NAGAR NIGAM VARANASI

BALANCE SHEET
AS ON 31.03.2021

NAGAR NIGAM, VARANASI

BALANCE SHEET AS ON 31.03.2021

Code No.	Item / Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	4
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	4865802461.94	4592636060.39
3-11	Earmarked Funds	B-2	16209090.00	16209090.00
3-12	Reserves	B-3	1524984005.00	1263569649.00
	Total Reserves & Surplus		**6406995556.94**	**5872414799.39**
3-20	**Grants, contribution for specific purposes**	**B-4**	**2806690177.76**	**2462441122.55**
	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	77481073.06	4720552.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	102924778.43	48374937.71
3-60	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		**180405851.49**	**53095489.71**
	TOTAL LIABILITIES		**9394091586.19**	**8387951411.65**
	Assets			
	Fixed Assets			
4-10	Gross Block	B-11	5805788177.50	5469304241.50
4-11	Less: Accumulated Depreciation		863601353.26	738232492.86
	Net Block		4942186824.24	4731071748.64
4-12	Capital Work-in-progress		4476789.00	4476789.00
	Total Fixed Assets		**4946663613.24**	**4735548537.64**
	Investments			
4-20	Investment-General Fund	B-12	1118443787.79	84732402.50
4-21	Investment-Other Funds	B-13	0.00	0.00
	Total Investments		**1118443787.79**	**84732402.50**
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	7993549.82	8042867.62
4-31	Sundry Debtors (Receivables)			
	Gross amount outstanding	B-15	637003173.55	487153200.78
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	2550751823.39	2970428048.71
4-60	Loans, advances and deposits	B-18	133235638.40	102046354.40
4-61	Less: Accumulated provision against Loans			
	Net Amount Outstanding		0.00	0.00
	Total Current Assets, Loans and Advances		**3328984185.16**	**3567670471.51**
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		**9394091586.19**	**8387951411.65**

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

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

For Achal Srivastava & Co.
Chartered Accountants

Achal Srivastava
Partner

सहायक/लेखाधिकारी

Manoj Tripathi

लेखाधिकारी
नगर निगम वाराणसी
Account Officer
Nagar Nigam, Varanasi

For and on behalf of Nagar Nigam, Varanasi

नगर आयुक्त
नगर निगम, वाराणसी
Municipal Commissioner
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	4592636060.39	8753840.44	4601389900.83	0.00	4601389900.83
310-90	Excess of Income & Expenditure	0.00	26,44,12,561.11	26,44,12,561.11	-	26,44,12,561.11
	Total Municipal Fund (310)	**4,59,26,36,060.39**	**27,31,66,401.55**	**4,86,58,02,461.94**	**-**	**4,86,58,02,461.94**

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(Chartered Accountants)
Partner

Field Leval Consultant

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नगर निगम, वाराणसी
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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Partner

Field Leval Consultant

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नगर निगम वाराणसी
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Municipal Commissioner

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)	1263569649.00	261414356.00	1524984005.00	0.00	1524984005.00
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	**1263569649.00**	**261414356.00**	**1524984005.00**	**0.00**	**1524984005.00**

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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 Government Agencies	Grants from Financial Institution	Grants from International Organisation	Grants from Welfare Bodies	Others
(a) Opening Balance	1884699776.32	577741346.23	0.00	0.00	0.00	0.00	0.00
(b) Addition to the Grants							
(i) Grants received during the year	1160636499.00	63688106.00	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	247500000.00					
(Vi) Interest & Charge (Specify nature)	60586328.81	4671686.40	0.00	0.00	0.00	0.00	0.00
Total (b)	1221222827.81	315859792.40	0.00	0.00	0.00	0.00	0.00
Total (a+b)	3105922604.13	893601138.63	0.00	0.00	0.00	0.00	0.00
(c) Payments out of Funds							
(I) Capital Expentiture on							
Fixed Assets	261414356.00	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	261414356.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	259809507.00	13328659.00	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
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	259809507.00	13328659.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants Trf	658281043.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	658281043.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of (i+ii+iii) (c)	1179504906.00	13328659.00	0.00	0.00	0.00	0.00	0.00
Net balance at year end (a+b) - (c)	**1926417698.13**	**880272479.63**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Grants & Contribution for Specific Purposes	**2806690177.76**						

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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.

