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 2022 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, 2022: 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, 2022.

Place: Varanasi
Date: 19-05-2023

For. Prashant K Sharma & Co.
Chartered Accountants

Prashant K Sharma

Prashant Kumar Sharma
(Proprietor)
UDIN: 23431733BGWVSN1333

L-10/ 14 Ganeshpuri Colony, Nasirpur, Post- Susuwahi, Varanasi -221005 (UP). Landmark- Hyderabad gate, BHU
Mobile: 9532725003; 7021385830; Email: caprashantsharma@live.in

JAL KAL VIBHAG

NAGAR NIGAM

VARANASI

BALANCE SHEET AS ON 31ST MARCH'2022

PREPARED BY

P. K. SINGH & CO.

CHARTERED ACCOUNTANTS

VARANASI

1. **INTRODUCTION:-** This report deals with the Balance Sheet as at 31.03.2022, Income and Expenditure Account and Cash Flow Statement for the year ended 31.03.2022 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 31.03.2021 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 31.03.2022 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 31.03.2022 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 31.03.2022 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 an amount of Rs. 20,00,000/- out of imprest advance disbursed during the year 2019-20 outstanding at the year end.

h. During the year, Jalkal Vibhag has issued two cheques bearing number 705 and 707 for Rs. 6,39,089/- and Rs. 3,61,669/- favouring Zone-4, Jalkal Vibhag and M/s. Dhananjay Traders respectively for NEFT/RTGS. Erroneously cheque number 705 credited in account of M/s. Dhananjay Traders instead of Zone-4 resulting there by excess payment of Rs. 2,77,420/- and Cheque number 707 left as unclear on 31.03.2022. During the year 2023-24, Uco Bank recovered differential amount of Rs. 2,77,420/- from Dhananjay Traders and credited the same on 09th May'2023 to the account of Jalkal Vibhag. While compiling Balance Sheet for the year 2021-22, we have shown the amount of Rs. 6,39,089/- consisting of Rs. 3,61,669/- against cheque no 707 and excess amount of 705 amounting Rs. 2,77,420/- as "Other Receivable" in the Balance Sheet.

i. 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
5-Apr-21	1,65,35,000.00	Jal Nigam	Leakage repairing towards commissioning in water pumps
2-Nov-21	50,00,000.00	Jal Nigam	Tubewell reboring
30-Nov-21	1,75,00,000.00	Jal Nigam	Tubewell reboring
28-Dec-21	1,20,00,000.00	Jal Nigam	Water meter Konia
21-Mar-22	5,00,000.00	Jal Nigam	Land scaping work at Jalkal Compound Bhelupur
3-Feb-22	60,00,000.00	Jal Nigam	Super Sakar Machine Operation & Maint.
22-Mar-22	53,35,000.00	Jal Nigam	Sewer treatment- Sahi Nala reconnection work
20-May-21	3,07,79,200.00	Jal Nigam	Strom Water Drainage work
TOTAL	93,649,200.00		

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
26-Aug-21	32,185,000.00	RAJYA KOSH	RAJYA KOSH	
11-Oct-21	5,000,000.00	15TH JAL	15TH FINANCE GRANT	Shown as advance by Nagar Nigam

25-Oct-21	236,713,000.00	15TH JAL	15TH FINANCE GRANT	
5-Jan-22	4,870,000.00	VDA	JAL NIKASI	
18-Jun-21	3,750,000.00	NAGAR NIGAM	SALARY	Shown as advance by Nagar Nigam
29-Jun-21	37,385,000.00	UP GOVT	SALARY	
29-Jun-21	37,811,000.00	UP GOVT	SHIFTING OF PIPELINE OF KAJAKPURA	
31-Jul-21	6,467,000.00	SETU NIGAM	SALARY	
29-Jul-21	35,780,000.00	STATE FINANCE COMMISSION	SALARY	
30-Aug-21	30,680,000.00	STATE FINANCE COMMISSION	SALARY	
6-Oct-21	32,553,000.00	STATE FINANCE COMMISSION	SALARY	
27-Oct-21	31,707,000.00	STATE FINANCE COMMISSION	SALARY	
30-Nov-21	32,880,000.00	STATE FINANCE COMMISSION	SALARY	
24-Dec-21	33,019,000.00	STATE FINANCE COMMISSION	CHEMICAL PURCHASE	
2-Feb-22	5,000,000.00	NAGAR NIGAM	JAL NIKASI	Shown as advance by Nagar Nigam
1-Feb-22	3,750,000.00	NAGAR NIGAM	SALARY	Shown as advance by Nagar Nigam
2-Feb-22	35,065,000.00	STATE FINANCE COMMISSION	SALARY	
2-Mar-22	34,557,000.00	STATE FINANCE COMMISSION	SHIFTING OF TUBEWELL AT J P MEHTA	
7-Apr-21	8,300,000.00	SETU NIGAM	SALARY	
5-May-21	37,765,000.00	UP GOVT	JAL NIKASI	
3-Apr-21	22,310,000.00	14TH FINANCE	14TH FINANCE GRANT	
	707,547,000.00			

