

FINANCIAL STATEMENTS

F.Y. 2021-22

**NAGAR NIGAM
SHAHJAHANPUR**

**NISHANK JINDAL &
ASSOCIATES**

Chartered Accountant



OPP. MOHAN NURSING HOME, TARIN
TIKLI, SHAHJAHANPUR UTTAR PRADESH
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AUDITOR'S REPORT

- 1) I have examined the Balance Sheet as on 31.03.2022, and the Income and Expenditure Account for the period beginning from 01.04.2021 to ending on 31.03.2022, attached herewith, of Nagar Nigam, Shahjahanpur.
- 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, Shahjahanpur.
- 3) (a) I report the following observations/comments/discrepancies/inconsistencies:
 1. 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 Shahjahanpur.
 2. The Compliance of GST Provision is irregular as per GST Act. GST on House Tax & Water Tax collected is neither collected nor deposited.
 3. The Compliance of TCS/ TDS Provision is irregular as per Income Tax Act, 1961 in the year 2021-22.
 4. The utilization Certificate of various grant received from various agency like Rajya Vitt Ayog, Nagar Nigam Nidhi, Awasthapna Nidhi etc. were not shown to us.
 5. The list-of Sundry Debtors / Creditors is not verified and subject to third party verification.
 6. The Nagar Nigam Shahjahanpur is Local Authority and subject to audit report of AG, Allahabad . The Report of AG observed by us and in our opinion audit objections of AG Report is partly complied by Nagar Nigam Shahjahanpur.
 7. Further in our opinion Internal Control System of Nagar Nigam Shahjahanpur is required to more attention by management of Nagar Nigam Shahjahanpur adequate as per AG report.
 8. Excess of Income over Expenditure has been transferred to Municipal General Fund.

- 9. No grant register was provided to us for verification of given figure in balance sheet.
- 10. The Provisioning of Tax Revenue of Nagar Nigam Shahjahanpur is increasing by 10% during the year, but no steps has been taken to collect such Tax, due to which balances of these accounts are increasing every year.
- 11. Conversion of Manual to Computerized Accounting is done as per the cash book Only
- 12. Opening and closing stock is being carry forwarded from the last 8 years.
- 13. Statutory liabilities of PF, Income Tax and GST have not been timely deposited on due dates.
- 14. Proper party wise details, Liabilities outstanding of Contractors and others are not available.
- 15. Fixed Assets register has not been maintained. Details of Assets were compiled on the basis of information received.
- 16. Sundry Debtors (Receivables) value shown in balance sheet is as per details provided to us.
- 17. Records showing actual Land and other Immovable Properties possessed by Nagar Nigam are not available.
- 18. Security Deposit received from contractors and other third parties is as per records received, but no individual party wise list were available.
- 19. Details of Property Tax, House Tax and Water Tax received are subject to reconciliation.

(b) Subject to above —

- a) 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 subject to above observations :-
 - i. in the case of the Balance Sheet, the state of the affairs of the Nagar Nigam Shahjahanpur, as at 31.03.2022; and


- ii. in the case of Income and Expenditure Account of the Nagar Nigam Shahjahanpur for the year ended on that date 31.03.2022;
- iii. in the case of Receipts & payments Accounts and of the Nagar Nigam Shahjahanpur for the year ended on that date 31.03:2022.

For NISHANK JINDAL & ASSOCIATES
Chartered Accountant



Place : SHAHJAHANPUR
Date : 08-08-2022


लेखाधिकारी
नगर निगम, शाहजहाँपुर


(NISHANK JINDAL)
PARTNER
अपर नगर जायुक्त
नगर निगम शाहजहाँपुर


NAGAR NIGAM SHAHJAHANPUR
Income and Expenditure Statement for the period from 01-04-2021 to 31-03-2022


