



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 2021 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:

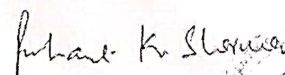
- (A) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (B) The Balance Sheet and Income & Expenditure Account are in agreement with the books of accounts and other supporting documents produced before us.

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, 2021: 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, 2021.

Place: Varanasi
Date: 15-05-2023

For. Prashant K Sharma & Co.
Chartered Accountants




Prashant Kumar Sharma
(Proprietor)
UDIN: 23431733BGWVSM3300

JAL KAL VIBHAG

NAGAR NIGAM

VARANASI

BALANCE SHEET AS ON 31ST MARCH'2021

PREPARED BY

P. K. SINGH & CO.

CHARTERED ACCOUNTANTS

VARANASI

1. **INTRODUCTION:-** This report deals with the Balance Sheet as at 31.03.2021, Income and Expenditure Account and Cash Flow Statement for the year ended 31.03.2021 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 31.03.2020 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 31.03.2021 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 31.03.2021 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 31.03.2021 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 since long. In addition, out of Rs. 22,00,000/- disbursed during last year, Rs. 2,00,000/- has been adjusted during the year against sewer cleaning work.
- 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
22-Jul-20	24,00,000.00	Jal Nigam	2 Big Tubewell, 15 Mini Tubewell and 3 Mini Tubewell rebore
3-Apr-20	40,00,000.00	Jal Nigam	Mini tubewell
22-May-20	60,00,000.00	Jal Nigam	3 Mini Tubewell
16-Sep-20	75,00,000.00	Jal Nigam	Six Header at Jalkal Compound Bhelupur
31-Dec-20	25,00,000.00	Jal Nigam	Six Header at Jalkal Compound Bhelupur
28-Sep-20	80,00,000.00	Jal Nigam	Pipeline Extension at Ranipur Ward



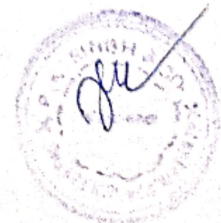
31-Dec-20	31,72,000.00	Jal Nigam	Pipeline Extension at Ranipur Ward
27-Nov-20	1,20,00,000.00	Jal Nigam	06 Mini Tubewells
31-Mar-21	40,00,000.00	Jal Nigam	Mini tubewell
27-Mar-21	2,23,10,000.00	Jal Nigam	Strom water dissilanting & pipeline extension
27-Mar-21	2,36,06,000.00	Jal Nigam	Feedar repair at Jalkal and 02 tubewell & 02 overhead tank repairing at shivpur
20-Mar-21	2,27,92,000.00	Jal Nigam	18 Pump & 1 panel operation and maint. at Jalkal compound
4-Mar-21	6,90,000.00	Jal Nigam	Pump house operation & maint. At Jalkal Compound, Varanasi
16-Sep-20	66,00,000.00	Jal Nigam	Sewer line work at Shailputri
28-Sep-20	1,28,27,000.00	Jal Nigam	Sewer line work & cleaning at Shailputri, Alaipura
31-Dec-20	1,30,75,000.00	Jal Nigam	Sewer line work & cleaning at Shailputri, Alaipura
27-Nov-20	17,00,800.00	Jal Nigam	Sewer Line work at Nishad Ghat
29-Sep-20	14,95,000.00	Jal Nigam	Sewer line work and 21 mainhole dissilanting
29-Sep-20	10,77,000.00	Jal Nigam	Sewer line work and 18 mainhole dissilanting
31-Dec-20	4,98,000.00	Jal Nigam	Sewer line work and 21 mainhole dissilanting
31-Dec-20	3,59,000.00	Jal Nigam	Sewer line work and 18 mainhole dissilanting
TOTAL	15,66,01,800.00		

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
29-Apr-20	3,05,00,000.00	U P GOVT	SALARY	
4-Apr-20	2,93,00,000.00	NAGAR NIGAM	SALARY	Shown as advance by Nagar Nigam
24-Jul-20	3,02,00,000.00	U P GOVT	SALARY	
27-Aug-20	2,02,21,180.00	U P GOVT	SALARY	
30-Sep-20	3,00,00,000.00	U P GOVT	SALARY	
4-Nov-20	2,99,50,000.00	U P GOVT	SALARY	
5-Dec-20	2,98,19,000.00	U P GOVT	SALARY	
7-Jan-21	3,68,19,000.00	U P GOVT	SALARY	
4-Feb-21	3,67,49,000.00	U P GOVT	SALARY	
11-Feb-21	6,90,000.00	NAGAR NIGAM	PUMP	Shown as advance by Nagar Nigam
17-Mar-21	3,78,59,000.00	U P GOVT	SALARY	
29-Mar-21	3,78,59,000.00	U P GOVT	SALARY	
29-Mar-21	3,78,59,000.00	U P GOVT	SALARY	
11-Oct-20	6,08,69,000.00	NAGAR NIGAM	15TH JALAPURTI	
3-Aug-20	19,66,91,000.00	NAGAR NIGAM	14TH FINANCE	
5-Mar-21	10,62,06,000.00	NAGAR NIGAM	14TH FINANCE	
TOTAL	751,591,180.00			

- j. Interest fund (14th and 15th Finance):- Jalkal Vibhag has been receiving fund under 14th and 15th Finance commission. Amount received is kept in a separate bank accounts 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 and 15th finance commission fund and shown it on liabilities side of Balance Sheet.

