



PRASHANT K SHARMA & CO
CHARTERED ACCOUNTANTS

To,
The General Manager,

Jalkal Vibhag, Nagar Nigam, Varanasi

Dear Sir,

We have audited the balance sheet of **Jalkal Vibhag, Nagar Nigam, Varanasi** as on 31 March 2020 and also the annexed income and expenditure Account for the year ended on that date. This financial statement is the responsibility of the concerned management of the Jalkal Vibhag, Nagar Nigam, Varanasi. Our responsibility is to express an opinion on this financial statement based on our audit.

We have conducted the audit in accordance with the accounting standard 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 check 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 and Income & Expenditure Account are in agreement with the books of accounts and other supporting documents produced before us.

The said accounts has been made with the assistance of employees of Jalkal Vibhag, Nagar Nigam, Varanasi and books, records and other relevant documents & compiled by a firm of chartered accountants and subject to qualification/ observations mentioned in "Annexure A" annexes hereto, give the information required as per law, a true & 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 vibhag as on 31st March, 2020: 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, 2020.

Place: Varanasi
Date: 08-05-2023

For. Prashant K Sharma & Co.
Chartered Accountants

Prashant K Sharma

Prashant Kumar Sharma
(Proprietor)
UDIN: 23431733BGWVSL8657

JAL KAL VIBHAG

NAGAR NIGAM

VARANASI

BALANCE SHEET AS ON 31ST MARCH'2020

PREPARED BY

P. K. SINGH & CO.

CHARTERED ACCOUNTANTS

VARANASI

1. **INTRODUCTION:-** This report deals with the Balance Sheet as at 31.03.2020, Income and Expenditure Account and Cash Flow Statement for the year ended 31.03.2020 prepared by us. The report is divided into following parts to make it easy to understand:-

- a. Balance Sheet
- b. Income and Expenditure Account (Schedule no. 16)
- c. Cash Flow Statement/ Receipt and Payment Account (Schedule no. 15)
- d. Details and schedules supporting Balance Sheet and Income & Expenditure Account

Jal sansthan has been merged with Nagar Nigam, Varanasi vide G.O. No. 380/9-2-2010-58 MIS/2007, but the accounts are still being maintained as per previous years practice.

For smooth operational functioning of Jalkal Vibhag, it was decentralized into three Zones previously but for providing effective service, a separate new zone has been created by dividing the work of south zone naming zone 4 since September'2012.

2. **METHODOLOGY:-** We are extensively involved in extraction of information from primary books and records made available to us by Jalkal Vibhag. Wherever information were readily available (i.e. income side of cash books except miscellaneous income) the same has been accepted as correct for the purpose of our Balance Sheet. Other information were collected with assistance of Jalkal Vibhag Employees (i.e. Consumer receivable, P.F. final payment, Stores and electricity etc.)

3. This report is submitted with general reservations against items of Balance Sheet and Income & Expenditure Account, which are as under:-

A. ASSETS:-

- a. Fixed Assets:-

- i. The original cost of fixed assets and depreciation provided upto 31.03.2019 have been carried forward from previous year's Balance Sheet and additions to fixed assets have been derived from the cash book and vouchers made available to us according to payment made.
- ii. We have been informed that none of the fixed assets have been physically verified by Jalkal Vibhag Authorities as on 31.03.2020 therefore it is assumed that there were no unrecorded additions or deductions in fixed assets during the year under review. It has been stated that schemes have been handed over by U. P. Jal Nigam but due to lack of information and existence of dispute between Varanasi Jalkal Vibhag and U. P. Jal Nigam as



regards the schemes completed and handed over to Jalkal Vibhag , due to which it is not possible to incorporate the same in the fixed assets. The complete list from U. P. Jal Nigam is still awaited. Hence no adjustment has been made in deposits with U. P. Jal Nigam. The addition to fixed assets by Jalkal Vibhag and Nagar Nigam have duly accounted for.

- iii. The depreciation has been charged on straight line basis as done in earlier years except in case of additions to a particular block where it has been charged on average rate basis.

- b. **DEPOSIT WITH U.P. JAL NIGAM:-** A significant part of the assets of Jalkal Vibhag is represented by the deposit with U. P. Jal Nigam for schemes under progress as no conclusive details were provided for deposits made or schemes handed over during the year hence same balance is considered as in previous Balance Sheet. It is further stated that no provisions for interest is made in accounts, in absence of specific information about deposits/ schemes handed over. Information would be incorporated as and when a specific details for this is made available to us.

c. **Stores and Spares:-**

- i. The balance of stores and spares as on 31.03.2020 has been extracted from records kept by the Jalkal Vibhag. The valuation is done on the basis of rate available in stock register, previous year's rates or purchase invoices provided to us.
- ii. Some inventory valued on lump sum basis (scrap) is still lying and is taken at same value.

d. **Consumer Receivable:-**

- i. The information regarding water tax, excess water charges, sewer tax etc. were provided by Jalkal Vibhag. The figures were compiled by us after considering the opening balance as per previous year Balance Sheet and collection as per Cash Flow Statement submitted by us.
- ii. The Balance Sheet does not include any receivable on account of water used by various departments of Nagar Nigam, Varanasi as per previous practice.



iii. In absence of specific information about doubtful debts against consumer receivable no adjustment has been made in account.

- e. **Cash & Bank Balance:-** Cash & Bank Balance as on 31.03.2020 as shown in the Balance Sheet have been taken from main cash book and others maintained by the Jalkal Vibhag.
- f. Bank accounts with Nagriya Sahkari Bank Ltd., Varanasi i.e. S.B. A/c no. 5139 balance as on 31.03.2004 Rs. 6,35,153.48 and FDR A/c of Rs. 30,00,000/- (present FDR nos. 001576 and 001577 Dtd. 19.03.2004 for face value of Rs. 30,84,495/- and Rs. 15,30,386/- respectively) are continuing since 31.03.2004 because of suspension of banking operation since 1999 and thereafter cancellation of licence of the bank by the Reserve Bank of India on 05.06.2004 as informed to us. As above FDRs are subject to renewal from time to time but interest accrued on the same could not be taken into account as cash system of accounting is being followed and for want of necessary information. Hence the same will be considered at the time of realization.
- g. In absence of information relating to old Imprest advance to employees Rs. 14,825/- is outstanding at the beginning of the year. During the year, Jalkal Vibhag has further disbursed imprest advances for sewer cleaning work to 11 employees amounting Rs. 22,00,000/- (@ Rs. 2,00,000/- per employee).
- h. Advance given to U P Jal Nigam for various works (Revenue/Capital expenditures) by Jalkal Vibhag taken from various cash books and other related records maintained by Jalkal Vibhag for which utilization certificates are not yet received. Details are as under:-

DATE	AMOUNT Rs.	TRANSFER TO	PURPOSE
13-Feb-20	1,50,00,000.00	Jal Nigam, Varanasi	6 mini tubewell
23-Nov-19	4,400,000.00	Jal Nigam, Varanasi	2 Big Tubewell, 15 Mini Tubewell and 3 Mini Tubewell rebore
3-Aug-19	1,800,000.00	Jal Nigam, Varanasi	Mini Tubewell Bari Bazar, Teliyana
14-Aug-19	1,236,469.00	Jal Nigam, Varanasi	Tubewell reboring Naria
TOTAL	2,24,36,469.00		