"In Terms of Our Se
Report of Even Date A
For D.K. MITTAL &
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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	77087766.06
340-20	From Revenues	0.00
340-30	From Staff	36500.00
340-80	From Others	356807.00
	Total Deposits Received	**77481073.06**

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)	2210208.00
350-11	Employee Liabilities	99606812.43
350-12	Interest Accured and Due	1107758.00
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)	**102924778.43**

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

Code 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
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	3247439394.00	0.00	0.00	3247439394.00	0.00	0.00	0.00	0.00	3247439394.00	3247439394.00
410-20	Buildings	534868316.00	9316776.00	0.00	544185092.00	159789804.17	19054515.99	0.00	178844320.16	375078511.83	365340771.84
	Infrastructure Assets										
410-30	Road and Bridges	641589858.00	169084813.00	0.00	810674671.00	129682215.63	32017509.82	0.00	161699725.45	511907642.37	648974945.55
410-31	Sewerage and Drainage	353158013.00	65364567.00	0.00	418522580.00	72919502.44	16202067.65	0.00	89121570.09	280238510.56	329401009.91
410-32	Waterways	8924253.00	0.00	0.00	8924253.00	5400115.01	528620.70	0.00	5928735.71	3524137.99	2995517.29
410-33	Public Lighting	61898639.00	30446094.00	0.00	92344733.00	32745232.13	7681475.31	0.00	40426707.44	29153406.87	51918025.56
	Other Assets										
410-40	Plant & Machinery	73974198.00	13532960.00	0.00	87507158.00	43577895.54	6589362.62	0.00	50167258.16	30396302.46	37339899.84
410-50	Vehicles	328183835.00	42621230.00	0.00	370805065.00	193489821.62	25460889.18	0.00	218950710.80	134694013.38	151854354.20
410-60	Office & other Equipment	17762224.50	3316243.00	0.00	21078467.50	8571332.38	1247923.51	0.00	9819255.89	9190892.12	11259211.61
410-70	Furniture, Fixtures Fittings and Electrical Appliances	19133622.00	97662.00	0.00	19231284.00	13073859.03	615502.74	0.00	13689361.77	6059762.97	5541922.23
410-80	Other Fixed Assets	182371889.00	2703591.00	0.00	185075480.00	78982714.91	15970992.88	0.00	94953707.79	103389174.09	90121772.21
	Total	5469304241.50	336483936.00	0.00	5805788177.50	738232492.86	125368860.40	0.00	863601353.26	4731071748.64	4942186824.24

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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.)
1	2	3	4	5
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			1118443787.79
	Total of Investments Other Fund			**1118443787.79**

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.)
1	2	3	4	5
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	7993549.82
430-20	Loose Tools	0.00
430-30	Others	0.00
	Total Stock in Hand	**7993549.82**

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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.)
1	2	3	4 Code No. 432	5 (3-4)
431-10	Receivables for Property Taxes	634125297.55	0.00	634125297.55
	Less than 5 year*	0.00	0.00	0.00
	More than 5 Year*	0.00	0.00	0.00
	Sub Total	634125297.55	0.00	634125297.55
431-91	Less : State Government Cesses/ Levies in Taxes - Control Account	0.00	0.00	0.00
	Net Receivables of Property Taxes	**634125297.55**	**0.00**	**634125297.55**
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 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	2877876.00	0.00	2877876.00
	Less than 3 years*	0.00	0.00	0.00
	More than 3 years*	0.00	0.00	0.00
	Sub-Total	**2877876.00**	**0.00**	**2877876.00**
431-50	Receivables from Government	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	**637003173.55**	**0.00**	**637003173.55**

"In Terms of Our Separate
Report of Even Date Attached"
For D.K. MITTAL & Co.
(Chartered Accountants)
Partner

Manoj Tripathi
लेखाधिकारी
नगर निगम वाराणसी

नगर आयुक्त
नगर निगम वाराणसी

Field Leval Consultant

Account Officer

Municipal Commissioner

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.)
1	2	3
450-10	Cash	1618407.00
	Balance with Bank - Municipal Funds	
450-21	Nationalised Banks	13712786.81
450-22	Other Scheduled Banks	408282292.92
450-23	Scheduled Co operative Banks	0.00
450-24	Post Office	0.00
	Sub-Total	**421995079.73**
450-41	**Balance with Bank - Special Funds**	
450-42	Nationalised Banks	234913372.16
450-43	Other Scheduled Banks	76782478.51
450-44	Scheduled Co-operative Banks	0.00
	Post Office	0.00
	Sub-Total	**311695850.67**
	Balance with Bank - Grant Funds	
450-61	Nationalised Banks	1541423035.99
450-62	Other Scheduled Banks	274019450.00
450-63	Scheduled Co operative Banks	
450-64	Post Office	0.00
	Sub-Total	**1815442485.99**
	Total Cash and Bank Balance	**2550751823.39**

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(Chartered Accountants)

Partner

ACHAL SRIVASTAVA & Co.