C. INCOME & EXPENDITURE ACCOUNT:-

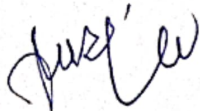
- The data required for the preparation of Income and Expenditure Account has been extracted from the Cash Books and vouchers made available to us.
- Wherever considered necessary, we have reclassified the account head of various expenses keeping in view the correct accounting principles.
- Amount received 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: 9.05.2023

P.K. SINGH & CO.
CHARTERED ACCOUNTANTS

TALKAL VIBHAG, NAGAR NIGAM, VARANASI
BALANCE SHEET AS AT 31st MARCH 2021

AMOUNT AS ON 31.03.2020	LIABILITIES	AMOUNT	AMOUNT AS ON 31.03.2021	AMOUNT AS ON 31.03.2020	ASSETS	AMOUNT	AMOUNT AS ON 31.03.2021
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	CAPITAL FUND				FIXED ASSETS		
	Opening Balance	790,849,734.00		490,183,146.54	As per annexed Schedule-20		582,941,223.54
	Add: Electricity dues adjusted by Govt.	-	790,849,734.00		INTEREST		
				1,140,090.00	Paid on World bank Loan (Note no. 1)		1,140,090.00
1,472,563,832.73	GRANT IN AID				CURRENT ASSETS		
7,933,865.00	Interest fund (14th & 15th finance)		2,207,270,012.73	1,144,961,172.55	As per annexed Schedule-18		1,626,869,596.85
			6,152,785.00		MISCELLANEOUS ASSETS		
303,885,219.00	LOANS & ADVANCES		303,885,219.00		Opening Deficit as on 01.04.2020	6,690,449,504.48	
	As per annexed Schedule -14				Add: Deficit for the year	951,976,060.92	7,642,425,565.40
5,751,501,262.85	CURRENT LIABILITIES		6,545,218,725.07	6,690,449,504.48			
	As per annexed Schedule-19						
8,326,733,913.58			9,853,376,475.80	8,326,733,913.58			9,853,376,475.80
			0	(0)			

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

CHARTERED ACCOUNTANTS



PLACE: VARANASI
DATED: 9.05.2023

(Pravin K. Singh)
Proprietor

Financial Officer

वित्त अधिकारी

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-09415303688

General Manager
जलकल विभाग, नगर निगम
वाराणसी

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

NET FIXED ASSETS WATER SUPPLY SCHEME

SCHEDULE-1

AMOUNT AS ON 31.03.2020	DESCRIPTION OF ASSETS	AMOUNT AS ON 31.03.2021
Rs.		Rs.
10,746,697.00	1 Land	10,746,697.00
3,087,899.00	2 <u>Civil Construction</u>	2,902,445.00
-	a) Road	-
379,457.00	b) Fencing & Comp.	368,589.00
-	c) Building	-
-	d) Embankment/Dam/Bridge	-
2,708,442.00	e) Reserior & Overhead Tanks	2,533,856.00
-	f) Treatment Plant	-
25,194,163.00	3 <u>Equipment & Mech. Plant</u>	44,827,176.00
11,296,371.00	a) Pumps	23,916,486.00
-	b) Motor	-
-	c) Transformers	-
5,816,849.00	c) Electrical Plant & Equipment	5,769,026.00
8,080,943.00	d) Other Plant	15,141,664.00
20,764,864.00	4 Pipes & Fittings	24,973,651.00
87,329,420.00	5 Tubewells	79,709,065.00
3,758,427.00	6 <u>Miscellaneous Fixed Assets</u>	3,551,301.00
464,345.00	a) Water Meter	367,215.00
-	b) Lab Equipment	-
-	c) Workshop Mach.	-
-	d) Fire Hyndrend & Stand Post	-
-	e) Portable Tools	-
798,983.00	f) Office Furniture	813,003.00
1,286,522.00	g) Vehicles	1,235,953.00
-	h) Dosar	-
-	i) Water Tankers	-
-	j) Pay Loaders	-
381,878.00	k) Other Miscellaneous Assets	580,349.00
826,699.00	l) Computer	554,781.00
-	7 Handpump	-
-	8 Project	-
44,067,862.00	9 Feedar Man	42,918,756.00
-	10 Automization System	18,169,685.00
194,949,332.00	TOTAL	227,798,776.00



