# NAGAR NIGAM VARANASI

# BALANCE SHEET
# AS ON 31.03.2018

# NAGAR NIGAM, VARANASI

## BALANCE SHEET AS ON 31.03.2018

| Code No. | Item / Head of Account | Schedule No. | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4 |
| | **LIABILITIES** | | | |
| | **Reserve & Surplus** | | | |
| 3-10 | Municipal (General) Fund | B-1 | 3840117397.97 | 3633211827.15 |
| 3-11 | Earmarked Funds | B-2 | 16209090.00 | 16209090.00 |
| 3-12 | Reserves | B-3 | 863301610.00 | 729202678.00 |
| | **Total Reserves & Surplus** | | **4719628097.97** | **4378623595.15** |
| | | | | |
| 3-20 | **Grants, contribution for specific purposes** | **B-4** | **1987336600.74** | **1646481573.14** |
| | **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 | 10840564.00 | 11028153.00 |
| 3-41 | Deposit works | B-8 | 0.00 | 0.00 |
| 3-50 | Other Liabilities (Sundry Creditors) | B-9 | 765560376.94 | 616239236.45 |
| 3-60 | Provisions | B-10 | 0.00 | 0.00 |
| | **Total Current Liabilities and Provisions** | | **776400940.94** | **627267389.45** |
| | **TOTAL LIABILITIES** | | **7483365639.65** | **6652372557.74** |
| | **Assets** | | | |
| | **Fixed Assets** | | | |
| 4-10 | Gross Block | B-11 | 4899194987.50 | 4669976766.50 |
| 4-11 | Less: Accumulated Depreciation | | 520916643.71 | 431761030.32 |
| | Net Block | | 4378278343.79 | 4238215736.18 |
| 4-12 | Capital Work-in-progress | | 4476789.00 | 4476789.00 |
| | **Total Fixed Assets** | | **4382755132.79** | **4242692525.18** |
| | **Investments** | | | |
| 4-20 | Investment-General Fund | B-12 | 56698792.00 | 56698792.00 |
| 4-21 | Investment-Other Funds | B-13 | 0.00 | 0.00 |
| | **Total Investments** | | **56698792.00** | **56698792.00** |
| | **Current Assets, Loans and Advances** | | | |
| 4-30 | Stock in Hand (Inventories) | B-14 | 8864473.96 | 7062936.06 |
| 4-31 | Sundry Debtors (Receivables) | | | |
| | Gross amount outstanding | B-15 | 320927572.43 | 292917445.43 |
| 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 | 2615949918.67 | 1988519094.27 |
| 4-60 | Loans, advances and deposits | B-18 | 98169749.80 | 64481764.80 |
| 4-61 | Less: Accumulated provision against Loans | | | |
| | Net Amount Outstanding | | 0.00 | 0.00 |
| | **Total Current Assets, Loans and Advances** | | **3043911714.86** | **2352981240.56** |
| 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** | | **7483365639.65** | **6652372557.74** |

In Terms of Our Separate Report of Even Date

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

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

Partner

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

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

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 | 3633211827.15 | 74288223.00 | 3707500050.15 | 16031602.00 | 3691468448.15 |
| 310-90 | Excess of Income & Expenditure | 0.00 | 14,86,48,949.82 | 14,86,48,949.82 | - | 14,86,48,949.82 |
| | **Total Municipal Fund (310)** | 3,63,32,11,827.15 | 22,29,37,172.82 | 3,85,61,48,999.97 | 1,60,31,602.00 | 3,84,01,17,397.97 |

Field Leval Consultant

मुख्य वित्त एवं लेखाधिकारी
Chief Finance Officer
नगर निगम, वाराणसी

नगर आयुक्त
Municipal Commissioner
नगर निगम, वाराणसी

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) | 729202678.00 | 165072460.00 | 894275138.00 | 30973528.00 | 863301610.00 |
| 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** | **729202678.00** | **165072460.00** | **894275138.00** | **30973528.00** | **863301610.00** |

