NAGAR NIGAM VARANASI

मुख्य वित्त एवं लेखाधिकारी
नगर निगम, वाराणसी

BALANCE SHEET
AS ON 31.03.2015

NAGAR NIGAM, VARANASI

BALANCE SHEET AS ON 31.03.2015

Code No.	Item / Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	3675060825.65	3533788958.19
3-11	Earmarked Funds	B-2	16209090.00	16209090.00
3-12	Reserves	B-3	408760748.00	223817002.00
	Total Reserves & Surplus		**4100030663.65**	**3773815050.19**
3-20	**Grants, contribution for specific purposes**	**B-4**	**974057160.50**	**898728932.80**
	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	10532865.00	10172652.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	292771344.75	263880467.78
3-60	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		303304209.75	274053119.78
	TOTAL LIABILITIES		5377392033.90	4946597102.77
	Assets			
	Fixed Assets			
4-10	Gross Block	B-11	4220163666.50	3968580061.50
4-11	Less: Accumulated Depreciation		300535238.24	255896297.36
	Net Block		3919628428.26	3712683764.14
4-12	Capital Work-in-progress		3213781.00	0.00
	Total Fixed Assets		**3922842209.26**	**3712683764.14**
	Investments			
4-20	Investment-General Fund	B-12	60000000.00	90000000.00
4-21	Investment-Other Funds	B-13	0.00	0.00
	Total Investments		**60000000.00**	**90000000.00**
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	76172.72	60356.73
4-31	Sundry Debtors (Receivables)			
	Gross amount outstanding	B-15	235965631.93	230438011.93
4-32	Less: Accumulated provision against and doubtfull Receivables		0.00	0.00
	Net Amount Outstanding			
4-40	Prepaid Expenses	B-16	0.00	0.00
4-50	Cash and Bank Balances	B-17	1164174429.49	890825432.97
4-60	Loans, advances and deposits	B-18	-5666409.50	22589537.00
4-61	Less: Accumulated provision against Loans			0.00
	Net Amount Outstanding		0.00	
	Total Current Assets, Loans and Advances		**1394549824.64**	**1143913338.63**
4-70	**Other Assets**	B-19	0.00	0.00
4-80	**Miscellaneous Expenditure (to the extent not written off)**	B-20	0.00	0.00
	TOTAL ASSETS		5377392033.90	4946597102.77

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The Above Balance Sheet has been compiled and prepared by the management of Nagar Nigam, Varanasi with the assistance of FLC appointed for assisting in implementation of DEAS.

"In Terms of Our Separate Report of Even Date Attached"

For Shiv Kumar Agrawal & Associates
Chartered Accountants

For D.K. MITTAL & Co.
(Chartered Accountants)

For and on behalf of Nagar Nigam, Varanasi

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 at the end of the Year
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	3533788958.19	174849275.67	3708638233.86	5610008.00	3703028225.86
310-90	Excess of Income & Expenditure	0.00	-27967400.21	-27967400.21	0.00	-27967400.21
	Total Municipal Fund (310)	3,53,37,88,958.19	14,68,81,875.46	3,68,06,70,833.65	56,10,008.00	3,67,50,60,825.65

सत्य प्रति प्रमाणित

मुख्य वित्त एवं लेखाधिकारी
नगर निगम, वाराणसी

D.K. MITTAL & CO.
VARANASI
CHARTERED ACCOUNTANTS

SHIV KUMAR AGRAWAL & ASSOCIATES
Chartered Accountants

Field Leval Consultant

Chief Finance Officer

Municipal Commissioner

Schedule B-2 : Earmarked Funds

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

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
(a) Opening Balance	16209090.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Interest/Dividend earned on Special Fund Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Appreciation in Value of Special Fund Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Other Addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+b)	16209090.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Capital Expenditure on							
Fixed Assets*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Administrative Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other :							
Loss on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of (i+ii+iii) (c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net balance at year end(a+b)-(c)	16209090.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant Total of Special Funds							

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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 at the end of the Year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	0.00	0.00	0.00	0.00	0.00
312-11	Capital Reserve	0.00	0.00	0.00	0.00	0.00
312-20	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Funds (Utilised)	223817002.00	184943746.00	408760748.00	0.00	408760748.00
312-40	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
312-50	General Reserve	0.00	0.00	0.00	0.00	0.00
312-60	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	**223817002.00**	**184943746.00**	**408760748.00**	**0.00**	**408760748.00**

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Field Leval Consultant

Chief Finance Officer

Municipal Commissioner

... for Specific Purposes [Code No. 320] Amount in Rs.

