

NAGAR NIGAM, VARANASI
Balance Sheet as on 31.03.2008

Code No.	Item / Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	28,73,69,909.06	124674137.00
3-11	Earmarked Funds	B-2	1,62,09,090.00	16209090.00
3-12	Reserves	B-3	-	
	Total Reserves & Surplus		30,35,78,999.06	14,08,83,227.00
3-20	Grants, contribution for specific purposes	B-4	27,85,59,112.00	440502310.00
	Loans			
3-30	Secured Loans	B-5		
3-31	Unsecured Loans	B-6		
	Total Loans		0	
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	37,38,485.00	1741351.00
3-41	Deposit works	B-8		
3-50	Other Liabilities (Sundry Creditors)	B-9	4,29,64,245.62	133245393.00
3-60	Provisions	B-10	-	89959540.00
	Total Current Liabilities and Provisions		4,67,02,730.62	22,49,46,284.00
	TOTAL LIABILITIES		62,88,40,841.68	80,63,31,821.00
	Assets			
	Fixed Assets			
4-10	Gross Block	B-11	21,23,68,733.00	197932856.00
4-11	Less: Accumulated Depreciation			
	Net Block			
4-12	Capital Work-in-progress			
	Total Fixed Assets		21,23,68,733.00	19,79,32,856.00
	Investments			
4-20	Investment-General Fund	B-12	-	
4-21	Investment-Other Funds	B-13	-	
	Total Investments		-	
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	-	430789.00
4-31	Sundry Debtors (Receivables)			
	Gross amount outstanding	B-15	9,18,28,000.00	107481821.00
4-32	Less: Accumulated provision against and doubtful Receivables			
	Net Amount Outstanding			
4-40	Prepaid Expenses	B-16		
4-50	Cash and Bank Balances	B-17	32,36,53,879.68	498122725.00
4-60	Loan, advances and deposits	B-18	9,90,229.00	2363630.00
4-61	Less: Accumulated provision against Loans			
	Net Amount Outstanding			
	Total Current Assets, Loans and Advances		41,64,72,108.68	60,83,98,965.00
4-70	Other Assets	B-19		
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20		
	TOTAL ASSETS		62,88,40,841.68	80,63,31,821.00

For and on behalf of Nagar Nigam, Varanasi

Account Officer

Commissioner

NAGAR NIGAM, VARANASI

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD FROM 01.10.2007 TO 31/3/2008

Code No.	Item / Head of Account	Sc. No.	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	5,94,63,913.00	6,04,07,065.71
1-20	Assigned Revenue & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	40,40,076.00	35,71,988.00
1-40	Fees & User Charges	I-4	73,06,075.00	1,01,05,899.90
1-50	Sale & Hire Charges	I-5	6,01,352.00	7,43,858.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	27,58,99,050.00	47,75,02,445.00
1-70	Income from Investment	I-7	-	-
1-71	Interest Earned	I-8	2,99,624.00	2,98,245.00
1-80	Other Income	I-9	71,47,409.00	4,70,249.19
A	Total - INCOME		35,47,57,499.00	55,30,99,750.80
	EXPENDITURE			
2-10	Establishment Expenses	I-10	24,81,24,254.00	43,27,36,614.31
2-20	Administrative expenses	I-11	1,92,28,960.00	1,60,61,416.45
2-30	Operations & Maintenance	I-12	7,05,79,964.00	8,97,42,772.77
2-40	Interest & Finance Expenses	I-13	29,918.00	30,707.59
2-50	Programe Expenses	I-14	1,88,420.00	22,00,511.00
2-60	Revenue Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write Off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation			
B	Total - EXPENDITURE		33,81,51,516.00	54,07,72,022.12
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		1,66,05,983.00	1,23,27,728.68
2-80	Add: Prior Period Items (Net)	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		1,66,05,983.00	1,23,27,728.68
2-90	Less: Transfer to Reserve Funds		-	-
	Net Balance being surplus / deficite carried over to Municipal Fund		1,66,05,983.00	1,23,27,728.68