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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** | 1069780812.85 | 567665648.29 | 0.00 | 0.00 | 0.00 | 0.00 | 9035112.00 |
| **(b) Addition to the Grants** | | | | | | | |
| (i) Grants received during the year | 2498559028.00 | 1372089338.00 | 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 | | | | | | |
| (Vi) Interest & Charge (Specify nature) | 45032143.93 | 7106108.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total (b)** | 2543591171.93 | 1379195446.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total (a+b)** | 3613371984.78 | 1946861095.27 | 0.00 | 0.00 | 0.00 | 0.00 | 9035112.00 |
| **( c ) Payments out of Funds** | | | | | | | |
| **(I) Capital Expentiture on** | | | | | | | |
| Fixed Assets | 147359166.00 | 17713294.00 | 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** | 147359166.00 | 17713294.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **(ii) Revenue Expenditure on** | | | | | | | |
| Salary, Wages and allowances etc. | 422277583.00 | 1494778830.74 | 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** | 422277583.00 | 1494778830.74 | 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 | 1499740265.57 | 62452.00 | 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** | 1499740265.57 | 62452.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total of (i+ii+iii) ( c )** | 2069377014.57 | 1512554576.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net balance at year end (a+b) - (c )** | **1543994970.21** | **434306518.53** | **0.00** | **0.00** | **0.00** | **0.00** | **9035112.00** |
| | | | | | | | |
| **Total Grants & Contribution for Specific Purposes** | **1987336600.74** | | | | | | |

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नगर आयुक्त Municipal Commissioner
नगर निगम, वाराणसी

**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 | 10064047.00 |
| 340-20 | From Revenues | 0.00 |
| 340-30 | From Staff | 56000.00 |
| 340-80 | From Others | 720517.00 |
| | **Total Deposits Received** | **1,08,40,564.00** |

**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) | 630584325.00 |
| 350-11 | Employee Liabilities | 134804096.94 |
| 350-12 | Interest Accured and Due | 171955.00 |
| 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)** | **765560376.94** |

**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 | 0.00 | 3247439394.00 |
| 410-20 | Buildings | 374826217.00 | 74593497.00 | 1355000.00 | 448064714.00 | 106630144.88 | 16531655.26 | 0.00 | 123161800.14 | 0.00 | 324902913.86 |
| | **Infrastructure Assets** | | | | | | | | | | |
| 410-30 | Road and Bridges | 349416247.00 | 84643760.00 | 0.00 | 434060007.00 | 64571416.25 | 17648268.74 | 0.00 | 82219684.99 | 0.00 | 351840322.01 |
| 410-31 | Sewerage and Drainage | 215386717.00 | 17286188.00 | 0.00 | 232672905.00 | 38384316.68 | 9491527.39 | 0.00 | 47875844.07 | 0.00 | 184797060.93 |
| 410-32 | Waterways | 7408614.00 | 139200.00 | 0.00 | 7547814.00 | 3689484.33 | 575269.45 | 0.00 | 4264753.78 | 0.00 | 3283060.22 |
| 410-33 | Public lighting | 41192295.00 | 1658014.00 | 0.00 | 42850309.00 | 22618534.20 | 2986838.59 | 0.00 | 25605372.79 | 0.00 | 17244936.21 |
| | **Other Assets** | | | | | | | | | | |
| 410-40 | Plant & Machinery | 67724650.00 | 48000.00 | 0.00 | 67772650.00 | 25573398.70 | 6329860.94 | 0.00 | 31903259.64 | 0.00 | 35869390.36 |
| 410-50 | Vehicles | 229555435.00 | 17418781.00 | 0.00 | 246974216.00 | 125557615.33 | 18050355.33 | 0.00 | 143607970.66 | 0.00 | 103366245.34 |
| 410-60 | Office & other Equipment | 14811267.50 | 505890.00 | 0.00 | 15317157.50 | 5641442.96 | 952773.95 | 0.00 | 6594216.91 | 0.00 | 8722940.59 |
| 410-70 | Furniture, Fixtures Fittings and Electrical Appliances | 16980998.00 | 125350.00 | 0.00 | 17106348.00 | 11148394.65 | 595555.57 | 0.00 | 11743950.22 | 0.00 | 5362397.78 |
| 410-80 | Other Fixed Assets | 105234932.00 | 34154541.00 | 0.00 | 139389473.00 | 27946282.34 | 15993508.17 | 0.00 | 43939790.51 | 0.00 | 95449682.49 |
| | **Total** | 4669976766.50 | 230573221.00 | 1355000.00 | 4899194987.50 | 431761030.32 | 89155613.39 | 0.00 | 520916643.71 | 0.00 | 4378278343.79 |