Code No.	Item/ Head of Account	Schedule No	CurrentYear Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
INCOME				
I-10	Tax Revenue	I-1	66,539,377.00	86,245,192.20
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	14,278,001.00	18,250,000.00
I-40	Fees & User Charges	I-4	32,477,309.00	31,957,853.02
I-50	Sale & Hire Charges	I-5	858,274.00	1,077,050.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	614,783,325.00	549,168,591.00
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	13,621,116.00	12,898,800.00
I-80	Other Income	I-9	669,195.86	11,064,033.00
A	Total – INCOME		743,226,597.86	710,661,519.22
EXPENDITURE				
2-10	Establishment Expenses	I-10	460,125,185.00	418,659,528.00
2-20	Administrative Expenses	I-11	15,252,870.00	15,215,365.00
2-30	Operations & Maintenance	I-12	226,116,725.00	74,047,851.00
2-40	Interest & Finance Expenses	I-13	23,243.21	29,141.74
2-50	Programme Expenses	I-14	0.00	0.00
2-60	Revenue Grants, Contributions & subsidies	I-15	0.00	0.00
2-70	Provisions & Write off	I-16	0.00	0.00
2-71	Miscellaneous Expenses	I-17	20,823,272.00	7,236,005.00
2-72	Depreciation		183,042,429.00	189,683,672.00
B	Total – EXPENDITURE		905,383,724.21	704,871,562.74
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(162,157,126.35)	5,789,956.48
2-80	Add: Prior period Items (Net)	2-18	0.00	0.00
	<i>Gross surplus/ (deficit) of income overexpenditure after Prior Period Items</i>		(162,157,126.35)	5,789,956.48
2-90	<i>Net balance being surplus/ deficit carriedover to Municipal Fund</i>		(162,157,126.35)	5,789,956.48

[Handwritten Signature]



FRN No. 023165C
Shahjahanpur
CHARTERED ACCOUNTANT


लेखाधिकारी
For AO
नगर निगम, शाहजहाँपुर


अपर नगर आयुक्त
For NAGAR AYUKT
नगर निगम शाहजहाँपुर

Place : Shahjahanpur
Date: 08-08-2022

NAGAR NIGAM SHAHJAHANPUR
Balance Sheet as on 31.03.2022

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	3,100,549,787.11	1,233,706,960.72
3-11	Earmarked Funds	B-2	395,695,569.61	1,784,802,477.35
3-12	Reserves	B-3	3,613.86	3,613.86
	Total Reserves & Surplus		3,496,248,970.58	3,018,513,051.93
3-20	Grants, Contributions for specific purposes	B-4	0.00	0.00
	Loans			
3-30	Secured Loans	B-5	0.00	0.00
3-31	Unsecured Loans	B-6	0.00	0.00
	Total Loans		0.00	0.00
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	1,881,655.00	1,894,655.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	86,363,216.00	85,221,401.00
3-60	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		88,244,871.00	87,116,056.00
	TOTAL LIABILITIES		3,584,493,841.58	3,105,629,107.93
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	3,700,839,333.52	2,809,744,386.52
4-11	Less: Accumulated Depreciation		971,582,788.35	788,540,359.35
	Net Block		2,729,256,545.17	2,021,204,027.17
4-12	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		2,729,256,545.17	2,021,204,027.17
	Investments			
4-20	Investment – General Fund	B-12	0.00	0.00
4-21	Investments – Other Funds	B-13	0.00	0.00
	Total Investments		0.00	0.00
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	60,992.00	60,992.00
4-31	Sundry Debtors(Receivables)	B-15	396,712,288.37	423,201,289.37
4-32	Less: (Accumulated prov.against debts)		0.00	0.00
4-40	Prepaid Expenses	B-16	0.00	0.00
4-50	Cash and Bank Balances	B-17	457,470,681.04	660,160,338.39
4-60	Loans, advances and deposits	B-18	993,335.00	1,002,461.00
4-61	Less: Accumulated provision against Loans		0.00	0.00
	Total Current Assets, Loans & Advances		855,237,296.41	1,084,425,080.76
4-70	Other Assets	B-19	0.00	0.00
4-80	Miscellaneous Exp.(to the extent not written off)	B-20	0.00	0.00
	TOTAL ASSETS		3,584,493,841.58	3,105,629,107.93
			0.00	0.00





 लेखाधिकारी
 For AO
 नगर निगम, शाहजहाँपुर


 अपर नगर आयुक्त
 For NAGAR AYUKT
 नगर निगम शाहजहाँपुर

Place : Shahjahanpur
Date : 08-08-2022

Schedule B-5: Secured Loans [Code No 330]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Loans from Central Government	0.00	0.00
330-20	Loans from State government	0.00	0.00
330-30	Loans from Govt. bodies & Associations	0.00	0.00
330-40	Loans from international agencies	0.00	0.00
330-50	Loans from banks & other financial institutions	0.00	0.00
330-60	Other Term Loans	0.00	0.00
330-70	Bonds & debentures	0.00	0.00
330-80	Other Loans	0.00	0.00
Total Secured Loans		0.00	0.00