a. 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:-

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: 9.5.2023

P.K. SINGH & CO.
CHARTERED ACCOUNTANTS

JALKAL VIBHAG, NAGAR NIGAM, VARANASI
BALANCE SHEET AS AT 31st MARCH'2022

AMOUNT AS ON 31.03.2021	LIABILITIES	AMOUNT	AMOUNT AS ON 31.03.2022	AMOUNT AS ON 31.03.2021	ASSETS	AMOUNT	AMOUNT AS ON 31.03.2022
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	CAPITAL FUND				FIXED ASSETS		
	Opening Balance	790,849,734.00		582,941,223.54	As per annexed Schedule-20		723,444,811.09
	Add: Electricity dues						
790,849,734.00	adjusted by Govt.	-	790,849,734.00		INTEREST		
				1,140,090.00	Paid on World bank Loan		1,140,090.00
2,207,270,012.73	GRANT IN AID		2,914,817,012.73		(Note no. 1)		
6,152,785.00	Interest fund (14th & 15th finance)		9,058,232.00				
					CURRENT ASSETS		
	LOANS & ADVANCES			1,626,869,596.85	As per annexed Schedule-18		1,791,161,645.86
303,885,219.00	As per annexed Schedule -14		303,885,219.00				
					MISCELLANEOUS ASSETS		
	CURRENT LIABILITIES				Opening Deficit as on		
6,545,218,725.07	As per annexed Schedule-19		7,176,131,798.38		01.04.2021	7,642,425,565.40	
				7,642,425,565.40	Add:Deficit for the year	1,036,569,883.75	8,678,995,449.15
9,853,376,475.80			11,194,741,996.11	9,853,376,475.80			11,194,741,996.11
			0	(0)			

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

PLACE:VARANASI
DATED:09.05.2023

(Pravin K. Singh)
Proprietor

Finance Offier
वित्त अधिकारी
जलकल विभाग, नगर निगम

महाप्रबन्धक
General Manager
जलकल विभाग, नगर निगम
वाराणसी

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 intergal part of Balance Sheet.

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

NET FIXED ASSETS WATER SUPPLY SCHEME

SCHEDULE-1

AMOUNT AS ON 31.03.2021 Rs.	DESCRIPTION OF ASSETS	AMOUNT AS ON 31.03.2022 Rs.
10,746,697.00	1 Land	10,746,697.00
2,902,445.00	2 Civil Construction	2,716,991.00
-	a) Road	-
368,589.00	b) Fencing & Comp.	357,721.00
-	c) Building	-
-	d) Embankment/Dam/Bridge	-
2,533,856.00	e) Reserior & Overhead Tanks	2,359,270.00
-	f) Treatment Plant	-
44,827,176.00	3 Equipment & Mech. Plant	80,581,708.00
23,916,486.00	a) Pumps	60,089,474.00
-	b) Motor	-
-	c) Transformers	-
5,769,026.00	c) Electrical Plant & Equipment	5,721,203.00
15,141,664.00	d) Other Plant	14,771,031.00
24,973,651.00	4 Pipes & Fittings	38,802,419.00
79,709,065.00	5 Tubewells	72,679,387.00
3,551,301.00	6 Miscellaneous Fixed Assets	3,093,146.00
367,215.00	a) Water Meter	270,085.00
-	b) Lab Equipment	-
-	c) Workshop Mach.	-
-	d) Fire Hyndrend & Stand Post	-
-	e) Portable Tools	-
813,003.00	f) Office Furniture	795,190.00
1,235,953.00	g) Vehicles	1,185,384.00
-	h) Dosar	-
-	i) Water Tankers	-
-	j) Pay Loaders	-
580,349.00	k) Other Miscellaneous Assets	559,624.00
554,781.00	l) Computer	282,863.00
-	7 Handpump	-
-	8 Project	-
42,918,756.00	9 Feedar Man	41,769,650.00
18,169,685.00	10 Automization System	45,936,886.55
227,798,776.00	TOTAL	296,326,884.55