Particulars	Grants from Central Government	Grants from State Government	Grants from Government Agencies	Grants from Financial Institution	Grants from International Organisation	Grants from Welfare Bodies	Others
(a) Opening Balance	441870850.57	447822970.23	0.00	0.00	0.00	0.00	9035112.00
(b) Addition to the Grants							
(i) Grants received during the year	589000514.00	1848923544.00	0.00	0.00	0.00	0.00	0.00
(ii) Interest/Dividends earned on Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Profit on Disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Appreciation in value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Other addition (Specify nature)	0.00		0.00	0.00	0.00	0.00	0.00
(Vi) Interest & Charge (Specify nature)	22065286.00	5887614.20					
Total (b)	611065800.00	1854811158.20	0.00	0.00	0.00	0.00	0.00
Total (a+b)	1052936650.57	2302634128.43	0.00	0.00	0.00	0.00	9035112.00
(c) Payments out of Funds							
(I) Capital Expentiture on							
Fixed Assets	173550182.00	11815024.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	173550182.00	11815024.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	134706907.00	1572388030.50	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	134706907.00	1572388030.50	0.00	0.00	0.00	0.00	0.00
(iii) Other :							
Loss on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants transferred to UP Jal Nigam	480093408.00	17995179.00	0.00	0.00	0.00	0.00	0.00
Grants Refunded	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	480093408.00	17995179.00	0.00	0.00	0.00	0.00	0.00
Total of (i+ii+iii) (c)	788350497.00	1602198233.50	0.00	0.00	0.00	0.00	0.00
Net balance at year end (a+b) - (c)	264586153.57	700435894.93	**0.00**	**0.00**	**0.00**	**0.00**	**9035112.00**
Total Grants & Contribution for Specific Purposes	974057160.50						

Field Leval Consultant

Chief Finance Officer

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Municipal Commissioner

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
330-10	Loans from Central Government	0.00
330-20	Loans from State Government	0.00
330-30	Loan from Government Bodies and Association	0.00
330-40	Loan from International Agencies	0.00
330-50	Loan from Bank and other financial Institution	0.00
330-60	Other Term Loan	0.00
330-70	Bond & Debentures	0.00
330-80	Other Loans	0.00
	Total Secured Loans	**0.00**

Notes :

1. The nature of the security shall be specified in each of these categories.
2. Particulars of any gurantees given shall be disclosed.
3. Terms of redemption (if any) of bonds/Debentures issued shall be stated, together with the earliest date of redemption.
4. Rate of interest and original amount of Loan and Outstanding can be provided for every Loan under each of these categories seperately.
5. For loan disbursed directly to an Executing Agency , please specify the name of the project for wich such loan is raised.

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
331-10	Loans from Central Government	0.00
331-20	Loans from State Government	0.00
331-30	Loan from Government Bodies and Association	0.00
331-40	Loan from International Agencies	0.00
331-50	Loan from Bank and other Financial Institution	0.00
331-60	Other Term Loan	0.00
331-70	Bond & Debentures	0.00
331-80	Other Loans	0.00
	Total Unsecured Loans	**0.00**

Note :

Rate of interest and original amount of Loan and Outstanding can be provided for every Loan under each of these categories seperately.

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
340-10	From Contractors	10012375.00
340-20	From Revenues	0.00
340-30	From Staff	70500.00
340-80	From Others	449990.00
	Total Deposits Received	**1,05,32,865.00**

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
341-10	Civil Works	0.00
341-20	Electrical Works	0.00
34-80	Others	0.00
	Total Deposits Works	**0.00**

Note :

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage(department) charges would appear in Col.5
3. Balance as in Col.6 would appear in thebalance sheet as a liability.

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
350-10	Creditors (Contractors/Suppliers)	190273217.00
350-11	Employee Liabilities	102138076.75
350-12	Interest Accured and Due	360051.00
350-20	Recovereis Payable	0.00
350-30	Government Dues Payable	0.00
350-40	Refunds Payable	0.00
350-41	Advance Collection of Revenues	0.00
350-80	Others (Electricity Expeses)	0.00
	Total Other liabilities (Sundry Creditors)	**292771344.75**