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

Minor Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
110-01	Property Tax	52014367.00	5,33,35,442.27
110-02	Water Tax		
110-03	Severage Tax		79,130.06
110-04	Conservancy Tax		
110-05	Lighting Tax		
110-06	Education Tax		
110-07	Vehecal Tax	2882342.00	23,46,400.00
110-08	Tax On Animals	610.00	
110-09	Electricity Tax		
110-10	Professional Tax		
110-11	Advertisement Tax	4521624.00	42,15,614.78
110-12	Pilgrimage Tax		67,358.60
110-51	Octroi & Toll		
110-52	Cess		
110-80	Other Tax (Entertainment Tax)	44970.00	3,63,120.00
	Sub- Total	59463913.00	6,04,07,065.71
110-90	Less Tax Remissions and Refund [Schedule I-1(a)]	0.00	0
	Sub Total		
	Total Tax Revenue	59463913.00	60407065.71

Schedule I-1(a): Remissions and Refund of Taxes

Minor Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
	Property Taxes		
	Octroi and Toll		
	Cess Income		
	Advertisement Tax		
	Others		
	Total Refund and Remission of Tax Revenue		

* Insert the detailed code of account as applicable

Note the total of these schedule should be equaling to the amount as per the total in Sc. I-1

Schedule I-2: Assigned revenue & Compensation [Code No 120]

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
120-10	Taxes and Duties Collected by Others		
120-20	Compensations in lieu of Taxes/ Duties		
120-30	Compensations in lieu of Concessions		
	Total assigned revenues and compensation	-	-

Schedule I-3: Rental Income From Municipal Properties [Code No 130]

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
130-10	Rent from Civic Amenities	34,53,200.00	33,95,510.00
130-20	Rent from Office Buildings	3,14,164.00	1,67,463.00
130-30	Rent from Guest Houses		
130-40	Rent from Lease of Lands	1,75,842.00	2,400.00
130-80	Other Rents	96,870.00	6,615.00
	Sub-Total	40,40,076.00	35,71,988.00
130-90	Less: Rent Remission and Refunds		
	Sub-Total		
	Total Rental Income from Municipal Properties	40,40,076.00	35,71,988.00

Schedule I-4:Fees and User Charges [Code No 140]
Schedule I-4(a):Fees and User Charges --Function Wise

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Storage & Purchase Workshop		
	Census		
	Total Income from Fees & User Charges function wise		

Note Function as applicable in the ULBs and on which fees and user charges are raised shall be stated here. The total income from fees & user charges as per sc.1-4(a) should tally with the total income from fees & user charges as per sc. 1-4(b)

Schedule I-4(b):Fees and User Charges -- Income Head Wise [Code 140]

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
140-10	Empanelment & Registration charges	78,848.00	88,059.00
140-11	Liscencing Fees	9,10,453.00	13,38,315.20
140-12	Fees from Grant of Permit		
140-13	Fees from Certificate or Extract	1,70,616.00	1,12,843.00
140-14	Development Charges	7,66,609.00	150.00
140-15	Regularisation Charges		5,500.00
140-20	Penalties & Fines	13,978.00	77,605.00
140-40	Other Fees	5,007.00	1,25,121.70
140-50	User Charges	8,50,199.00	11,21,616.00
140-60	Entry Fees		2,700.00
140-70	Service/ Administrative Charges	45,10,365.00	72,33,990.00
140-80	Other Charges		
	Sub-Total	73,06,075.00	1,01,05,899.90
	Less:		
140-90	Rent, Remission & Refunds		
	Sub-Total		
	Total Income from Fees & User Charges Income head wise	73,06,075.00	1,01,05,899.90

Schedule I-5 : Sale and Hire Charges [Code No. 150]

Schedule I-5(a) : Sale and Hire Charges -- function wise

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Storage & Purchase Workshop Census		
	Total Income from Sale & Hire Charges Function wise		

Schedule I-5(b) : Sale and Hire Charges -- Income head wise [Code no. 150]

Detailed Head Code	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
150-10	Sale of Products	6,500.00	2,650.00
150-11	Sale of Forms & Publications	5,94,852.00	7,41,208.00
150-12	Sale of Stores & Scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
	Total Income from Sale & Hire Charges		
	Income head wise	6,01,352.00	7,43,858.00

Schedule I-6 : Revenue Grants, Contributions & Subsidies [Code No 160]

Minor Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
160-10	Revenue Grant	275630000	47,75,02,445.00
160-20	Re- imbursement of Expenses	269050	
160-30	Contribution towards schemes		
	Total Revenue Grants, contributions & Subsidies	275899050	47,75,02,445.00