Schedule B-6: Unsecured Loans [Code No 331]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Loans from Central Government	0.00	0.00
331-20	Loans from State government	0.00	0.00
331-30	Loans from Govt. bodies & Associations	0.00	0.00
331-40	Loans from international agencies	0.00	0.00
331-50	Loans from banks & other financial institutions	0.00	0.00
331-60	Other Term Loans	0.00	0.00
331-70	Bonds & debentures	0.00	0.00
331-80	Other Loans	0.00	0.00
Total Un-Secured Loans		0.00	0.00

Schedule B-7: Deposits Received [Code No 340]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	1,881,655.00	1,894,655.00
340-20	From Revenues	0.00	0.00
340-30	From staff	0.00	0.00
340-80	From Others	0.00	0.00
Total deposits received		1,881,655.00	1,894,655.00

Schedule B- 8: Deposits Works [Code No 341]

Amount in Rs.

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)
1	2	3	4	5	6
341- 10	Civil Works	0.00	0.00	0.00	0.00
341- 20	Electrical works	0.00	0.00	0.00	0.00
341- 80	Others	0.00	0.00	0.00	0.00
Total of deposit works		0.00	0.00	0.00	0.00

Schedule B- 9: Other Liabilities (Sundry Creditors) [Code No 350]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350- 10	Creditors	0.00	2,130.00
350- 11	Employee Liabilities	0.00	0.00
350- 12	Interest Accrued and Due	0.00	0.00
350- 20	Recoveries Payable	0.00	0.00
350- 30	Government Dues Payable	0.00	0.00
350- 40	Refunds Payable	0.00	0.00
350- 41	Advance Collection of Revenues	0.00	79,281.00
350- 42	Cheque issued But not Presented	86,363,216.00	85,139,990.00
350- 80	Others		
	Total Other liabilities (Sundry Creditors).	86,363,216.00	85,221,401.00

Schedule B- 10: Provisions [Code No. 360]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360- 10	Provision for Expenses		
360- 20	Provision for Interest		
360- 30	Provision for Other Assets		
	Total Provisions	0.00	0.00

Schedule B-11: Fixed Assets [Code No. 410 & 411]

Amount in Rs.

Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period (More than 180 days)	Additions during the period (Less than 180 days)	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end Of current year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	930,058.50	0.00	0.00	930,058.50					930,058.50	930,058.50
410-20	Buildings	156,207,517.00	26,484,288.00	56,823,429.00	239,515,234.00	9,418,024.01	10,084,275.00	-	19,502,299.01	220,012,934.99	146,789,492.99
	Infrastructure Assets										
410-30	Roads and Bridges	1,713,699,801.24	21,876,577.00	302,924,865.00	2,038,501,243.24	371,780,675.74	75,762,907.00	-	447,543,582.74	1,590,957,660.50	1,341,919,125.50
410-31	Sewerage and drainage	283,062,746.38	52,452,750.00	85,013,581.00	420,529,077.38	84,919,921.54	14,655,119.00	-	99,575,040.54	320,954,036.84	198,142,824.84
410-32	Water ways : Lakes And Ponds	0.00	0.00	0.00	0.00	-	-	-	-	0.00	-
	Water Works	98,401.00	0.00	0.00	98,401.00	115,376,832.36	34,559,780.00	-	149,936,612.36	98,401.00	98,401.00
	Distribution	260,830,915.40	29,691,696.00	110,505,502.00	401,028,113.40	-	-	-	-	251,091,501.04	145,454,083.04
410-33	Public Lighting	261,142,648.00	36,873,662.00	100,093,993.00	398,110,303.00	133,466,903.67	32,189,460.00	-	165,656,363.67	232,453,939.33	127,675,744.33
	Other assets										
410-40	Plants & Machinery	60,004,282.00	0.00	0.00	60,004,282.00	30,315,783.69	4,453,275.00	-	34,769,058.69	25,235,223.31	29,688,498.31
410-50	Vehicles	39,489,795.00	23,011,496.00	42,930,445.00	105,431,736.00	25,816,642.47	8,722,480.00	-	34,539,122.47	70,892,613.53	13,673,152.53
410-60	Office & other equipment	20,275,552.00	0.00	0.00	20,275,552.00	12,768,311.48	1,126,086.00	-	13,894,397.48	6,381,154.52	7,507,240.52
410-70	Furniture, fixtures, fittings and electrical appliances	3,914,001.00	1,655,389.00	757,274.00	6,326,664.00	1,650,662.39	429,737.00	-	2,080,399.39	4,246,264.61	2,263,338.61
410-80	Mobile Toilet	1,597,272.00	0.00	0.00	1,597,272.00	479,182.00	167,714.00	-	646,896.00	950,376.00	1,118,090.00
410-80	Solar Power Plant	8,238,098.00	0.00	0.00	8,238,098.00	2,471,430.00	865,000.00	-	3,336,430.00	4,901,668.00	5,766,668.00
410-80	Steel Tanker	253,299.00	0.00	0.00	253,299.00	75,990.00	26,596.00	-	102,586.00	150,713.00	177,309.00
410-80	Other fixed assets	0.00	0.00	0.00	0.00	-	-	-	-	-	-
	Total	2,809,744,386.52	192,045,858.00	699,049,089.00	3,700,839,333.52	788,540,359.35	183,042,429.00	-	971,582,788.35	2,729,256,545.17	2,021,204,027.17

