i) Grants received during the year Revenue Grant	0	563238409	32548000	67235000	13373000	5000000	1995723530
Less:- Grant Utilized During the Year	1465323	185137883	33878228	52108000	8921440	0	1547149655
Closing Balances trf to Balance sheet	11566093	626675982	7408516	28372752	11134360	5006000	743708149



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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	Bank & 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	Bank & 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	1740321.00
3302001	From Revenues	0.00	0.00
3303001	From Staff	0.00	0.00
3304004	From Others	0.00	0.00
	Total	1740321.00	1740321.00

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



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	Advance 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



NAGAR NIGAM BAREILLY

SCHEDULE: B-11 FIXED ASSETS

SCHEDULE: B-11 FIXED ASSETS											
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
		1.04.2017				1.04.2017	2017-18		31.03.2018	31.03.2018	31.03.2017
1	LAND	21938587581	777095000	0	22715682581	0	0	0	22715682581	21938587581	
2	BUILDING	571098045	47200000	0	618298045	55682059	25770799	0	81452858	489645187	515415986
3	Roads & Bridges	1	0	0	1	0	0	0	0	1	1
4	Sewerage & 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)	65316857	0	0	65316857	18927729	8396432	0	27324161	37992696	46389128
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	39541849	15748506	0	55290355	97468645	113217151
12	Assets under Disposal	1	0	0	1	0	0	0	0	1	1
TOTAL as on 31.03.2018 Rs.		22727761491	824295000	0	23552056491	114151640	49915738	0	164067378	23340789116	22613609854
TOTAL as on 31.03.2017 Rs.		2881901854	19845859637	0	22727761491	58479356	55672284	0	114151640	22613609852	2823422500



Place : Bareilly

Date : 30-09-18

Schedule B- 14 : Sundry Debtors

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4311000	Receivables for Property Taxes & Other Tax	870179938.00	878512986.00
	Less: State Govt./Levies in Taxes- Control Account	0.00	0.00
	Net Receivable of Property Taxes	870179938.00	878512986.00
	Total		
4311900	Receivables for Other Taxes	1304154.00	1304154.00
	Less: State Govt./Levies in Taxes- Control Account	0.00	0.00
	Net Receivable of Property Taxes	1304154.00	1304154.00
	Total		
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	871484092.00	879817140.00

as per list attached

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	248674.00	1813981.00
	Balance with Bank- Municipal Fund		
4502100	Nationalised Banks	1242621799.00	712125709.00
4502200	Other Scheduled Banks	0.00	0.00
4502300	Scheduled Co-operative Banks	0.00	0.00
4502401	Post office	0.00	0.00
	Sub Totals	1242870473.00	713939690.00
	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	1242870473.00	713939690.00



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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 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 Contra 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



Handwritten signature/initials.

NAGAR NIGAM BAREILLY

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

Code No.	Item / Head of Account	Sc. No.	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
1	2	3	4	5
	INCOME			
1101000	Tax Revenue	I-1	541609301.00	448922674.00
1201000	Assigned Revenue & Compensation	I-2	0.00	0.00
1301000	Rental Income from Municipal Properties	I-3	9601583.00	18084973.00
1401000	Fees & User Charges	I-4	44429107.00	53912347.00
1501000	Sale & Hire Charges	I-5	253009.00	60000.00
1601000	Revenue Grants, Contributions & Subsidies	I-6	1547149655.00	1433680968.00
1701000	Income from Investment	I-7	0.00	0.00
1801000	Interest Earned	I-8	30867709.00	26486570.00
1901000	Other Income	I-9	7143571.00	17204393.00
A	Total - INCOME		2181053935.00	1998351925.00
	EXPENDITURE			
2101000	Establishment Expenses	I-10	1188556831.00	1039440476.00
2201000	Administrative expenses	I-11	252763703.00	165606210.00
2301000	Operations & Maintenance	I-12	350641863.00	805096025.00
2401000	Interest & Finance Expenses	I-13	0.00	0.00
2501000	Programme Expenses	I-14	0.00	0.00
2601000	Revenue Grants, Contributions & Subsidies	I-15	297163903.00	41454596.00
2701000	Provisions & Write Off	I-16	0.00	0.00
2711000	Miscellaneous Expenses	I-17	0.00	0.00
2722000	Depreciation		49915738.42	55672284.33
B	Total - EXPENDITURE		2139042038.42	2107269591.33
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		42011896.58	-108917666.33
2801000	Add: Prior Period Items (Net)	I-18	-19903775.00	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		22108121.58	-108917666.33

For Nagar Nigam Bareilly

Prepared by

Y.K. AGARWAL & ASSOCIATES

Chartered Accountants

As per our audit report annexed.