B. LIABILITIES:-

- a. **Long Term Loans:-** In view of the observation contained in PARA 3A(a)(ii) information regarding long term loans and interest accrued thereon has been extracted from the previous year balance sheet.
- b. **Debt servicing of LIC Loans:-** Due to paucity of funds loan from LIC and U. P. Jal Nigam could not be repaid and Jalkal Vibhag is liable to pay penal interest on such default. We have given to understand that U. P. Jal Nigam has been making repayments of LIC loan and interest thereon. However in absence of any information available with Jalkal Vibhag or Nagar Nigam similar balance in this account have been taken as in previous balance sheet.
- c. **Provident Fund:-**
 - i. The amount of provident fund is deducted from salaries of employees and deposited with bank from time to time. The deduction is being shown as liabilities and deposits as investment in provident fund.
 - ii. Provident fund loan figures were taken from loan register made available to us and figures of final payment were collected from bank with the help of Jalkal Vibhag employees.
- d. **Pension Liabilities:-** Provisions for pension made during the year has been extracted by deducting last year provision liabilities and adding current year pension liability paid during next year.
- e. **Contingent Liabilities:-** Contingent liabilities in respect of schemes handed over by U. P. Jal Nigam is similar as per previous year Balance Sheet (i.e. Rs. 39,66,864/-) in absence of any settlement in this regard.
- f. **Administrative Expenses:-**
 - i. The liabilities for salary, purchases, repair & other maintenance and other expenses have been extracted from scrutiny of the cash book for subsequent months.
 - ii. Liabilities for electricity dues are derived with the help of statement submitted by the Jalkal Vibhag.



- g. **Group Insurance:-** Jalkal Vibhag has taken GI policy in which contribution were made by employee and employer jointly since long. Jalkal Vibhag has taken new policy w.e.f. 01/01/2012 by closing old policy for non centralized employees in which contribution are made by employees only. Old policy for centralized employees has been closed on 31/03/2013.
- h. **Employee Benevolent Fund:-** Employee benevolent fund balance as appear in Balance Sheet reflects net balance of contribution of employees & Jalkal Vibhag and payment made there from to beneficiaries.
- i. Grants received from Varanasi Nagar Nigam and others against 14th Finance commission and others have been taken from cash books maintained by Jalkal Vibhag and added to opening balance of grant. Details are as follows:-

DATE	AMOUNT Rs.	SOURCE	PURPOSE	REMARKS
14-Oct-19	24,50,000.00	U P Bridge Corp.	Pipe line shifting	
14-Oct-19	7,00,00,000.00	Nagar Nigam	14 th Finance Grant	
19-Oct-19	4,66,70,000.00	Nagar Nigam	14 th Finance Grant	
26-Feb-20	17,99,65,000.00	Nagar Nigam	14 th Finance Grant	
31-Dec-19	5,69,47,480.00	Nagar Nigam	13 th Finance Grant	
29-Feb-20	75,00,000.00	Nagar Nigam	Jal Nikasi work	Shown as advance by Nagar Nigam
	66,00,000.00	Rajya Sector	Special dismantling	
25-Nov-19	3,21,00,000.00	Rajya Sector	Sewer line Extension	
TOTAL	4,022,32,480.00			

- j. **Interest fund (14th Finance):-** Jalkal Vibhag has been receiving fund under 14th Finance commission since 2017-18 . Amount received is kept in a separate bank account meant for the purpose. Vibhag also earns interest on the fund lying with bank before disbursement. Vibhag has created an Interest Fund Account for interest received from bank on 14th finance commission fund and shown it on liabilities side of Balance Sheet. Vibhag has received the 14th Finance Commission grant during the year 2017-18 and earned interest amounting Rs. 18,46,751/- which has been shown as interest income during the year. Vibhag has already reversed Rs. 16,08,699.70 in last year and balance amount Rs. 2,38,051.30 has been reversed during the year from the interest income by increasing the interest fund account.

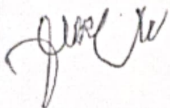


C. INCOME & EXPENDITURE ACCOUNT:-

- a. The data required for the preparation of Income and Expenditure Account has been extracted from the Cash Books and vouchers made available to us.
- b. Wherever considered necessary, we have reclassified the account head of various expenses keeping in view the correct accounting principles.
- c. Amount received against water tax, sewer tax and other charges are booked under the head water tax. So amount received against consumer receivables have been appropriated towards water tax and sewer tax in the ratio of 1:3 in consultation with Jalkal Vibhag officials.
- d. Amount incurred on sewerage scheme by Nagar Nigam on behalf of Jalkal Vibhag have been taken on the basis of certificate made available to us by Jalkal Vibhag.
- e. Allocations of expenditure between water supply and sewerage scheme have been made to extent possible on the basis of books and records made available to us.
- f. Interest on fixed deposits is considered at the time of maturity.

Extracted, compiled and prepared

For P. K. SINGH & CO.
CHARTERED ACCOUNTANTS



(CA Pravin K. Singh)
Proprietor



PLACE: VARANASI

DATED: 19.4.2023

P.K. SINGH & CO.
CHARTERED ACCOUNTANTS

JALKAL VIBHAG, NAGAR NIGAM, VARANASI
BALANCE SHEET AS AT 31st MARCH 2020

AMOUNT AS ON 31.03.2019	LIABILITIES	AMOUNT	AMOUNT AS ON 31.03.2020	ASSETS	AMOUNT	AMOUNT AS ON 31.03.2020
Rs.		Rs.	Rs.		Rs.	Rs.
	CAPITAL FUND			FIXED ASSETS		
	Opening Balance	790,849,734.00		As per annexed Schedule-20		490,183,146.54
	Add: Electricity dues adjusted by Govt.	-	790,849,734.00	INTEREST		
				Paid on World bank Loan (Note no. 1)	1,140,090.00	1,140,090.00
1,070,530,358.73	GRANT IN AID			CURRENT ASSETS		
3,832,612.70	Interest fund (14th finance)		1,472,563,832.73	As per annexed Schedule-18		1,144,961,172.55
			7,933,865.00	MISCELLANEOUS ASSETS		
303,885,219.00	LOANS & ADVANCES			Opening Deficit as on 01.04.2019	5,987,329,128.92	
	As per annexed Schedule -14		303,885,219.00	Add: Deficit for the year	703,120,375.57	6,690,449,504.48
5,073,760,018.78	CURRENT LIABILITIES					
	As per annexed Schedule-19		5,751,501,262.85			
7,242,857,943.21			8,326,733,913.58			8,326,733,913.58
			0			(0)

Compiled and Prepared on behalf of
Jalkal Vibhag, Nagar Nigam, Varanasi
For P. K. SINGH & CO.
CHARTERED ACCOUNTANTS



Pravin K. Singh
(Pravin K. Singh)
Proprietor

PLACE: VARANASI
DATED: 19.04.2020

Proprietor

Note no. 1: In absence of specific information regarding interest paid on world bank loan, the same has been shown in Balance Sheet.
2: Notes on account and schedules are integral part of Balance Sheet.

