

## Audit Report

To  
**Municipal Commissioner,  
Ghaziabad Nagar Nigam,  
Ghaziabad**

We have examined the balance sheet of Nagar Nigam, Ghaziabad as at 31<sup>st</sup> March 2018 and the Income & Expenditure A/c for The year ended on that date which is in agreement with the books of account maintained by the said authority.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper books of accounts have been kept by the above named authority so far as appears from our examination of the books, subject to the comments given in notes to accounts attached with Financial Statements.

These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standard's generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements evidence supporting the amounts and disclosure in the financial statements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

In our opinion and to the best of our information and according to explanations given to us & subject to above, the said accounts give a true and fair view:

- (i) In the case of the Balance Sheet, of affairs of the above named authority as at 31<sup>st</sup> March 2018.
- (ii) In the case of Income & Expenditure A/c, of the Income or Expenditure of it's accounting year ending on 31<sup>st</sup> March 2018.

Place: Ghaziabad  
Date: 22.11.2018

For Raghav Garg & Co.  
Chartered Accountants

CA. Raghav Garg  
(Partner)

M.No.417822

Nagar Nigam, Ghaziabad  
Notes on Financials for the year 2017-18

**The Financial Statements are compiled with the Schedules and the Significant Policies and Notes on Accounts adopting the Formats as per the National Municipal Accounting Manuals and in compliance with the Accounting Standards of the Institute of Chartered Accountants of India, to the extent applicable, feasible and relevant to the Corporation.**

**The Financials are prepared for the Nagar Nigam, Ghaziabad (NNG) as a whole consolidating the various Circles / Departments of NNG.**



**Nagar Nigam, Ghaziabad**  
**Notes on Financials for the year 2017-18**

**Significant Accounting Policies:**

**1. Grants**

- a. General Grants, which are of a revenue nature, are recognized as income on actual receipt. Grants towards revenue expenditure, received prior to the incurrence of the expenditure, are treated as a liability till such time that the expenditure is incurred. Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- b. Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction / acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed / acquired stands reduced and the amount is treated as a capital receipt and is transferred from the respective Specific Grant Account to the Capital Contribution.
- c. Amount proportionate to depreciation of the asset is credited to the Income and Expenditure Account every year, by way of transfer from the Capital Contribution. Grants received for non-depreciable assets are credited to Capital Reserve.
- d. Deposit Works: Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for NNG shall be treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability shall stand reduced with the value of such utilization and no further treatment, as a capital receipt is required.
- e. Grants in the form of non-monetary assets (such as fixed assets given at a concessional rate) are accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it is recorded at a nominal value of Rupee One.

**2. Property Tax**

- a. For the Property Tax of surveyed areas, income is recognized in the period in which they become due and demands are ascertained.
- b. Interest element and Penalties, are also accrued based on estimates as the penalty component is detailed in the demand itself and is automatically collected when collection is effected and the collection process does not provide for waiver of the same in any case.
- c. Demands raised with retrospective effect shall be treated as current period income at the time when the receipt is certain and disclosed separately in the notes to the financials.

**3. Other Income**

- a. Assigned revenues, if any, shall be accounted during the year only upon actual collection. However, at year-end alone, these shall be accrued if sanction order (or proceedings) is passed and the amount is ascertained.
- b. Principal amount charged on long term lease are recognised as income in the year grant of lease. Premium on the principal is recognised as income on an annual basis.
- c. Revenue in respect of Advertisement rights and rent from properties are accounted on receipt basis as in the opinion of the Corporation, adjustment for accrual basis of accounting will not have any significant impact.



**Nagar Nigam, Ghaziabad**  
**Notes on Financials for the year 2017-18**

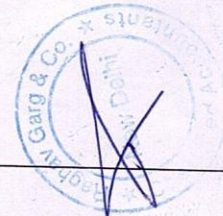
- d. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, shall be recognized in the period in which they become due, i.e., when the bills are raised.
- e. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, shall be recognized on actual receipt.
- f. Interest on investment, loan and interest bearing advances is recognized on due basis.

**4. Fixed Assets**

- a. All the depreciable Assets purchased or constructed are shown at Fair Market Value and corresponding Revaluation Reserve was created by the difference of Fair Market Value and Historical Cost.
- b. The cost of fixed assets include cost incurred / money spent in acquiring or installing or constructing fixed asset, interest on borrowings attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental expenses incurred to bring them to their intended location and condition.
- c. Any addition or improvement to the fixed asset that results in increasing the utility or capacity or useful life of the asset are capitalized and included in the cost of asset. Revenue expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than for a year, are charged off.
- d. Assets under erection / installation on existing projects and capital expenditures on new projects (including advances for capital works and project stores) are shown as "Capital Work-in-Progress".
- e. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, are recorded at nominal value of Re. 1/-.
- f. All assets costing less than Rs.5, 000 (Rupees Five thousands) are capitalized and depreciated 100% in the year of purchase.

**5. Depreciation**

- a. Depreciation is provided on the Gross Value of the Asset. The corresponding depreciation on the Grants portion of the asset is amortized from the 'Reserve - Capital contribution' to Income and Expenditure.
- b. Depreciation on all depreciable fixed assets is provided consistently on Straight Line Method, at the rates prescribed for companies in Schedule XIV of the Companies Act, 1956 pending determination of guideline rates for Municipalities by the NMAM.
- c. Depreciation is provided at full rates for assets, which are purchased / constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased / constructed on or after October 1 of an Accounting Year. Similarly, additions / extensions / improvements which are of capital nature and which becomes an integral part of that asset are depreciated over the remaining useful life of the asset. Any addition or extension, which retains a separate identity and is capable of being used after the existing asset is disposed of, is depreciated independently on the basis of an estimate of its own useful life.
- d. Depreciation is provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.



**Nagar Nigam, Ghaziabad**  
**Notes on Financials for the year 2017-18**

**6. Investments**

- a. Investments are disclosed distinctly as current investments and long term investments. Current investments are by its nature readily realizable and are intended to be held for not more than one year from the date on which such investment is made.
- b. The carrying amount for current investments is the lower of cost and fair value. In respect of investments for which an active market exists, market value generally provides the best evidence of fair value.
- c. The cost of investment includes cost incurred in acquiring investment and other incidental expenses incurred for its acquisition.
- d. All long-term investments are carried / stated in the books of accounts at their cost. However in the event of any diminution other than temporary in their value as on the date of balance sheet, these are provided for by charging the diminution against revenue. Alternatively such diminution may be credited to an Investment Revaluation Reserve.
- e. Interests on investments are recognized on time proportionate basis.
- f. Profit / loss, if any, arising on disposal of investment (net of selling expense such as commission, brokerage, etc) from the Municipal Fund are recognized in the year when such disposal takes place.
- g. Income on investments made from Special Fund and Grants under specific Scheme are recognized as income and credited to the Income and Expenditure Account whenever accrued. Profit / loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc) made from the Special Fund and Grants under specific Scheme are recognized as income and credited / debited to the Income and Expenditure.