Field Leval Consultant

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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 | | | 56698792.00 |
| | **Total of Investments Other Fund** | | | **56698792.00** |

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.) |
|---|---|---|---|---|
| 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 | 8864473.96 |
| 430-20 | Loose Tools | 0.00 |
| 430-30 | Others | 0.00 |
| | **Total Stock in Hand** | **8864473.96** |

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नगर निगम, वाराणसी

## 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<br>Code No. 432 | 5<br>(3-4) |
| 431-10 | Receivables for Property Taxes | 301186620.93 | 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 | 301186620.93 | 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** | 301186620.93 | 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 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 | 19740951.50 | 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** | **19740951.50** | **0.00** | **0.00** |
| 431-50 | Receivables from Government | 0.00 | 0.00 | 0.00 |
| | **Total of Sundry Debtors (Receivables)** | 320927572.43 | 0.00 | 0.00 |

Field Leval Consultant

Chief Finance & Accounts Officer
मुख्य वित्त एवं लेखाधिकारी
नगर निगम, वाराणसी

Municipal Commissioner
नगर आयुक्त
नगर निगम, वाराणसी

## 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 | 3973115.00 |
| | **Balacne with Bank - Municipal Funds** | |
| 450-21 | Nationalised Banks | 541406783.15 |
| 450-22 | Other Scheduled Banks | 164556343.49 |
| 450-23 | Scheduled Co operative Banks | 0.00 |
| 450-24 | Post Office | 0.00 |
| | **Sub-Total** | **705963126.64** |
| 450-41 | **Balacne with Bank - Special Funds** | |
| 450-42 | Nationalised Banks | 369415242.06 |
| 450-43 | Other Scheduled Banks | 43557365.85 |
| 450-44 | Scheduled Co-operative Banks | 0.00 |
| | Post Office | 0.00 |
| | **Sub-Total** | **412972607.91** |
| | **Balacne with Bank - Grant Funds** | |
| 450-61 | Nationalised Banks | 1490480973.49 |
| 450-62 | Other Scheduled Banks | 2560095.63 |
| 450-63 | Scheduled Co operative Banks | 0.00 |
| 450-64 | Post Office | 0.00 |
| | **Sub-Total** | **1493041069.12** |
| | **Total Cash and Bank Balance** | **2615949918.67** |

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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.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 460-10 | Loans and Advances to Employees | 160000.00 | 48411.00 | 0.00 | 208411.00 |
| 460-20 | Employee Provident Fund Loans | 0.00 | 0.00 | 0.00 | 0.00 |
| 460-30 | Loans to Others | 52789319.00 | 59514397.00 | 26260464.00 | 86043252.00 |
| 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 | 1500614.80 | 545696.00 | 160055.00 | 1886255.80 |
| | **Sub-Total** | **64481764.80** | **60108504.00** | **26420519.00** | **98169749.80** |
| 461 | Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B - 18 (a) ] | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Loans, Advances and Deposits** | **64481764.80** | **60108504.00** | **26420519.00** | **98169749.80** |

**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** |

Field Leval Consultant

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Municipal Commissioner
नगर आयुक्त