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

ROLL FORWARD OF FIXED ASSETS WATER SUPPLY SCHEME

SCHEDULE-1.1

DESCRIPTION OF ASSETS	AMOUNT AS ON 31.03.2021	ADDITIONS	TOTAL AS ON 31.03.2022	DEPRECIATION UPTO 31.03.2021	DEPRECIATION FOR THE YEAR	DEPRECIATION TOTAL	NET BLOCK AS ON 31.03.2022	NET BLOCK AS ON 31.03.2021
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	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	16,682,478.10	185,454.00	16,867,932.10	2,716,991.00	2,902,445.00
a) Road	11,560.00	-	11,560.00	11,560.00	-	11,560.00	-	-
b) Fencing & Comp.	543,405.00	-	543,405.00	174,816.00	10,868.00	185,684.00	357,721.00	368,589.00
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) Reserior & Overhead Tanks	8,729,283.75	-	8,729,283.75	6,195,427.75	174,586.00	6,370,013.75	2,359,270.00	2,533,856.00
f) Treatment Plant	3,217,883.00	-	3,217,883.00	3,217,883.00	-	3,217,883.00	-	-
3 Equipment & Mech. Plant	75,330,318.09	38,231,749.00	113,562,067.09	30,503,142.09	2,477,217.00	32,980,359.09	80,581,708.00	44,827,176.00
a) Pumps	47,602,832.09	38,231,749.00	85,834,581.09	23,686,346.09	2,058,761.00	25,745,107.09	60,089,474.00	23,916,486.00
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	607,419.00	47,823.00	655,242.00	5,721,203.00	5,769,026.00
e) Other Plant	18,531,668.00	-	18,531,668.00	3,390,004.00	370,633.00	3,760,637.00	14,771,031.00	15,141,664.00
4 Pipes & Fittings	53,160,981.36	14,926,960.00	68,087,941.36	28,187,330.36	1,098,192.00	29,285,522.36	38,802,419.00	24,973,651.00
5 Tubewells	157,669,778.10	862,552.00	158,532,330.10	77,960,713.10	7,892,230.00	85,852,943.10	72,679,387.00	79,709,065.00
6 Miscellaneous Fixed Assets	17,283,739.17	-	17,283,739.17	13,732,438.17	458,155.00	14,190,593.17	3,093,146.00	3,551,301.00
a) Water Meter	6,475,309.88	-	6,475,309.88	6,108,094.88	97,130.00	6,205,224.88	270,085.00	367,215.00
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 Hyndrend & 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	1,696,488.49	-	1,696,488.49	883,485.49	17,813.00	901,298.49	795,190.00	813,003.00
g) Vehicles	2,142,740.50	-	2,142,740.50	906,787.50	50,569.00	957,356.50	1,185,384.00	1,235,953.00
h) Dosar	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	690,844.80	-	690,844.80	110,495.80	20,725.00	131,220.80	559,624.00	580,349.00
l) Computer & software	3,884,539.00	-	3,884,539.00	3,329,758.00	271,918.00	3,601,676.00	282,863.00	554,781.00
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 Feedar Man	70,497,300.00	-	70,497,300.00	27,578,544.00	1,149,106.00	28,727,650.00	41,769,650.00	42,918,756.00
10 Automization system	18,215,496.00	28,514,843.55	46,730,339.55	45,811.00	747,642.00	793,453.00	45,936,886.55	18,169,685.00
T O T A L	570,374,613.23	82,536,104.55	652,910,717.78	342,575,837.23	14,007,996.00	356,583,833.23	296,326,884.55	227,798,776.00

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

NET FIXED ASSETS -SEWERAGE SCHEME

SCHEDULE-2

AMOUNT AS ON 31.03.2021	DESCRIPTION OF ASSETS	AMOUNT AS ON 31.03.2022
Rs.		Rs.
148,317,967.00	1 Pipes & Fittings	221,904,054.00
19,833,291.00	2 Sewer Cleaning Machine	18,222,683.00
168,151,258.00	TOTAL	240,126,737.00

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF FIXED ASSETS - SEWERAGE SCHEME

SCHEDULE-2.1

DESCRIPTION OF ASSETS	AMOUNT AS ON 31.03.2021	ADDITIONS	TOTAL AS ON 31.03.2022	DEPRECIATION			NET BLOCK	
				UPTO 31.03.2021	FOR THE YEAR	TOTAL	AS ON 31.03.2022	AS ON 31.03.2021
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Pipes & Fittings	190,627,755.00	78,603,607.00	269,231,362.00	42,309,788.00	5,017,520.00	47,327,308.00	221,904,054.00	148,317,967.00
2 Sewer Machine	37,456,004.01	-	37,456,004.01	17,622,713.01	1,610,608.00	19,233,321.01	18,222,683.00	19,833,291.00
TOTAL	228,083,759.01	78,603,607.00	306,687,366.01	59,932,501.01	6,628,128.00	66,560,629.01	240,126,737.00	168,151,258.00

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

DEPOSIT WITH U.P. JAL NIGAM FOR CONSTRUCTION WORKS IN PROGESS AS AT 31.03.2022

SCHEDULE-3

S.N.	DEPOSIT AS ON ON 31.03.2021 Rs.	NAME OF THE JAL NIGAM DIV	SCHEME TOWARDS WHICH DEPOSIT HELD	DEPOSIT AS ON 31.03.2022 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,JAITPURA	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
	14,940,700.00			14,940,700.00
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.	JAITPURA 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
	69,936,993.00		SUB-TOTAL -II	69,936,993.00
	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 31.03.2022 — SCHEDULE-4