Schedule B-12: Investments - General Fund [Code 420]

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debentures and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments				
Total of Investments General Fund				0.00	0.00

Schedule B-13: Investments - Other Funds [Code 421]

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
Total of Investments Other Funds				0.00	0.00

Schedule B-14: Stock in Hand (Inventories) [Code 430]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
430-10	Stores	60,992.00	60,992.00
430-20	Loose Tools	0.00	0.00
430-30	Others	0.00	0.00
Total Stock in hand.		60,992.00	60,992.00

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
431- 10	Receivables for Property Taxes	221,479,487.32	0.00	221,479,487.32	184,897,290.32
	Less than 5 years *				
	More than 5 years*				
	Sub - total				
431- 91	Less: State Government Cesses/ Levies in Taxes - Control Accounts			0.00	0.00
Net Receivables of Property Taxes		221,479,487.32	0.00	221,479,487.32	184,897,290.32
431- 19	Receivable of Other Taxes	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
431- 99	Sub- total				
	Less: State Government Cesses/ Levies in Taxes - Control Accounts	0.00	0.00	0.00	0.00
Net Receivables of Other Taxes		0.00	0.00	0.00	0.00
431- 20	Receivables of Cess Income	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
431- 30	Receivables for Fees and User Charges	130,901,997.05	0.00	130,901,997.05	189,560,110.05
	Less than 3 years*				
	More than 3 years*				
	Sub - total				
431- 40	Receivables from Other Sources	44,330,804.00	0.00	44,330,804.00	48,743,889.00
	Less than 3 years*				
	More than 3 years*				
	Sub - total				
431- 50	Receivables from Government	0.00	0.00	0.00	0.00
Total of Sundry Debtors (Receivables)		396,712,288.37	0.00	396,712,288.37	423,201,289.37

Schedule B-16: Prepaid Expenses [Code No 440]

Code No	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment		
440-30	Administrative		
440-20	Operations & Maintenance		
Total Prepaid expenses		0.00	0.00

Schedule B-17 :Cash and Bank Balances [Code No 450]

Code No	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	694,959.00	562,624.00
	Balance with Bank –		
	Municipal Funds		
450-21	Nationalised Banks	286,454,933.49	456,099,678.76
450-22	Other Scheduled Banks	0.00	0.00
450-23	Scheduled Co-operative Banks		
450-24	Post Office	0.00	0.00
	Sub-total	286,454,933.49	456,099,678.76
450-41	Balance with Bank – _____		
	Special Funds		
450-42	Nationalised Banks		
450-43	Other Scheduled Banks	170,320,788.55	203,498,035.63
450-44	Scheduled Co-operative		
	Post Office		
	Sub-total	170,320,788.55	203,498,035.63
	Balance with Bank – _____		
	Grant Funds		
450-61	Nationalised Banks		
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative		
450-64	Post Office		
	Sub-total	0.00	0.00
	Total Cash and Bank balances	457,470,681.04	660,160,338.39