# NAGAR NIGAM, VARANASI

## INCOME AND EXPENDITURE STATEMENT
## FOR THE PERIOD FROM 01.04.2017 TO 31.03.2018

| 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 | 38,95,75,814.00 | 32,73,66,331.00 |
| 1-20 | Assigned Revenue & Compensation | I-2 | 24,38,11,924.00 | 17,36,10,532.00 |
| 1-30 | Rental Income from Municipal Properties | I-3 | 1,52,36,984.00 | 2,93,62,177.00 |
| 1-40 | Fees & User Charges | I-4 | 7,90,83,237.50 | 6,84,37,985.00 |
| 1-50 | Sale & Hire Charges | I-5 | 56,76,401.00 | 64,33,752.00 |
| 1-60 | Revenue Grants, Contributions & Subsidies | I-6 | 2,04,09,94,413.74 | 2,15,59,76,874.52 |
| 1-70 | Income from Investment | I-7 | 98,33,477.50 | 1,33,10,832.10 |
| 1-71 | Interest Earned | I-8 | 17,05,716.00 | 19,79,662.45 |
| 1-80 | Other Income | I-9 | 65,32,928.62 | 18,17,981.02 |
| **A** | **TOTAL - INCOME** | | **2,79,24,50,896.36** | **2,77,82,96,127.09** |
| | **EXPENDITURE** | | | |
| 2-10 | Establishment Expenses | I-10 | 1,58,54,26,759.93 | 1,45,37,77,671.00 |
| 2-20 | Administrative Expenses | I-11 | 30,84,10,450.00 | 30,87,53,065.22 |
| 2-30 | Operations & Maintenance | I-12 | 64,93,75,002.39 | 1,00,02,53,904.66 |
| 2-40 | Interest & Finance Expenses | I-13 | 1,87,508.83 | 42,282.31 |
| 2-50 | Programme Expenses | I-14 | 1,12,46,612.00 | 2,71,97,489.00 |
| 2-60 | Revenue Grants, Contributions & Subsidies | I-15 | - | - |
| 2-70 | Provisions & Write Off | I-16 | - | - |
| 2-71 | Miscellaneous Expenses | I-17 | - | - |
| 2-72 | Depreciation | | 8,91,55,613.39 | 7,54,67,981.23 |
| **B** | **TOTAL - EXPENDITURE** | | **2,64,38,01,946.54** | **2,86,54,92,393.42** |
| A-B | Gross surplus/ (deficit) of income over expenditure before Prior Period Items | | 14,86,48,949.82 | (8,71,96,266.33) |
| 2-80 | Less: Prior Period Items (Net) | I-18 | - | - |
| | Gross surplus/ (deficit) of income over expenditure after Prior Period Items | | 14,86,48,949.82 | (8,71,96,266.33) |
| 2-90 | Less: Transfer to Reserve Funds | | | |
| | **Net Balance being surplus / deficit carried over to Municipal Fund** | | **14,86,48,949.82** | **(8,71,96,266.33)** |

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

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.

(Chartered Accountants)

Partner

For Shiv Kumar Agrawal & Associates
Chartered Accountants

Manish Srivastava
Partner

मुख्य वित्त एवं लेखाधिकारी
नगर निगम, वाराणसी
Nagar Nigam, Varanasi

For and on behalf of Nagar Nigam, Varanasi

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

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

| Minor Code No. | Particulars | Current Year Amount (Rs.) |
|---|---|---|
| 1 | 2 | 3 |
| 110-01 | Property Tax | 380807000.00 |
| 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 | 8768814.00 |
| 110-12 | Pilgrimage Tax | 0.00 |
| 110-51 | Octroi & Toll | 0.00 |
| 110-52 | Cess | 0.00 |
| 110-80 | Other Tax (Entertainment Tax) | 0.00 |
| | **Sub- Total** | **389575814.00** |
| | Less | |
| 110-90 | Tax Remmissions and Refund [Schedule I-1(a)] | 0.00 |
| | **Sub Total** | 0.00 |
| | **Total Tax Revenue** | **389575814.00** |