AMOUNT AS ON 31.03.2021 Rs.	PARTICULARS	AMOUNT AS ON 31.03.2022 Rs.
1,885,177.22	C.I. Pipes & Fittings	2,260,481.91
1,637,590.67	C.I. Materials	2,683,725.36
1,600,071.32	Lubricants	2,184,774.60
5,472,567.32	Metal Parts	5,608,191.88
1,265,201.87	Handpump Materials	1,197,178.22
6,629,738.17	Miscellaneous Materials	5,070,445.15
30,000.00	Scrap	30,000.00
18,520,346.58	TOTAL	19,034,797.12

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF STORES & SPARES

SCHEDULE-4.1

PARTICULARS	BALANCE AS ON 31.03.2021	PURCHASE DURING THE YEAR	TOTAL	CONSUMPTION DURING THE YEAR	BALANCE AS ON 31.03.2022
	Rs.	Rs.	Rs.	Rs.	Rs.
Water Supply	18,520,346.58	7,150,431.00	25,670,777.58	6,635,980.46	19,034,797.12
TOTAL	18,520,346.58	7,150,431.00	25,670,777.58	6,635,980.46	19,034,797.12

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

CONSUMER RECEIVABLE AS AT 31.03.2022 SCHEDULE-5

AMOUNT AS ON 31.03.2021 Rs.	PARTICULARS	AMOUNT AS ON 31.03.2022 Rs.
	I. WATER SUPPLY SCHEME	
431,397,832.66	1 Water Tax	488,127,611.62
-	2 Excess Water charges & Meter Rent	-
431,397,832.66	T O T A L	488,127,611.62
	II. SEWERAGE SCHEME	
133,327,853.01	Sewer Tax	166,481,396.00
564,725,685.67	G R A N D T O T A L (I+II)	654,609,007.61

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

ROLL FORWARD CONSUMER RECEIVABLE AS AT 31.03.2022

SCHEDULE-5.1

AMOUNT AS ON 31.03.2021	PARTICULARS	ADDITIONS	PARTICULARS	DEDUCTIONS	PARTICULARS	AMOUNT AS ON 31.03.2022
Rs.		Rs.		Rs.		Rs.
	I. WATER SUPPLY SCHEME					
431,397,832.66	1 Water Tax	318,900,000.00	Demand raised during the year	262,170,221.05 -	Collection during the year	488,127,611.62
431,397,832.66	TOTAL	318,900,000.00		262,170,221.05		488,127,611.62
	II. SEWERAGE SCHEME					
133,327,853.01	Sewer Tax	117,500,000.00	Demand raised during the year	84,346,457.02	Collection during the year	166,481,396.00
133,327,853.01		117,500,000.00		84,346,457.02		166,481,396.00
564,725,685.67	TOTAL (I+II)	436,400,000.00		346,516,678.06		654,609,007.61

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

OTHER RECEIVABLE AS ON 31.03.2022

SCHEDULE-6

AMOUNT AS ON 31.03.2021	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
38,861,007.43	2 Provident Fund deposit with Uco Bank	-	-	-	44,067,660.84	44,067,660.84
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
19,432,386.80	5 Loan to employees against Provident Fund	-	18,701,186.80	-	-	18,701,186.80
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
2,014,825.00	9 Interest advance to employees	-	-	-	2,014,825.00	2,014,825.00
-	10 Other Receivables Inter unit	-	639,089.00	-	-	639,089.00
8,000,000.00	11 Receivable from Nagar Nigam, Varanasi	8,000,000.00	-	-	-	8,000,000.00
184,523,469.00	12 Advance to UPJN-Tubewell	278,172,669.00				278,172,669.00
127,449,800.00	13 Advance to UPJN-Sewer Replacement	127,449,800.00				127,449,800.00
383,361,269.23	TOTAL	414,537,241.00	19,340,275.80	2,115,736.00	46,131,758.84	482,125,011.64