For Agarwal Anju & Co

Chartered Accountant

Nagar Ayukt

(CA Yogesh Kumar Agarwal)

(CA Anju Agarwal)

(Statutory Auditor)

H. Harman
Account Officer

30-09-18

NAGAR NIGAM BAREILLY

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

F.Y 2017-18

Minor Code No.	Particulars	Opeing Balance	Demand	Total	Received During the Year	Closing Balance
1	2	3	4			
1100101	Property Tax	273537156.00	210110000.00	483647156.00	225319823.00	258327333.00
1100201	Water Tax	370373028.00	176035000.00	546408028.00	184187647.00	362220381.00
1100301	Sewerage Tax	195118802.00	56425000.00	251543802.00	41445585.00	210098217.00
1100401	Theatre Tax	180000.00	219484.00	399484.00	219484.00	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	60.00	60.00	60.00	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	14000000.00	14063000.00	13949993.00	113007.00
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	84136020.00	84136020.00	84136020.00	0.00
1108001	Other Tax	0.00	0.00	0.00	0.00	0.00
1108101	Water Price	39241000.00	683737.00	39924737.00	683737.00	39241000.00
	Total	878512986.00	541609301.00	1420122287.00	549942349.00	870179938.00

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

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

Minor Code No.	Particulars	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
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	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
1	2	3	4
1301001	Rent from Civic Amenities	9864.00	9122000.00
1302001	Rent from Office Buildings etc.	9201188.00	8962973.00
1303001	Rent from Guest Houses	0.00	0.00
1304001	Rent from Lease of Lands	390531.00	0.00
1308001	Other Rents	0.00	0.00
	Total Rental Income from Municipal Properties	9601583.00	18084973.00

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

Minor Code No.	Particulars	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
1	2	3	4
1401001	Empanelment & Registration charges	207250.00	321000.00
1401101	Liscencing Fees	32707109.00	32705187.00
1401201	Fees from Grant of Permit	0.00	0.00
1401301	Fees from Certificate or Extract	7935.00	18281.00
1401401	Development Charges	3512400.00	379534.00
1401501	Regularisation Charges	0.00	0.00
1402001	Penalties & Fines	0.00	0.00
1404001	Other Fees	954713.00	37551.00
1405001	User Charges	7039700.00	20450794.00
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	44429107.00	53912347.00

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

Minor Code No.	Particulars	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
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	253009.00	60000.00
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	253009.00	60000.00



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

Code No.	Particulars	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
1	2	3	4
1601001	Revenue Grant	1265638781.00	1224464846.00
1602001	Re- imbursement	0.00	0.00
1603001	Contribution towards schemes	281510874.00	209216122.00
	Total Revenue Grants, contributions & Subsidies	1547149655.00	1433680968.00

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

Code No.	Particulars	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
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	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
1	2	3	4
1801001	Interest from Bank Accounts	30867709.00	26486570.00
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
	Total - Interest Earned	30867709.00	26486570.00

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

Code No.	Particulars	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
1	2	3	4
1901001	Deposits Forfeited	0.00	0.00
1901101	Lapsed Deposits	0.00	0.00
1902001	Insurance Claim Recovery	3418532.00	3703337.00
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	3725039.00	13501056.00
	Total Other Income	7143571.00	17204393.00

NAGAR NIGAM BAREILLY

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

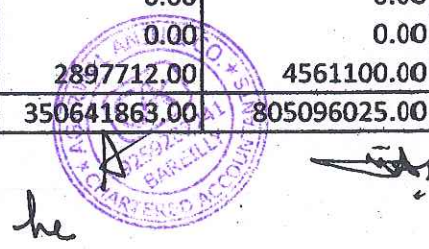
Code No.	Particulars	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
1	2	3	4
2101001	Salaries, Wages and Bonus	840255562.00	804641908.00
2102001	Benefits and Allowances	928500.00	396000.00
2103001	Pension	347372769.00	234402568.00
2104001	Other Terminal & Retirement Benefits	0.00	0.00
	Total Establishment Expenses- Expenses head wi	1188556831.00	1039440476.00

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

Code No.	Particulars	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
1	2	3	4
2201001	Rent, Rates and Taxes	0.00	0.00
2201101	Electricity Exps.	196158916.00	128811062.00
2201201	Communication Expenses	944172.00	598586.00
2202001	Books & Periodicals	0.00	0.00
2202101	Printing and Stationery	631964.00	549971.00
2202104	Computer Exps.	2645896.00	3316779.00
2204001	Insurance	3418532.00	3703337.00
2205001	Audit Fees	4000000.00	3274160.00
2205101	Legal Expenses	3128477.00	2562280.00
2205201	Professional and Other Fees	0.00	0.00
2206001	Advertisement and Publicity	7957518.00	6946800.00
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	33878228.00	15843235.00
	Total Administrative Expenses - Expenses Head wise	252763703.00	165606210.00