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

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

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

Particulars	Gross Block				Accumulated Depreciation				Net Assets	
	Opening Balance	Addition during the period	Deduction during the period	Cost at the end of the year	Opening Balance	Addition during the period	Deduction during the period	Total at the end of the year	At the end Of Previous Year	At the end Of Current Year
2	3	4	5	6	7	8	9	10	11	12
Land	3247439394.00	0.00	0.00	3247439394.00	0.00	0.00	0.00	0.00	0.00	3247439394.00
Buildings	275198171.00	12831536.00	0.00	288029707.00	71258114.82	10524928.13	0.00	81783042.95	0.00	206246664.05
Infrastructure Assets										
Road and Bridges	152464555.00	64251525.00	0.00	216716080.00	33946615.45	7559867.03	0.00	41506482.48	0.00	175209597.52
Sewerage and		0.00								
Drainage	58373352.00	85304849.00	0.00	143678201.00	18254075.80	4227229.13	0.00	22481304.93	0.00	121196896.07
Water ways	2792685.00	2776862.00	0.00	5569547.00	2022048.36	323860.15	0.00	2345908.51	0.00	3223638.49
Public lighting	27061116.00	7730958.00	0.00	34792074.00	13611056.99	2819330.70	0.00	16430387.69	0.00	18361686.31
Other Assets										
Plant & Machinery	22022396.00	20146674.00	0.00	42169070.00	11109877.44	3304329.63	0.00	14414207.07	0.00	27754862.93
Vehicles	139539173.00	43557345.00	0.00	183096518.00	82452810.39	12222302.19	0.00	94675112.58	0.00	88421405.42
Office & other Equipment	9071435.50	1051407.00	0.00	10122842.50	3004804.36	692948.91	0.00	3697753.27	0.00	6425089.23
Furniture, Fixtures Fittings and Electrical Appliances	15546006.00	720798.00	0.00	16266804.00	9155626.24	694740.86	0.00	9850367.10	0.00	6416436.90
Other Fixed Assets	19071778.00	13211651.00	0.00	32283429.00	11081267.51	2269404.15	0.00	13350671.66	0.00	18932757.34
Total	3968580061.50	251583605.00	0.00	4220163666.50	255896297.36	44638940.88	0.00	300535238.24	0.00	3919628428.26

द्वारा प्रमाणित

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SHIV KUMAR AGRAWAL & ASSOCIATES Chartered Accountants

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al Consultant

Chief Finance Officer

Municipal Commissioner

Schedule B - 12 : Investments- General Fund [Code No. 420]

Code No.	Particulars	With whom invested	Face Value Rs.	Current year Carrying Cost (Rs.)
420-10	Central Government Securities			0.00
420-20	State Government Securities			0.00
420-30	Debentures and Bonds			0.00
420-40	Preference Shares			0.00
420-50	Equity Shares			0.00
420-60	Units of Mutual Funds			0.00
420-80	Other Investments			60000000.00
	Total of Investments Other Fund			**60000000.00**

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break up of other investments as applicable
3. Aggregate amount of quoted investments and also marked value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B - 13 : Investments- Other Fund [Code No. 421]

Code No.	Particulars	With whom invested	Face Value Rs.	Current year Carrying Cost (Rs.)
421-10	Central Government Securities			0.00
421-20	State Government Securities			0.00
421-30	Debentures and Bonds			0.00
421-40	Preference Shares			0.00
421-50	Equity Shares			0.00
421-60	Units of Mutual Funds			0.00
421-80	Other Investments			0.00
	Total of Investments General Fund			**0.00**

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break up of other investments as provided for General Fund Investments.

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

Code No.	Particulars	Current Year Amount (Rs.)
430-10	Stores	76172.72
430-20	Loose Tools	0.00
430-30	Others	0.00
	Total Stock in Hand	**76172.72**

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

Code No.	Particulars	Gross Amount	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)
431-10	Receivables for Property Taxes			
	Less than 5 year*	216849277.43	0.00	0.00
	More than 5 Year*	0.00	0.00	0.00
	Sub Total	0.00	0.00	0.00
431-91	Less : State Government Cesses/ Levies in Taxes - Control Account	216849277.43	0.00	0.00
		0.00	0.00	0.00
	Net Receivables of Property Taxes	216849277.43	0.00	0.00
331-19	Receivables of other Taxes			
	Less than 3 years*	0.00	0.00	0.00
	More than 3 years*	0.00	0.00	0.00
	Sub Total	0.00	0.00	0.00
431-99	Less: State Governmrnt Cesses/ Levies in Taxes - Control Accourt	0.00	0.00	0.00
	Net Receivables of Other Taxes	0.00	0.00	0.00
431-20	Receivables of Cess Income			
	Less than 3 years*	0.00	0.00	0.00
	More than 3 years*	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-30	Receivables for Fees and User Charges			
	Less than 3 years*	0.00	0.00	0.00
	More than 3 years*	0.00	0.00	0.00
	Sub-Total	**0.00**	**0.00**	**0.00**
431-40	Receivables from other Sources			
	Less than 3 years*	19116354.50	0.00	0.00
	More than 3 years*	0.00	0.00	0.00
	Sub-Totai	0.00	0.00	0.00
431-50	Receivables from Government	19116354.50	**0.00**	0.00
		0:00	0.00	**0.00**
	Total of Sundry Debtors (Receivables)	[illegible]	0.00	0.00