ROLL FORWARD OF FIXED ASSETS WATER SUPPLY SCHEME

DESCRIPTION OF ASSETS	AMOUNT		ADDITIONS		TOTAL AS ON		DEPRECIATION		TOTAL		NET BLOCK	
	AS ON				ON		FOR THE				AS ON	
	31.03.2020	Rs.	Rs.	Rs.	31.03.2021	Rs.	YEAR	Rs.	31.03.2020	Rs.	31.03.2021	AS ON
1 Land	10,746,697.00	-	-	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	16,497,024.10	185,454.00	185,454.00	16,682,478.10	2,902,445.00	-	3,087,899.00	3,087,899.00
a) Road	11,560.00	-	-	11,560.00	11,560.00	-	-	11,560.00	-	-	-	-
b) Fencing & Comp.	543,405.00	-	-	543,405.00	163,948.00	10,868.00	10,868.00	174,816.00	368,589.00	-	379,457.00	379,457.00
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	6,020,841.75	174,586.00	174,586.00	6,195,427.75	2,533,856.00	-	2,708,442.00	2,708,442.00
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	21,476,775.00	75,330,318.09	28,659,380.09	1,843,762.00	30,503,142.09	1,843,762.00	30,503,142.09	44,827,176.00	-	25,194,163.00	25,194,163.00
a) Pumps	33,476,369.09	14,126,463.00	47,602,832.09	22,179,998.09	1,506,348.00	23,686,346.09	1,506,348.00	23,686,346.09	23,916,486.00	-	11,296,371.00	11,296,371.00
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	559,596.00	47,823.00	47,823.00	607,419.00	5,769,026.00	-	5,816,849.00	5,816,849.00
e) Other Plant	11,181,356.00	7,350,312.00	18,531,668.00	3,100,413.00	289,591.00	3,390,004.00	289,591.00	3,390,004.00	15,141,664.00	-	8,080,943.00	8,080,943.00
4 Pipes & Fittings	47,993,842.36	5,167,139.00	53,160,981.36	27,228,978.36	958,352.00	28,187,330.36	958,352.00	28,187,330.36	24,973,651.00	-	20,764,864.00	20,764,864.00
5 Tubewells	157,418,611.10	251,167.00	157,669,778.10	70,089,191.10	7,871,522.00	77,960,713.10	7,871,522.00	77,960,713.10	79,709,065.00	-	87,329,420.00	87,329,420.00
6 Miscellaneous Fixed Assets	17,039,215.17	244,524.00	17,283,739.17	13,280,788.17	451,650.00	13,732,438.17	451,650.00	13,732,438.17	3,551,301.00	-	3,758,427.00	3,758,427.00
a) Water Meter	6,475,309.88	-	-	6,475,309.88	6,010,964.88	97,130.00	97,130.00	6,108,094.88	367,215.00	-	464,345.00	464,345.00
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	1,664,964.49	31,524.00	1,696,488.49	855,981.49	17,504.00	883,485.49	17,504.00	883,485.49	813,003.00	-	798,983.00	798,983.00
g) Vehicles	2,142,740.50	-	-	2,142,740.50	856,218.50	50,569.00	50,569.00	906,787.50	1,235,953.00	-	1,286,522.00	1,286,522.00
h) Doser	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	477,844.80	213,000.00	690,844.80	95,966.80	14,529.00	110,495.80	14,529.00	110,495.80	580,349.00	-	381,878.00	381,878.00
l) Computer & software	3,884,539.00	-	-	3,884,539.00	3,057,840.00	271,918.00	271,918.00	3,329,758.00	554,781.00	-	826,699.00	826,699.00
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	26,429,438.00	1,149,106.00	1,149,106.00	27,578,544.00	42,918,756.00	-	44,067,862.00	44,067,862.00
10 Automation system	-	18,215,496.00	18,215,496.00	45,811.00	45,811.00	-	-	45,811.00	18,169,685.00	-	-	-
TOTAL	525,019,512.23	45,355,101.00	570,374,613.23	330,070,180.23	12,505,657.00	342,575,837.23	12,505,657.00	342,575,837.23	227,798,776.00	-	194,949,332.00	194,949,332.00



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

NET FIXED ASSETS -SEWERAGE SCHEME

SCHEDULE-2

AMOUNT AS ON 31.03.2020	DESCRIPTION OF ASSETS	AMOUNT AS ON 31.03.2021
Rs.		Rs.
86,798,726.00	1 Pipes & Fittings	148,317,967.00
21,443,899.00	2 Sewer Cleaning Machine	19,833,291.00
<u>108,242,625.00</u>	TOTAL	<u>168,151,258.00</u>