Field Leval Consultant

Manoj Tripathi

लेखाधिकारी
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Account Officer

नगर आयुक्त
नगर निगम, वाराणसी
Municipal Commissioner

Schedule B - 18 : Loans, Advances and Deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current Year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and Advances to Employees	208411.00	0.00	0.00	208411.00
460-20	Employee Provident Fund Loans	0.00	0.00	0.00	0.00
460-30	Loans to Others	88421843.00	29990000.00	0.00	118411843.00
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	10031831.00	0.00	0.00	10031831.00
460-80	Other Current Assets	3384269.40	1199284.00	0.00	4583553.40
	Sub-Total	**102046354.40**	**31189284.00**	**0.00**	**133235638.40**
461	Less: Accumulated Provisions against [Schedule B - 18 (a)]	0.00	0.00	0.00	0.00
	Total Loans, Advances and Deposits	**102046354.40**	**31189284.00**	**0.00**	**133235638.40**

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**

"In Terms of Our Separa
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For D.K. MITTAL & C
(Chartered Accountant
Partner

ACHAL SRIVASTAVA & Co.
Chartered Accountants

Field Leval Consultant

Manoj Tripathi
लेखाधिकारी
नगर निगम वाराणसी
Account Officer

नगर आयुक्त
नगर निगम वाराणसी
Municipal Commissioner

NAGAR NIGAM, VARANASI

INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

Code No.	Item / Head of Account	Sc. No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	4
	INCOME			
1-10	Tax Revenue	I-1	59,23,19,753.00	59,20,56,986.00
1-20	Assigned Revenue & Compensation	I-2	2,07,720.00	43,770.00
1-30	Rental Income from Municipal Properties	I-3	1,23,07,785.00	9,76,94,655.00
1-40	Fees & User Charges	I-4	6,10,13,754.28	11,65,00,336.00
1-50	Sale & Hire Charges	I-5	1,00,78,800.50	35,40,939.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	2,20,85,39,118.00	2,27,18,21,241.88
1-70	Income from Investment	I-7	2,08,14,361.53	1,61,59,236.50
1-71	Interest Earned	I-8	25,86,469.00	1,02,30,644.00
1-80	Other Income	I-9	50,16,829.00	38,84,543.00
A	**TOTAL - INCOME**		**2,91,28,84,590.31**	**3,11,19,32,351.38**
	EXPENDITURE			
2-10	Establishment Expenses	I-10	1,93,54,20,053.30	2,10,11,04,336.19
2-20	Administrative Expenses	I-11	4,06,32,858.00	8,41,72,567.00
2-30	Operations & Maintenance	I-12	52,40,02,875.80	50,94,32,721.57
2-40	Interest & Finance Expenses	I-13	48,921.70	27,555.00
2-50	Programme Expenses	I-14	2,29,98,460.00	3,17,16,505.00
2-60	Revenue Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write Off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		12,53,68,860.40	11,03,57,178.80
B	**TOTAL - EXPENDITURE**		**2,64,84,72,029.20**	**2,83,68,10,863.56**
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		26,44,12,561.11	27,51,21,487.82
2-80	Less: Prior Period Items (Net)	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		26,44,12,561.11	27,51,21,487.82
2-90	Less: Transfer to Reserve Funds			
	Net Balance being surplus / deficit carried over to Municipal Fund		**26,44,12,561.11**	**27,51,21,487.82**

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 Achal Srivastava & Co.
Chartered Accountants

Achal Srivastava
Partner

सहायक लेखाधिकारी

For and on behalf of Nagar Nigam, Varanasi

Manoj Tripathi
लेखाधिकारी
Accounts Officer
नगर निगम वाराणसी
Nagar Nigam, Varanasi

नगर आयुक्त
Municipal Commissioner
नगर निगम, वाराणसी
Nagar Nigam, Varanasi

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

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

Partner

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

Minor Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
110-01	Property Tax	592056986.00
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	0.00
110-12	Pilgrimage Tax	262767.00
110-51	Octroi & Toll	0.00
110-52	Cess	0.00
110-80	Other Tax (Entertainment Tax)	0.00
	Sub- Total	**592319753.00**
	Less	
110-90	Tax Remmissions and Refund [Schedule I-1(a)]	0.00
	Sub Total	0.00
	Total Tax Revenue	**592319753.00**

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

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	207720.00
120-20	Compensations in lieu of Taxes/ Duties	0.00
120-30	Compensations in lieu of Concessions	0.00
	Total assigned revenues and compensation	**207720.00**

In Terms of Our Sepa
Report of Even Date Atta
For D.K. MITTAL & C
(Chartered Accountants)
Partner

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	8614636.00
130-20	Rent from Office Buildings	0.00
130-30	Rent from Guest Houses	0.00
130-40	Rent from Lease of Lands	0.00
130-80	Other Rents	3693149.00
	Sub-Total	**12307785.00**
	Less:	
130-90	Rent Remmission and Refunds	0.00
	Sub-Total	0.00
	Total Rental Income from Municipal Properties	**12307785.00**

ACHAL SRIVASTAVA & Co.