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

Code No.	Particulars	Current Year Amount (Rs)
1	2	3
440-10	Establishment	0.00
440-30	Administrative	0.00
440-20	Operations & Maintenance	0.00
	Total Prepaid Expenses	**0.00**

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

Code No.	Particulars	Current Year Amount (Rs)
450-10	Cash	1725344.00
	Balacne with Bank - Municipal Funds	
450-21	Nationalised Banks	914629853.38
450-22	Other Scheduled Banks	247819232.11
450-23	Scheduled Co operative Banks	0.00
450-24	Post Office	0.00
	Sub-Total	**1162449085.49**
450-41	**Balacne with Bank - Special Funds**	
450-42	Nationalised Banks	0.00
450-43	Other Scheduled Banks	0.00
450-44	Scheduled Co-operative Banks	0.00
	Post Office	0.00
	Sub-Total	**0.00**
	Balacne with Bank - Grant Funds	
450-61	Nationalised Banks	0.00
450-62	Other Scheduled Banks	0.00
450-63	Scheduled Co operative Banks	0.00
450-64	Post Office	0.00
	Sub-Total	**0.00**
	Total Cash and Bank Balances	**1164174429.49**

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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.)
460-10	Loans and Advances to Employees	160000.00	0.00	0.00	160000.00
460-20	Employee Provident Fund Loans	0.00	0.00	0.00	0.00
460-30	Loans to Others	20850088.00	55259903.00	81974287.00	-5864296.00
460-40	Advances to Suppliers and Contractors	0.00	0.00	0.00	0.00
460-50	Advance to Others	0.00	0.00	0.00	0.00
460-60	Deposits with External Agencies	0.00	0.00	0.00	0.00
460-80	Other Current Assets	0.00	37886.50	0.00	37886.50
	Sub-Total	**21010088.00**	**55297789.50**	**81974287.00**	**-5666409.50**
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B - 18 (a)]	0.00	0.00	0.00	0.00
[illegible]	Total Loans, Advances and Deposits	21010088.00	[illegible]	[illegible]	[illegible]

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

Code No.	Particulars	Current Year Amount (Rs.)
461-10	Loans	0.00
461-20	Advances	0.00
461-30	Deposits	0.00
	Total Accumulated Provision	**0.00**

Note : The total of this Schedule should be equalling to the amount as per the total in Schedule B- 18.

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

Code No.	Particulars	Current year Amount (Rs.)
1	2	3
470-10	Deposit Works	0.00
470-20	Other Assets Control Accounts	0.00
	Total Other Assets	**0.00**

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

Code No.	Particulars	Current year Amount (Rs.)
1	2	3
480-10	Loan Issue Expenses Deffered	0.00
480-20	Discount on Issue of Loans	0.00
480-30	Deffered Revenue Expenses	0.00
480-90	Other	0.00
	Total Miscellaneous Expenditure	**0.00**

R.K. MITTAL & CO. VARANASI

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नगर निगम, वाराणसी

NAGAR NIGAM, VARANASI

INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 01.04.2014 TO 31.03.2015

Code No.	Item/Head of Account	Sch. No	Current Year Amount (Rs)	Previous Year Amount (Rs)
	INCOME			
1-10	Tax Revenue	I-1	28,02,99,924.80	23,26,52,682.00
1-20	Assigned Revenue & Compensation	I-2	6,31,93,041.00	20,04,09,252.00
1-30	Rental Income from Municipal Properties	I-3	1,64,38,747.00	1,06,40,486.00
1-40	Fees & User Charges	I-4	5,78,98,297.00	5,55,39,830.00
1-50	Sale & Hire Charges	I-5	48,24,314.00	30,29,344.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	1,70,88,11,625.50	1,25,70,03,255.00
1-70	Income from Investment	I-7	1,78,39,153.94	8,26,027.00
1-71	Interest Earned	I-8	22,69,722.14	63,68,648.42
1-80	Other Income	I-9	10,40,231.00	3,28,887.00
A	Total - INCOME		2,15,26,15,056.38	1,76,67,98,411.42
	EXPENDITURE			
2-10	Establishment Expenses	I-10	1,24,88,19,040.48	1,36,95,79,211.00
2-20	Administrative Expenses	I-11	22,17,61,923.00	1,13,81,595.87
2-30	Operations & Maintenance	I-12	57,76,76,753.51	34,91,71,875.14
2-40	Interest & Finance Expenses	I-13	18,740.72	78,485.20
2-50	Programme Expenses	I-14	1,39,91,899.00	1,09,76,922.00
2-60	Revenue Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write Off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		4,46,38,940.88	3,64,35,474.70
B	**Total - EXPENDITURE**		**2,10,69,07,297.59**	**1,77,76,23,563.91**
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		4,57,07,758.79	(1,08,25,152.49)
2-80	Less: Prior Period Items (Net)	I-18	7,36,75,159.00	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(2,79,67,400.21)	(1,08,25,152.49)
2-90	Less: Transfer to Reserve Funds			
	Net Balance being surplus / deficit carried over to Municipal Fund		(2,79,67,400.21)	(1,08,25,152.49)