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

SCHEDULE-2.1

ROLL FORWARD OF FIXED ASSETS - SEWERAGE SCHEME

DESCRIPTION OF ASSETS	AMOUNT AS ON 31.03.2020	ADDITIONS	TOTAL AS ON 31.03.2021	DEPRECIATION			NET BLOCK	
				UPTO 31.03.2020	FOR THE YEAR	TOTAL	AS ON 31.03.2021	AS ON 31.03.2020
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Pipes & Fittings	125,530,871.00	65,096,884.00	190,627,755.00	38,732,145.00	3,577,643.00	42,309,788.00	148,317,967.00	86,798,726.00
2 Sewer Machine	37,456,004.01	-	37,456,004.01	16,012,105.01	1,610,608.00	17,622,713.01	19,833,291.00	21,443,899.00
TOTAL	162,986,875.01	65,096,884.00	228,083,759.01	54,744,250.01	5,188,251.00	59,932,501.01	168,151,258.00	108,242,625.00



JALKAL VIBHAG, NAGAR NIGAM, VARANASI
DEPOSIT WITH U.P. JAL NIGAM FOR CONSTRUCTION WORKS IN PROGRESS AS AT 31.03.2021

SCHEDULE-3

S.N.	DEPOSIT AS ON ON 31.03.2020 Rs.	NAME OF THE JAL NIGAM DIV	SCHEME TOWARDS WHICH DEPOSIT HELD	DEPOSIT AS ON 31.03.2021 Rs.
<u>NON-I.D.A. SCHEMES</u>				
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 WAER 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>
<u>I.D.A. SCHEMES</u>				
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
<u>URBAN WATER SUPPLY SCHEME</u>				
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 31.03.2021

SCHEDULE-4

AMOUNT AS ON 31.03.2020	PARTICULARS	AMOUNT AS ON 31.03.2021
Rs.		Rs.
2,256,683.78	C.I. Pipes & Fittings	1,885,177.22
1,570,795.55	C.I. Materials	1,637,590.67
1,760,644.89	Lubricants	1,600,071.32
5,166,679.31	Metal Parts	5,472,567.32
1,709,795.99	Handpump Materials	1,265,201.87
19,296,872.14	Miscellaneous Materials	6,629,738.17
30,000.00	Scrap	30,000.00
<u>31,791,471.67</u>	TOTAL	<u>18,520,346.58</u>



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF STORES & SPARES

SCHEDULE-4.1

PARTICULARS	BALANCE AS ON 31.03.2020	PURCHASE DURING THE YEAR	TOTAL	CONSUMPTION DURING THE YEAR	BALANCE AS ON 31.03.2021
	Rs.	Rs.	Rs.	Rs.	Rs.
Water Supply	31,791,471.67	24,909,769.00	56,701,240.67	38,180,894.09	18,520,346.58
TOTAL	31,791,471.67	24,909,769.00	56,701,240.67	38,180,894.09	18,520,346.58



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

CONSUMER RECEIVABLE AS AT 31.03.2021

SCHEDULE-5

AMOUNT AS ON 31.03.2020	PARTICULARS	AMOUNT AS ON 31.03.2021
Rs.		Rs.
	I. <u>WATER SUPPLY SCHEME</u>	
367,159,554.49	1 Water Tax	431,397,832.66
-	2 Excess Water charges & Meter Rent	-
367,159,554.49	TOTAL	431,397,832.66
	II. <u>SEWERAGE SCHEME</u>	
100,237,792.95	Sewer Tax	133,327,853.01
467,397,347.44	GRAND TOTAL (I+II)	564,725,685.67



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD CONSUMER RECEIVABLE AS AT 31.03.2021

SCHEDULE-5.1

AMOUNT AS ON 31.03.2020	PARTICULARS	ADDITIONS	PARTICULARS	DEDUCTIONS	PARTICULARS	AMOUNT AS ON 31.03.2021
Rs.		Rs.		Rs.		Rs.
I. WATER SUPPLY SCHEME						
367,159,554.49	1 Water Tax	314,000,000.00	Demand raised during the year	249,761,721.83	Collection during the year	431,397,832.66
				-		
<u>367,159,554.49</u>	TOTAL	<u>314,000,000.00</u>		<u>249,761,721.83</u>		<u>431,397,832.66</u>
II. SEWERAGE SCHEME						
100,237,792.95	Sewer Tax	115,000,000.00	Demand raised during the year	81,909,939.94	Collection during the year	133,327,853.01
<u>100,237,792.95</u>		<u>115,000,000.00</u>		<u>81,909,939.94</u>		<u>133,327,853.01</u>
<u>467,397,347.44</u>	TOTAL (I+II)	<u>429,000,000.00</u>		<u>331,671,661.77</u>		<u>564,725,685.67</u>