Schedule I-7 : Income from Investments-General Fund [Code No. 170]

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
170-10	Interest on Investments		
170-20	Dividend		
170-30	Income from projects taken up on Commercial Basis		
170-40	Profit in sale of Investments		
170-80	Others		
	Total Income from Investments	0	

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

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
171-10	Interest from Bank Accounts	2,99,624.00	2,98,245.00
171-20	Interest on Loans and Advances to Employees		
171-30	Interest on Loans to others		
171-80	Other Interest		
	Total - Interest Earned	2,99,624.00	2,98,245.00

Schedule I-9 : Other Income [Code No. 180]

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	(Rs.)	(Rs.)
		3	4
180-10	Deposits Forfieted		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed Assets		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/ Liabilities		
180-60	Excess Provisions written back		
180-80	Miscellaneous Income	71,47,409.00	4,70,249.19
	Total Other Income	71,47,409.00	4,70,249.19

Schedule I-10 : Establishment Expenses [Code No. 210]

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4

Municipal Body Administrative Finance, Accounts, Audit Election Record Room Stores & Purchase Workshop Census		
Total Establishment Expenses- Function wise		

Schedule I-10 (b): Establishment Expenses -Expenditure head wise

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
210-10	Salaries, Wages and Bonus	14,25,88,167.00	37,65,29,824.63
210-20	Benefits and Allowances	5,25,999.00	8,06,272.45
210-30	Pension	9,46,59,662.00	4,82,65,963.13
210-40	Other Terminal & Retirement Benefits	1,03,50,426.00	71,34,554.10
	Total Establishment Expenses- Expenses head wise	24,81,24,254.00	43,27,36,614.31

Schedule I-11: Administrative Expenses -Code No.220

Code No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body Administrative Finance, Accounts, Audit Election Record Room Stores & Purchase Workshop Census		
	Total Administrative Expenses - Function Wise		

Schedule I-11:(b) Administrative Expenses -Expenditure head-wise

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
220-10	Rent, Rates and Taxes	4,364.00	1,21,598.90
220-11	Office Maintenance	28,166.00	6,05,581.40
220-12	Communication Expenses	1,73,167.00	2,28,734.00
220-20	Books & Periodicals	16,504.00	50,146.82
220-21	Printing and Stationery	2,88,367.00	7,36,504.00
220-30	Travelling & Conveyance	97,63,074.00	1,16,06,872.35
220-40	Insurance	1,01,761.00	15,340.00
220-50	Audit Fees		
220-51	Legal Expenses	78,100.00	3,03,762.75
220-52	Professional and Other Fees		48,451.00
220-60	Advertisement and Publicity	9,29,535.00	12,77,113.23
220-61	Membership & Subscriptions		
220-80	Other Administrative Expenses	78,45,922.00	10,67,312.00
	Office Maintenance		
	Total Establishment Expenses - Expenses Head wise	1,92,28,960.00	1,60,61,416.45

Schedule I-12: Operations and Maintenance Expenses Code No.230

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
	Municipal Body Administrative Finance, Accounts, Audit Election Record Room Stores & Purchase Workshop Census		
	Total Operations & Maintenance Expenses - Functions wise		

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

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
230-10	Power & Fuel		10,34,957.00
230-20	Bulk Purchases		
230-30	Consumption of Stores	1,26,97,069.00	27,48,888.00
230-40	Hire Charges		
230-51	Repairs & Maintenance-infrastructure Assets	4,43,61,080.00	6,01,97,913.64
230-52	Repairs & Maintenance-Civic Amenities	8,69,537.00	26,85,174.00
230-53	Repairs & Maintenance- Buildings	90,846.00	22,46,092.00
230-54	Repairs & Maintenance - Vehicles	2,78,400.00	75,37,655.00
230-59	Repairs & Maintenance - Others	1,08,50,101.00	75,39,085.13
230-80	Other Operating & Maintenance Expenses	14,32,931.00	57,53,008.00
	Total Operations & Maintenance - Expense Head wise	70579964	8,97,42,772.77

Schedule I-13: Interest & Finance Charges [Code No. 240]