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

ROLL FORWARD OF OTHER RECEIVABLE AS ON 31.03.2022 SCHEDULE-6.1

PARTICULARS	BALANCE AS ON 31.03.2021	PARTICULARS	CRS	ADDITIONS	PARTICULARS	CRS	DEDUCITONS	BALANCE AS ON 31.03.2022
	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	38,861,007.43	Paid by Sansthan into Bank	15	21,479,568.00	Non-refundable Loan Final Payment Refundable Loan	10.1 10.1 6.1	2,515,000.00 11,207,914.59 2,550,000.00	44,067,660.84
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	19,432,386.80	Given during the year	6.1	2,550,000.00	Recovery during the year	17	3,281,200.00	18,701,186.80
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	2,014,825.00	Given during the year	15	-	Recovery during the year	16	-	2,014,825.00
10 Other Receivables Inter unit	-	Given during the year	15	639,089.00	Recovery during the year	17 15	- -	639,089.00
11 Receivable from Nagar Nigam, Varanasi	8,000,000.00	Given during the year	15	-			-	8,000,000.00
12 Advance to UPJN-Tube	184,523,469.00	Given during the year	15	93,649,200.00			-	278,172,669.00
13 Advance to UPJN-Sewe	127,449,800.00	Given during the year	15	-			-	127,449,800.00
TOTAL	383,361,269.23			118,317,857.00			19,554,114.59	482,125,011.64

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

CASH & BANK BALANCE SCHEDULE-7

BALANCE AS ON 31.03.2021 Rs.	PARTICULARS	BALANCE AS ON 31.03.2022 Rs.
557,196,291.11	Head Quarter Account	591,354,438.54
10,114,386.97	Central Zone	10,364,104.27
4,282,564.98	North Zone	11,982,667.54
14,487,189.77	South Zone	6,797,073.57
9,065,427.15	Zone-4	7,374,456.70
85,370.99	Employee Benevolent Fund	83,055.39
4,212,261.92	Pension	-
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
57,183,649.00	Cheques in transit	3,801,880.00
660,262,295.37	TOTAL	635,392,829.49

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

OUTSTANDING LIABILITIES FOR PURCHASES & EXPENSES SCHEDULE-8

BALANCE AS ON 31.03.2021	PARTICUALRS	BALANCE AS ON 31.03.2022
Rs.		Rs.
9,344,457.00	Administration Expenses	11,269,271.25
5,828,285,000.00	Electricity Charges	6,558,109,000.00
8,198,410.00	Stores & Spares	-
5,845,827,867.00	TOTAL	6,569,378,271.25

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF OUTSTANDING LIABILITIES FOR PURCHASES & EXPENSES

SCHEDULE-8.1

PARTICUALRS	BALANCE AS ON 31.03.2021	PARTICULARS	DEDUCTION	PARTICULARS	ADDITIONS	BALANCE AS ON 31.03.2022
	Rs.		Rs.		Rs.	Rs.
Administration Expenses	9,344,457.00	Paid during the year	9,344,457.00	Provision made for the year	11,269,271.25	11,269,271.25
Electricity Charges	5,828,285,000.00	Payment during the year	-	Provision made for the year	729,824,000.00	6,558,109,000.00
		Adjustment vide no	-			
			-			
Stores & Spares	8,198,410.00	Paid during the year	8,198,410.00	Provision for purch. made during the yr.	-	-
TOTAL	5,845,827,867.00		17,542,867.00		741,093,271.25	6,569,378,271.25

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

METER SECURITY DEPOSIT COLLECTED FROM CONSUMERS — SCHEDULE-9

BALANCE AS ON 31.03.2021 Rs.	PARTICULARS	BALANCE AS ON 31.03.2022 Rs.
11,105,731.00	Meter security deposit collected by Nagar Mahapalika & Jal Sansthan	11,105,731.00
11,105,731.00	TOTAL	11,105,731.00

PROVIDENT FUND BALANCE AS ON 31.03.2022 — SCHEDULE-10

81,941,484.47	Provident Fund Balance Employee's contribution (Net of non-refundable Loan)	85,927,649.88
81,941,484.47	TOTAL	85,927,649.88

PENSION FUND CONTRIBUTION UPTO 31.03.2022 — SCHEDULE-11

111,320,214.30	Pension fund contribution upto 31.03.2022	14,412,644.30
111,320,214.30	TOTAL	14,412,644.30

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD METER SECURITY DEPOSIT COLLECTED FROM CONSUMERS

SCHEDULE-9.1

BALANCE AS ON 31.03.2021	PARTICULARS	DEDUCTION DURING THE YEAR	CRS	PARTICULARS	ADDITIONS DURING THE YEAR	CRS	PARTICULARS	BALANCE AS ON 31.03.2022
Rs.		Rs.			Rs.			Rs.
11,105,731.00	Meter security deposit collected by NMP & JN	-		Paid back during the year	-	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 31.03.2022

SCHEDULE-10.1

81,941,484.47	Balance of employees contributions	2,515,000.00 11,207,914.59	6.1 6.1	Non-Refundable Loan Final Payment made during the year	17,709,080.00	17	Contribution of employee during the year	85,927,649.88
81,941,484.47	TOTAL	13,722,914.59			17,709,080.00			85,927,649.88