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

OTHER RECEIVABLE AS ON 31.03.2021

SCHEDULE-6

AMOUNT AS ON 31.03.2020	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
25,875,558.99	2 Provident Fund deposit with Uco Bank	-	-	-	38,861,007.43	38,861,007.43
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	-	19,432,386.80	-	-	19,432,386.80
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
2,214,825.00	9 Interest advance to employees	-	-	-	2,014,825.00	2,014,825.00
-	10 Building Loan	-	-	-	-	-
8,000,000.00	11 Receivable from Nagar Nigam, Varanasi	8,000,000.00	-	-	-	8,000,000.00
65,553,469.00	12 Advance to UPJN-Jalapurti	184,523,469.00	-	-	-	184,523,469.00
89,818,000.00	13 Advance to UPJN-Sewer	127,449,800.00	-	-	-	127,449,800.00
213,779,520.79	TOTAL	320,888,041.00	19,432,386.80	2,115,736.00	40,925,105.43	383,361,269.23



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF OTHER RECEIVABLE AS ON 31.03.2021

SCHEDULE-6.1

PARTICULARS	BALANCE AS ON 31.03.2020	PARTICULARS	CRS	ADDITIONS	PARTICULARS	CRS	DEDUCTIONS	BALANCE AS ON 31.03.2021
	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	25,875,558.99	Paid by Sansthan into Bank	15	28,767,708.00	Non-refundable Loan Final Payment Refundable Loan	10.1 10.1 6.1	1,550,000.00 10,543,259.56 3,689,000.00	38,861,007.43
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	19,237,886.80	Given during the year	6.1	3,689,000.00	Recovery during the year	17	3,494,500.00	19,432,386.80
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	2,214,825.00	Given during the year	15	-	Recovery during the year	16	200,000.00	2,014,825.00
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-Jalap	65,553,469.00	Given during the year	15	118,970,000.00			-	184,523,469.00
13 Advance to UPJN-Sewe	89,818,000.00	Given during the year	15	37,631,800.00			-	127,449,800.00
TOTAL	213,779,520.79			189,058,508.00			19,476,759.56	383,361,269.23



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

CASH & BANK BALANCE

SCHEDULE-7

BALANCE AS ON PARTICULARS

BALANCE AS ON

31.03.2020

31.03.2021

Rs.

Rs.

401,784,962.06 Head Quarter Account

557,196,291.11

4,217,426.27 Central Zone

10,114,386.97

2,757,429.26 North Zone

4,282,564.98

10,238,244.27 South Zone

14,487,189.77

6,928,969.15 Zone-4

9,065,427.15

2,934.99 Employee Benevolent Fund

85,370.99

2,427,713.17 Pension

4,212,261.92

635,153.48 Depositary (old- Nagriya Sahkari Bank)

635,153.48

3,000,000.00 F.D.R. (old-Nagriya Sahkari Bank)

3,000,000.00

- Cheques in transit

57,183,649.00

431,992,832.65

T O T A L

660,262,295.37



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

OUTSTANDING LIABILITIES FOR PURCHASES & EXPENSES

SCHEDULE-8

BALANCE AS ON 31.03.2020	PARTICULARS	BALANCE AS ON 31.03.2021
Rs.		Rs.
26,629,404.00	Administration Expenses	9,344,457.00
5,122,796,000.00	Electricity Charges	5,828,285,000.00
7,624,466.00	Stores & Spares	8,198,410.00
<u>5,157,049,870.00</u>	TOTAL	<u>5,845,827,867.00</u>



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF OUTSTANDING LIABILITIES FOR PURCHASES & EXPENSES

SCHEDULE-8.1

PARTICULARS	BALANCE AS ON 31.03.2020	PARTICULARS	DEDUCTION	PARTICULARS	ADDITIONS	BALANCE AS ON 31.03.2021
	Rs.		Rs.		Rs.	Rs.
Administration Expenses	26,629,404.00	Paid during the year	26,629,404.00	Provision made for the year	9,344,457.00	9,344,457.00
Electricity Charges	5,122,796,000.00	Payment during the year	-	Provision made for the year	705,489,000.00	5,828,285,000.00
		Adjustment vide no	-			
Stores & Spares	7,624,466.00	Paid during the year	7,624,466.00	Provision for purch. made during the yr.	8,198,410.00	8,198,410.00
TOTAL	5,157,049,870.00		34,253,870.00		723,031,867.00	5,845,827,867.00



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

METER SECURITY DEPOSIT COLLECTED FROM CONSUMERS

SCHEDULE-9

<u>BALANCE AS ON</u> <u>31.03.2020</u>	<u>PARTICULARS</u>	<u>BALANCE AS ON</u> <u>31.03.2021</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 31.03.2021

SCHEDULE-10

78,805,838.03	Provident Fund Balance Employee's contribution (Net of non-refundable Loan)	81,941,484.47
<u>78,805,838.03</u>	<u>TOTAL</u>	<u>81,941,484.47</u>

PENSION FUND CONTRIBUTION UPTO 31.03.2021

SCHEDULE-11

10,986,854.30	Pension fund contribution upto 31.03.2021	111,320,214.30
<u>10,986,854.30</u>	<u>TOTAL</u>	<u>111,320,214.30</u>