**7. Inventory**

- a. The stock lying at the period-end shall be valued at cost in accordance with the First in – First out Method.
- b. Inventories of consumable supplies such as stationery, fuel shall be charged to revenue at the time of purchase.

**8. Retirement Benefits**

- a. Contribution payable to defined contribution scheme (like Provident Fund) is charged to the Income and Expenditure account for the year.
- b. In respect of liability towards Pension, presently NNG is required to only make a contribution to the Pension and Provident Fund Branch and such contribution is charged to the Income and Expenditure for the year.
- c. Leave encashment has not been provided in the absence of consolidated data on leave and its financial implications being estimated.



**Nagar Nigam, Ghaziabad**  
**Notes on Financials for the year 2017-18**

**B. Notes on Accounts**

**1. Schedule B-1: Municipal (General) Fund**

Balance represents the opening balance compiled based on the construction of opening balance sheet as of 1<sup>st</sup> April 2015 adjusted for the excess / deficit of income over expenditure in the current year.

**2. Schedule B-2: Earmarked Funds**

The NNG does not maintain any special fund for specific purpose.

**3. Schedule B-3: Reserves**

a. Reserves contains Revaluation Reserves which represents difference of Fair Market Value and Historical Cost of Fixed Assets.

**4. Schedule B-4: Grants, Contributions for Specific Purposes**

Grants received from the Administration as well as from Central Government towards specific purposes are accounted, until the related capital / revenue expenditure is incurred, at which point, the amount is transferred to capital contribution or income and expenditure statement as applicable.

**5. Schedule B-7: Deposits Received**

There are no deposits outstanding as on Balance Sheet date.

**6. Schedule B-8: Deposit Works**

There are no deposit Works outstanding as on Balance Sheet date.

**7. Schedule B-9: Other Liabilities (Sundry Creditors)**

This represents amounts payable towards various expenses as well as statutory dues remitted after the Balance Sheet date.

**8. Schedule B-9: Inter Unit Transactions**

Considering that the corporation does not maintain self balancing books and bank books separately for each bank account, the difference after accounting for the transactions as per Teecha summary have been adjusted to inter unit balances, so as to reflect the appropriate balance in cash and bank accounts. The overall inter unit transaction difference has been



**Nagar Nigam, Ghaziabad**  
**Notes on Financials for the year 2017-18**

reflected under Sundry Creditors (Others), pending its charge off to the Income and Expenditure account.

**9. Schedule B-10: Provisions**

Provision for various expenses as per information compiled from the various circles / departments is reflected under this head as Provisions.

**10. Schedule B-11: Fixed Assets**

- a. The cost of the assets transferred from Administration has been considered as Re.1/-.
- b. The Assets considered in the financials are mainly the assets in active use provided by the Accounting Units and the current year additions. NNG is yet to list and value its assets and hence, the assets are not tested for impairment in the Current Year,
- c. Accumulated Depreciation has been provided on the Opening Assets Balances.
- d. Where Cost of acquisition is available but the date of addition is not available, these have been considered as current year additions and in case where only the year of addition is available, addition has been considered as being made on 1<sup>st</sup> April of that year and appropriately depreciated.
- e. The Capitalization has been done to the extent and based on the Work progress report received from the divisions.
- f. Fixed Assets includes assets which have been leased out on 99 year lease by the Corporation. As the assets are received from Administration at free of cost, the same is considered at a nominal value.
- g. Fixed Assets were Revalued as on 01.04.2015 and appropriately reported as Revaluation Reserve.

**11. Schedule B-12: Investments – General Fund**

Other Investments which is in the nature of Current Investment represent the Fixed Deposits Investments made with the Banks. Consequently, the Investments are unquoted investments.

**12. Schedule B-14: Stock in Hand (Inventories)**

Inventories represent stock of materials lying with the Corporation as at the end of the financial year.

**13. Schedule B-15: Sundry Debtors (Receivables)**

Considering that property tax has been largely self assessed upto 2015, the receivables have been estimated only considering the demand of 2017-18 and hence, no provision for doubtful debts has been considered.

House Tax/ Water Tax & Sewer Tax charges receivable have been estimated based on the demands raised and the provision for unbilled revenue for the balance billing cycle. No provision for doubtful debts has been considered in the absence of ageing information.



Nagar Nigam, Ghaziabad  
Notes on Financials for the year 2017-18

**14. Schedule B-17: Cash and Bank Balances**

There is no cash balance as on Balance Sheet date.

Bank balance represents the balance lying in the bank accounts of the Corporation adjusted for items under reconciliation.

**15. Schedule I-1: Sale**

The Sale of goods are recognized when the ownership and the risk transfers to the buyer.

**16. Schedule I-2: General Income**

**Tax Revenue**

The Tax Revenue shown is demand raised against Property Taxes during the year net of discount allowed by NNG.

**Rental income from Municipal Properties**

Rental Income are recognized on accrual basis and receivable as on Balance Sheet date is reported under Current Assets.

**Fees & User Charges**

This mainly represents various fees collected and recognized on cash basis except for Parking & Advertisement Fees which is reported on accrual basis.

**17. Schedule I-3: Revenue Grants, Contributions & Subsidies**

The Non-Plan Grants received from the Administration and the Plan Grant for the purpose of expenditure in revenue nature is shown in the head.

The Income is recognized on receipt of the sanction order and the receipt of the income becomes certain.

**18. Schedule I-8: Income from Other Sources**

**Income from Investments**

The Interest income received from the Fixed Deposits Investments is recognized on time proportionate basis. The total interest income received is out of the Current Investments.

**Income from Education Institution**

The income from Education Institutions is recognized as and when received.





Nagar Nigam, Ghaziabad  
Notes on Financials for the year 2017-18

**19. Contingent Liabilities:**

As informed and confirmed by Management and on the basis of information received NNG does not have any Contingent Liabilities which require disclosure.