ROLL FORWARD PENSION FUND CONTRIBUTION UPTO 31.03.2022

SCHEDULE-11.1

111,320,214.30	Pension fund contribution	344,225,496.00 -	15	Final paid during the year Previous year	247,317,926.00 -	16	Provision made during the year Previous year	14,412,644.30
111,320,214.30	TOTAL	344,225,496.00			247,317,926.00			14,412,644.30

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

INTEREST ACCRUED AND DUE AS WELL AS NOT DUE AS AT 31.03.2022

SCHEDULE-12

PARTICULARS	WATER SUPPLY Rs.	SEWERAGE Rs.	TOTAL Rs.
Interest Accrued and due	17,066,111.00 16,675,945.00	664,540.00 645,915.00	17,730,651.00 17,321,860.00
Interest Accrued but not due	88,582.00 88,582.00	- -	88,582.00 88,582.00
TOTAL	17,154,693.00 16,764,527.00	664,540.00 645,915.00	17,819,233.00 17,410,442.00

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

ROLL FORWARD OFINTEREST ACCRUED AND DUE AS WELL AS NOT DUE

SCHEDULE-12.1

PARTICULARS	BALANCE AS ON 31.03.2021	ADDITIONS	PARTICULARS	DEDUTION	PARTICULARS	BALANCE AS ON 31.03.2022
	Rs.	Rs.		Rs.		Rs.
INTEREST ACCURED & DUE		301,584.00	Interest during the year	-	Paid during the year	301,584.00
Water Supply	16,675,945.00	88,582.00	Amount Tfd. From not due since due during the year	-		16,764,527.00
	16,675,945.00	390,166.00		-		17,066,111.00
Sewer Scheme	645,915.00	18,625.00	Interest during the year	-		664,540.00
	645,915.00	18,625.00		-		664,540.00
ACCURED BUT NOT DUE						
Water Supply	88,582.00	88,582.00	Interest during the year	88,582.00	Amount tfd. To Interest Due	88,582.00
	88,582.00	88,582.00		88,582.00		88,582.00

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

ROLL FORWARD OF OTHER LIABLIITIES AS ON 31.03.2022

SCHEDULE-13

PARTICULARS	BALANCE AS ON 31.03.2021	PARTICULARS	CRS	DEDUCTIONS	PARTICULARS	CRS	ADDITIONS	BALANCE AS ON 31.03.2022
	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.	2,301,243.81	--DO--	15	10,963,603.00	--DO--	17 16	11,020,092.65 -	2,357,733.46
8 Payable to IDA	1,688,500.00	--DO--		-	--DO--		-	1,688,500.00
9 Earnest Money Deposit	9,592,646.03	--DO--	15	-	--DO--	15	6,725,669.00	16,318,315.03
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	-	2,782.00
14 Employees Bene. Fund	184,213.99	--DO--	15	206,500.00	--DO--	16	299,624.00	277,337.99
15 Payable to Nagar Nigam	63,840,080.00	--DO--	15	7,000,000.00	--DO--	15	-	56,840,080.00
TOTAL	477,612,986.30			18,170,103.00			18,045,385.65	477,488,268.95

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

LONG TERM DEBTS AS AT 31.03.2022

SCHEDULE-14

S.N.	BALANCE AS ON 31.03.2021	PARTICULARS	WATER SUPPLY	SEWERAGE	BALANCE AS ON 31.03.2022
	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
	303,885,219.00		303,736,219.00	149,000.00	303,885,219.00

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

SCHEDULE-15

PARTICULARS	CRS	WATER SUPPLY	SEWERAGE	NMP	TOTAL
		Rs.	Rs.	Rs.	Rs.
Opening Balance					
In Saving 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
A. INFLOW ON REVENUE					
Water Tax	5.1	253,039,371.05	-	-	253,039,371.05
Excess Water Charges	5.1	-	-	-	-
Jal Sanyojan	5.1	-	-	-	-
Development Charges	5.1	9,130,850.00	-	-	9,130,850.00
Sewer Tax	5.1	-	84,346,457.02	-	84,346,457.02
B. OTHER RECEIPTS					
Miscellaneous Receipt	16	3,441,802.00	-	-	3,441,802.00
Pipeline Charges	16	-	-	-	-
Bank Interest	16	2,009,505.00	-	-	2,009,505.00
Earnest Money	13	6,725,669.00	-	-	6,725,669.00
Receipt/Adjustment fromNN	13	-	-	-	-
Loan from NN	13	-	-	-	-
Grant-in-aid receipt/adjust.			-	-	-
Nagar Nigam	BS	391,702,000.00	-	-	391,702,000.00
Finance Commission	BS	264,023,000.00			264,023,000.00
Varanasi Vikash Pradhikaran	BS	4,870,000.00			4,870,000.00
Setu Nigam	BS	14,767,000.00			14,767,000.00
Rajya Kosh	BS	32,185,000.00			32,185,000.00
Interest fund (14th & 15th finance	BS	10,805,447.00			10,805,447.00
		1,652,961,939.42	84,346,457.02	-	1,737,308,396.43