The Above Income & Expenditure has been compiled and prepared by the management of Nagar Nigam, Varanasi with the assistance of FLC appointed for assisting in implementation of DEAS.

For Shiv Kumar Agrawal & Associates
Chartered Accountants

Manish Srivastava
Partner

For and on behalf of Nagar Nigam, Varanasi

मुख्य वित्त एवं लेखाधिकारी
नगर निगम, वाराणसी

Chief Finance Officer
Nagar Nigam, Varamasi

Municipal Commissioner
Nagar Nigam, Varanasi

"In Terms of Our Separate

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

Minor Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
110-01	Property Tax	277200000.00
110-02	Water Tax	0.00
110-03	Severage Tax	0.00
110-04	Conservancy Tax	0.00
110-05	Lighting Tax	0.00
110-06	Education Tax	0.00
110-07	Vehicle Tax	0.00
110-08	Tax On Animals	0.00
110-09	Electricity Tax	0.00
110-10	Professional Tax	0.00
110-11	Advertisement Tax	3087550.00
110-12	Pilgrimage Tax	12374.80
110-51	Octroi & Toll	0.00
110-52	Cess	0.00
110-80	Other Tax (Entertainment Tax)	0.00
	Sub- Total	**280299924.80**
	Less	
110-90	Tax Remmissions and Refund [Schedule I-1(a)]	0.00
	Sub Total	0.00
	Total Tax Revenue	**280299924.80**

Schedule I-1(a):Remmissions and Refund of Taxes

Minor Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
	Property Taxes	0.00
	Octroi and Toll	0.00
	Cess Income	0.00
	Advertisement Tax	0.00
	Others	0.00
	Total Refund and Remmission of Tax Revenue	0.00

* Insert the detailed code of account as applicable

Note-The total of these schedule should be equaling to the amount as per the total in Sc. I-1

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
120-10	Taxes and Duties Collected by Others	63193041.00
120-20	Compensations in lieu of Taxes/ Duties	0.00
120-30	Compensations in lieu of Concessions	0.00
	Total assigned revenues and compensation	**63193041.00**

VARANASI
CHARTERED ACCOUNTANTS

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
130-10	Rent from Civic Amenities	15968726.00
130-20	Rent from Office Buildings	406585.00
130-30	Rent from Guest Houses	0.00
130-40	Rent from Lease of Lands	0.00
130-80	Other Rents	63436.00
	Sub-Total	**16438747.00**
	Less:	
130-90	Rent Remmission and Refunds	0.00
	Sub-Total	0.00
	Total Rental Income from Municipal Properties	**16438747.00**

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

Schedule I-4(a):Fees and User Charges --Function Wise

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
	Municipal Body	0.00
	Administration	0.00
	Finance, Accounts, Audit	0.00
	Election	0.00
	Record Room	0.00
	Estate	0.00
	Storage & Purchase	0.00
	Workshop	0.00
	Census	
	Total Income from Fees & User Charges Function Wise	0.00

The total income from fees & user charges as per sc.1-4(a) should tally with the total income from fees & user charges as per sc. I-4(b)

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
140-10	Empanelment & Registration charges	1109980.00
140-11	Licensing Fees	3981998.00
140-12	Fees from Grant of Permit	0.00
140-13	Fees from Certificate or Extract	971657.00
140-14	Development Charges	0.00
140-15	Regularisation Charges	0.00
140-20	Penalties & Fines	337713.00
140-40	Other Fees	34477106.00
140-50	User Charges	8492813.00
140-60	Entry Fees	0.00
140-70	Service/ Administrative Charges	8527030.00
140-80	Other Charges	0.00
	Sub-Total	**57898297.00**
	Less:	
140-90	Rent, Remmission & Refunds	0.00

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

Schedule I-5(a) : Sale and Hire Charges -- Function Wise

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
	Municipal Body	0.00
	Administration	0.00
	Finance, Accounts, Audit	0.00
	Election	0.00
	Record Room	0.00
	Estate	0.00
	Storage & Purchase	0.00
	Workshop	0.00
	Census	
	....	
	Total Income from Sale & Hire Charges - Function Wise	0.00

