

(15-16)

NAGAR NIGAM VARANASI

मान्यता प्राप्त

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मुख्य वित्त एवं लेखाधिकारी
नगर निगम, वाराणसी

BALANCE SHEET

AS ON 31.03.2016

NAGAR NIGAM, VARANASI
BALANCE SHEET AS ON 31.03.2016

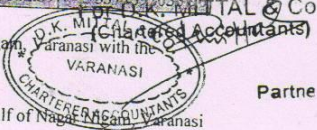
Code	Item / Head of Account	Account No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	3491680438.48	3675060825.65
3-11	Earmarked Funds	B-2	16209090.00	16209090.00
3-12	Reserves	B-3	483970433.00	408760748.00
	Total Reserves & Surplus		3991859961.48	4100030663.65
3-20	Grants, contribution for specific purposes	B-4	1084253427.16	974057160.50
	Loans			
3-30	Secured Loans	B-5		
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	10512973.00	10532865.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	688047320.75	292771344.75
3-60	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		698567093.75	307304209.75
	Assets			
	Fixed Assets			
4-10	Gross Block	B-11	4340744230.50	4220163666.50
4-11	Less: Accumulated Depreciation		356293049.09	300535238.24
	Net Block		3984451181.41	3919628428.26
4-12	Capital Work-in-progress		4237932.00	3213781.00
	Total Fixed Assets		3988689113.41	3922842209.26
	Investments			
4-20	Investment-General Fund	B-12	50000000.00	60000000.00
4-21	Investment-Other Funds	B-13	0.00	0.00
	Total Investments		50000000.00	60000000.00
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	359033.72	76172.72
4-31	Sundry Debtors (Receivables)			
	Gross amount outstanding	B-15	286187460.93	235965631.93
4-32	Less: Accumulated provision against and doubtful Receivables		0.00	0.00
	Net Amount Outstanding		0.00	0.00
4-40	Prepaid Expenses	B-16	0.00	0.00
4-50	Cash and Bank Balances	B-17	1433926553.53	1164174429.49
4-60	Loans, advances and deposits	B-18	15511520.80	-5666409.50
4-61	Less: Accumulated provision against Loans			
	Net Amount Outstanding		0.00	0.00
	Total Current Assets, Loans and Advances		1735984568.98	1394549824.64
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		5774678682.39	5373392033.90

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.

For Shiv Kumar Agrawal & Associates
Chartered Accountants

For and on behalf of Nagar Nigam, Varanasi

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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	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	3675060825.65	0.00	3675060825.65	0.00	3675060825.65
310-90	Excess of Income & Expenditure	0.00	(18,33,80,387.17)	(18,33,80,387.17)		(18,33,80,387.17)
	Total Municipal Fund (310)	367,50,60,825.65	(18,33,80,387.17)	3,49,16,80,438.48		3,49,16,80,438.48



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3675060825.65

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
c) Appreciation in Value of Special Fund Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Other Addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-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)	408760748.00				
312-40	Sauitory Reserve		75209685.00	483970433.00	0.00	483970433.00
312-50	General Reserve	0.00	0.00	0.00	0.00	0.00
312-60	Revaluation	0.00	0.00	0.00	0.00	0.00
	Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve	408760748.00	75209685.00	483970433.00	0.00	483970433.00
	Funds					