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

SCHEDULE-15

PARTICULARS	CRS	WATER SUPPLY	SEWERAGE	NMP	TOTAL
		Rs.	Rs.	Rs.	Rs.
A. OUTFLOW ON REVENUE					
Establishment Expenses	16	366,780,441.82	6,727,076.00	-	373,507,517.82
Purchases of Stores	16	15,348,841.00	-	-	15,348,841.00
Repair & Maint.	16	23,155,082.00	34,244,058.69	-	57,399,140.69
Other Expenses	16	70,440.88	-	-	70,440.88
B. OTHER PAYMENT					
Purchases of Fixed Assets	1.1	82,536,104.55	78,603,607.00	-	161,139,711.55
Provident Fund Deposit	6.1	20,667,278.00	812,290.00	-	21,479,568.00
Pension Payment	11.1	344,225,496.00	-	-	344,225,496.00
Other Receivables	6	639,089.00	-	-	639,089.00
Payment Against Deduction	13	10,421,667.00	541,936.00	-	10,963,603.00
Payment/Adj. to NMP	13	7,000,000.00	-	-	7,000,000.00
Refund/Trf of Grant	BS	-	-	-	-
Refund of Interest Fund	BS	7,900,000.00	-	-	7,900,000.00
Advance to UPJN	6.1	93,649,200.00			93,649,200.00
Advance to Employees	6.1	-	-	-	-
Payment to Deceased emp	13	206,500.00	-	-	206,500.00
Handpump Expenses	16	1,520,042.00	-	-	1,520,042.00
Pipeline Expenses	16	6,866,417.00	-	-	6,866,417.00
					-
CLOSING BALANCE:					-
Head Quarter Account	7	591,354,438.54	-	-	591,354,438.54
Zones Account	7	36,518,302.08	-	-	36,518,302.08
Employee Benevolent	7	83,055.39	-	-	83,055.39
Pension	7	-	-	-	-
Depositary	7	635,153.48	-	-	635,153.48
F.D.R.	7	3,000,000.00	-	-	3,000,000.00
Cheque in Transit	7	3,801,880.00	-	-	3,801,880.00
		1,616,379,428.74	120,928,967.69	-	1,737,308,396.43

वित्त अधिकारी
जलकल विभाग, नगर निगम
वा रा ण सी

महाप्रबन्धक
जलकल विभाग, नगर निगम
वाराणसी

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31st MARCH'2022

SCHEDULE-16

INCOME/EXPENDITURE	CRS	WATER SUPPLY	SEWERAGE	TOTAL
		Rs.	Rs.	Rs.
WATER TAX	5.1	318,900,000.00	-	318,900,000.00
EXCESS WATER CHARGES & METER RENT	5.1	-	-	-
PIPELINE CHARGES	15	-	-	-
MISCELLANEOUS RECEIPTS	15	5,451,307.00	-	5,451,307.00
SEWER TAX	5.1	-	117,500,000.00	117,500,000.00
TOTAL INCOME		324,351,307.00	117,500,000.00	441,851,307.00
EXCESS OF EXPS. OVER INCOME		1,104,695,222.06	(68,125,338.31)	1,036,569,883.75
TOTAL		1,429,046,529.06	49,374,661.69	1,478,421,190.75
ESTABLISHMENT EXPESNES				
AS PER CASH FLOW	15	366,780,441.82	6,727,076.00	373,507,517.82
Add:				
Dedction from Salary	17	31,533,320.40	1,832,374.00	33,365,694.40
Outstanding Liablitites of c/y	8.1	11,269,271.25	-	11,269,271.25
Provision for pension	11.1	247,317,926.00	-	247,317,926.00
Employer share :-				
Group Insurance	13	-	-	-
E.B.F.	13	149,812.00	-	149,812.00
Less: Outstanding Liabilities of L/Y	8.1	9,344,457.00	-	9,344,457.00
Recovery from Salary	17	1,082,659.75	75,600.00	1,158,259.75
		646,623,654.72	8,483,850.00	655,107,504.72
CONSUMPTION OF STORE				
As per cash flow	15	15,348,841.00	-	15,348,841.00
Add:				
Outstanding Liabilites of C/Y	8.1	-	-	-
Stock (Opening)	4.1	18,520,346.58	-	18,520,346.58
Less:			-	
Outstanding Liabiities of L/Y	8.1	8,198,410.00	-	8,198,410.00
Stock (Closing)	4.1	19,034,797.12	-	19,034,797.12
		6,635,980.46	-	6,635,980.46
ELECTRICITY CHARGES				
As per Provision	8.1	729,824,000.00	-	729,824,000.00
Less: Deduction from salary	17	47,250.00	-	47,250.00
		729,776,750.00	-	729,776,750.00