ROLL FORWARD METER SECURITY DEPOSIT COLLECTED FROM CONSUMERSSCHEDULE-9.1

BALANCE AS ON 31.03.2020	DEDUCTION DURING THE YEAR	CRS PARTICULARS	ADDITIONS DURING THE YEAR	CRS PARTICULARS	BALANCE AS ON 31.03.2021
Rs.	Rs.		Rs.		Rs.
11,105,731.00	-	Meter security deposit collected by NMP & JN	-	15 Received during the year	11,105,731.00
<u>11,105,731.00</u>	<u>-</u>	<u>TOTAL</u>	<u>-</u>		<u>11,105,731.00</u>

ROLL FORWARD OF PROVIDENT FUND BALANCE AS ON 31.03.2021SCHEDULE-10.1

Balance of employees contributions	1,550,000.00	6.1 Non-Refundable Loan	17 Contribution of employee during the year
78,805,838.03	10,543,259.56	6.1 Final Payment made during the year	81,941,484.47
<u>78,805,838.03</u>	<u>12,093,259.56</u>	<u>15,228,906.00</u>	<u>81,941,484.47</u>
<u>TOTAL</u>	<u>12,093,259.56</u>		

ROLL FORWARD PENSION FUND CONTRIBUTION UPTO 31.03.2021SCHEDULE-11.1

Pension fund contribution	183,745,658.25	Final paid during 15 the year	Provision made 16 during the year
10,986,854.30	-	Previous year	111,320,214.30
<u>10,986,854.30</u>	<u>183,745,658.25</u>	<u>284,079,018.25</u>	<u>111,320,214.30</u>
<u>TOTAL</u>	<u>183,745,658.25</u>		



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

INTEREST ACCRUED AND DUE AS WELL AS NOT DUE AS AT 31.03.2021

SCHEDULE-12

PARTICULARS	WATER SUPPLY	SEWERAGE	TOTAL
	Rs.	Rs.	Rs.
Interest Accrued and due	16,675,945.00	645,915.00	17,321,860.00
Interest Accrued but not due	16,285,779.00	627,290.00	16,913,069.00
	88,582.00	-	88,582.00
	88,582.00	-	88,582.00
TOTAL	16,764,527.00	645,915.00	17,410,442.00
	16,374,361.00	627,290.00	17,001,651.00



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

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

SCHEDULE-12.1

PARTICULARS	BALANCE AS ON 31.03.2020	ADDITIONS	PARTICULARS	DEDUCTION	PARTICULARS	BALANCE AS ON 31.03.2021
	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	16,285,779.00	88,582.00	Amount Tfd. From not due since due during the year	-		16,374,361.00
	<u>16,285,779.00</u>	<u>390,166.00</u>		<u>-</u>		<u>16,675,945.00</u>
Sewer Scheme	627,290.00	18,625.00	Interest during the year	-		645,915.00
	<u>627,290.00</u>	<u>18,625.00</u>		<u>-</u>		<u>645,915.00</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 31.03.2021

SCHEDULE-13

PARTICULARS	BALANCE AS ON 31.03.2020	PARTICULARS	CRS DEDUCTIONS	PARTICULARS	CRS ADDITIONS	BALANCE AS ON 31.03.2021
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.	5,293,245.06	--DO--	15	12,634,516.80	17 16	9,642,515.55 -
8 Payable to IDA	1,688,500.00	--DO--	-	--DO--	-	1,688,500.00
9 Earnest Money Deposit	5,668,649.00	--DO--	15	-	15	3,923,997.03
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	54,541.99	--DO--	15	-	16	129,672.00
15 Payable to Nagar Nigam	63,840,080.00	--DO--	15	-	15	-
TOTAL	476,551,318.52		12,634,516.80		13,696,184.58	477,612,986.30



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

LONG TERM DEBTS AS AT 31.03.2021

SCHEDULE-14

S.N.	BALANCE AS ON 31.03.2020	PARTICULARS	WATER SUPPLY	SEWERAGE	BALANCE AS ON 31.03.2021
	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 01.04.2020 TO 31.03.2021
SCHEDULE-15