**Ghaziabad Nagar Nigam**  
**Balance Sheet as on 31-03-2018**

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b>LIABILITIES</b>			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	13,788,482,922.42	12,874,330,177.95
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	106,611,270,902.00	106,611,270,902.00
	<b>Total Reserves &amp; Surplus</b>		<b>120,399,753,824.42</b>	<b>119,485,601,079.95</b>
3-20	Grants, Contributions for specific purposes Loans	B-4	1,599,545,798.00	996,364,695.00
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	-	-
	<b>Total Loans</b>		<b>-</b>	<b>-</b>
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	-	1,000,065.50
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities	B-9	132,477,658.50	119,592,099.50
3-60	Provisions	B-10	30,859,805.00	30,888,150.00
	<b>Total Current Liabilities and Provisions</b>		<b>163,337,463.50</b>	<b>151,480,315.00</b>
	<b>TOTAL LIABILITIES</b>		<b>122,162,637,085.92</b>	<b>120,633,446,089.95</b>
	<b>ASSETS</b>			
	<b>Fixed Assets</b>			
4-10	Gross Block	B-11	117,526,865,518.00	116,777,090,772.00
4-11	Less: Accumulated Depreciation		1,463,638,078.00	1,156,216,591.00
	Net Block		116,063,227,440.00	115,620,874,181.00
4-12	Capital Work-in-Progress		466,563,020.00	420,102,338.00
	<b>Total Fixed Assets</b>		<b>116,529,790,460.00</b>	<b>116,040,976,519.00</b>
	<b>Investments</b>			
4-20	Investment – General Fund	B-12	74,884,001.00	70,372,305.00
4-21	Investments – Other Funds	B-13	-	-
	<b>Total Investments</b>		<b>74,884,001.00</b>	<b>70,372,305.00</b>
	<b>Current Assets, Loans and Advances</b>			
4-30	Stock in Hand (Inventories)	B-14	41,611,197.00	44,467,844.00
4-31	Sundry Debtors(Receivables)	B-15	2,192,886,576.84	2,006,269,977.40
4-32	Less: (Accumulated prov.against debts)		-	-
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	3,288,750,602.08	2,443,022,073.55
4-60	Loans, advances and deposits	B-18	34,714,249.00	28,337,371.00
4-61	Less: Accumulated provision against Loans		-	-
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>5,557,962,624.92</b>	<b>4,522,097,265.95</b>
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Exp.(to the extent not written off)	B-20	-	-
	<b>TOTAL ASSETS</b>		<b>122,162,637,085.92</b>	<b>120,633,446,089.95</b>

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS  
AS PER THE REPORT OF EVEN DATE ATTACHED

1

For Raghav Garg & Co.  
Chartered Accountants

For Ghaziabad Nagar Nigam

CA. Raghav Garg  
(Partner)  
M.No.417822

(Accountant) (Accounts Officer) (Asstt. Accounts Officer)

Place: Ghaziabad  
Date : 22.11.2018

**Ghaziabad Nagar Nigam**  
**Income and Expenditure Account for the period ending on 31-03-2018**

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	4
	<b>Income</b>			
	Sale	IE-1	1,841,110.00	2,961,036.00
	General Income	IE-2	1,221,389,238.00	1,216,094,297.36
	Grant-in-Aid	IE-3	2,738,559,621.00	2,510,910,999.00
	Others Income	IE-4	23,300,048.73	27,600,695.66
	<b>Total</b>		<b>3,985,090,017.73</b>	<b>3,757,567,028.02</b>
	<b>Expenses</b>			
	Administration Division	IE-5	671,114,017.26	449,637,815.05
	Development & Construction Division	IE-6	278,939,503.00	272,330,356.00
	Education/ Sports/ Social Welfare & Library	IE-7	18,426,334.00	15,306,236.00
	Electrification Division	IE-8	90,982,623.00	70,805,214.00
	Health Division	IE-9	782,095,411.00	725,004,062.00
	Horticulture Division	IE-10	106,992,247.00	167,285,716.00
	Law Division	IE-11	12,930,360.00	11,104,636.00
	Property Division	IE-12	1,252,570.00	4,576,837.00
	Water Storage & Disposal Division	IE-13	427,415,602.00	534,701,884.50
	Work from Grant-in-Aid	IE-14	373,367,119.00	163,482,408.00
	Depreciation		307,421,487.00	283,243,410.00
	<b>Total</b>		<b>3,070,937,273.26</b>	<b>2,697,478,574.55</b>
	<b>Net Surplus/ (Deficit)</b>		<b>914,152,744.47</b>	<b>1,060,088,453.47</b>

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS  
AS PER THE REPORT OF EVEN DATE ATTACHED

For Raghav Garg & Co.  
Chartered Accountants

For Ghaziabad Nagar Nigam

CA. Raghav Garg  
(Partner)  
M.No.417822

(Accountant) (Accounts Officer) (Asstt. Accounts Officer)

Place: Ghaziabad  
Date : 22.11.2018

Ghaziabad Nagar Nigam

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

Code No.	Particulars	Opening balance as on 31st March,2017	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year ** (Rs.)	Balance at the end of 31st March, 2018
1	2	3	4	5(3+ 4)	6	7 (5- 6)
310- 10	Municipal Fund	12,874,330,177.95	-	12,874,330,177.95	-	12,874,330,177.95
310- 90	Excess of Income Over Expenditure	-	914,152,744.47	914,152,744.47	-	914,152,744.47
	Total Municipal fund (310)	12,874,330,177.95	914,152,744.47	13,788,482,922.42	-	13,788,482,922.42

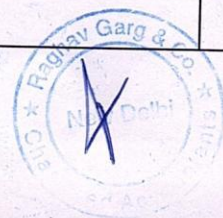


Ghaziabad Nagar Nigam

**Schedule B- 2: Earmarked Funds**

**Schedule B - 2: Special Funds/ Sinking Fund/ Trust or Agency Fund [Code No 311]**

	Particulars	Amount in Rs.				
		Total Special Fund as on	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4
	Code No.					
	(a) Opening Balance		-	-	-	-
	(b) Additions to the Special Fund		-	-	-	-
	(i) Transfer from Other Fund		-	-	-	-
	(ii) Interest/ Dividend earned on Investments		-	-	-	-
	(iii) Profit on disposal of Special Fund Investments		-	-	-	-
	(iv) Appreciation in Value of Special Fund Investments		-	-	-	-
	(v) Other addition (Old Adjustment)		-	-	-	-
	Total (b)		-	-	-	-
	(c) Payments out of funds		-	-	-	-
	(i) Capital expenditure on Fixed Assets*		-	-	-	-
	Others		-	-	-	-
	<b>Sub -total</b>		-	-	-	-
	(ii) Revenue Expenditure on Salary, Wages and allowances etc.		-	-	-	-
	Rent		-	-	-	-
	Other administrative charges		-	-	-	-
	<b>Sub -total</b>		-	-	-	-
	(iii) Other:		-	-	-	-
	Loss on disposal of Special Fund Investments		-	-	-	-
	Diminution in Value of Special Fund Investments		-	-	-	-
	Transferred to Municipal Fund		-	-	-	-
	Transferred to Income		-	-	-	-
	<b>Sub -total</b>		-	-	-	-
	Total of (i+ ii+ iii) (c)		-	-	-	-
	Net balance at the year end - (a+ b)-(c)		-	-	-	-
	<b>Grant Total of Special Funds</b>		-	-	-	-



## Ghaziabad Nagar Nigam

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

Code No.	Particulars	Opening balance as on 31st March,2017 (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of 31st March 2018 (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312- 10	Capital Contribution	-	-	-	-	-
312- 11	Capital Reserve	-	-	-	-	-
312- 20	Borrowing Redemption Reserve	-	-	-	-	-
312- 30	Special Funds (Utilised)	-	-	-	-	-
312- 40	Statutory Reserve	-	-	-	-	-
312- 50	General Reserve	-	-	-	-	-
312- 60	Revaluation Reserve	106,611,270,902.00	-	106,611,270,902.00	-	106,611,270,902.00
	<b>Total Reserve funds</b>	106,611,270,902.00	-	106,611,270,902.00	-	106,611,270,902.00



Ghaziabad Nagar Nigam

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

Amount in Rs.