Schedule I-5(b) : Sale and Hire Charges -- Income Head Wise [Code no. 150]

Detailed Head Code	Particulars	Current Year Amount (Rs.)
1	2	3
150-10	Sale of Products	39000.00
150-11	Sale of Forms & Publications	2424947.00
150-12	Sale of Stores & Scrap	2360367.00
150-30	Sale of Others	0.00
150-40	Hire Charges for Vehicles	0.00
150-41	Hire Charges for Equipment	0.00
	Total Income from Sale & Hire Charges - Income Head Wi	**4824314.00**

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

Minor Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
160-10	Revenue Grant	1708811625.50
160-20	Re- imbursement of Expenses	0.00
160-30	Contribution towards schemes	0.00
	Total Revenue Grants, contributions & Subsidies	**1708811625.50**

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
170-10	Interest on Investments	17839153.94
170-20	Dividend	0.00
170-30	Income from projects taken up on Commercial Basis	0.00
170-40	Profit on sale of Investments	0.00
170-80	Others	0.00

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
171-10	Interest from Bank Accounts	2269722.14
171-20	Interest on Loans and Advances to Employees	0.00
171-30	Interest on Loans to others	0.00
171-80	Other Interest	0.00
	Total - Interest Earned	**2269722.14**

Schedule I-9 : Other Income [Code No. 180]

Code No.	Particulars	Current Year Amount (Rs.) (Rs.)
1	2	3
180-10	Deposits Forfeited	0.00
180-11	Lapsed Deposits	0.00
180-20	Insurance Claim Recovery	0.00
180-30	Profit on Disposal of Fixed Assets	0.00
180-40	Recovery from Employees	235695.00
180-50	Unclaimed Refund/ Liabilities	0.00
180-60	Excess Provisions written back	0.00
180-80	Miscellaneous Income	804536.00
	Total Other Income	**1040231.00**

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
	Municipal Body	0.00
	Administrative	0.00
	Finance, Accounts, Audit	0.00
	Election	0.00
	Record Room	0.00
	Stores & Purchase	0.00
	Workshop	0.00
	Census	0.00
	.....	
	.....	
	Total Establishment Expenses- Function Wise	0.00

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Schedule I-10 (b): Establishment Expenses -Expenditure Head Wise

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
210-10	Salaries, Wages and Bonus	905594904.48
210-20	Benefits and Allowances	1619033.00
210-30	Pension	225620307.00
210-40	Other Terminal & Retirement Benefits	115984796.00

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

Code No.	Particulars	Current Year Amount (Rs.)
		(Rs.)
1	2	3
	Municipal Body	0.00
	Administrative	0.00
	Finance, Accounts, Audit	0.00
	Election	0.00
	Record Room	0.00
	Stores & Purchase	0.00
	Workshop	0.00
	Census	0.00
	.....	
	Total Administrative Expenses - Function Wise	**0.00**

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
220-10	Rent, Rates and Taxes	0.00
220-11	Office Maintenance	204888585.00
220-12	Communication Expenses	665985.00
220-20	Books & Periodicals	31558.00
220-21	Printing and Stationery	3213845.00
220-30	Travelling & Conveyance	507851.00
220-40	Insurance	2372513.00
220-50	Audit Fees	0.00
220-51	Legal Expenses	812269.00
220-52	Proffessional and Other Fees	4729640.00
220-60	Advertisement and Publicity	4150687.00
220-61	Membership & Subscriptions	0.00
220-80	Other Administrative Expenses	388990.00
	Total Administrative Expenses - Expenses Head wise	**221761923.00**

Schedule I-12: Operations and Maintenance Expenses Code No.230

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
	Municipal Body	0.00
	Administrative	0.00
	Finance, Accounts, Audit	0.00
	Election	0.00
	Record Room	0.00
	Stores & Purchase	0.00
	Workshop	0.00
	Census	0.00
	.....	
	.....	
	Total Operations & Maintenance Expenses - Functions wise	**0.00**

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
230-10	Power & Fuel	44300278.50
230-20	Bulk Purchases	0.00
230-30	Consumption of Stores	67007932.01
230-40	Hire Charges	6924966.00
230-51	Repairs & Maintenance-Infrastructure Assets	428029249.00
230-52	Repairs & Maintenance-Civic Amenities	16303205.00
230-53	Repairs & Maintenance- Buildings	9646729.00
230-54	Repairs & Maintenance - Vehicles	2726170.00
230-59	Repairs & Maintenance - Others	651209.00
230-80	Other Operating & Maintenance Expenses	2087015.00
	Total Operations & Maintenance - Expense Head wise	**577676753.51**