D-53/104, LUXA ROAD, CHOTHI GAIBI (Behind Telwala dharmshala) VARANASI-221010 Phone-0542-2422817, Mo-99415303688

Pravin K. Singh
जलकल विभाग, नगर निगम
वाराणसी

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

NET FIXED ASSETS WATER SUPPLY SCHEME

SCHEDULE-1

AMOUNT AS ON 31.03.2019	DESCRIPTION OF ASSETS	AMOUNT AS ON 31.03.2020
Rs.		Rs.
10,746,697.00	1 Land	10,746,697.00
3,273,353.00	2 <u>Civil Construction</u>	3,087,899.00
-	a) Road	-
390,325.00	b) Fencing & Comp.	379,457.00
-	c) Building	-
-	d) Embankment/Dam/Bridge	-
2,883,028.00	e) Reserrior & Overhead Tanks	2,708,442.00
-	f) Treatment Plant	-
26,804,668.00	3 <u>Equipment & Mech. Plant</u>	25,194,163.00
12,635,426.00	a) Pumps	11,296,371.00
-	b) Motor	-
-	c) Transformers	-
5,864,672.00	c) Electrical Plant & Equipment	5,816,849.00
8,304,570.00	d) Other Plant	8,080,943.00
21,700,744.00	4 Pipes & Fittings	20,764,864.00
91,666,813.00	5 Tubewells	87,329,420.00
4,175,429.00	6 <u>Miscellaneous Fixed Assets</u>	3,758,427.00
561,475.00	a) Water Meter	464,345.00
-	b) Lab Equipment	-
-	c) Workshop Mach.	-
-	d) Fire Hyndrend & Stand Post	-
-	e) Portable Tools	-
808,108.00	f) Office Furniture	798,983.00
1,337,091.00	g) Vehicles	1,286,522.00
-	h) Dosar	-
-	i) Water Tankers	-
-	j) Pay Loaders	-
370,138.00	k) Other Miscellaneous Assets	381,878.00
1,098,617.00	l) Computer	826,699.00
-	7 Handpump	-
-	8 Project	-
45,216,968.00	9 Feedar Man	44,067,862.00
<u>203,584,672.00</u>	TOTAL	<u>194,949,332.00</u>



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF FIXED ASSETS WATER SUPPLY SCHEME

SCHEDULE-1.1

DESCRIPTION OF ASSETS	AMOUNT		ADDITIONS	TOTAL AS		DEPRECIATION		TOTAL		NET BLOCK	
	AS ON 31.03.2019	Rs.		ON 31.03.2020	Rs.	UPTO 31.03.2019	FOR THE YEAR	Rs.	AS ON 31.03.2020	AS ON 31.03.2019	Rs.
1 Land	10,746,697.00	-	-	10,746,697.00	-	-	-	-	10,746,697.00	10,746,697.00	-
2 Civil Construction	19,584,923.10	-	-	19,584,923.10	16,311,570.10	185,454.00	-	16,497,024.10	3,087,899.00	3,273,353.00	-
a) Road	11,560.00	-	-	11,560.00	11,560.00	-	-	11,560.00	-	-	-
b) Fencing & Comp.	543,405.00	-	-	543,405.00	153,080.00	10,868.00	-	163,948.00	379,457.00	390,325.00	-
c) Building	6,649,741.35	-	-	6,649,741.35	6,649,741.35	-	-	6,649,741.35	-	-	-
d) Embankment/Dam/Bridge	433,050.00	-	-	433,050.00	433,050.00	-	-	433,050.00	-	-	-
e) Reservoir & Overhead Tanks	8,729,283.75	-	-	8,729,283.75	5,846,255.75	174,586.00	-	6,020,841.75	2,708,442.00	2,883,028.00	-
f) Treatment Plant	3,217,883.00	-	-	3,217,883.00	3,217,883.00	-	-	3,217,883.00	-	-	-
3 Equipment & Mech. Plant	53,853,543.09	-	-	53,853,543.09	27,048,875.09	1,610,505.00	-	28,659,380.09	25,194,163.00	26,804,668.00	-
a) Pumps	33,476,369.09	-	-	33,476,369.09	20,840,943.09	1,339,055.00	-	22,179,998.09	11,296,371.00	12,635,426.00	-
b) Motor	1,853,140.00	-	-	1,853,140.00	1,853,140.00	-	-	1,853,140.00	-	-	-
c) Transformers	966,233.00	-	-	966,233.00	966,233.00	-	-	966,233.00	-	-	-
d) Electrical Plant & Equipment	6,376,445.00	-	-	6,376,445.00	511,773.00	47,823.00	-	559,596.00	5,816,849.00	5,864,672.00	-
e) Other Plant	11,181,356.00	-	-	11,181,356.00	2,876,786.00	223,627.00	-	3,100,413.00	8,080,943.00	8,304,570.00	-
4 Pipes & Fittings	47,993,842.36	-	-	47,993,842.36	26,293,098.36	935,880.00	-	27,228,978.36	20,764,864.00	21,700,744.00	-
5 Tubewells	153,998,623.10	3,419,988.00	-	157,418,611.10	62,331,810.10	7,757,381.00	-	70,089,191.10	87,329,420.00	91,666,813.00	-
6 Miscellaneous Fixed Assets	17,005,421.17	33,794.00	-	17,039,215.17	12,829,992.17	450,796.00	-	13,280,788.17	3,758,427.00	4,175,429.00	-
a) Water Meter	6,475,309.88	-	-	6,475,309.88	5,913,834.88	97,130.00	-	6,010,964.88	464,345.00	561,475.00	-
b) Lab Equipment	14,740.00	-	-	14,740.00	14,740.00	-	-	14,740.00	-	-	-
c) Workshop Mach.	447,460.00	-	-	447,460.00	447,460.00	-	-	447,460.00	-	-	-
d) Fire Hydrant & Stand Post	144,923.00	-	-	144,923.00	144,923.00	-	-	144,923.00	-	-	-
e) Portable Tools	21,645.00	-	-	21,645.00	21,645.00	-	-	21,645.00	-	-	-
f) Office Furniture	1,656,664.49	8,300.00	-	1,664,964.49	848,556.49	17,425.00	-	865,981.49	798,983.00	808,108.00	-
g) Vehicles	2,142,740.50	-	-	2,142,740.50	805,649.50	50,569.00	-	856,218.50	1,286,522.00	1,337,091.00	-
h) Dsuar	71,599.50	-	-	71,599.50	71,599.50	-	-	71,599.50	-	-	-
i) Water Tankers	1,216,449.00	-	-	1,216,449.00	1,216,449.00	-	-	1,216,449.00	-	-	-
j) Pay Loaders	477,000.00	-	-	477,000.00	477,000.00	-	-	477,000.00	-	-	-
k) Other Miscellaneous Assets	452,380.80	25,494.00	-	477,844.80	82,212.80	13,754.00	-	95,966.80	381,878.00	370,138.00	-
l) Computer & software	3,884,539.00	-	-	3,884,539.00	2,785,922.00	271,918.00	-	3,057,840.00	826,699.00	1,098,617.00	-
7 Handpump	10,434,716.32	-	-	10,434,716.32	10,434,716.32	-	-	10,434,716.32	-	-	-
8 Project	137,450,664.09	-	-	137,450,664.09	137,450,664.09	-	-	137,450,664.09	-	-	-
9 Feeder Man	70,497,300.00	-	-	70,497,300.00	25,280,332.00	1,149,106.00	-	26,429,438.00	44,067,862.00	45,216,968.00	-
TOTAL	521,565,730.23	3,453,782.00	525,019,512.23	317,981,056.23	12,089,122.00	330,070,180.23	194,949,332.00	203,584,672.00			