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Field Level Consultant

Chief Finance Officer

Municipal Commissioner

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	264586153.57	700435894.93		0.00	0.00	0.00	9035112.00
(b) Addition to the Grants							
(i) Grants received during the year	674424736.00	1444769857.00		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
(iii) Profit on Disposal of Grant Investments	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
(v) Other addition (Specify nature)	0.00						
(vi) Interest & Charge (Specify nature)	24216871.00	5332781.26		0.00	0.00	0.00	0.00
Total (b)	698641607.00	1450102638.26		0.00	0.00	0.00	0.00
Total (a+b)	963227760.57	2150538533.19		0.00	0.00	0.00	9035112.00
(c) Payment out of Funds							
(i) Capital Expenditure on Fixed Assets							
Others	69689386.00	5520299.00		0.00	0.00	0.00	0.00
Sub-total	69689386.00	5520299.00		0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on Salary, Wages and allowances etc. Rent	151556298.00	1471951554.60		0.00	0.00	0.00	0.00
Other administrative charges	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
Sub-total	151556298.00	1471951554.60		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
Diminution in value of Grant Investments	0.00	0.00		0.00	0.00	0.00	0.00
Grants transferred to UP Jal Nigam.	339446000.00	0.00		0.00	0.00	0.00	0.00
Grants Refunded	0.00	384441.00		0.00	0.00	0.00	0.00
Sub-total	339446000.00	384441.00		0.00	0.00	0.00	0.00
Total of (i+ii+iii) (c)	560691684.00	1477856294.60		0.00	0.00	0.00	0.00
Net balance at year end (a+b) - (c)	402536076.57	672682238.59		0.00	0.00	0.00	9035112.00
Total Grants & Contribution for Specific Purposes	1084253427.16						



Field Level Consultant

Chief Finance Officer

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 guarantees 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 separately.
5. For loan disbursed directly to an Executing Agency, please specify the name of the project for which 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 separately.



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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	9944456.00
340-20	From Revenues	0.00
340-30	From Staff	62000.00
340-80	From Others	506517.00
	Total Deposits Received	1,05,12,973.00

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

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)	571280966.00
350-11	Employee Liabilities	116586822.75
350-12	Interest Accured and Due	179532.00
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 Expenses)	0.00
	Total Other liabilities (Sundry Creditors)	688047320.75

**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



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Table B-11 : Fixed Assets (Code No. 410 & 411)

Rule B-11 : Fixed Assets [Code No. 410 & 411]											
Sl. No.	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
		3	4	5	6	7	8	9	10	11	12
0	Land	3247439394.00	0.00	0.00	3247439394.00	0.00	0.00	0.00	0.00	0.00	3247439394.00
0	Buildings	288029707.00	31205782.00	0.00	319235489.00	81783042.95	11301361.08	0.00	93084404.03	0.00	226151084.97
	Infrastructure Assets										
0	Road and Bridges	216716080.00	20814227.00	0.00	237530307.00	41506482.48	9468494.60	0.00	50974977.08	0.00	186555329.92
1	Sewerage and Drainage	143678201.00	40945292.00	0.00	184623493.00	22481304.93	7083477.10	0.00	29564782.03	0.00	155058710.97
2	Waterways	5569547.00	1808087.00	0.00	7377634.00	2345908.51	687258.82	0.00	3033167.33	0.00	4344466.67
3	Public lighting	34792074.00	2910208.00	0.00	37702282.00	16430387.69	3132470.60	0.00	19562858.29	0.00	18139423.71
	Other Assets										
4	Plant & Machinery	42169070.00	506311.00	0.00	42675381.00	14414207.07	4239149.34	0.00	18653356.41	0.00	24022024.59
5	Vehicles	83096518.00	2660117.00	0.00	185756635.00	94675112.58	13662227.16	0.00	108337339.74	0.00	77419295.26
5	Office & other Equipment	10122842.50	4004622.00	0.00	14127464.50	3697753.27	957772.52	0.00	4655525.79	0.00	9471938.71
7	Furniture, Fixtures										
7	Fittings and Electrical										
7	Appliances	16266804.00	331387.00	0.00	16598191.00	9850367.10	666274.13	0.00	10516641.23	0.00	6081549.77
8	Other Fixed Assets	32283429.00	1579453.00	0.00	47677960.00	13350671.66	4559325.50	0.00	17909997.16	0.00	29767962.84
8	Total	4220163666.50	120580564.00	0.00	4340744230.50	300535238.24	55757810.85	0.00	356293049.09	0.00	398445118.31



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Chief Finance Officer

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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			50000000.00
	Total of Investments Other Fund			50000000.00

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	359033.72
430-20	Loose Tools	0.00
430-30	Others	0.00
	Total Stock in Hand	359033.72