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations
<b>Code No.</b>						
<b>(a) Opening Balance</b>	677,944,915.00	8,590,009.00	309,829,771.00	-	-	-
<b>(b) Additions to the Grants *</b>						
(i) Grant received during the year	1,064,657,342.00	1,129.00	197,829,375.00	-	-	-
(ii) Interest/ Dividend earned on Grant Investments	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-
<b>Total (b)</b>	1,064,657,342.00	1,129.00	197,829,375.00	-	-	-
<b>Total (a+ b)</b>	1,742,602,257.00	8,591,138.00	507,659,146.00	-	-	-
<b>(c) Payments out of funds</b>						
<b>(i) Capital expenditure on</b>						
Fixed Assets*	-	-	-	-	-	-
Others	-	-	-	-	-	-
<b>Sub -total.</b>	-	-	-	-	-	-
<b>(ii) Revenue Expenditure on</b>						
Salary, Wages and allowances etc.	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-
<b>Sub -total</b>	-	-	-	-	-	-
<b>(iii) Other:</b>						
Loss on disposal of Grant Investments	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-
Grants Refunded	-	-	-	-	-	-
<b>Sub -total</b>	-	-	-	-	-	-
<b>Total (c) [i+ ii+ iii]</b>	451,953,143.00	-	207,353,600.00	-	-	-
<b>Net balance at the year end-(a+ b)-( c)</b>	1,290,649,114.00	8,591,138.00	300,305,546.00	-	-	-
<b>Total Grants &amp; Contribution for Specific Purposes</b>						
<b>Total</b>	1,290,649,114.00	8,591,138.00	300,305,546.00	-	-	-



**Ghaziabad Nagar Nigam**

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

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

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

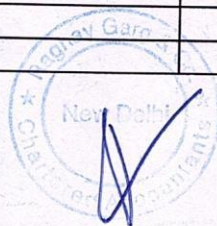
Code No.	Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	2	3	4
331-10	Loans from Central Government	-	-
331-20	Loans from State government	-	-
331-30	Loans from Govt. bodies & Associations	-	-
331-40	Loans from international agencies	-	-
331-50	Loans from banks & other financial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

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

Code No.	Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	2	3	4
340-10	From Contractors	-	1,000,065.50
340-20	From Revenues	-	-
340-30	From staff	-	-
340-80	From Others	-	-
	<b>Total deposits received</b>	-	1,000,065.50

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

Code No.	Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	2	3	4
341- 10	Civil Works	-	-
341- 20	Electrical works	-	-
341- 80	Others	-	-
	<b>Total of deposit works</b>	-	-





Ghaziabad Nagar Nigam

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

Code No.	Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	2	3	4
350- 10	Creditors	36,413,042.00	29,099,192.00
350- 11	Employee Liabilities	76,415,212.50	63,714,866.50
350- 12	Interest Accrued and Due	-	-
350- 20	Recoveries Payable	-	-
350- 30	Government Dues Payable	19,649,404.00	26,778,041.00
350- 40	Refunds Payable	-	-
350- 41	Advance Collection of Revenues	-	-
350- 80	Others	-	-
	<b>Total Other liabilities</b>	<b>132,477,658.50</b>	<b>119,592,099.50</b>

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

Code No.	Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	2	3	4
360- 10	Provision for Expenses	30,859,805.00	30,888,150.00
360- 20	Provision for Interest	-	-
360- 30	Provision for Other Expenses	-	-
	<b>Total Provisions</b>	<b>30,859,805.00</b>	<b>30,888,150.00</b>



Ghaziabad Nagar Nigam

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

Code No	Particulars	Rate Of Depreciation	Gross Block						Accumulated Depreciation			Net Block		
			Opening Balance	Additions during the period More than 6 months	5	6	7	8	Opening Balance	Additions during the period	Total at the end of the year	At the end of current year	At the end of the previous year	
410- 10	Land	0.00%	108,696,508,011.00	-	-	-	-	-	-	-	-	-	108,696,508,011.00	108,696,508,011.00
410- 20	Buildings	5.00%	695,743,859.00	12,486,763.00	16,979,094.00	-	-	-	-	62,218,183.00	32,725,099.00	94,943,282.00	630,266,434.00	633,525,676.00
	<b>Infrastructure Assets</b>													
410- 30	Roads and Bridges	5.00%	2,876,832,239.00	121,700,508.00	98,843,977.00	-	-	-	-	481,797,110.00	128,307,881.00	610,104,991.00	2,487,271,733.00	2,395,035,129.00
410- 31	Sewerage and drainage	5.00%	1,153,580,856.00	165,376,174.00	201,999,242.00	-	-	-	-	163,659,061.00	62,814,880.00	226,473,941.00	1,294,482,331.00	989,921,795.00
410- 32	Parks	5.00%	364,252,803.00	1,132,275.00	9,984,506.00	-	-	-	-	34,811,384.00	16,778,297.00	51,589,681.00	323,779,903.00	329,441,419.00
	<b>Water ways :</b>													
	Lakes And Ponds	0.00%	1,427,415,000.00	-	1,851,157.00	-	-	-	-	-	-	-	1,429,266,157.00	1,427,415,000.00
	Water Works Distribution	5.00%	967,636,639.00	38,510,964.00	27,293,023.00	-	-	-	-	92,659,698.00	46,356,721.00	139,016,419.00	894,424,207.00	874,976,941.00
410- 33	Public Lighting	5.00%	298,021,974.00	17,026,679.00	12,911,017.00	-	-	-	-	152,880,139.00	8,431,201.00	161,311,340.00	166,648,330.00	145,141,835.00
	<b>Other assets</b>													
	Plants & Machinery	5.00%	72,084,470.00	-	365,231.00	-	-	-	-	12,480,736.00	2,989,317.00	15,470,053.00	56,979,648.00	59,603,734.00
410- 50	Vehicles	30.00%	161,163,968.00	-	2,161,311.00	-	-	-	-	149,132,311.00	3,933,694.00	153,066,005.00	10,259,274.00	12,031,657.00
410- 60	Office & other equipment	5.00%	57,811,389.00	3,631,754.00	5,397,664.00	-	-	-	-	4,731,743.00	2,970,512.00	7,702,255.00	59,138,552.00	53,079,646.00
410- 70	Furniture, fixtures, fittings and electrical appliances	18.10%	6,039,564.00	2,847,761.00	9,275,646.00	-	-	-	-	1,846,226.00	2,113,885.00	3,960,111.00	14,202,860.00	4,193,338.00
410- 80	Other fixed assets	5.00%	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>116,777,090,772.00</b>	<b>362,712,878.00</b>	<b>387,061,868.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,156,216,591.00</b>	<b>307,421,487.00</b>	<b>1,463,638,078.00</b>	<b>116,063,227,440.00</b>	<b>115,620,874,181.00</b>

Amount in Rs.