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	1106500.00
140-11	Licensing Fees	11649202.00
140-12	Fees from Grant of Permit	0.00
140-13	Fees from Certificate or Extract	1493674.00
140-14	Development Charges	0.00
140-15	Regularisation Charges	0.00
140-20	Penalties & Fines	5343903.00
140-40	Other Fees	20779696.00
140-50	User Charges	9581813.00
140-60	Entry Fees	0.00
140-70	Service/ Administrative Charges	10847869.28
140-80	Other Charges	211097.00
	Sub-Total	**61013754.28**
	Less:	
140-90	Rent, Remmission & Refunds	0.00
	Sub-Total	0.00
	Total Income from Fees & User Charges Income Head Wise	**61013754.28**

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	0.00
	....	
	Total Income from Sale & Hire Charges-Function Wise	0.00

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

For D.K. MITTAL & Co.

(Chartered Accountants)

Partner

ACHAL SRIVASTAVA & Co.
Chartered Accountants

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	0.00
150-11	Sale of Forms & Publications	10032428.50
150-12	Sale of Stores & Scrap	0.00
150-30	Sale of Others	13956.00
150-40	Hire Charges for Vehicles	0.00
150-41	Hire Charges for Equipment	32416.00
	Total Income from Sale & Hire Charges - Income Head Wise	**10078800.50**

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	2208539118.00
160-20	Re- imbursement of Expenses	0.00
160-30	Contribution towards schemes	0.00
	Total Revenue Grants, contributions & Subsidies	**2208539118.00**

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	20814361.53
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	**20814361.53**

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
171-10	Interest from Bank Accounts	2586469.00
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	**2586469.00**

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

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

Partner

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	0.00
180-50	Unclaimed Refund/ Liabilities	0.00
180-60	Excess Provisions written back	0.00
180-80	Miscellaneous Income	5016829.00
	Total Other Income	**5016829.00**

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

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	1449767138.30
210-20	Benefits and Allowances	1670552.00
210-30	Pension	354257913.00
210-40	Other Terminal & Retirement Benefits	129724450.00
	Total Establishment Expenses- Expenses Head Wise	**1935420053.30**

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	9778445.00
220-12	Communication Expenses	1318909.00
220-20	Books & Periodicals	0.00
220-21	Printing and Stationery	1025370.00
220-30	Travelling & Conveyance	11275492.00
220-40	Insurance	1067601.00
220-50	Audit Fees	0.00
220-51	Legal Expenses	2209255.00
220-52	Professional and Other Fees	10498013.00
220-60	Advertisement and Publicity	2645509.00
220-61	Membership & Subscriptions	0.00
220-80	Other Administrative Expenses	814264.00
	Total Administrative Expenses - Expenses Head wise	**40632858.00**

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

Partne

ACHAL SRIVAST
Chartered Accountants

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	66290377.00
230-20	Bulk Purchases	0.00
230-30	Consumption of Stores	16016372.80
230-40	Hire Charges	0.00
230-51	Repairs & Maintenance-Infrastructure Assets	324189845.00
230-52	Repairs & Maintenance- Building	5614216.00
230-53	Repairs & Maintenance-Civic Amenities	83021503.00
230-54	Repairs & Maintenance - Vehicles	2994151.00
230-59	Repairs & Maintenance - Others	1209595.00
230-80	Other Operating & Maintenance Expenses	24666816.00
	Total Operations & Maintenance - Expense Head wise	**524002875.80**

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	48921.70
240-80	Other Finance Expenses	0.00
	Total Interest & Finance Charges	**48921.70**

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

Partne

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	18011831.00
250-30	Share in Programmes of Others	4986629.00
	Total Programme Expenses	**22998460.00**

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**

"In Terms of Our Separate
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For D.K. MITTAL & Co.
(Chartered Accountants)

Partner

ACHAL SRIVASTAVA & Co.