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
240-10	Interest on Loans from Central Government	0.00
240-20	Interest on Loans from State Government	0.00
240-30	Interest on Loans from Government	0.00
	Bodies & Associations	0.00
240-40	Interest on Loans from International	0.00
	Agencies	0.00
240-50	Interest on Loans from Banks & Other	0.00
	Financial Institutions	0.00
240-60	Other Interest	0.00
240-70	Bank Charges	18740.72
240-80	Other Finance Expenses	0.00
	Total Interest & Finance Charges	**18740.72**

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
250-10	Election Expenses	0.00
250-20	Own Programmes	9796583.00
250-30	Share in Programmes of Others	4195316.00
	Total Programme Expenses	**13991899.00**

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

Code No.	Particulars	Current Year Amount (Rs.) (Rs.)
1	2	3
260-10	Grants [give details]	0.00

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
270-10	Provisions for Doubtful Receivables	0.00
270-20	Provision for Other Assets	0.00
270-30	Revenues written off	0.00
270-40	Assets written off	0.00
270-50	Miscellaneous Expenses written off	0.00
	Total Provisions & Write off	0.00

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
271-10	Loss on disposal of Assets	0.00
271-20	Loss on disposal of Investments	0.00
271-80	Other Miscellaneous Expenses	0.00
	Total Miscellaneous Expenses	**0.00**

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
	Income	
280-10	Taxes	0.00
280-20	Other- Revenues	0.00
280-30	Recovery of revenues written off	0.00
280-40	Other Income	0.00
	Sub - Total Income (a)	0.00
	Expenses	
280-50	**Refund of Taxes**	100000.00
280-60	**Refund of Other -Revenues**	73575159.00
280-80	**Other Expenses**	0.00
	Sub - Total Income (b)	73675159.00
	Total Prior Period Items (Net) (a-b)-	**73675159.00**

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नगर निगम, वाराणसी

NOTES TO THE ACCOUNTS – NAGAR NIGAM VARANASI (NNV)

BACKGROUND

This is the Balance Sheet ending as on 31st March 2015 of the Nagar Nigam Varanasi. After preparation of Balance Sheet as on 31st March 2014, the accounting entries for the financial year 2014-15 has been made on accrual basis. With the help of the accrual system of accounting the Balance Sheet and the Income & Expenditure Account of NNV is made as on 31.03.2015. This task required reliance to be placed on certain assumptions and information for the preparation of the said Balance Sheet and Income & Expenditure Account. Reliance was also placed on the various records, registers and data made available by various departments. The followings are the methodologies and assumptions adopted for the preparation of the Financial Statements of NNV.

GUIDING FACTOR

The Draft U.P. Municipal Accounting Manual has been the Guiding Factor for the whole process of Accrual Based Double Entry Accounting System. Different Chapters are there in the Manual on different issues related to compilation of accounting entries and for preparation of financial statement. To the extent any discrepancy is noticed subsequently in coming years suitable rectification will be made as per the norms given in the U.P. Municipal Accounting Manual.

FIXED ASSETS

Fixed Assets are stated at cost less depreciation. Additions to the fixed assets have been made on the basis of accounting entries made during the year.

In case of certain assets acquired by NNV, due to non-availability of cost of acquisition the cost of such assets are taken at an identification value of Re.1.

In case of assets wherein the economic life has been exhausted but are still in continuous use, has been valued at an identification value of Re.1/-.

All gifted assets and scrapped assets are valued at Re.1.

Depreciation: The Depreciation has been calculated on the basis of written down value method at the following rates:

Particulars	Rate of Depreciation
Buildings	5%
Roads & Bridges	5%
Sewerage and Drainage	5%
Furniture, Fixtures, Fittings and Electrical	[illegible]

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Field Level Consultant | Chief Finance Officer | Municipal Commissioner

Office & Other Equipment	10%
Plant & Machinery	15%
Vehicles	15%
Public Lighting	15%
Waterways	15%
Other Fixed Assets	15%

Depreciation has been provided at half of the rates given above in respect of those assets which have been purchased on or after 1st October 2014.

No Depreciation has been provided on assets which are valued at Rs.1.

CURRENT ASSETS

1) **Stock in Hand: -**
   (a)Store/Material are treated as part of stock in hand.
   (b) Stores stock data have been taken on the basis of information furnished by concerned departments. Where the rate of stock are not made available by the concerned department, rate of stock as on 31.03.2015 has been considered the same as already taken as on 1.04.2014.
   (c) Stock Valuations have been done on the basis of information provided by the various departments of NNV.
   (d) Stores consumption have been booked on the basis of physical balance at the end of the Year

2) **Loans & Advances:-**
   Loans and advances include temporary advances given to various departments for routine expenses.