**Ghaziabad Nagar Nigam****Schedule B-12: Investments - General Fund [Code 420]**

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)
1	2	3	4	5
420-10	Central Government Securities		-	-
420-20	State Government Securities		-	-
420-30	Debentures and Bonds		-	-
420-40	Preference Shares		-	-
420-50	Equity Shares		-	-
420-60	Units of Mutual Funds		-	-
420-80	Other Investments	FDR Nationalised Banks	40,483,130.00	74,884,001.00
	<b>Total of Investments General Fund</b>			<b>74,884,001.00</b>

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

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



**Ghaziabad Nagar Nigam**

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

Code No.	Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	2	3	4
430-10	Stores	41,611,197.00	44,467,844.00
430-20	Loose Tools	-	-
430-30	Others	-	-
	<b>Total Stock in hand</b>	<b>41,611,197.00</b>	<b>44,467,844.00</b>



Ghaziabad Nagar Nigam

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

Code No.	Particulars	Gross Amount as on 31.03.2018 (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount as on 31.03.2018 (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4
431- 10	Receivables for Property			
	Less than 5 years *	416,194,745.84	-	416,194,745.84
	More than 5 years*	-	-	-
	Sub - total	416,194,745.84	-	416,194,745.84
431- 91	Less: State Government Cesses/ Levies in Taxes - Control Accounts	-	-	-
	<b>Net Receivables of Property Taxes</b>	416,194,745.84	-	416,194,745.84
431- 19	Receivable of Other Taxes			
	Less than 5 years*	-	-	-
	More than 5 years*	-	-	-
431- 99	Sub- total	-	-	-
	Less: State Government Cesses/ Levies in Taxes - Control Accounts	-	-	-
	<b>Net Receivables of Other Taxes</b>	-	-	-
431- 20	Receivables of Cess			
	Less than 3 years*	-	-	-
	More than 3 years*	-	-	-
	Sub- total	-	-	-
431- 30	Receivables for Fees and User Charges			
	Less than 3 years*	-	-	-
	More than 3 years*	-	-	-
	Sub - total	-	-	-
431- 40	Receivables from Other Sources			
	Less than 3 years*	1,776,691,831.00	-	1,776,691,831.00
	More than 3 years*	-	-	-
	Sub - total	1,776,691,831.00	-	1,776,691,831.00
431- 50	Receivables from Government	-	-	-
	<b>Total of Sundry Debtors (Receivables)</b>	2,192,886,576.84	-	2,192,886,576.84



**Ghaziabad Nagar Nigam**

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

Code No	Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	2	3	4
440-10	Establishment	-	-
440-30	Administrative	-	-
440-20	Operations & Maintenance	-	-
	<b>Total Prepaid expenses</b>	-	-

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

Code No	Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	2	3	4
450-10	Cash	-	-
	<b>Balance with Bank - Municipal Funds</b>		
450-21	Nationalised Banks	2,296,651,986.08	1,525,847,020.55
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
	<b>Sub-total</b>	2,296,651,986.08	1,525,847,020.55
450-41	<b>Balance with Bank - ___ Special Funds</b>		
450-42	Nationalised Banks	5,288,585.00	4,933,383.00
450-43	Other Scheduled Banks	-	-
450-44	Scheduled Co-operative Banks	-	-
	Post Office	-	-
	<b>Sub-total</b>	5,288,585.00	4,933,383.00
	<b>Balance with Bank - SFC/TFC Grant Funds</b>		
450-61	Nationalised Banks	986,810,031.00	912,241,670.00
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
	<b>Sub-total</b>	986,810,031.00	912,241,670.00
	<b>Total Cash and Bank balances</b>	<b>3,288,750,602.08</b>	<b>2,443,022,073.55</b>

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

Code No	Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	2	3	4
460-10	Loans and advances to employees	326,100.00	396,780.00
460-20	Employee Provident Fund Loans	-	-
460-30	Loans to Others	-	-
460-40	Advance to Suppliers and Contractors	34,251,085.00	27,940,591.00
460-50	Advance to Others	-	-
460-60	Deposit with External Agencies	-	-
460-80	Other Current Assets (Receivables)	137,064.00	-
	<b>Sub - Total</b>	<b>34,714,249.00</b>	<b>28,337,371.00</b>


  
 Raghav Garg & Co.  
 Chartered Accountants  
 New Delhi

**Ghaziabad Nagar Nigam**

461	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	-
<b>Total Loans, advances, and deposits</b>		34,714,249.00	28,337,371.00

**Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits**

(Code No 461)

Code No.	Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	2	3	4
461-10	Loans to	-	-
461-20	Advances	-	-
461-30	Deposits	-	-
<b>Total Accumulated Provision</b>		-	-

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

Code No.	Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	2	3	4
470-10	Deposit Works	-	-
470-20	Other asset control accounts	-	-
<b>Total Other Assets</b>		-	-

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

Code No.	Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In 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	-	-
<b>Total Miscellaneous expenditure.</b>		-	-



**Ghaziabad Nagar Nigam**

**IE-1: Sales**

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
Sale of Land & building	-	-
Shop Premium	-	-
Sale of Scrap	-	-
Sale of Water	1,841,110.00	2,799,116.00
Other Sales	-	161,920.00
	<b>1,841,110.00</b>	<b>2,961,036.00</b>

**IE-2: General Income & Fees**

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
<b>Income From Taxes</b>		
- House Tax	523,512,931.00	499,062,365.00
- Water Tax	285,552,507.00	272,215,835.00
- Sewer Tax	142,776,253.00	136,107,919.00
- Advertisement tax	47,624,238.00	108,031,120.00
- Cinema/Show Tax	1,404,880.00	958,347.00
- Other Taxes	15,351,247.00	4,788,107.00
<b>Income From License</b>		
- General Licence	4,615,555.00	8,600,473.00
- Health Licence	131,910.00	115,370.00
<b>Income From Renting</b>		
- Rent from Building & Shop	19,469,322.00	15,000,256.00
- Rent from Temporary Use of Land	3,014,019.00	1,430,820.00
- Rent from Tarantal	-	791,000.00
- Rent from Water Tank	76,392.00	1,400.00
<b>Income from Contracts</b>		
- From Parking Contracts	30,539,298.00	39,903,209.86
- From Other Contracts	420,833.00	185,040.00
<b>Income from Charges/ Fee</b>		
- Malba Charges	-	50.00
- Road Cutting Charges	72,950,677.00	76,508,589.50
- Sewer Connection Charges	1,323,603.00	1,969,276.00
- Water Connection Charges	760,411.00	378,731.00
- Birth/ Death Certificate Fee	12,330.00	73,876.00
- Auction for Dead Stock	-	-
- Penalty	3,459,112.00	9,622,825.00
- Photocopy Fee	49,317.00	18,428.00
- Others Fees	68,000,807.00	18,186,913.00
- Donation Received in Sai Mandir	343,596.00	22,144,347.00
	<b>1,221,389,238.00</b>	<b>1,216,094,297.36</b>