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
240-10	Interest on Loans from Central Government		
240-20	Interest on Loans from State Government		
240-30	Interest on Loans from Government Bodies & Associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges	29,768.00	30,707.59
240-80	Other Finance Expenses	150.00	
	Total Interest & Finance Charges	29,918.00	30,707.59

Schedule I-14: Programme Expenses [Code No. 250]

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	1,88,420.00	22,00,511.00
250-30	Share in Programmes of others		
	Total Programme Expenses	1,88,420.00	22,00,511.00

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No. 260]

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
		(Rs.)	(Rs.)
1	2	3	4
260-10	Grants [give details]		
260-20	Contributions [give details]		
260-30	Subsidies[give details]		
	Total Revenue Grants, Contributions & Subsidies	0	

Schedule I-16: Provisions & Write off [Code No. 270]

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
		3	4
1	2	3	4
270-10	Provisions for Doubtful receivables		
270-20	Provision for Other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expenses written off		
	Total Provisions & Write off		

Schedule I-17:Miscellaneous Expenses [Code No. 271]

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
		3	4
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses		
	Total Miscellaneous Expenses		

Schedule I-18: Prior Period Items (Net) [Code No. 280]

Code No.	Particulars	01/4/2007 to 30-09-2007	01-10-2007 to 31/3/2008
		3	4
1	2	3	4
	Income		
280-10	Taxes		
280-20	Other- Revenues		
280-30	Recovery of revenues written off		
280-40	Other income		
	Sub - Total Income (a)		
	Expenses		
280-50	Refund of Taxes		
280-60	Refund of Other -Revenues		
280-70	Refund of Other -Revenues		
280-80	Other Expenses		
	Sub - Total Income (b)		
	Total Prior Period (Net) (a-b)-		

NOTES TO ACCOUNTS

- 1 As there were many provisions in the Balance Sheet of previous year, the details of which has not been by Nagar Nigam. Hence the same has been reversed through Municipal (General) Fund.

provided

Municipal Fund

A	OB			108068154
B	Provision For other Assets	27874948		
	Provision For Expenses	62084592		
	Creditors	5062364		
	Interst accrued and due	645040		
	other	119993		
	Bank-Nagar Nigam Nidhi	<u>2355177</u>		
	securtiy deposit others	17,41,351.00		
	Grant from State Government	105919000		
C	A+B	<u>205802465</u>	<u>313870619</u>	
D	Other current Assets	223406		
	Advances to Employees	138400		
	Advances to Others	1500000		
	Deposit with external agencies	463424		
	Bank-Nagar Nigam Vetan Nidhi	15215807.08	142633803.08	Vetan Nidhi Diff in Ban
	Stores	430789	-127417996	Employers liability
	Advance to Supplier and cont	38400	<u>15215807.08</u>	
	Bank Anudan	281736.54		
	Provision Electricity old	3739940		
	S. Debtors Receivable from other sources	2126855		
	Opening Salary exps provision	<u>31275664</u>		
		<u>55434421.62</u>		
		15,03,68,043.38		
C-D		258436197.4		
		15,03,68,043.38		

PROVISIONS

Telephone	47142	
Electricity	<u>4774897</u>	
1034957+3739940	<u>48,22,039.00</u>	

DEBTORS PROVISION TAXES

Gross collection other	4725223.44	
Tax	69208808.27	
Closing balance	88288000	
	162222031.7	
OB	101814966	
Gross receipt	<u>60407065.71</u>	

DEBTORS PROVISION RENTS

Gross collection	3571988
Closing balance	56,66,855.00
	9238843
OB	56,66,855.00
Gross receipt	3571988
	133438000
	19119000
	47360000
	75513000

SALARY | 37,65,29,824.63 |

Creditors

credit bal.	11555512.57
less: debit bal	2144933.95
	9410578.62

Employer's Liability

Salary	2,53,06,789.00
PF	3,55,383.00
Wages	1,71,569.00
LIC	17,87,447.00
Labour	45,072.00
GIS	17,822.00
Bonus	7,104.00
Arrear	1,47,960.00
Leave	4,37,563.00
Medical	4,54,919.00
	2,87,31,628.00

Establishment exp**Salary ,Wages & Bonus**

Direct exp	1,36,77,006.35
Paid during the year	36,53,96,854.28
Outstanding at the end	2,87,31,628.00
	40,78,05,488.63
Less: Previous year paid	3,12,75,664.00
	37,65,29,824.63