Schedule B-18: Loans, advances and deposits [Code 460]

Code No	Particulars	Opening Balance at The beginning of the year (Rs.)	Paid during the current Year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	0.00			0.00
460-20	Employee Provident Fund	0.00			0.00
460-30	Loans to Others				0.00
460-40	Advance to Suppliers and Contractors				0.00
460-50	Advance to Others	1,002,461.00	140,666.00	149,792.00	993,335.00
460-60	Deposit with External Agencies				0.00
460-80	Other Current Assets	0.00			0.00
	Sub -Total	1,002,461.00	140,666.00	149,792.00	993,335.00
461	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	0.00	0.00	0.00	0.00
	Total Loans, advances, and deposits	1,002,461.00	140,666.00	149,792.00	993,335.00

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits
(Code No 461)

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
461-10	Loans to		
461-20	Advances		
461-30	Deposits		
Total Accumulated Provision		0.00	0.00

Schedule B-19: Other Assets [Code No 470]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
470-10	Deposit Works		
470-20	Other asset control accounts		
Total Other Assets		0.00	0.00

Schedule B-20: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
480-10	Loan Issue Expenses Deferred		
480-20	Discount on Issue of Loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
Total Miscellaneous expenditure.		0.00	0.00

**NAGAR NIGAM SHAHJAHANPUR
YEAR ENDING**

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

Minor Code No	Particulars	Current year (Rs.)	PreviousYear (Rs.)
1	2	3	4
110-01	Property tax	32,264,212.50	39,806,418.10
110-02	Water tax	34,275,164.50	46,438,774.10
110-03	Sewerage Tax		
110-04	Conservancy Tax		
110-05	Lighting Tax		
110-06	Education tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-09	Electricity Tax		
110-10	Professional Tax		
110-11	Advertisement tax		
110-12	Pilgrimage Tax		
110-51	Octroi & Toll		
110-52	Cess		
110-80	Other taxes Cinema hall tax		
	Sub-total	66,539,377.00	86,245,192.20
	Less: -		
110-90	Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
	Total tax revenue	66,539,377.00	86,245,192.20

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
	Property taxes		
	Octroi and toll		
	Cess Income		
	Advertisement tax		
	Others		
	Total refund and remission of tax revenues	0.00	0.00

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

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others	0.00	0.00
120-20	Compensation in lieu of Taxes / duties		
120-30	Compensations in lieu of Concessions	0.00	0.00
Total assigned revenues & compensation		0.00	0.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	9,380,347.00	10,000,000.00
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses	0.00	0.00
130-40	Rent from lease of lands	4,897,654.00	8,250,000.00
130-80	Other rents		
	Sub-Total	<u>14,278,001.00</u>	<u>18,250,000.00</u>
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	<u>0.00</u>	<u>0.00</u>
	Total Rental Income from Municipal Properties	<u>14,278,001.00</u>	<u>18,250,000.00</u>

Schedule I-4 : Fees & User Charges [Code No 140]

Schedule I-4 (a): Fees & User Charges – Function wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
Total income from fees & user charges – Function wise		0.00	0.00

Schedule I-4 (b): Fees & User Charges – Income head-wise [Code 140]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	646,513.00	358,825.00
140-11	Licensing Fees	1,552,340.00	325,695.00
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Copying	26,966,483.00	25,147,712.00
140-14	Development Charges		
140-15	Regularization Fees		
140-20	Penalties and Fines	0.00	0.00
140-40	Other Fees	18,840.00	4,488.00
	Road cutting charges	20,892.00	2,781,300.00
140-50	User Charges	0.00	0.00
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges	3,272,241.00	3,339,833.02
Sub-Total.		32,477,309.00	31,957,853.02
Less:			
140-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
Total income from Fees & User Charges – Income head-wise		32,477,309.00	31,957,853.02
140 -50	User Charges		
	Revenue from Hospitals	0.00	0.00
		0.00	0.00

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

Schedule I-5 (a): Sale & Hire Charges – Function wise

Code No	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
		
	Total Income from Sale & Hire charges – Function wise	0.00	0.00

Schedule I-5 (b): Sale & Hire Charges – Income head-wise [Code No 150]