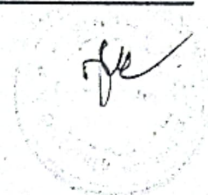


JALKAL VIBHAG, NAGAR NIGAM, VARANASI

NET FIXED ASSETS -SEWERAGE SCHEME

SCHEDULE-2

AMOUNT AS ON 31.03.2019	DESCRIPTION OF ASSETS	AMOUNT AS ON 31.03.2020
Rs. 48,221,361.00	1 Pipes & Fittings	Rs. 86,798,726.00
23,054,507.00	2 Sewer Cleaning Machine	21,443,899.00
<u>71,275,868.00</u>	TOTAL	<u>108,242,625.00</u>

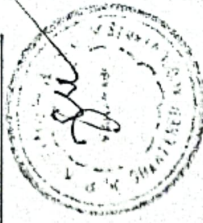


JALPAI VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF FIXED ASSETS - SEWERAGE SCHEME

SCHEDULE-2.1

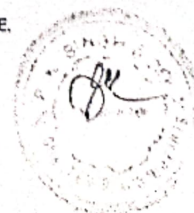
DESCRIPTION OF ASSETS	AMOUNT AS ON 31.03.2019	ADDITIONS	TOTAL AS ON 31.03.2020	DEPRECIATION			NET BLOCK	
				UPTO 31.03.2019	FOR THE YEAR	TOTAL	AS ON 31.03.2020	AS ON 31.03.2019
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Pipes & Fittings	84,695,431.00	40,835,440.00	125,530,871.00	36,474,070.00	2,258,075.00	38,732,145.00	86,798,726.00	48,221,361.00
2 Sewer Machine	37,456,004.01	-	37,456,004.01	14,401,497.01	1,610,608.00	16,012,105.01	21,443,899.00	23,054,507.00
TOTAL	122,151,435.01	40,835,440.00	162,986,875.01	50,875,567.01	3,868,683.00	54,744,250.01	108,242,625.00	71,275,868.00



JALKAL VIBHAG, NAGAR NIGAM, VARANASI
DEPOSIT WITH U.P. JAL NIGAM FOR CONSTRUCTION WORKS IN PROGRESS AS AT 31.03.2020
SCHEDULE-3

S.N.	DEPOSIT AS ON ON 31.03.2019 Rs.	NAME OF THE JAL NIGAM DIV	SCHEME TOWARDS WHICH DEPOSIT HELD	DEPOSIT AS ON 31.03.2020 Rs.
I. NON-I.D.A. SCHEMES				
1	413,300.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME	413,300.00
2	600,000.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, RAJGHAT	600,000.00
3	416,300.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, COTTON MILL	416,300.00
4	200,000.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, LANKA	200,000.00
5	200,000.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, LON MISSION	200,000.00
6	527,200.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, MAIDAGIN	527,200.00
7	326,300.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, SHIVPUR	326,300.00
8	1,800,000.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, JAIPURA	1,800,000.00
9	2,624,600.00	VII T.C.D.	VARANASI SEWERAGE UTILIZATION SCHEME	2,624,600.00
10	33,000.00	VII T.C.D.	PREVENTION OF POLLUTION OF GANGA SCHEME	33,000.00
11	2,400,000.00	VII T.C.D.	R & C OF STORM WATER DRAIN SEWER OF VARANASI	2,400,000.00
12	5,400,000.00	VII T.C.D.	VARANASI GHAT SEWER SCHEME	5,400,000.00
	<u>14,940,700.00</u>			<u>14,940,700.00</u>
II. I.D.A. SCHEMES				
1	3,049,871.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, RAJGHAT	3,049,871.00
2	4,392,630.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, PAHARIA	4,392,630.00
3	2,846,006.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, UP COLLEGE	2,846,006.00
4	3,754,298.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, CIVIL LINE	3,754,298.00
5	3,211,908.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, LANKA	3,211,908.00
6	2,288,381.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, PANDEYP	2,288,381.00
7	2,171,468.00	VII T.C.D.	VARANASI WATER SUPPLY RE SCHEME, SHIVPUR	2,171,468.00
8	8,015,686.00	VII T.C.D.	IMPROVEMENT OF C.W.N.	8,015,686.00
9	1,068,300.00	VII T.C.D.	U.P. COLLEGE ZONE WATER SUPPLY SCHEME	1,068,300.00
10	965,300.00	VII T.C.D.	PANDEYPUR ZONE WATER SUPPLY SCHEME	965,300.00
11	290,500.00	II T.C.D.	SHIVPUR ZONE WATER SUPPLY SCHEME	290,500.00
12	451,900.00	II T.C.D.	CIVIL LINES ZONE WATER SUPPLY SCHEME	451,900.00
13	878,000.00	II T.C.D.	PAHARIA ZONE WATER SUPPLY SCHEME	878,000.00
14	199,800.00	II T.C.D.	LANKA ZONE WATER SUPPLY SCHEME	199,800.00
15	2,011,300.00	II T.C.D.	IMPROVEMENT OF C.W.N.	2,011,300.00
16	555,200.00	II T.C.D.	RAJGHAT WATER SUPPLY SCHEME	555,200.00
17	2,105,100.00	II T.C.D.	BENIA, LONDON MISSION, CHOWK ZONE WATER SUPPLY SCH	2,105,100.00
URBAN WATER SUPPLY SCHEME				
18	3,160,600.00	II T.C.D.	CONST. OF NEW TUBEWELLS FOR REPLACE OLD	3,160,600.00
19	1,336,900.00	II T.C.D.	IMMEDIATE RELIEF WATER SUPPLY SCHEME	1,336,900.00
20	625,800.00	II T.C.D.	MAIDAGIN ZONE WATER SUPPLY SCHEME	625,800.00
21	680,200.00	II T.C.D.	JAIPURA ZONE WATER SUPPLY SCHEME	680,200.00
22	9,442,700.00	VI T.C.D.	SIGRA ZONE WATER SUPPLY SCHEME	9,442,700.00
23	6,872,100.00	VI T.C.D.	BENIA, LONDON MISSION, CHOWK WATER SUPPLY	6,872,100.00
24	526,085.00	VII T.C.D.	SIGRA ZONE WATER SUPPLY SCHEME	526,085.00
25	2,361,550.00	VII T.C.D.	BENIA, LONDON MISSION, CHOWK WATER SUPPLY	2,361,550.00
26	6,675,410.00	VII T.C.D.	SUB PROJECT-III	6,675,410.00
	<u>69,936,993.00</u>		SUB-TOTAL -II	<u>69,936,993.00</u>
	84,877,693.00		TOTAL	84,877,693.00

NOTE: THERE IS NO FRESH DEPOSIT MADE DURING THE YEAR AND NO ADJUSTMENT ON COMPLETION OF ANY WATER SUPPLY SCHEME.