PARTICULARS	CRS	WATER SUPPLY	SEWERAGE	NMP	TOTAL
		Rs.	Rs.	Rs.	Rs.
Opening Balance					
In Saving 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	-	-	-	-
A. INFLOW ON REVENUE					
Water Tax	5.1	245,700,419.83	-	-	245,700,419.83
Excess Water Charges	5.1	-	-	-	-
Jal Sanyojan	5.1	2,900.00	9,800.00	-	12,700.00
Development Charges	5.1	4,058,402.00	-	-	4,058,402.00
Sewer Tax	5.1	-	81,900,139.94	-	81,900,139.94
B. OTHER RECEIPTS					
Miscellaneous Receipt	16	2,648,693.00	-	-	2,648,693.00
Pipeline Charges	16	1,119.00	-	-	1,119.00
Bank Interest	16	2,086,870.00	-	-	2,086,870.00
Earnest Money	13	3,923,997.03	-	-	3,923,997.03
Receipt/Adjustment from NN	13	-	-	-	-
Loan from NN	13	-	-	-	-
Grant-in-aid receipt/adjust.			-	-	-
UP Govt	BS	387,135,180.00	-	-	387,135,180.00
Finance Commission	BS	363,766,000.00			363,766,000.00
Nagar Nigam	BS	690,000.00			690,000.00
Interest fund (14th & 15th finance BS		8,218,920.00			8,218,920.00
		1,450,225,333.51	81,909,939.94	-	1,532,135,273.45


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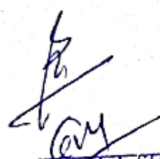


JALKAL VIBHAG, NAGAR NIGAM, VARANASI
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021
SCHEDULE-15

PARTICULARS	CRS	WATER SUPPLY	SEWERAGE	NMP	TOTAL
		Rs.	Rs.	Rs.	Rs.
A. OUTFLOW ON REVENUE					
Establishment Expenses	16	229,228,369.76	7,429,276.00	-	236,657,645.76
Purchases of Stores	16	24,335,825.00	-	-	24,335,825.00
Repair & Maint.	16	18,228,300.00	59,082,732.81	-	77,311,032.81
Other Expenses	16	75,056.46	-	-	75,056.46
B. OTHER PAYMENT					
Purchases of Fixed Assets	1.1	45,355,101.00	65,096,884.00	-	110,451,985.00
Provident Fund Deposit	6.1	27,549,221.00	1,218,487.00	-	28,767,708.00
Pension Payment	11.1	183,745,658.25	-	-	183,745,658.25
Earnest Money Refund	13	-	-	-	-
Payment Against Deduction	13	11,246,996.80	1,387,520.00	-	12,634,516.80
Payment/Adj. to NMP	13	-	-	-	-
Refund of Grant (NN Via JN)	BS	16,885,000.00	-	-	16,885,000.00
Refund of Interest Fund	BS	10,000,000.00	-	-	10,000,000.00
Advance to UPJN	6.1	118,970,000.00	37,631,800.00	-	156,601,800.00
Advance to Employees	6.1	-	-	-	-
Payment to Deceased emp	13	-	-	-	-
Handpump Expenses	16	686,816.00	-	-	686,816.00
Pipeline Expenses	16	13,719,934.00	-	-	13,719,934.00
CLOSING BALANCE:					
Head Quarter Account	7	557,196,291.11	-	-	557,196,291.11
Zones Account	7	37,949,568.87	-	-	37,949,568.87
Employee Benevolent	7	85,370.99	-	-	85,370.99
Pension	7	4,212,261.92	-	-	4,212,261.92
Depositary	7	635,153.48	-	-	635,153.48
F.D.R.	7	3,000,000.00	-	-	3,000,000.00
Cheque in Transit	7	57,183,649.00	-	-	57,183,649.00
		1,360,288,573.64	171,846,699.81	-	1,532,135,273.45



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JALKAL VIBHAAG, NAGAR NIGAM, VARANASI
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31st MARCH 2021

SCHEDULE-16

INCOME / EXPENDITURE	CRS	WATER SUPPLY	SEWERAGE	TOTAL
		Rs.	Rs.	Rs.
WATER TAX	5.1	314,000,000.00	-	314,000,000.00
EXCESS WATER CHARGES & METER RENT	5.1	-	-	-
PIPELINE CHARGES	15	1,119.00	-	1,119.00
MISCELLANEOUS RECEIPTS	15	4,735,563.00	-	4,735,563.00
SEWER TAX	5.1	-	115,000,000.00	115,000,000.00
TOTAL INCOME		318,736,682.00	115,000,000.00	433,736,682.00
EXCESS OF EXPS. OVER INCOME		993,600,834.11	(41,624,773.19)	951,976,060.92
TOTAL		1,312,337,516.11	73,375,226.81	1,385,712,742.92
ESTABLISHMENT EXPENSES				
AS PER CASH FLOW	15	229,228,369.76	7,429,276.00	236,657,645.76
Add:				
Deduction from Salary	17	28,018,946.05	1,613,549.00	29,632,495.05
Outstanding Liabilities of c/y	8.1	9,344,457.00	-	9,344,457.00
Provision for pension	11.1	284,079,018.25	-	284,079,018.25
Employer share :-				
Group Insurance	13	-	-	-
E.B.F.	13	64,836.00	-	64,836.00
Less: Outstanding Liabilities of L/Y	8.1	26,629,404.00	-	26,629,404.00
Recovery from Salary	17	987,822.50	157,207.00	1,145,029.50
		523,118,400.56	8,885,618.00	532,004,018.56
CONSUMPTION OF STORE				
As per cash flow	15	24,335,825.00	-	24,335,825.00
Add:				
Outstanding Liabilities of C/Y	8.1	8,198,410.00	-	8,198,410.00
Stock (Opening)	4.1	31,791,471.67	-	31,791,471.67
Less:				
Outstanding Liabilities of L/Y	8.1	7,624,466.00	-	7,624,466.00
Stock (Closing)	4.1	18,520,346.58	-	18,520,346.58
		38,180,894.09	-	38,180,894.09
ELECTRICITY CHARGES				
As per Provision	8.1	705,489,000.00	-	705,489,000.00
Less: Deduction from salary	17	56,708.00	-	56,708.00
		705,432,292.00	-	705,432,292.00