Detailed Head Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
150-10	Sale of Products	858,274.00	1,077,050.00
150-11	Sale of Forms & Publications		
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles	0.00	0.00
150-41	Hire Charges for Equipment	0.00	0.00
	Total Income from Sale & Hire charges – income head-wise	858,274.00	1,077,050.00

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Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
160-10	Revenue Grant	614,783,325.00	549,168,591.00
160-20	Re-imburement of expenses		
60-30	Contribution towards schemes	0.00	
Total Revenue Grants, Contributions & Subsidies		614,783,325.00	549,168,591.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
170-10	Interest on Investments	0.00	
170-20	Dividend		
170-30	Income from-projects taken up on commercial basis		
	Profit in Sale of Investments		
170-40	Others		
170-80			
Total Income from Investments		0.00	0.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	13,621,116.00	12,898,800.00
171-20	Interest on Loans and advances to Employees	0.00	
	Interest on loans to others	0.00	
171-30	Other Interest	0.00	
171-80			
Total. – Interest Earned		13,621,116.00	12,898,800.00

Schedule I-9: Other Income [Code No180]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits	0.00	0.00
180-20	Insurance Claim Recovery	0.00	0.00
180-30	Profit on Disposal of Fixed asses		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/ Liabilities		
180-60	Excess Provisions written back		
180-80	Miscellaneous Income	669,195.86	11,064,033.00
Total Other Income		669,195.86	11,064,033.00

Schedule I-10: Establishment Expenses [code no 210]

Schedule I-10 (a): Establishment Expenses – Function wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body	372,490,992.00	306,592,933.00
	Administration		
	Finance, Accounts, Audit		
	Election		
	Sewer department salary		
	Hospital Department salary		
	Pension	87,634,193.00	112,066,595.00
	Record Room		
	Arrier	0.00	0.00
	Stores & Purchase		
	Leave Encashment		
	Bonus		
Total establishment expenses – Function wise		460,125,185.00	418,659,528.00

Note:

The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per Schedule I-10 (b).

Schedule I-11 (b): Administrative Expenses – Expenditure head-wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes		
220-11	Office maintenance		
220-12	Communication Expenses	2,361,686.00	274,703.00
220-20	Books & Periodicals		
220-21	Printing and Stationery	870,812.00	887,414.00
220-30	Travelling & Conveyance	3,314,042.00	5,742,430.00
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses	515,975.00	1,476,008.00
220-52	Professional and other Fees		
220-60	Advertisement and Publicity	3,257,982.00	3,890,805.00
220-61	Membership & subscriptions		
	Education Expenses		
220-80	Other Administrative Expenses	4,932,373.00	2,944,005.00
Total establishment expenses – expense head wise		15,252,870.00	15,215,365.00

Total administrative expenses – expense head wise

Note:

The total function wise expenses as per Schedule I-11 (b) should tally with the total administrative expenses as per Schedule I-11 (a).

Schedule I-12: Operations and Maintenance [Code No 230]

Schedule I-12 (a): Operations & Maintenance Expenses – Function wise

Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	PLA- SFC Expenses		
	PLA- TFC Expenses		
	Revolving Expenses		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
		
	Total Operations & Maintenance expenses – Function wise	0.00	0.00

Note:

The total function wise expenses as per Schedule I-12 (a) should tally with the total Operations & maintenance expenses as per Schedule I-12 (b).

Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
230-10	Power & Fuel	41,036,203.00	29,328,860.00
230-20	Bulk Purchases	17,758,953.00	8,911,930.00
230-30	Consumption of Stores	5,243,471.00	4,904,658.00
230-40	Hire Charges		
230-51	Repairs & maintenance –Infrastructure Assets	45,974,654.00	4,741,912.00
230-52	Repairs & maintenance – Civic Amenities		
230-53	Repairs & maintenance – Buildings	14,873,849.00	2,430,764.00
		124,887,130.00	50,318,124.00

Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
230-54	Repairs & maintenance – Vehicles	26,380,274.00	10,248,660.00
230-59	Repairs & maintenance – Others	6,505,809.00	799,142.00
230-80	Other operating & maintenance expenses	68,343,512.00	12,681,925.00
	Total operations & maintenance - expense head wise	226,116,725.00	74,047,851.00

Note:

The total function wise expenses as per Schedule I-12 (b) should tally with the total Operations & maintenance expenses as per Schedule I-12 (a).