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

STORES & SPARES AS AT 31.03.2020

SCHEDULE-4

AMOUNT AS ON 31.03.2019	PARTICULARS	AMOUNT AS ON 31.03.2020
Rs.		Rs.
1,939,484.15	C.I. Pipes & Fittings	2,256,683.78
1,639,828.32	C.I. Materials	1,570,795.55
1,897,872.29	Lubricants	1,760,644.89
7,217,998.48	Metal Parts	5,166,679.31
2,230,448.22	Handpump Materials	1,709,795.99
7,799,689.74	Miscellaneous Materials	19,296,872.14
30,000.00	Scrap	30,000.00
<u>22,755,321.20</u>	TOTAL	<u>31,791,471.67</u>



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF STORES & SPARES

SCHEDULE-4.1

PARTICULARS	BALANCE AS ON 31.03.2019	PURCHASE DURING THE YEAR	TOTAL	CONSUMPTION DURING THE YEAR	BALANCE AS ON 31.03.2020
	Rs.	Rs.	Rs.	Rs.	Rs.
Water Supply	22,755,321.20	30,238,222.00	52,993,543.20	21,202,071.53	31,791,471.67
TOTAL	22,755,321.20	30,238,222.00	52,993,543.20	21,202,071.53	31,791,471.67



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

CONSUMER RECEIVABLE AS AT 31.03.2020

SCHEDULE-5

AMOUNT AS ON 31.03.2019 Rs.	PARTICULARS	AMOUNT AS ON 31.03.2020 Rs.
	<u>I. WATER SUPPLY SCHEME</u>	
326,668,928.26	1 Water Tax	367,159,554.49
-	2 Excess Water charges & Meter Rent	-
326,668,928.26	TOTAL	367,159,554.49
	<u>II. SEWERAGE SCHEME</u>	
80,518,657.21	Sewer Tax	100,237,792.95
407,187,585.47	GRAND TOTAL (I+II)	467,397,347.44



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD CONSUMER RECEIVABLE AS AT 31.03.2020

SCHEDULE-5.1

AMOUNT AS ON 31.03.2019	PARTICULARS	ADDITIONS	PARTICULARS	DEDUCTIONS	PARTICULARS	AMOUNT AS ON 31.03.2020
Rs.		Rs.		Rs.		Rs.
I. WATER SUPPLY SCHEME						
326,668,928.26	1 Water Tax	281,695,000.00	Demand raised during the year	241,204,373.77	Collection during the year	367,159,554.49
				-		
<u>326,668,928.26</u>	TOTAL	<u>281,695,000.00</u>		<u>241,204,373.77</u>		<u>367,159,554.49</u>
II. SEWERAGE SCHEME						
80,518,657.21	Sewer Tax	101,014,000.00	Demand raised during the year	81,294,864.26	Collection during the year	100,237,792.95
<u>80,518,657.21</u>		<u>101,014,000.00</u>		<u>81,294,864.26</u>		<u>100,237,792.95</u>
<u>407,187,585.47</u>	TOTAL (I+II)	<u>382,709,000.00</u>		<u>322,499,238.03</u>		<u>467,397,347.44</u>



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

OTHER RECEIVABLE AS ON 31.03.2020

SCHEDULE-6

AMOUNT AS ON 31.03.2019	PARTICULARS	FROM N.M.P. VNS	LOAN TO EMPLOYEES	U.P.J.N.	OTHERS	TOTAL
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
197,098.00	1 Amount due from NMP towards P.F. Balance	197,098.00	-	-	-	197,098.00
33,198,500.77	2 Provident Fund deposit with Uco Bank	-	-	-	25,875,558.99	25,875,558.99
717,674.00	3 Dues from NMP towards Pension Fund	717,674.00	-	-	-	717,674.00
798,736.00	4 Due from U.P. Jal Nigam	-	-	798,736.00	-	798,736.00
19,237,886.80	5 Loan to employees against Provident Fund	-	19,237,886.80	-	-	19,237,886.80
100,000.00	6 II TCD of UPJN for Tubewell	-	-	100,000.00	-	100,000.00
49,273.00	7 Dues from Central Government	-	-	-	49,273.00	49,273.00
1,217,000.00	8 Other Advances to UPJN	-	-	1,217,000.00	-	1,217,000.00
14,825.00	9 Interest advance to employees	-	-	-	2,214,825.00	2,214,825.00
-	10 Building Loan	-	-	-	-	-
8,000,000.00	11 Receivable from Nagar Nigam, Varanasi	8,000,000.00	-	-	-	8,000,000.00
43,117,000.00	12 Advance to UPJN-Tubewell	65,553,469.00	-	-	-	65,553,469.00
89,818,000.00	13 Advance to UPJN-Sewer Replacement	89,818,000.00	-	-	-	89,818,000.00
195,625,593.57	TOTAL	164,286,241.00	19,237,886.80	2,115,736.00	28,139,656.99	213,779,520.79



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF OTHER RECEIVABLE AS ON 31.03.2020

SCHEDULE-6.1

PARTICULARS	BALANCE AS ON 31.03.2019	PARTICULARS	CRS	ADDITIONS	PARTICULARS	CRS	DEDUCTIONS	BALANCE AS ON 31.03.2020
	Rs.			Rs.			Rs.	Rs.
1 Amount to be received from NMP towards PF balance	197,098.00			-			-	197,098.00
2 PF Deposit with Uco Bank in SB A/c	33,198,500.77	Paid by Sansthan into Bank	15	11,039,690.00	Non-refundable Loan Final Payment Refundable Loan	10.1 10.1 6.1	2,723,000.00 12,317,631.78 3,322,000.00	25,875,558.99
3 Amount to be received from NMP/Trust towards Pension Fund	717,674.00			-			-	717,674.00
4 Due from UP Jal Nigam being excess of deposit over expenditure	798,736.00			-			-	798,736.00
5 Refundable PF Loan to employees	19,397,486.80	Given during the year	6.1	3,322,000.00	Recovery during the year	17	3,481,600.00	19,237,886.80
6 Advance to II TCD UPJN for contribution of tubewell	100,000.00			-			-	100,000.00
7 Receivable from Central Govt. towards CDS	49,273.00			-			-	49,273.00
8 Other advances to UP Jal Nigam	1,217,000.00			-			-	1,217,000.00
9 Imprest advance to employees	14,825.00	Given during the year	15	2,200,000.00			-	2,214,825.00
10 Building Loan	-	Given during the year	16	-	Recovery during the year	17 15	- -	-
11 Receivable from Nagar Nigam, Varanasi	8,000,000.00	Given during the year	15	-			-	8,000,000.00
12 Advance to UPJN-Tube	43,117,000.00	Given during the year	15	22,436,469.00			-	65,553,469.00
13 Advance to UPJN-Sewer	89,818,000.00	Given during the year	15	-			-	89,818,000.00
TOTAL	196,625,593.57			38,998,159.00			21,844,231.78	213,779,520.79



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

CASH & BANK BALANCE

SCHEDULE-7

BALANCE AS ON PARTICULARS

31.03.2019

Rs.