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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	266460969.43	0.00	0.00
	Less than 5 year*	0.00	0.00	0.00
	More than 5 Year*	0.00	0.00	0.00
	Sub Total	266460969.43	0.00	0.00
431-91	Less : State Government Cesses/ Levies in Taxes - Control Account	0.00	0.00	0.00
	Net Receivables of Property Taxes	266460969.43	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 Government Cesses/ Levies in Taxes - Control Account	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	19726491.50	0.00	0.00
	Less than 3 years*	0.00	0.00	0.00
	More than 3 years*	0.00	0.00	0.00
	Sub-Total	19726491.50	0.00	0.00
431-50	Receivables from Government	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	286187460.93	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	
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.)
1	2	3
450-10	Cash	1781572.00
	Balacne with Bank - Municipal Funds	
450-21	Nationalised Banks	
450-22	Other Scheduled Banks	75142208.41
450-23	Scheduled Co operative Banks	190663286.71
450-24	Post Office	0.00
	Sub-Total	0.00
		265805495.12
	Balacne with Bank - Special Funds	
450-41	Nationalised Banks	
450-42	Other Scheduled Banks	169475627.25
450-43	Scheduled Co-operative Banks	45314951.70
450-44	Post Office	0.00
	Sub-Total	0.00
		214790578.95
	Balacne with Bank - Grant Funds	
450-61	Nationalised Banks	
450-62	Other Scheduled Banks	938591475.54
450-63	Scheduled Co operative Banks	12957431.92
450-64	Post Office	0.00
	Sub-Total	0.00
		951548907.46
	Total Cash and Bank Balance	1483926553.53



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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	-5864296.00	123816157.00	112672621.00	5279240.00
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	10031831.00	0.00	10031831.00
460-80	Other Current Assets	37886.50	2563.30	0.00	40449.80
	Sub-Total	-5666409.50	133850551.30	112672621.00	15511520.80
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B - 18 (a)]	0.00	0.00	0.00	0.00

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



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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

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	1304220.00
140-11	Licensing Fees	4880167.00
140-12	Fees from Grant of Permit	0.00
140-13	Fees from Certificate or Extract	1379070.00
140-14	Development Charges	0.00
140-15	Regularisation Charges	0.00
140-20	Penalties & Fines	477387.00
140-40	Other Fees	27688273.00
140-50	User Charges	13600371.00
140-60	Entry Fees	0.00
140-70	Service/ Administrative Charges	21653637.00
140-80	Other Charges	0.00
	Sub-Total	70983125.00
	Less:	
140-90	Rent, Remission & Refunds	0.00
	Sub-Total	0.00
	Total Income from Fees & User Charges	
	Income Head Wise	70983125.00

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



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NAGAR NIGAM, VARANASI

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD FROM 01.04.2015 TO 31.03.2016

Code No.	Item Head of Account	Sl. No.	Current Year Amount (RS.)	Previous Year Amount (RS.)
INCOME				
1-10	Tax Revenue	1-1	31,21,33,341.00	28,02,99,924.80
1-20	Assigned Revenue & Compensation	1-2	13,12,60,694.00	6,31,93,041.00
1-30	Rental Income from Municipal Properties	1-3	1,41,37,851.00	1,64,38,747.00
1-40	Fees & User Charges	1-4	7,09,83,125.00	5,78,98,297.00
1-50	Sale & Hire Charges	1-5	32,52,785.00	48,24,314.00
1-60	Revenue Grants, Contributions & Subsidies	1-6	1,66,78,18,102.60	1,70,88,11,625.50
1-70	Income from Investment	1-7	81,62,793.22	1,78,39,153.94
1-71	Interest Earned	1-8	45,17,095.72	22,69,722.14
1-80	Other Income	1-9	7,63,854.00	10,40,231.00
EXPENDITURE				
2-10	Establishment Expenses	1-10	1,29,19,03,349.10	1,24,88,19,040.48
2-20	Administrative Expenses	1-11	49,56,44,987.00	22,17,61,923.00
2-30	Operations & Maintenance	1-12	53,56,17,734.00	57,76,76,753.51
2-40	Interest & Finance Expenses	1-13	15,201.76	18,740.72
2-50	Programme Expenses	1-14	1,74,70,946.00	1,39,91,899.00
2-60	Revenue Grants, Contributions & Subsidies	1-15	-	-
2-70	Provisions & Write Off	1-16	-	-
2-71	Miscellaneous Expenses	1-17	-	-
2-72	Depreciation		5,57,57,810.85	4,46,38,940.88
B	TOTAL - EXPENDITURE		2,39,64,10,028.71	2,10,69,07,297.59
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(18,33,80,387.17)	4,57,07,758.79
2-80	Less: Prior Period Items (Net)	1-18	-	7,36,75,159.00
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(18,33,80,387.17)	(2,79,67,400.21)
2-90	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit transferred over to Municipal Fund		(18,33,80,387.17)	(2,79,67,400.21)