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

Code No.	Particulars	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
1	2	3	4
2301001	Power & Fuel	52855474.00	30298508.00
2302001	Bulk Purchases	12430275.00	18948276.00
2303001	Consumption of Stores	14515369.00	16068780.00
2304001	Hire Charges	0.00	0.00
2305001	Repairs & Maintenance-infrastructure Assets	221852682.00	644530598.00
2305101	Repairs & Maintenance-Civic Amenities	42758645.00	86449029.00
2305201	Repairs & Maintenance- Buildings	3331706.00	4239734.00
2305301	Repairs & Maintenance - Vehicles	0.00	0.00
2305901	Repairs & Maintenance - Others	0.00	0.00
2308001	Other Operating & Maintenance Expenses	2897712.00	4561100.00
	Total Operations & Maintenance - Expense Head wise	350641863.00	805096025.00



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

Code No.	Particulars	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
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	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
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/Specific Grants, Contributions & Subsidies [Code No. 260]

Code No.	Particulars	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
1	2	3	4
2601001	Grants [give details]	297163903.00	41454596.00
2602001	Contributions [give details] Vehicle Purchased	0.00	17384950.00
2603001	Subsidies [give details]	0.00	0.00
	Total Revenue Grants, Contributions & Subsidies	297163903.00	58839546.00

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

Code No.	Particulars	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
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	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
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	01.04.2017 to 31.03.2018	01.04.2016 to 31.03.2017
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	19903775.00	0.00
2808001	Other Expenses	0.00	0.00
	Sub - Total Income (b)	19903775.00	0.00
	Total Prior Period (Net) (a-b)=	-19903775.00	0.00

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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	9864.00	0.00
1301008	Parks	0.00	0.00
1308001	Other Rent: Lease Rentals	0.00	9122000.00
		9864.00	9122000.00

Empanelment & Registration Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401001	Carts/Hackney Carriages	0.00	0.00
1401002	Contractors	207250.00	321000.00
1401003	Professionals	0.00	0.00
		207250.00	321000.00

Licensing Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401101	Bazar & Pheriwalas	4876645.00	4995245.00
1401102	Slaughter House	25663515.00	25242475.00
1401103	Butchers & Traders Of Meats	0.00	117800.00
1401104	Cattle Pounding	0.00	0.00
1401105	Shops	0.00	0.00
1401106	Vehicle & Riksha	214186.00	252086.00
1401107	Three Wheeler & other Thela Fees	15053.00	14500.00
1401108	Hospital	111000.00	647000.00
1401109	Loudspeaker	2310.00	1965.00
1401110	Cold Water	1300.00	1100.00
1401111	Dairey	0.00	1100.00
1401112	Other	1823100.00	1431916.00
		32707109.00	32705187.00

Fees for Certificate or Extract

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401301	Birth & Death Certificate	6810.00	17790.00
1401302	Copying	1125.00	491.00
		7935.00	18281.00

Development Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401401	Malwa/ Demolition	3512400.00	379534.00
1401405	Parking Contribution	0.00	0.00
		3512400.00	379534.00

Other Fees

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

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1404003	Notics Fees	945325.00	27410.00
1404004	Other School Fees & Charges	9388.00	10141.00
1404005	Survey Fees	0.00	0.00
1404006	Tuition Fees	0.00	0.00
		954713.00	37551.00

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	190728.00	756.00
1405010	Water Supply	0.00	0.00
1405011	Other Charges(road cutting fees)	5890320.00	8851277.00
1405012	Door to Door User Charge	958652.00	11598761.00
		7039700.00	20450794.00

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

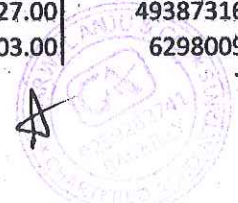
Consumption of Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2303002	Chemical	0.00	0.00
2303003	Electrical Tools	10178439.00	10067543.00
2303004	Medicine & Health	0.00	0.00
2303005	Other	4336930.00	6001237.00
		14515369.00	16068780.00

Repair & Maintenance-Infrastructure

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2305001	Road	193121327.00	493873169.00
2305003	Water Supply	28620403.00	62980095.00

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2305004	Strom Water Drains	0.00	76631713.00
2305005	Street Lighting	110952.00	6076076.00
2305007	Sewerage	0.00	4969545.00
		221852682.00	644530598.00