BALANCE AS ON

31.03.2020

Rs.

131,008,107.22	Head Quarter Account
8,435,971.62	Central Zone
3,150,302.51	North Zone
8,340,723.77	South Zone
8,465,482.15	Zone-4
2,835.99	Employee Benevolent Fund
2,929,917.77	Pension
635,153.48	Depository (old- Nagriya Sahkari Bank)
3,000,000.00	F.D.R. (old-Nagriya Sahkari Bank)
-	Cheques in transit

165,968,494.51

TOTAL

401,784,962.06
4,217,426.27
2,757,429.26
10,238,244.27
6,928,969.15
2,934.99
2,427,713.17
635,153.48
3,000,000.00
-

431,992,832.65



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

OUTSTANDING LIABILITIES FOR PURCHASES & EXPENSES

SCHEDULE-8

BALANCE AS ON 31.03.2019	PARTICULARS	BALANCE AS ON 31.03.2020
Rs.		Rs.
16,443,595.00	Administration Expenses	26,629,404.00
4,467,213,000.00	Electricity Charges	5,122,796,000.00
-	Stores & Spares	7,624,466.00
<u>4,483,656,595.00</u>	TOTAL	<u>5,157,049,870.00</u>



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF OUTSTANDING LIABILITIES FOR PURCHASES & EXPENSES

SCHEDULE-8.1

PARTICULARS	BALANCE AS ON 31.03.2019	PARTICULARS	DEDUCTION	PARTICULARS	ADDITIONS	BALANCE AS ON 31.03.2020
	Rs.		Rs.		Rs.	Rs.
Administration Expenses	16,443,595.00	Paid during the year	16,443,595.00	Provision made for the year	26,629,404.00	26,629,404.00
Electricity Charges	4,467,213,000.00	Payment during the year Adjustment vide no	- - -	Provision made for the year	655,583,000.00	5,122,796,000.00
Stores & Spares	-	Paid during the year	-	Provision for purch. made during the yr.	7,624,466.00	7,624,466.00
TOTAL	4,483,656,595.00		16,443,595.00		689,836,870.00	5,157,049,870.00

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

METER SECURITY DEPOSIT COLLECTED FROM CONSUMERS

SCHEDULE-9

<u>BALANCE AS ON</u> <u>31.03.2019</u>	<u>PARTICULARS</u>	<u>BALANCE AS ON</u> <u>31.03.2020</u>
Rs.		Rs.
11,105,731.00	Meter security deposit collected by Nagar Mahapalika & Jal Sansthan	11,105,731.00
<u>11,105,731.00</u>	<u>TOTAL</u>	<u>11,105,731.00</u>

PROVIDENT FUND BALANCE AS ON 31.03.2020

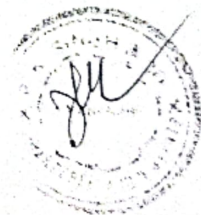
SCHEDULE-10

81,156,997.81	Provident Fund Balance Employee's contribution (Net of non-refundable Loan)	78,805,838.03
<u>81,156,997.81</u>	<u>TOTAL</u>	<u>78,805,838.03</u>

PENSION FUND CONTRIBUTION UPTO 31.03.2020

SCHEDULE-11

11,612,294.30	Pension fund contribution upto 31.03.2020	10,986,854.30
<u>11,612,294.30</u>	<u>TOTAL</u>	<u>10,986,854.30</u>



ROLL FORWARD METER SECURITY DEPOSIT COLLECTED FROM CONSUMERS

SCHEDULE-10

BALANCE AS ON PARTICULARS 31.03.2019	DEDUCTION DURING THE YEAR	CRS PARTICULARS	ADDITIONS DURING THE YEAR	CRS PARTICULARS	BALANCE AS ON 31.03.2020
Rs.	Rs.		Rs.		Rs.
11,105,731.00		Meter security deposit collected by NMP & JN		15 Received during the year	11,105,731.00
11,105,731.00		TOTAL			11,105,731.00

ROLL FORWARD OF PROVIDENT FUND BALANCE AS ON 31.03.2020

SCHEDULE-10.1

Balance of employees contributions	2,723,000.00	6.1 Non-Refundable Loan	17 Contribution of employee during the year
	12,317,631.78	6.1 Final Payment made during the year	
81,156,997.81		12,689,472.00	78,805,838.03
81,156,997.81	15,040,631.78	12,689,472.00	78,805,838.03

ROLL FORWARD PENSION FUND CONTRIBUTION UPTO 31.03.2020

SCHEDULE-11.1

Pension fund contribution	118,515,115.00	Final paid during 15 the year	Provision made 16 during the year
		Previous year	Previous year
11,612,294.30		117,889,675.00	10,986,854.30
11,612,294.30	118,515,115.00	117,889,675.00	10,986,854.30

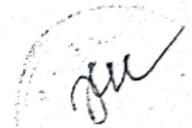
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JALKAL VIBHAG, NAGAR NIGAM, VARANASI

INTEREST ACCRUED AND DUE AS WELL AS NOT DUE AS AT 31.03.2020

SCHEDULE-12

PARTICULARS	WATER SUPPLY	SEWERAGE	TOTAL
	Rs.	Rs.	Rs.
Interest Accrued and due	16,285,779.00	627,290.00	16,913,069.00
	15,895,613.00	608,665.00	16,504,278.00
Interest Accrued but not due	88,582.00	-	88,582.00
	88,582.00	-	88,582.00
TOTAL	16,374,361.00	627,290.00	17,001,651.00
	15,984,195.00	608,665.00	16,592,860.00



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF INTEREST ACCRUED AND DUE AS WELL AS NOT DUE

SCHEDULE-12.1

PARTICULARS	BALANCE AS ON 31.03.2019	ADDITIONS	PARTICULARS	DEDUCTION	PARTICULARS	BALANCE AS ON 31.03.2020
	Rs.	Rs.		Rs.		Rs.
<u>INTEREST ACCRUED & DUE</u>		301,584.00	Interest during the year	-	Paid during the year	301,584.00
Water Supply	15,895,613.00	88,582.00	Amount Tfd. From not due since due during the year	-		15,984,195.00
	<u>15,895,613.00</u>	<u>390,166.00</u>		<u>-</u>		<u>16,285,779.00</u>
Sewer Scheme	608,665.00	18,625.00	Interest during the year	-		627,290.00
	<u>608,665.00</u>	<u>18,625.00</u>		<u>-</u>		<u>627,290.00</u>
<u>ACCURED BUT NOT DUE</u>						
Water Supply	88,582.00	88,582.00	Interest during the year	88,582.00	Amount tfd. To Interest Due	88,582.00
	<u>88,582.00</u>	<u>88,582.00</u>		<u>88,582.00</u>		<u>88,582.00</u>