Ghaziabad Nagar Nigam

IE-3: Grant-in-aid

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
Grants Received from Central Govt.	-	-
<b>Grants Received from State Govt.</b>		
- State Finance Commission	1,998,502,476.00	1,877,254,655.00
Income from Stamp Duty	740,057,145.00	633,656,344.00
	<b>2,738,559,621.00</b>	<b>2,510,910,999.00</b>

IE-4: Other Incomes

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
Interest Income	22,117,375.73	26,709,796.66
Income From Educational Institute	1,182,673.00	890,899.00
	<b>23,300,048.73</b>	<b>27,600,695.66</b>

IE-5: Administration Division

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
<b>Salaries</b>		
- Salaries to Head Office	57,512,842.00	53,421,541.50
- Salaries to Audit Department	419,725.00	883,620.00
- Salaries to Accounts Department	1,873,886.00	3,306,217.00
- Salaries to Tax Department	30,933,785.00	18,213,241.50
- Salaries to Road Tax Department	17,241,479.00	10,387,644.50
- Pension	201,936,477.00	114,387,888.00
- Group Insurance	-	-
Balance Payment of P/Y for General Stores	6,021,373.00	10,298,215.00
General Stores	41,155,583.00	6,550,492.00
Telephone & Internet Charges	1,181,266.00	1,167,689.00
Audit Fee	-	4,583,400.00
Donation to Sarvajanik Sansthan	900,000.00	590,144.00
Meetings, Functions & Advertisements on Sundry Contracts	19,731,026.00	9,954,969.00
Computerisation (Modular Office, Furniture etc.)	1,377,031.00	5,194,706.00
Consultancy Fee	1,355,091.00	1,703,937.00
Employees on Contract Basis	16,659,079.00	11,500,919.00
Deisel & Petrol	250,114,129.00	169,543,469.00
<b>Miscellaneous Expenses</b>		
- Miscellaneous Expenses	17,430,007.69	16,973,716.01
- Bank Charges	53,996.57	21,285.54
- Sales Tax/VAT Expenses	868,808.00	7,809,697.00
- Labour Cess Expenses	402,324.00	302,906.00
- Royalty Expenses	-	21,401.00
- TDS Expenses	1,440,787.00	2,820,717.00
- GST Expenses	2,505,322.00	-
	<b>671,114,017.26</b>	<b>449,637,815.05</b>



Ghaziabad Nagar Nigam

IE-6: Development & Construction Division

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
Salaries to Development & Construction Department	30,184,266.00	24,826,342.00
Balance Payment of P/Y for Construction Department	126,611,089.00	73,422,838.00
Maintenance Works of Wards	79,680,226.00	106,777,242.00
Repairs & Construction of Buildings	4,977,469.00	1,593,644.00
Patch Work	34,566,549.00	46,738,806.00
Sudden Road Development/ Repairing Expenses	-	4,862,905.00
Repairing of Roads from Road Cutting Income	90,725.00	8,375,050.00
Maintenance Works of Park Boundaries	1,855,700.00	5,733,529.00
Stores Public Construction	973,479.00	-
Other Expenses	-	-
	<b>278,939,503.00</b>	<b>272,330,356.00</b>

IE-7: Education/ Sports / Social Welfare & Library

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
Salaries	993,898.00	1,250,556.00
Facilities to Schools	-	-
Repairing Work of Library & Building	160,274.00	-
Teaching Work on Contract	17,272,162.00	14,055,680.00
	<b>18,426,334.00</b>	<b>15,306,236.00</b>

IE-8: Electric Division

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
Salaries	25,033,705.00	20,110,458.00
Balance Payment of P/Y for Electrification Department	3,036,015.00	3,997,948.00
Maintenance of Repairing Tools	2,969,054.00	32,547,744.00
Maintenance Works on Contracts	55,866,168.00	8,038,590.00
Electricity Bills Payment	4,077,681.00	2,957,557.00
Development of City Backward Area	-	3,152,917.00
	<b>90,982,623.00</b>	<b>70,805,214.00</b>

IE-9: Health Division

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
<b>Salaries</b>		
- To Sweeper Staff	399,219,944.00	358,267,861.00
- To General Staff	2,507,449.00	5,576,936.00
Balance Payment of P/Y for Health Department	33,512,215.00	30,247,162.00
Maintenance of Cleaning Work Equipments	42,219,281.00	22,716,641.00
Cleaning Work on Contract/ Temporary Labour	205,827,284.00	207,595,221.00
Cleaning Work of Drainages	11,283,922.00	20,594,409.00
Expenses on Protection of Contagious Diseases/ Other Sudden Works	7,830,816.00	6,955,736.00
Cleaning of City Backward Area	79,694,500.00	73,050,096.00
	<b>782,095,411.00</b>	<b>725,004,062.00</b>



**Ghaziabad Nagar Nigam**

**IE-10: Horticulture Division**

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
Salaries	31,617,085.00	19,054,737.00
Balance Payment of P/Y for Horticulture Department	12,657,405.00	37,341,999.00
Repairs & Maintenance of Parks	54,806,642.00	53,389,756.00
Electricity Bills of Horticulture Department	46,306.00	2,133,973.00
Maintenance of Repairing Equipment	7,864,809.00	53,873,779.00
Development of Parks in City Backward Area	-	1,491,472.00
	<b>106,992,247.00</b>	<b>167,285,716.00</b>

**IE-11: Law Division**

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
Salaries	3,123,826.00	2,028,481.00
Advocate Fee	9,759,215.00	9,004,928.00
Court Fees & Other Expenses	47,319.00	71,227.00
	<b>12,930,360.00</b>	<b>11,104,636.00</b>

**IE-12: Property Division**

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
Salaries	1,252,570	4,576,837
	<b>1,252,570</b>	<b>4,576,837</b>

**IE-13: Water Division**

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
Salaries	141,686,778.00	118,562,753.50
Balance Payment of P/Y for Water Department	64,334,192.00	49,907,596.00
Handpump Fitting Work	3,532,293.00	29,644,038.00
Nalkoop Reboor & Establishment	23,341,166.00	34,624,907.00
Maintenance Work of Nalkoop on Contract	116,220.00	67,990,083.00
Pipeline Repairs	5,546,852.00	7,774,926.00
Handpump Repairs	21,005,569.00	8,933,515.00
Running & Maintenance of Sewerage Pumping Plant	-	1,891,339.00
Electricity Bills for Tubewells	-	433,586.00
Ganga Jal Water Scheme	10,000,000.00	15,000,000.00
Running & Maintenance of Sewer Treatment Plant	37,480,827.00	37,572,168.00
Sewer Adjustment	61,024,802.00	96,634,762.00
Maintenance Work of Mainhole	15,289,619.00	27,402,260.00
Stores in Water Department	19,735,212.00	28,572,422.00
Drinking Water Scheme in City Backward Areas	22,613,470.00	8,795,805.00
Supervision of Tubewell & Transformers for Electricity Department	1,708,602.00	961,724.00
	<b>427,415,602.00</b>	<b>534,701,884.50</b>