Repair & Maintenance-Civil Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2305101	Park/ Gardens	18149669.00	35262577.00
2305104	Play Grounds	0.00	0.00
2305105	Art / Culture	253400.00	1484200.00
2305109	Hospitals	0.00	0.00
2305110	Swimming Pools	0.00	0.00
2305111	Stadium	0.00	0.00
2305113	Play Material	598880.00	1045000.00
2305114	Public Toilets	2116856.00	966379.00
2305115	Shealter Home	509555.00	689098.00
2305116	Door to Door Tiping Fees	21130285.00	47001775.00
		42758645.00	86449029.00

Repair & Maintenance-Building

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2305201	Buildings	0.00	400000.00
2305202	Office Buildings	3331706.00	3839734.00
		3331706.00	4239734.00

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	929519.00	3263573.00
2308012	Leather Chormium Clearonce	0.00	0.00
2308011	Cattle Catching	0.00	0.00
2308010	Drainage Cleaning(Nala Safai)	1968193.00	1297527.00
		2897712.00	4561100.00

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NAGAR NIGAM BAREILLY

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2018

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		3	4	5		7	8
	<u>Opening Balances</u>				<u>Operating Payments</u>		
	Cash Balances	1309184.00	1813981.00	2101000	Establishment Expenses	1039440476.00	1188556831.00
	Bank Balances	659436293.00	712125709.00	2201000	Administrative expenses	165606210.00	252763703.00
	<u>Operating Receipts</u>			2301000	Operations & Maintenance	805096025.00	350641863.00
1101000	Tax Revenue	500871198.00	549942349.00	2401000	Interest & Finance Expenses	0.00	0.00
1201000	Assigned Revenue & Compensation	0.00	0.00	2501000	Programme Expenses	0.00	0.00
1301000	Rental Income from Municipal Properties	18084973.00	9601583.00	2601000	Revenue Grants, Contributions & Subsidies	58839546.00	297163903.00
1401000	Fees & User Charges	53912347.00	44429107.00	2701000	Provisions & Write Off	0.00	0.00
1501000	Sale & Hire Charges	60000.00	253009.00	2711000	Miscellaneous Expenses	0.00	19903775.00
1601000	Revenue Grants, Contributions & Subsidies	1228815808.00	1300829121.00		<u>Non Operating Payments</u>		
1701000	Income from Investment	0.00	0.00	3501000	Other Payable	0.00	0.00
1801000	Interest Earned	26486570.00	30867709.00	3501000	Refunds Payable	0.00	0.00
1901000	Other Income	17204393.00	7143571.00	3301000	Repayment of Loans	0.00	0.00
	<u>Non Operating Receipts</u>			3401000	Refund of deposits	0.00	0.00
3111000	Earmarked Funds	0.00	0.00	4101000	Acquisition/ Purchase of Fixed Assets	0.00	0.00
3201000	Grants, contribution for specific purposes	276244047.00	694894409.00	4121000	Capital Work in Progress	0.00	0.00
	Sale Proceed of Assets	0.00	0.00	3411000	Deposit Works	235837.00	40000.00
	Realisation of Investment- General Fund	0.00	0.00	4201000	Investment -General fund	0.00	0.00
	Realisation of Investment- Other Fund	0.00	0.00	4211000	Investment -Other fund	0.00	0.00
3301000	Secured Loans	0.00	0.00	4601000	Laons,Advances And Deposits	0.00	0.00
3311000	Unsecured Loans	0.00	0.00	4401000	Prepaid Exps.	0.00	0.00
3411000	Deposit works	0.00	0.00	4601000	other Loans & Advances	0.00	0.00
3501000	Revenue Collected in Advance	0.00	0.00	4601000	Deposits with External Agencies	0.00	0.00
4601000	Loans & Advance and Deposits	0.00	0.00		<u>Closing Balances</u>		
3401000	Deposits Recd	732971.00	0.00		Cash Balances	1813981.00	248674.00
	<u>Total</u>	<u>2783157784.00</u>	<u>3351940548.00</u>		Bank Balances	712125709.00	1242621799.00
					<u>Total</u>	<u>2783157784.00</u>	<u>3351940548.00</u>

As per our audit report annexed.

For Anju Agarwal & Co

Chartered Accountant

Anju Agarwal

(CA Anju Agarwal)

(Statutory Auditor)

Prepared by

For Y.K. Agarwal & Associates

Chartered Accountants

Y.K. Agarwal

(CA Yogesh Kumar Agarwal)

NA

Nagar Ayukt

14-04-2018

Account Officer

Date: 30-09-18

Place: Bareilly