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31st MARCH'2022

SCHEDULE-16

INCOME/EXPENDITURE	CRS	WATER SUPPLY	SEWERAGE	TOTAL
		Rs.	Rs.	Rs.
REPAIR & MAINTENANCE				
Repairs & Maintenance	15	23,155,082.00	34,244,058.69	57,399,140.69
Pipelines Expenses	15	6,866,417.00	-	6,866,417.00
Handpump Expenses	15	1,520,042.00	-	1,520,042.00
		31,541,541.00	34,244,058.69	65,785,599.69
MISCELLANEOUS EXPESNES				
As per cash flow	15	70,440.88	-	70,440.88
		70,440.88	-	70,440.88
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	14,007,996.00	6,628,128.00	20,636,124.00
	2.1	14,007,996.00	6,628,128.00	20,636,124.00
TOTAL EXPENDITURE		1,429,046,529.06	49,374,661.69	1,478,421,190.75

P. K. SINGH & CO. VARANASI CHARTERED ACCOUNTANTS

वित्त अधिकारी
जलकल विभाग, नगर निगम
वा रा ण सी

महाप्रबन्धक
जलकल विभाग, नगर निगम
वाराणसी

JALKAL VIBHAG, NAGAR NIGAM,VARANASI

CALCULATION OF DEDUCTIONS 2021-22

SCHEDULE-17

PARTICULARS	CRS	WATER SUPPLY	SEWERAGE	TOTAL
		Rs.	Rs.	Rs.
A. Provident Fund	10.1	16,797,190.00	911,890.00	17,709,080.00
Provident Fund Loan	6.1	3,281,200.00	-	3,281,200.00
Employee Benevolent Fund	13	149,812.00	-	149,812.00
A		20,228,202.00	911,890.00	21,140,092.00
B. OTHER LIABILITIES				
Group Insurance	13	411,839.10	-	411,839.10
Co-operative	13	76,207.00	634,554.00	710,761.00
Life Insurance Premium	13	3,735,320.00	-	3,735,320.00
Tax	13	5,951,842.55	210,330.00	6,162,172.55
Building Loan	6.1	-	-	-
Bank Loan	13	-	-	-
B		10,175,208.65	844,884.00	11,020,092.65
C. SALARY DEDUCTIONS				
Electrical Recovery	16	47,250.00	-	47,250.00
Salary Deduciton	16	1,082,659.75	75,600.00	1,158,259.75
C		1,129,909.75	75,600.00	1,205,509.75
TOTAL (A+B+C)		31,533,320.40	1,832,374.00	33,365,694.40

JALKAL VIBHAG, NAGAR NIGAM, VARANASI

STATEMENT OF CURRENT ASSETS

SCHEDULE-18

S.N.	BALANCE AS ON 31.03.2021 Rs.	PARTICULARS	CRS	BALANCE AS ON 31.03.2022 Rs.
1	18,520,346.58	Stores & Spares	4	19,034,797.12
2	564,725,685.67	Consumer Receivable	5	654,609,007.61
3	383,361,269.23	Other Receivable	6	482,125,011.64
4	660,262,295.37	Cash & Bank Balance	7	635,392,829.49
	1,626,869,596.85	TOTAL		1,791,161,645.86

STATEMENT OF CURRENT LIABIILTIES

SCHEDULE-19

S.N.	BALANCE AS ON 31.03.2021 Rs.	PARTICULARS	CRS	BALANCE AS ON 31.03.2022 Rs.
1	5,845,827,867.00	Outstanding liabilities for purchases & exps.	8	6,569,378,271.25
2	11,105,731.00	Meter Security collected from consumers	9	11,105,731.00
3	81,941,484.47	Provident fund balance of employees	10	85,927,649.88
4	111,320,214.30	Pension Fund	11	14,412,644.30
5	17,321,860.00	Interest accrued & due	12	17,730,651.00
6	88,582.00	Interest accrued but not due	12	88,582.00
7	477,612,986.30	Other Liabilities	13	477,488,268.95
	6,545,218,725.07	TOTAL		7,176,131,798.38

STATEMENT OF FIXED ASSETS

SCHEDULE-20

S.N.	BALANCE AS ON 31.03.2021 Rs.	PARTICULARS	CRS	BALANCE AS ON 31.03.2022 Rs.
1	227,798,776.00	Fixed Assets-Water supply scheme	1	296,326,884.55
2	168,151,258.00	Fixed Assets-Sewerage Scheme	2	240,126,737.00
3	84,877,693.00	Deposit with U.P. Jal Nigam	3	84,877,693.00
4	102,113,496.54	Capital Work-in-progess		102,113,496.54
	582,941,223.54	TOTAL		723,444,811.09