Ghaziabad Nagar Nigam

IE-14: Work from Grant-in-Aid

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
Development Work in Industrial Area	5,014,488.00	-
Development Work on Mayor Discretion	25,617,139.00	649,902.00
Avasthapna Vikas Nidhi	342,735,492.00	162,803,248.00
Other Expenses	-	29,258.00
	<b>373,367,119.00</b>	<b>163,482,408.00</b>



Ghaziabad Nagar Nigam

**Stock In Hand ( Inventories ) [ Code No. 430 ]**

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
General Stores	41,611,197.00	44,467,844.00
<b>TOTAL</b>	<b>41,611,197.00</b>	<b>44,467,844.00</b>

**Sundry Debtors ( Receivables ) [ Code No. 431 ]**

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
Receivables for Property / Water / Sewer Taxes	416,194,745.84	324,259,645.40
Receivables for Other Taxes	-	-
Receivables for Fees & User Charges		
License Fees	-	-
Advertisement	26,481,800.00	-
Parking Fees	23,405,697.00	10,834,230.00
Stamp Duty	1,708,458,106.00	1,652,525,934.00
Receivables for Other Sources		
Rent	18,346,228.00	18,650,168.00
Interest Accrued & Due	-	-
Interest Accrued & not Due	-	-
Undertakings	-	-
Interest due from Employees	-	-
Receivables from Government		
Grants	-	-
Assigned Revenues	-	-
<b>TOTAL</b>	<b>2,192,886,576.84</b>	<b>2,006,269,977.40</b>



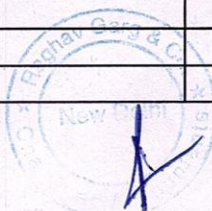
**Ghaziabad Nagar Nigam**

**Loans & Advances To Employees**

S. No.	Name of The Employee	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	Bholu S/o Babuddin	-	26,700.00
2	Jagdish S/o Arjun	-	34,890.00
3	Bhagwan Dutt Sharma	-	26,970.00
4	Naresh S/o Munna	-	31,410.00
5	Babuddin S/o Sadi Mohd.	-	23,670.00
6	Lokesh S/o Nathu	-	23,640.00
7	Karamvir S/o Chandrapal	-	35,550.00
8	Vinita W/o Vijendra Kumar	-	29,520.00
9	Sunita Devi Jaiswal	-	22,290.00
10	Sheela W/o Mahesh	-	25,140.00
11	Ram Kumar Sharma	-	28,110.00
12	Kirat Sharma S/o Surendra Kumar	-	25,920.00
13	Umesh Kumar Singh	-	26,700.00
14	Mehek W/o Lakhan Singh	-	36,270.00
15	Advance to Employee	326,100.00	-
	<b>TOTAL</b>	<b>326,100.00</b>	<b>396,780.00</b>

**Loans & Advances To Suppliers / Contractors**

S. No.	Name of The Contractor	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
1	Automobile Sterling	8,350,000.00	8,350,000.00
2	Future General India Insurance Ltd	276,202.00	276,202.00
3	IFFCO Tokio General Insurance	523,404.00	523,404.00
4	Mittal Automobile	6,900,000.00	6,900,000.00
5	Prakash Motors	3,869,378.00	2,889,481.00
6	PAO Department of Consumers Affairs New Delhi	44,940.00	44,940.00
7	Reliance General Insurance Coporation Ltd	3,277,143.00	3,277,143.00
8	Shiva Automobile Store	465,235.00	465,235.00
9	Shivsena Motors India Pvt Ltd	1,214,400.00	1,214,400.00
10	Shri Ram	727,500.00	727,500.00
11	UP Development System Corporation Ltd	1,191,263.00	1,191,263.00
12	UP Tours Lucknow	328,581.00	328,581.00
13	Uttam Motors	1,752,442.00	1,752,442.00
14	Nagar Swasthya Adhikari	220,000.00	-
15	Reliance JIO	18,810.00	-
16	Super Gensets	728,727.00	-
17	TATA AIG	786,720.00	-
18	United India Insurance Co. Ltd	1,731,386.00	-
19	Uttam Toyota & Enova	1,844,954.00	-
	<b>TOTAL</b>	<b>34,251,085.00</b>	<b>27,940,591.00</b>



**Ghaziabad Nagar Nigam****Others Liabilities ( Sundry Creditors) [ Code No. 350 ]**

Particulars	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
<b>Creditors</b>		
A. P Const.		310,600.00
Akhilesh Associates	398,641.00	398,641.00
Anish Contractor	297,101.00	
Anshika Constructions	626,400.00	
Arun Constructions	392,000.00	
Awam-E-Hind Newspaper	277,266.00	277,266.00
Global Engg & Infra	194,650.00	
Hari Om Contractor	50,000.00	50,000.00
Janki Tour & Travels	609,507.00	609,507.00
Jeet Constructions	113,800.00	
Juber Construction Company	28,300.00	28,300.00
Kripal Singh	49,409.00	49,409.00
Lal Chand & Co.	7,255,300.00	7,255,300.00
Akash Builders & Const.	141,200.00	141,200.00
Chandra Mohan Singh Raghubansi	533,200.00	
Mahesh Chand Cont.	140,600.00	140,600.00
Ravindra Cons.	770,100.00	770,100.00
Vikas Swami	7,000.00	7,000.00
Modern Engg. Asso.	1,725,200.00	
Mohd. Hazi Noorain		78,701.00
Neeta Associates	22,984.00	22,984.00
P.P. Realcon P Ltd	2,769,500.00	2,687,500.00
Quality H P Fill Point	653,280.00	653,280.00
R G Buildtech	12,227,200.00	12,227,200.00
Raja Contractor & Engineers	3,807,500.00	3,807,500.00
Rajakamal Cons Co.	130,800.00	130,800.00
Rajpal Water Supply Co	95,883.00	95,883.00
S S Construction	1,298,300.00	
Sandeep Kumar Verma	(70,000.00)	(70,000.00)
Shailender Kumar	(300,000.00)	(300,000.00)
Shantanu Construction	331,000.00	
Shri Jii Infra Project Pvt Ltd	332,700.00	
Shri Sai Constructions	1,776,800.00	
Subhish Kumar Tyagi Cont.	75,821.00	75,821.00
V.S. Buildcon	(348,400.00)	(348,400.00)
<b>Total</b>	<b>36,413,042.00</b>	<b>29,099,192.00</b>



**Ghaziabad Nagar Nigam**

<b>Employee Liabilities</b>		
GPF Payable	6,538,198.00	6,224,834.00
Insurance Claim (Employees)	2,327,952.50	1,294,204.50
Pension Payable	15,546,566.00	7,396,683.00
Employee Provident Fund Balance	5,288,585.00	4,933,383.00
Salary Payable	46,713,911.00	43,865,762.00
<b>Total</b>	<b>76,415,212.50</b>	<b>63,714,866.50</b>
<b>Interest Accrued &amp; Due</b>	-	-
<b>Recoveries payable</b>	-	-
<b>Government Dues payable</b>		
Labour Cess Payable	4,247,420.00	9,932,853.00
Royalty Payable	296,174.00	355,508.00
TDS Payable	11,024,872.00	1,858,724.00
CGST Payable	1,213,193.00	-
SGST Payable	1,213,193.00	-
VAT Payable	1,654,552.00	14,630,956.00
<b>Total</b>	<b>19,649,404.00</b>	<b>26,778,041.00</b>
<b>Refund Payable</b>	-	-
<b>Advance Collection of Revenues</b>	-	-
<b>Others</b>	-	-
<b>TOTAL</b>	<b>132,477,658.50</b>	<b>119,592,099.50</b>