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 | 243811924.00 |
| 120-20 | Compensations in lieu of Taxes/ Duties | 0.00 |
| 120-30 | Compensations in lieu of Concessions | 0.00 |
| | **Total assigned revenues and compensation** | **243811924.00** |

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 | 14045931.00 |
| 130-20 | Rent from Office Buildings | 958254.00 |
| 130-30 | Rent from Guest Houses | 0.00 |
| 130-40 | Rent from Lease of Lands | 0.00 |
| 130-80 | Other Rents | 232799.00 |
| | **Sub-Total** | **15236984.00** |
| | Less: | |
| 130-90 | Rent Remmission and Refunds | 0.00 |
| | **Sub-Total** | 0.00 |
| | **Total Rental Income from Municipal Properties** | **15236984.00** |

## 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<br>............... | |
| | **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 | 1258310.00 |
| 140-11 | Licensing Fees | 6254050.00 |
| 140-12 | Fees from Grant of Permit | 0.00 |
| 140-13 | Fees from Certificate or Extract | 1125937.00 |
| 140-14 | Development Charges | 0.00 |
| 140-15 | Regularisation Charges | 0.00 |
| 140-20 | Penalties & Fines | 1335532.00 |
| 140-40 | Other Fees | 26978148.50 |
| 140-50 | User Charges | 14373356.00 |
| 140-60 | Entry Fees | 0.00 |
| 140-70 | Service/ Administrative Charges | 27548263.00 |
| 140-80 | Other Charges | 209641.00 |
| | Sub-Total | **79083237.50** |
| | Less: | |
| 140-90 | Rent, Remmission & Refunds | 0.00 |
| | **Sub-Total** | 0.00 |
| | **Total Income from Fees & User Charges Income Head Wise** | **79083237.50** |

## 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<br>................ | |
| | **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 | 3300.00 |
| 150-11 | Sale of Forms & Publications | 2499039.00 |
| 150-12 | Sale of Stores & Scrap | 3167662.00 |
| 150-30 | Sale of Others | 0.00 |
| 150-40 | Hire Charges for Vehicles | 0.00 |
| 150-41 | Hire Charges for Equipment | 6400.00 |
| | **Total Income from Sale & Hire Charges - Income Head Wise** | **5676401.00** |

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 | 1917056413.74 |
| 160-20 | Re- imbursement of Expenses | 0.00 |
| 160-30 | Contribution towards schemes | 123938000.00 |
| | **Total Revenue Grants, contributions & Subsidies** | **2040994413.74** |

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 | 9833477.50 |
| 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** | **9833477.50** |

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

| Code No. | Particulars | Current Year Amount (Rs.) |
|---|---|---|
| 1 | 2 | 3 |
| 171-10 | Interest from Bank Accounts | 1705716.00 |
| 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** | **1705716.00** |

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 | 0.00 |
| 180-50 | Unclaimed Refund/ Liabilities | 0.00 |
| 180-60 | Excess Provisions written back | 0.00 |
| 180-80 | Miscellaneous Income | 6532928.62 |
| | **Total Other Income** | **6532928.62** |

## 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 | 1167416744.93 |
| 210-20 | Benefits and Allowances | 950279.00 |
| 210-30 | Pension | 281433429.00 |
| 210-40 | Other Terminal & Retirement Benefits | 135626307.00 |
| | **Total Establishment Expenses- Expenses Head Wise** | **1585426759.93** |

## 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 | 198213109.00 |
| 220-12 | Communication Expenses | 2047682.00 |
| 220-20 | Books & Periodicals | 0.00 |
| 220-21 | Printing and Stationery | 709089.00 |
| 220-30 | Travelling & Conveyance | 9601509.00 |
| 220-40 | Insurance | 4090427.00 |
| 220-50 | Audit Fees | 2000000.00 |
| 220-51 | Legal Expenses | 544925.00 |
| 220-52 | Professional and Other Fees | 84889581.00 |
| 220-60 | Advertisement and Publicity | 5438309.00 |
| 220-61 | Membership & Subscriptions | 0.00 |
| 220-80 | Other Administrative Expenses | 875819.00 |
| | **Total Administrative Expenses - Expenses Head wise** | **308410450.00** |