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government		
	Interest on Loans from State Government		
240-20	Interest on Loans from Government Bodies & associations		
	Interest on Loans from International Agencies		
240-30	Interest on Loans from Banks & Other Financial Institutions		
240-40	Other Interest		
	Bank Charges	23,243.21	29,141.74
240-50	Other Finance Expenses		
240-60	Water supply & Sewerage		
240-70			
240-80			
	Total Interest & Finance Charges	23,243.21	29,141.74

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	0.00	
250-30	Share in Programmes of others		
Total Programme Expenses \		0.00	0.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
260-10	Grants [give details]		
260-20	Contributions [give details]		
260-30	Subsidies [give details]		
Total Revenue Grants, Contributions & Subsidies		0.00	0.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
Total Provisions & Write off		0.00	0.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses	20,823,272.00	7,236,005.00
Total Miscellaneous expenses		20,823,272.00	7,236,005.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Income		
280-10	Taxes		
280-20	Other – Revenues		
280-30	Recovery of revenues written off		
280-40	Other income		
	Sub – Total Income (a)	0.00	0.00
	Expenses		
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues	0.00	
280-80	Other Expenses		
	Sub – Total Income (b)	0.00	0.00
	Total Prior Period (Net) (a-b) -.	0.00	0.00

The various schedules to the Balance Sheet have been provided below:

लेखाधिकारी
नगर निगम, शाहजहाँपुर

अपर नगर आयुक्त
नगर निगम शाहजहाँपुर

Statement of Cash Flow of Nagar Nigam Shahjahanpur

Particulars	Year 2021-22
a. Cash flows from operating activities	
Gross surplus/ (deficit) over expenditure	1,866,842,826.39
Adjustments for	
Add:	
Depreciation	183,042,429.00
Interest & finance expenses	0.00
Less:	
Profit on disposal of assets	0.00
Dividend Income	0.00
Investment income	0.00
Adjusted income over expenditure before effecting	<u>2,049,885,255.39</u>
changes in current assets and current liabilities and extra ordinary items	
Changes in current assets and current liabilities	
(Increase) / decrease in Sundry debtors	26,489,001.00
(Increase) / decrease in Stock in hand	0.00
(Increase) / decrease in prepaid expenses	0.00
(Increase) / decrease in other current assets	9,126.00
(Decrease)/ increase in Deposits received	(13,000.00)
(Decrease)/ increase in Deposits works	0.00
(Decrease)/ increase in other current liabilities	1,141,815.00
(Decrease)/ increase in provisions	0.00
Extra ordinary items (Specify)	0.00
Net cash generated from/ (used in) operating activities (a).	<u>2,077,512,197.39</u>
b. Cash flows from investing activities	
(Purchase) of fixed assets & CWIP	(891,094,947.00)
(Increase) / Decrease in Special funds/grants	0.00
(Increase) / Decrease in Earmarked funds	(1,389,106,907.74)
(Purchase) of Investments	0.00
Add:	
Proceeds from disposal of assets	0.00
Proceeds from disposal of investments	0.00
Investment income received	0.00
Interest income received	0.00
Net cash generated from/ (used in) investing activities (b)	<u>(2,280,201,854.74)</u>
c. Cash flows from financing activities	
Add:	
Loans from banks/others received	0.00
Less:	
Loans repaid during the period	0.00
Loans & advances to employees	0.00
Loans to others	0.00
Finance expenses	0.00
Net cash generated from (used in) financing activities (c)	<u>0.00</u>
Net increase/ (decrease) in cash and cash equivalents (a + b + c)	<u>(202,689,657.35)</u>
Cash and cash equivalents at beginning of period	<u>660,160,338.39</u>
Cash and cash equivalents at end of period	<u>457,470,681.04</u>
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	694,959.00
ii. Nationalised Bank Balances	286,454,933.49
iii. Other Scheduled banks	170,320,788.55
iv. Balances with Post offices	
v. Balances with other banks	
Total	<u>457,470,681.04</u>

Note: items in () brackets denote as that they are to be deducted.

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