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, Varanasi

Municipal Commissioner
Nagar Nigam, Varanasi

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

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

Minor Code No.	Particulars	Amount (Rs.)
1	2	3
110-01	Property Tax	303518000.00
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	8409967.00
110-12	Pilgrimage Tax	205374.00
110-51	Octroi & Toll	0.00
110-52	Cess	0.00
110-80	Other Tax (Entertainment Tax)	0.00
	Sub-Total	312133341.00
	Less	
110-90	Tax Remissions and Refund [Schedule I-1(a)]	0.00
	Sub Total	0.00
	Total Tax Revenue	312133341.00

Schedule I-1(a): Remissions 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 Remission of Tax Revenue	0.00

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	131260694.00
120-20	Compensations in lieu of Taxes/ Duties	0.00
120-30	Compensations in lieu of Concessions	0.00
	Total assigned revenues and compensation	131260694.00

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	12519654.00
130-20	Rent from Office Buildings	1567463.00
130-30	Rent from Guest Houses	0.00
130-40	Rent from Lease of Lands	0.00
130-80	Other Rents	50734.00
	Sub-Total	14137851.00
	Less:	
130-90	Rent Remission and Refunds	0.00

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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	1800.00
150-11	Sale of Forms & Publications	2549690.00
150-12	Sale of Stores & Scrap	282492.00
150-30	Sale of Others	417803.00
150-40	Hire Charges for Vehicles	0.00
150-41	Hire Charges for Equipment	1000.00
	Total Income from Sale & Hire Charges - Income Head Wise	3252785.00

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	1626833018.60
160-20	Re- imbursement of Expenses	0.00
160-30	Contribution towards schemes	40985084.00
	Total Revenue Grants, contributions & Subsidies	1667818102.60

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	8162793.22
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
	Total Income from Investments	8162793.22

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
171-10	Interest from Bank Accounts	4517095.72
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	4517095.72

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

Code No.	Particulars	Current Year Amount (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	150458.00
180-50	Unclaimed Refund/ Liabilities	0.00

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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

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	947250174.10
210-20	Benefits and Allowances	2537074.00
210-30	Pension	250697437.00
210-40	Other Terminal & Retirement Benefits	91418664.00
	Total Establishment Expenses- Expenses Head Wise	1291903349.10

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

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 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	473766084.00
220-12	Communication Expenses	1209671.00
220-20	Books & Periodicals	21091.00
220-21	Printing and Stationery	1776066.00
220-30	Travelling & Conveyance	6129658.00
220-40	Insurance	1732012.00
220-50	Audit Fees	4028092.00
220-51	Legal Expenses	752129.00
220-52	Professional and Other Fees	236176.00
220-60	Advertisement and Publicity	4899807.00

कायदा विभाग

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ANIL AGRAWAL & ASSOC.