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** |

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

| Code No. | Particulars | Current Year Amount (Rs.) |
|---|---|---|
| 1 | 2 | 3 |
| 230-10 | Power & Fuel | 54667727.29 |
| 230-20 | Bulk Purchases | 0.00 |
| 230-30 | Consumption of Stores | 21752330.10 |
| 230-40 | Hire Charges | 706776.00 |
| 230-51 | Repairs & Maintenance-Infrastructure Assets | 274735793.00 |
| 230-52 | Repairs & Maintenance- Building | 18153737.00 |
| 230-53 | Repairs & Maintenance-Civic Amenities | 132600468.00 |
| 230-54 | Repairs & Maintenance - Vehicles | 26481718.00 |
| 230-59 | Repairs & Maintenance - Others | 4879096.00 |
| 230-80 | Other Operating & Maintenance Expenses | 115397357.00 |
| | **Total Operations & Maintenance - Expense Head wise** | **649375002.39** |

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 | 187508.83 |
| 240-80 | Other Finance Expenses | 0.00 |
| | **Total Interest & Finance Charges** | **187508.83** |

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 | 3347519.00 |
| 250-30 | Share in Programmes of Others | 7899093.00 |
| | **Total Programme Expenses** | **11246612.00** |

### 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** |

## NOTES TO THE ACCOUNTS – NAGAR NIGAM VARANASI (NNV)

### BACKGROUND

This is the Balance Sheet ending as on 31st March 2018 of the Nagar Nigam Varanasi. After preparation of Balance Sheet as on 31st March 2017, the accounting entries for the financial year 2017-18 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 31.03.2018. 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 2017.

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 31.03.2018 has been considered the same as already taken as on 1.04.2017.
   (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 | 6,81,64,443 |
| (b) J.T.Construction | 1,75,78,809 |
| (c) U.P.Jal Nigam, Chandigarh | 3,00,000 |

3) **Sundry Debtors (Receivables): -**
   Arrears of receivables outstanding as on March 31, 2018 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 31.03.2018 for capital expenditures.

## GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES

These include the amount of grant unutilized up to 31.03.2018 under the heads **Central Government**- 14th 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, & Swachh Bharat Mission etc.

**State Government**- Grant Receipt From Purvanchal Vidhayak Kota Nidhi, Malin Basti SudharYojana, 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 & Vadh Shala Grant etc. as per the information given by the various departments.

## OTHERS

- Since the Company Varanasi Smart City Limited has been incorporated and the Bank Account was opened in the name of Company and those has been shown in the Accounts of Nagar Nigam Varanasi. Now this Account has been transferred to Smart City Limited by passing the entry through Municipal Fund. The details of balance as on 31st March, 2018 in those Bank Accounts are as follows

| Bank Name | Account No. | Amount |
|---|---|---|
| Punjab National Bank | 0881 | 92,66,640 |
| Punjab National Bank | 6001 | 50,00,000 |

- Deposit with ESIC of Rs. 1,00,31,831/- has been recovered by ESIC Department is under Litigation.
- Total Amount of Security Deposit Paid to Contractors/Suppliers during the F.Y. 2017-18 amounting Rs.1604907/- has been transferred to Municipal Fund A/c as the Liabilities in this regard have not been reflected in the Balance Sheet.

## 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.

SHIV KUMAR AGRAWAL & ASSOCIATES

**D.K. Mittal & Co.**
CHARTERED ACCOUNTANTS

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Rathyatra-Mahmoorganj Road
Mahmoorganj, Varanasi-221010
Phone : 0542-2364099, 2363999

# 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 2018 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, 2018 ; 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, 2018.

*Place-* Varanasi
*Date-* 26.03.2019

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

A.K.Jaiswal
(Partner)

D.K. MITTAL & CO. VARANASI CHARTERED ACCOUNTANTS