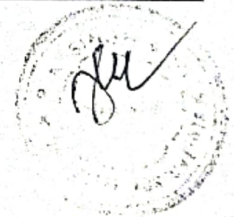


JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF OTHER LIABILITIES AS ON 31.03.2020

SCHEDULE-13

PARTICULARS	BALANCE AS ON 31.03.2019	PARTICULARS	CRS DEDUCTIONS	PARTICULARS	CRS ADDITIONS	BALANCE AS ON 31.03.2020
Rs.			Rs.		Rs.	Rs.
1 Varanasi Water Supply Extension Scheme	30,896.00	Paid back during the year	-	Received during the year	-	30,896.00
2 Varanasi Water Supply re-organisation scheme	696,820.00	--DO--	-	--DO--	-	696,820.00
3 Storm Water Drain	48,902.00	--DO--	-	--DO--	-	48,902.00
4 Payable to VNMP being excess of expenditure	398,494,291.47	--DO--	15	--DO--	15	398,494,291.47
5 Payable to UPJN towards balance of land purchase	472,375.00	--DO--	-	--DO--	-	472,375.00
6 Payable to VNMP towards gratuity paid to retired employees	30,950.00	--DO--	-	--DO--	-	30,950.00
7 Other liabilities against GI, ESI, Corp. & LIC etc.	3,653,857.21	--DO--	15	5,431,819.40	17	7,071,207.25
8 Payable to IDA	1,688,500.00	--DO--	-	--DO--	16	-
9 Earnest Money Deposit	421,059.00	--DO--	15	-	15	5,247,590.00
10 Payable to UPJN	47,000.00	--DO--	-	--DO--	-	47,000.00
11 Receivable to UPJN for Store Purchases	10,186.00	--DO--	-	--DO--	-	10,186.00
12 Received from VDA for pipelines	172,100.00	--DO--	-	--DO--	-	172,100.00
13 Group Insurance Final Payment	2,782.00	--DO--	-	--DO--	15	-
14 Employees Bene. Fund	25,741.99	--DO--	15	-	16	28,800.00
15 Payable to Nagar Nigam	63,840,080.00	--DO--	15	-	15	-
TOTAL	469,635,540.67		5,431,819.40		12,347,597.25	476,551,318.52



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

LONG TERM DEBTS AS AT 31.03.2020

SCHEDULE-14

S.N.	BALANCE AS ON 31.03.2019	PARTICULARS	WATER SUPPLY	SEWERAGE	BALANCE AS ON 31.03.2020
	Rs.		Rs.	Rs.	Rs.
1	149,000.00	U.P.Govt Loans	-	149,000.00	149,000.00
2	4,154,795.00	LIC Loans	4,154,795.00	-	4,154,795.00
3		Due to Jal Nigam			
i	29,730,248.00	I.D.A. Scheme	29,730,248.00	-	29,730,248.00
ii	6,420,300.00	I.D.A. Sub-Project -I	6,420,300.00	-	6,420,300.00
iii	21,307,535.00	I.D.A. Sub-Project -II	21,307,535.00	-	21,307,535.00
iv	6,675,410.00	I.D.A. Sub-Project -III	6,675,410.00	-	6,675,410.00
v	5,803,500.00	Urban Water Supply Scheme	5,803,500.00	-	5,803,500.00
vi	70,431.00	Immediate Misc. Work Scheme	70,431.00	-	70,431.00
4	229,574,000.00	World Bank Loan	229,574,000.00	-	229,574,000.00
	<u>303,885,219.00</u>		<u>303,736,219.00</u>	<u>149,000.00</u>	<u>303,885,219.00</u>



JALKAL VIBHAG, NAGAR NIGAM, VARANASI
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020
SCHEDULE-15

PARTICULARS	CRS	WATER SUPPLY	SEWERAGE	NMP	TOTAL
		Rs.	Rs.	Rs.	Rs.
Opening Balance					
In Saving Account	7	131,008,107.22	-	-	131,008,107.22
Zones Account	7	28,392,480.05	-	-	28,392,480.05
Employee Benevolent	7	2,835.99	-	-	2,835.99
Pension	7	2,929,917.77	-	-	2,929,917.77
Depository	7	635,153.48	-	-	635,153.48
F.D.R.	7	3,000,000.00	-	-	3,000,000.00
Cheque in Transit	7	-	-	-	-
A. INFLOW ON REVENUE					
Water Tax	5.1	238,138,251.77	-	-	238,138,251.77
Excess Water Charges	5.1	-	-	-	-
Jal Sanyojan	5.1	4,000.00	1,915,447.00	-	1,919,447.00
Development Charges	5.1	3,062,122.00	-	-	3,062,122.00
Sewer Tax	5.1	-	79,379,417.26	-	79,379,417.26
B. OTHER RECEIPTS					
Miscellaneous Receipt	16	3,419,421.00	-	-	3,419,421.00
Pipeline Charges	16	28,351.00	-	-	28,351.00
Bank Interest	16	1,442,757.70	-	-	1,442,757.70
Earnest Money	13	5,247,590.00	-	-	5,247,590.00
Receipt/Adjustment from NN	13	-	-	-	-
Loan from NN	13	-	-	-	-
Grant-in-aid receipt/adjust.			-	-	-
U P State Bridge Corpn.	BS	2,450,000.00	-	-	2,450,000.00
14th Finance Commission	BS	353,582,480.00	-	-	353,582,480.00
Nagar Nigam	BS	7,500,000.00	-	-	7,500,000.00
Rajya Kosh	BS	38,700,000.00	-	-	38,700,000.00
	BS	-	-	-	-
Interest fund (14th Finance)	BS	4,101,252.30	-	-	4,101,252.30
		823,644,720.28	81,294,864.26	-	904,939,584.54

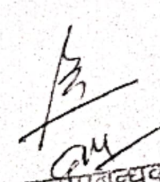


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JALKAL VIBHAG, NAGAR NIGAM, VARANASI
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020
SCHEDULE-15