3) **Sundry Debtors (Receivables): -**
   Arrears of receivables outstanding as on March 31, 2015 are based on information furnished by concerned Departments.

4) **Cash & Bank Balances: -**
   All Bank Accounts Balances are reconciled.

D.K. MITTAL & CO.
VARANASI
CHARTERED ACCOUNTANTS

MUNICIPAL FUND

In respect of some of the liabilities there are some adjustment entries that have been directly passed through Municipal Fund Account without giving effect to Income & Expenditure Account to represent True & Fair View of the financial position of the Nagar Nigam Varanasi.

SHIV KUMAR AGRAWAL & ASSOCIATES
Chartered Accountants

मुख्य वित्त एवं लेखाधिकारी
नगर निगम, वाराणसी

Field Level Consultant | Chief Finance Officer | Municipal Commissioner

[illegible]

[illegible] the amount of various grants utilized up to 31.03.2015 for capital expenditures.

[illegible] CONTRIBUTION FOR SPECIFIC PURPOSES

[illegible] the amount of grant unutilized up to 31.03.2015 under the heads **Central [illegible]**- 11th ,12th & 13th Finance Commission Grant , JICA Fund Grant, JNNURM Grant , [illegible] Nidhi & Shelter ome Nidhi **State Government**- Grant Receipt From Purvanchal [illegible], Malin Basti Yojana, State Finance Commission, Ganga Ghat Punruddhar [illegible] Vikas Kendra Padav & Nagriya Jal Nikasi Yojana as per the information given by the [illegible].

[illegible] ITEMS

[illegible] Tax (TDS) of earlier periods have been taken in to account by way of Prior [illegible].

[illegible] & ASSUMPTIONS

[illegible] and assumptions relating to the reporting of assets and liabilities were used to [illegible] statements. Actual results could differ from those estimates, besides the ones [illegible] based on guidelines of U.P. Municipal Accounting Manual to the extent applicable.

[illegible]

[illegible] responsibilities of preparing the financial statements the management of Nagar [illegible] has prepared the Financial Statements comprising Balance Sheet and Income & [illegible] under the guidance and assistance of FLC appointed for assisting in [illegible] of DEAS.

[illegible] of DEAS is at advanced stage, still the figures shown herein do not [illegible] confirmation either from the Nagar Nigam Varanasi or from the FLC and is subject to [illegible] authority and audit.

[illegible]

D.A. [illegible]TTAL & CO.
VARANASI
CHARTERED ACCOUNTANTS

मुख्य वित्त एवं लेखाधिकारी
नगर निगम, वाराणसी

[illegible] Officer

Municipal Commissioner

D.K. Mittal & Co.
CHARTERED ACCOUNTANTS

D- 59/50 (Opp. Maruti Showroom)
Rathyatra-Mahmoorganj Road
Mahmoorganj, Varanasi-221010
Phone : 0542-2364099, 2363999
e-mail : dkm99in@yahoo.com

AUDITOR'S REPORT

To,
The Chief Finance Officer,
Nagar Nigam
Varanasi

We have audited the Balance Sheet of **NAGAR NIGAM, Varanasi** as at 31st March 2015 and also the annexed Income & Expenditure Account for the year ended on that date. This Financial Statement is the responsibility of the concerned management of the Nagar Nigam, Varanasi. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted the audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan & perform the audit to obtain the reasonable assurance about whether the Financial Statement is free from material misstatements. An audit includes examining on a test basis, evidence supporting the amount & 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 a reasonable basis for our opinion.

We Report That:-

(A) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

(B) The Balance Sheet & Income & Expenditure Account is in agreement with the books of accounts and other supporting documents produced before us.

(C) In our opinion & to the best of our information and according to the explanations given to us, the said accounts read with the **"Notes of Accounts"** policies & subject to qualifications/observations mentioned in "**Annexure A**" annexed hereto, give the information required as per law, a true and fair view and are in conformity with the accounting principles generally accepted in India:-

   (i) In so far as it relates to the Balance Sheet, the state of affairs of the scheme as at 31st March, 2015 ; and

   (ii) In so far as it relates to the Income & Expenditure Account, excess of Expenditure over Income for the year ended on 31st March, 2015.

Place- Varanasi
Date- 09.09.2016

For, D.K.Mittal & Co.
Chartered Accountants

D.K.Mittal
(Partner)

मुख्य वित्त एंव लेखाधिकारी
नगर निगम, वाराणसी