NOTES TO THE ACCOUNTS – NAGAR NIGAM VARANASI (NNV)

BACKGROUND

This is the Balance Sheet ending as on 31st March 2021 of the Nagar Nigam Varanasi.(hereinafter know as NNV) After preparation of Balance Sheet as on 31st March 2020, the accounting entries for the Financial year 2020-21 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 31.03.2021. 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	10%
Office & Other Equipment	10%
Plant & Machinery	15%
Vehicles	15%
Public Lighting	15%
Waterways	15%
Other Fixed Assets	15%
Intangible Assets	25%

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 2020.

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

Manoj

लेखाधिकारी
नगर निगम वाराणसी

ACHAL SRIVASTAVA & Co. Chartered Accountants

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 31.03.2021 has been considered the same as already taken as on 01.04.2020.

(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:-**

(i) Loans and advances include temporary advances given to various departments for routine expenses.

(ii) Following advances have been given for Works/Projects

	Rs.
(a) Jalkal Department, Varanasi	11,21,18,851
(b) Executive Engineer Prantiy Khand Lok Nirman, Varanasi	59,92,992
(c) U.P.Jal Nigam, Aliganj Lucknow	3,00,000

3) **Sundry Debtors (Receivables): -**

Arrears of receivables outstanding as on March 31, 2021 are based on information furnished by concerned Departments.

During this year duly verified chart of Rental Income is received from Tax/Revenue Department regarding arrear of Tax/Rent Demand for the year 2020-21, Collections made during the year 2020-21 and closing balance as on 31.03.2021.

4) **Cash & Bank Balances: -**

Following Bank Accounts have been maintained by the Nagar Nigam but could not be incorporated in the earlier Financial Statements. During the Financial Year 2020-21, the same have been introduced by giving effect to the respective Ledgers-

Name of Bank	Account Number	Name of Fund	Amount	Remarks
HDFC	5010027810338	Relief Fund	14,400.00	Municipal Fund
HDFC	50200011816274	Nagar Nigam Online Tax	55,37,999.44	Municipal Fund
IndusInd Bank	100079667297	Earnest Money	10,57,18,447.06	EMD Security
IndusInd Bank	100079667303	Tender Cost Nidhi	32,01,441.00	Municipal Fund

All Bank Accounts Balances are reconciled.

RESERVES

This includes the amount of various grants utilized up to 31.03.2021 for Capital Expenditures.

Manoj Tripath

लेखाधिकारी
नगर निगम वाराणसी

ACHAL SRIVASTAVA & Co.
Chartered Accountants

GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES

These include the amount of grant unutilized up to 31.03.2021 under the heads:

Central Government- 14th & 15th Finance Commission Grant, JICA Fund Grant, JNNURM Grant, Sansad Kota Nidhi, Shelter Home Nidhi, APJ Abdul Kalam, Atal Mission AMRUT Yojana, Hriday Yojana, Namami Gange Yojana, Kanha Pashu Ashray Yojana & Swachh Bharat Mission etc.

State Government- Purvanchal Vidhayak Kota Nidhi, Malin Basti Sudhar Yojana, State Finance Commission, Ganga Ghat Punruddhar Nidhi, Ganna Vikas Kendra Padav, Nagriya Jal Nikasi Yojana, Nagariya Sadak Sudhar Yojana, Nagariy Jhil/Talab/Pokhara Sanrakshan Yojana, Pashu Badhalay, Beniyabag, Pashu Badhalay Kamal Garaha, Pashu Sav Utsarjan Nidhi, Ghat Improvement at River Ganga, Kanha Gaushala & Besahara, Pashu Vadh Shala Ordealy Bazar, Pashu Govans Ashray Yojana, Assi Foods Street Grant, UP Pollution Control Board & Rastriya Sahari Ajivika Mission etc. as per the information given by the various departments.

REVENUE RECOGNITION

Revenue on account of Taxes and Rent has been recognized on Accrual Basis. Other Revenues has been recognized on Cash Basis.

OTHERS

Deposit with ESIC of Rs.1,00,31,831/- has been recovered by ESIC Department is under Litigation.

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 DEAS.

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.

ACHAL SRIVASTAVA & Co.
Chartered Accountants

Manoj Tripathi
लेखाधिकारी
नगर निगम वाराणसी

नगर आयुक्त
नगर निगम, वाराणसी

D.K.Mittal & Co.

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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 2021 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 Statement 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, 2021 ; and

(ii) In so far as it relates to the Income & Expenditure Account, excess of Income over Expenditure for the year ended on 31st March, 2021.

Place- Varanasi
Date- 22.09.2021

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

A.K.Jaiswal
(Partner)

UDIN:**21428874AAAADH2021**