JALKAL VIBHAG, NAGAR NIGAM, VARANASI
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31st MARCH'2021
SCHEDULE-16

INCOME/EXPENDITURE	CRS	WATER SUPPLY	SEWERAGE	TOTAL
		Rs.	Rs.	Rs.
REPAIR & MAINTENANCE				
Repairs & Maintenance	15	18,228,300.00		
Pipelines Expenses	15	13,719,934.00	59,282,732.81	77,511,032.81
Handpump Expenses	15	686,816.00	-	13,719,934.00
			-	686,816.00
		32,635,050.00	59,282,732.81	91,917,782.81
MISCELLANEOUS EXPESNES				
As per cash flow	15	75,056.46	-	75,056.46
		75,056.46	-	75,056.46
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	12,505,657.00	5,188,251.00	17,693,908.00
	2.1	12,505,657.00	5,188,251.00	17,693,908.00
TOTAL EXPENDITURE		1,312,337,516.11	73,375,226.81	1,385,712,742.92

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JALKAL VIBHAG, NAGAR NIGAM, VARANASI
CALCULATION OF DEDUCTIONS 2020-21

SCHEDULE-17

PARTICULARS	CRS	WATER SUPPLY	SEWERAGE	TOTAL
		Rs.	Rs.	Rs.
A. Provident Fund				
Provident Fund Loan	10.1	14,419,429.00	809,477.00	15,228,906.00
Employee Benevolent Fund	6.1	3,494,500.00	-	3,494,500.00
	13	64,836.00	-	64,836.00
A		17,978,765.00	809,477.00	18,788,242.00
B. OTHER LIABILITIES				
Group Insurance	13	455,045.75	40,800.00	495,845.75
Co-operative	13	112,203.00	606,065.00	718,268.00
Life Insurance Premium	13	4,874,963.80	-	4,874,963.80
Tax	13	3,533,038.00	-	3,533,038.00
Building Loan	6.1	-	-	-
Bank Loan	13	20,400.00	-	20,400.00
B		8,995,650.55	646,865.00	9,642,515.55
C. SALARY DEDUCTIONS				
Electrical Recovery	16	56,708.00	-	56,708.00
Salary Deduction	16	987,822.50	157,207.00	1,145,029.50
C		1,044,530.50	157,207.00	1,201,737.50
TOTAL (A+B+C)		28,018,946.05	1,613,549.00	29,632,495.05



JALKAL VIBHAG, NAGAR NIGAM, VARANASI

STATEMENT OF CURRENT ASSETS

SCHEDULE-18

S.N.	BALANCE AS ON 31.03.2020	PARTICULARS	CRS	BALANCE AS ON 31.03.2021
	Rs.			Rs.
1	31,791,471.67	Stores & Spares	4	18,520,346.58
2	467,397,347.44	Consumer Receivable	5	564,725,685.67
3	213,779,520.79	Other Receivable	6	383,361,269.23
4	431,992,832.65	Cash & Bank Balance	7	660,262,295.37
	<u>1,144,961,172.55</u>	TOTAL		<u>1,626,869,596.85</u>

STATEMENT OF CURRENT LIABILITIES

SCHEDULE-19

1	5,157,049,870.00	Outstanding liabilities for purchases & exps.	8	5,845,827,867.00
2	11,105,731.00	Meter Security collected from consumers	9	11,105,731.00
3	78,805,838.03	Provident fund balance of employees	10	81,941,484.47
4	10,986,854.30	Pension Fund	11	111,320,214.30
5	16,913,069.00	Interest accrued & due	12	17,321,860.00
6	88,582.00	Interest accrued but not due	12	88,582.00
7	476,551,318.52	Other Liabilities	13	477,612,986.30
	<u>5,751,501,262.85</u>	TOTAL		<u>6,545,218,725.07</u>

STATEMENT OF FIXED ASSETS

SCHEDULE-20

1	194,949,332.00	Fixed Assets-Water supply scheme	1	227,798,776.00
2	108,242,625.00	Fixed Assets-Sewerage Scheme	2	168,151,258.00
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>490,183,146.54</u>	TOTAL		<u>582,941,223.54</u>