PARTICULARS	CRS	WATER SUPPLY	SEWERAGE	NMP	TOTAL
		Rs.	Rs.	Rs.	Rs.
A. OUTFLOW ON REVENUE					
Establishment Expenses	16	180,337,749.70	6,379,039.00	-	186,716,788.70
Purchases of Stores	16	22,613,756.00	-	-	22,613,756.00
Repair & Maint.	16	11,443,276.00	39,906,879.00	-	51,350,155.00
Other Expenses	16	462,362.79	-	-	462,362.79
B. OTHER PAYMENT					
Purchases of Fixed Assets	1.1	3,453,782.00	40,835,440.00	-	44,289,222.00
Provident Fund Deposit	6.1	10,683,210.00	356,480.00	-	11,039,690.00
Pension Payment	11.1	118,515,115.00	-	-	118,515,115.00
Earnest Money Refund	13	-	-	-	-
Payment Against Deduction	13	5,180,570.40	251,249.00	-	5,431,819.40
Payment/Adj. to NMP	13	-	-	-	-
Refund of Grant	BS	199,006.00	-	-	199,006.00
Advance to UPJN	6.1	22,436,469.00	-	-	22,436,469.00
Payment of house tax	16	-	-	-	-
Advance to Employees	6.1	2,200,000.00	-	-	2,200,000.00
Payment to Deceased emp	13	-	-	-	-
Handpump Expenses	16	1,177,740.00	-	-	1,177,740.00
Pipeline Expenses	16	6,514,628.00	-	-	6,514,628.00
CLOSING BALANCE:					
Head Quarter Account	7	401,784,962.06	-	-	401,784,962.06
Zones Account	7	24,142,068.95	-	-	24,142,068.95
Employee Benevolent	7	2,934.99	-	-	2,934.99
Pension	7	2,427,713.17	-	-	2,427,713.17
Depository	7	635,153.48	-	-	635,153.48
F.D.R.	7	3,000,000.00	-	-	3,000,000.00
Cheque in Transit	7	-	-	-	-
		817,210,497.54	87,729,087.00	-	904,939,584.54


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JALKAL VIBHAG, NAGAR NIGAM, VARANASI
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31st MARCH'2020
SCHEDULE-16

INCOME/EXPENDITURE	CRS	WATER SUPPLY	SEWERAGE	TOTAL
		Rs.	Rs.	Rs.
WATER TAX	5.1	281,695,000.00	-	281,695,000.00
EXCESS WATER CHARGES & METER RENT	5.1	-	-	-
PIPELINE CHARGES	15	28,351.00	-	28,351.00
MISCELLANEOUS RECEIPTS	15	4,862,178.70	-	4,862,178.70
SEWER TAX	5.1	-	101,014,000.00	101,014,000.00
TOTAL INCOME		286,585,529.70	101,014,000.00	387,599,529.70
EXCESS OF EXPS. OVER INCOME		752,766,983.57	(49,646,608.00)	703,120,375.57
TOTAL		1,039,352,513.27	51,367,392.00	1,090,719,905.27
ESTABLISHMENT EXPESNES AS PER CASH FLOW				
Add:	15	180,337,749.70	6,379,039.00	186,716,788.70
Dedction from Salary	17	23,339,924.50	1,686,926.00	25,026,850.50
Outstanding Liabilites of c/y	8.1	26,629,404.00	-	26,629,404.00
Provision for pension	11.1	117,889,675.00	-	117,889,675.00
Employer share :-				
Group Insurance	13	-	-	-
E.B.F.	13	14,400.00	-	14,400.00
Less: Outstanding Liabilities of L/Y	8.1	16,443,595.00	-	16,443,595.00
Recovery from Salary	17	1,224,396.25	492,760.00	1,717,156.25
		330,543,161.95	7,573,205.00	338,116,366.95
CONSUMPTION OF STORE				
As per cash flow	15	22,613,756.00	-	22,613,756.00
Add:				
Outstanding Liabilites of C/Y	8.1	7,624,466.00	-	7,624,466.00
Stock (Opening)	4.1	22,755,321.20	-	22,755,321.20
Less:				
Outstanding Liabiities of L/Y	8.1	-	-	-
Stock (Closing)	4.1	31,791,471.67	-	31,791,471.67
		21,202,071.53	-	21,202,071.53
ELECTRICITY CHARGES				
As per Provision	8.1	655,583,000.00	-	655,583,000.00
Less: Deduction from salary	17	53,015.00	-	53,015.00
		655,529,985.00	-	655,529,985.00

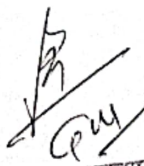


JALKAL VIBHAG, NAGAR NIGAM, VARANASI
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31st MARCH'2020
 SCHEDULE-16

INCOME/EXPENDITURE	CRS	WATER SUPPLY	SEWERAGE	TOTAL
		Rs.	Rs.	Rs.
REPAIR & MAINTENANCE				
Repairs & Maintenance	15	11,443,276.00	39,906,879.00	51,350,155.00
Pipelines Expenses	15	6,514,628.00	-	6,514,628.00
Handpump Expenses	15	1,177,740.00	-	1,177,740.00
		19,135,644.00	39,906,879.00	59,042,523.00
MISCELLANEOUS EXPESNES				
As per cash flow	15	462,362.79	-	462,362.79
		462,362.79	-	462,362.79
INTEREST CHARGES	12.1	390,166.00	18,625.00	408,791.00
		390,166.00	18,625.00	408,791.00
DEPRECIATION	1.1	12,089,122.00	3,868,683.00	15,957,805.00
	2.1	12,089,122.00	3,868,683.00	15,957,805.00
TOTAL EXPENDITURE		1,039,352,513.27	51,367,392.00	1,090,719,905.27




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JALKAL VIBHAG, NAGAR NIGAM, VARANASI

STATEMENT OF CURRENT ASSETS

SCHEDULE-18

<u>S.N. BALANCE AS ON</u> <u>31.03.2019</u>		<u>PARTICULARS</u>	<u>CRS BALANCE AS ON</u> <u>31.03.2020</u>	
Rs.			Rs.	
1	22,755,321.20	Stores & Spares	4	31,791,471.67
2	407,187,585.47	Consumer Receivable	5	467,397,347.44
3	196,625,593.57	Other Receivable	6	213,779,520.79
4	165,968,494.51	Cash & Bank Balance	7	431,992,832.65
<u>792,536,994.75</u>		TOTAL	<u>1,144,961,172.55</u>	

STATEMENT OF CURRENT LIABILITIES

SCHEDULE-19

1	4,483,656,595.00	Outstanding liabilities for purchases & exps.	8	5,157,049,870.00
2	11,105,731.00	Meter Security collected from consumers	9	11,105,731.00
3	81,156,997.81	Provident fund balance of employees	10	78,805,838.03
4	11,612,294.30	Pension Fund	11	10,986,854.30
5	16,504,278.00	Interest accrued & due	12	16,913,069.00
6	88,582.00	Interest accrued but not due	12	88,582.00
7	469,635,540.67	Other Liabilities	13	476,551,318.52
<u>5,073,760,018.78</u>		TOTAL	<u>5,751,501,262.85</u>	

STATEMENT OF FIXED ASSETS

SCHEDULE-20

1	203,584,672.00	Fixed Assets-Water supply scheme	1	194,949,332.00
2	71,275,868.00	Fixed Assets-Sewerage Scheme	2	108,242,625.00
3	84,877,693.00	Deposit with U.P. Jal Nigam	3	84,877,693.00
4	102,113,496.54	Capital Work-in-progress		102,113,496.54
<u>461,851,729.54</u>		TOTAL	<u>490,183,146.54</u>	