**Ghaziabad Nagar Nigam**

**Provisions [ Code No. 360 ]**

<b>Particulars</b>	<b>Current Year (Amount In Rs.)</b>	<b>Previous Year (Amount In Rs.)</b>
<b>Provision for Expenses</b>		
Audit fees Payable	30,729,290.00	30,729,290.00
Electricity Expenses Payable	116,856.00	138,015.00
Telephone Expenses Payable	13,659.00	20,845.00
<b>Total</b>	<b>30,859,805.00</b>	<b>30,888,150.00</b>
<b>Provision for Interest</b>	-	-
<b>Provision for Other Assets</b>	-	-
<b>TOTAL</b>	<b>30,859,805.00</b>	<b>30,888,150.00</b>



## SCHEDULE OF BALANCE WITH BANKS

S.NO.	PARTICULARS	Current Year (Amount In Rs.)	Previous Year (Amount In Rs.)
<b>ALLAHABAD BANK</b>			
1	Allahabad Bank Vasundhara Gzb A/C NO. 713/7630	-	56,932.73
2	Allahabad Bank Vasundhara Gzb A/C NO.203004752	13,954,125.64	63,482,056.64
<b>CENTRAL BANK</b>			
3	Central Bank of India A/C NO. 1391830856	1,584,192.00	1,177,550.00
<b>ORIENTAL BANK OF COMMERCE</b>			
4	Oriental Bank of Commerce Mohan Nagar 1210	-	920,511.58
5	Oriental Bank of Commerce A/C NO. 59	-	4,906,612.18
6	Oriental Bank of Commerce A/c NO. 48192	8,897,847.60	2,761,590.84
<b>PUNJAB NATIONAL BANK</b>			
7	Punjab National Bank A/C NO. 24286	1,574,074.05	1,391,668.05
8	Punjab National Bank, Chander Nagar A/C NO. 4165	2,776,087.61	2,776,087.61
9	Punjab National Bank, Vijay Nagar A/C NO. 2579	1,496,339.58	1,496,339.58
10	Punjab National Bank, Vijay Nagar A/C NO. 5512	868,753.40	868,753.40
11	PNB 2210072	249,064,461.94	15,142,998.94
12	PNB 3703000102211257	1,239,036,212.24	564,829,195.24
13	PNB 3784	3,561.24	3,431.24
14	PNB 3095	9,608,192.29	9,233,284.29
15	PNB 2232010	922,475.00	888,817.00
16	Punjab National Bank 3703000102237927	5,608,358.24	5,389,524.24
17	PNB A/C 4483000100037301	11,615,663.25	18,999,075.25
18	PNB A/C 2283874	795,881.79	724,976.19
19	PNB 347	66,067,287.00	267,228,452.00
20	PNB 4127	3,772,520.00	3,634,875.00
21	Punjab National Bank 2125976	156,495,161.00	2,113,329.00
22	Punjab National Bank 890	15,252,329.00	15,315,011.00
23	Punjab National Bank 0368	15,236,208.00	62,806,041.00
<b>SYNDICATE BANK</b>			
24	Syndicate Bank Navyug Market 220/1327	2,669,427.11	1,877,595.38
<b>UNION BANK</b>			
25	Union Bank of India A/C NO. 24001	18,745,223.53	5,022,341.53
26	Union Bank of India A/C NO. 24002	38,228,866.25	45,523,830.15
27	Union Bank of India A/C NO. 24004	4,373,309.83	1,293,839.50
28	UBI 509405	1,235,902.13	229,785.13
29	UBI 869357	1,840.00	1,772.00
30	UBI 270493	1,158.00	1,115.00
31	UBI 92154	660,917.87	636,276.87
32	UBI 509916	12,256,135.92	11,782,309.92
33	UBI 50081	152,453.50	152,453.50
<b>Canara Bank</b>			



34	Canara Bank 27894	11,709,861.00	14,045,271.00
	<b>HDFC</b>		
35	HDFC 153111000014	187,678.74	180,686.74
36	HDFC 50100056181653	793,934.66	1,231,114.68
37	HDFC 50100056181577	831,294.95	76,961.00
38	HDFC 50100056181627	4,421,435.98	2,079,696.08
39	HDFC 50100056181525	5,879,333.20	5,784,847.20
40	HDFC 50100056181601	204,013.50	158,592.50
41	HDFC 50100056181475	9,191,449.44	5,371,197.32
42	HDFC 50100056181488	26,233,931.16	3,521,832.87
43	HDFC 50100056181491	29,414,186.47	29,988,707.33
44	HDFC 50100056180498	64,356,759.35	29,833,904.74
45	HDFC 50100056181541	12,699,000.01	8,559,552.97
46	HDFC 86052	747,121.00	6,664,805.00
	<b>IndusInd Bank</b>		
47	IndusInd Bank-71278	2,249,595.93	2,144,279.93
	<b>ICICI Bank</b>		
48	ICICI Bank 628601041088	645,073.00	453,946.00
49	ICICI Bank 628605013722	2,791,573.98	41,191,800.42
50	ICICI Bank 628605013723	979,332.45	1,705,348.69
	<b>Axis Bank</b>		
51	Axis Bank - 21612420	54,622,457.75	599,294.00
	<b>Andhra Bank</b>		
52	Andhra Bank-0539	-	145,086.10
	<b>IDBI Bank</b>		
53	I.D.B.I.214049	207,017.00	199,433.00
	<b>KOTEK MAHINDERA Bank'</b>		
54	KOTEK MAHINDERA A/C 0211530525	7,894,633.00	31,237,682.00
	<b>SBI</b>		
55	SBI A/C NO. 34869682084	177,596,097.50	227,964,790.00
56	S.B.I. BANK A/C 34679226106	41,241.00	39,759.00
	<b>TOTAL</b>	<b>2,296,651,986.08</b>	<b>1,525,847,020.55</b>
	<b>EMPLOYEE'S PROVIDENT FUND</b>		
57	UBI A/c No.306103030545431	3,072,624.00	2,860,562.00
58	UBI A/c No.306103030545436	2,215,961.00	2,072,821.00
	<b>TOTAL</b>	<b>5,288,585.00</b>	<b>4,933,383.00</b>
	<b>TREASURY</b>		
59	PLA / SFC	986,810,031.00	912,241,670.00
	<b>TOTAL</b>	<b>986,810,031.00</b>	<b>912,241,670.00</b>