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

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
230-10	Power & Fuel	37143446.00
230-20	Bulk Purchases	0.00
230-30	Consumption of Stores	36113200.00
230-40	Hire Charges	0.00
230-51	Repairs & Maintenance-Infrastructure Assets	419359922.00
230-52	Repairs & Maintenance- Building	8479596.00
230-53	Repairs & Maintenance-Civic Amenities	13507481.00
230-54	Repairs & Maintenance - Vehicles	11951293.00
230-59	Repairs & Maintenance - Others	1447276.00
230-80	Other Operating & Maintenance Expenses	7615520.00
	Total Operations & Maintenance - Expense Head wise	535617734.00

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 Bodies & Associations	0.00
240-40	Interest on Loans from International Agencies	0.00
240-50	Interest on Loans from Banks & Other Financial Institutions	0.00
240-60	Other Interest	0.00
240-70	Bank Charges	15201.76
240-80	Other Finance Expenses	0.00
	Total Interest & Finance Charges	15201.76

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	12283686.00
250-30	Share in Programmes of Others	5187260.00

कायम प्रमाणित

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

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

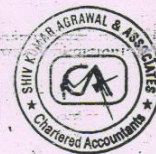
Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
271-10	Loss on disposal of Assets	0.00
271-20	Loss on disposal of Investments	0.00
271-80	Other Miscellaneous Expenses	0.00
	Total Miscellaneous Expenses	0.00

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	0.00
280-60	Refund of Other -Revenues	0.00
280-80	Other Expenses	0.00
	Sub - Total Income (b)	0.00
	Total Prior Period Items (Net) (a-b)	0.00

दस्तावेज उपस्थित

मुख्य वित्त एवं लेखाधिकारी
नगर निगम, बाराणसी



NOTES TO THE ACCOUNTS – NAGAR NIGAM VARANASI (NNV)

BACKGROUND

This is the Balance Sheet ending as on 31st March 2016 of the Nagar Nigam Varanasi. After preparation of Balance Sheet as on 31st March 2015, the accounting entries for the financial year 2015-16 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 31.03.2016. 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:

<u>Particulars</u>	<u>Rate of Depreciation</u>
Buildings	5%
Roads & Bridges	5%
Sewerage and Drainage	5%
Furniture, Fixtures, Fittings and Electrical	10%
Office & Other Equipment	10%
Plant & Machinery	15%
Vehicles	15%
Public Lighting	15%
Waterways	15%
Other Fixed Assets	15%

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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 2015.



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 31.03.2016 has been considered the same as already taken as on 1.04.2015.
- (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, 2016 are based on information furnished by concerned Departments.

4) Cash & Bank Balances: -

All Bank Accounts Balances are reconciled.

RESERVES

This includes the amount of various grants utilized up to 31.03.2016 for capital expenditures.

GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES

These include the amount of grant unutilized up to 31.03.2016 under the heads **Central Government- 11th, 12th & 13th Finance Commission Grant**, JICA Fund Grant, JNNURM Grant, Sansad Kota Nidhi & Shelter Home Nidhi **State Government- Grant Receipt From Purvanchal Vidhayak Kota Nidhi, Malin Basti Yojana, State Finance Commission, Ganga Ghat Punruddhar Nidhi, Ganna Vikas Kendra Padav & Nagriya Jal Nikasi Yojana** as per the information given by the various departments.

ESTIMATES & ASSUMPTIONS

A number of estimates and assumptions relating to the reporting of assets and liabilities were used to prepare these financial statements. Actual results could differ from those estimates, besides the ones explained above based on guidelines of U.P. Municipal Accounting Manual to the extent applicable.

DISCLAIMER

By discharging its responsibilities of preparing the financial statements the management of Nagar Nigam Varanasi has prepared the Financial Statements comprising Balance Sheet and Income & Expenditure Account under the guidance and assistance of FLC appointed for assisting in implementation of work.

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नगर निगम, वाराणसी

Although implementation of DEAS is at advanced stage, still the figures shown herein do not amount to any confirmation either from the Nagar Nigam Varanasi or from the FLC and is subject to approval of competent authority and audit.

गणेश कुमार शर्मा



मुख्य वित्त एवं लेखाधिकारी
नगर निगम, वाराणसी

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 2016 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, 2016 ; 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, 2016.

Place- Varanasi
Date- 18.03.2017

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

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नगर निगम, वाराणसी