Administrative exp**Communication exp**

Paid during the year	1,81,592.00
Outstanding at the end	47,142.00
	2,28,734.00

Operations & Maintenance		
Repairs & Maintenance-Infrastructure Assets		
From tally (A)		7,88,10,079.64
Less:excess debit to		
Lane repairing(Treasury)	79,29,570.00	
Road repairing(Treasury)	37,46,445.00	
Sewerage repairing(Treasury)	13,94,457.00	
Lane repairing(Anudan)	39,81,791.00	
Sewerage repairing(Anudan)	15,59,903.00	
(B)		1,86,12,166.00
(A-B)		6,01,97,913.64
Repairs & Maintenance-Civic Amenities		
From tally		35,00,901.00
Less: Parks Repairing(Treasury)		8,15,727.00
		26,85,174.00
Repairs & Maintenance-Others		
From tally (A)		1,39,22,737.13
Less:excess debit to		
Electric Appliance(Treasury)	43,47,872.00	
Ghat Clearing(Purvanchal Vidhayak)	38,389.00	
Electric appliance(Purvanchal Vidhayak)	5,52,614.00	
Street Lighting(Purvanchal vidhayak)	1,66,145.00	
Office Maintenance(anudan)	44,535.00	
Others	43,189.00	
Others	11,90,908.00	
(B)		63,83,652.00
(A-B)		75,39,085.13
Other Operating & Maintenance Expenses		
Other Operating & Maintenance 80 (tally)		35,92,478.00
Other Operating & Maintenance 80 (tally)		30,90,886.00
Carriage Inward (Tally)		14,860.00
(A)		66,98,224.00
Less:excess debit to		
Ghat Clearence(Treasury)	1,47,900.00	
Talab Clearence(Treasury)	3,14,850.00	
Garbage Clearence(Treasury)	4,45,808.00	
Garbage Clearence(Treasury)	36,658.00	
(B)		9,45,216.00
(A-B)		57,53,008.00

Schedule B-1 : Municipal (General) Fund [Code No. 310]

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the Year
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	108068154.00	20,58,02,465.00	31,38,70,619.00	5,54,34,421.62	25,84,36,197.38
310-90	Excess of Income & Expenditure	1,66,05,983.00	1,23,27,728.68	2,89,33,711.68		-
	Total Municipal Fund (310)	12,46,74,137.00	21,81,30,193.68	34,28,04,330.68	5,54,34,421.62	28,73,69,909.06

* Addition includes contributions towards the fund Adjustment to Opening B/S and also of income over expenditure.

** Deduction includes contributions from the fund Adjustment to Opening B/S and excess expenditure over income.

Schedule B-2 : Earmarked Funds

Schedule B-2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No. 311]

Particulars	Special Fund 1 (Revolving Fund)	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
(a) Opening Balance	1,62,09,090.00						
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investment							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investment							
(v) Other Addition (Specify nature)							
Total (b)							
Total (a+b)	1,62,09,090.00						
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*							
Others							
Sub-total							
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent							
Other administrative charges							
Sub-total							
(iii) Other :							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Sub-total							
Total of (i+ii+iii) (c)							
Net balance at year end(a+b)-(c)	1,62,09,090.00						
Grant Total of Special Funds							

Note:

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under 'funds' on liability side.

1. Additions during the year

a. Additions to Pension Fund would be out of the 'Transfer to Funds; from Income & Exp. A/c as per the accounting principles

b. Additions to General Provident & Contributory P.F. are deduction from salary

c. Interest from Investment of Fund be added to respective funds

2. Deduction during the year :

a. Deduction from Pension Fund means Payments made on A/c of Pension/Family Pension

b. Deduction from Groos P.F. / Contributory P.F.- Advances / withdrawals

Schedule B - 3 : Reserves [Code No. 312]

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the Year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution					
312-11	Capital Reserve					
312-20	Borrowing Redemption Reserve					
312-30	Special Funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve Funds					

Schedule B- 4 : Grants & Contribution for Specific Purposes [Code No. 320] Amount in Rs.

Particulars	Grants from Central Govt.	Grants from State Govt.	Grants from Govt. Agencies	Grants from Financial Institution	Grants from International Organisation	Grants from Welfare Bodies	Others
(a) Opening Balance	6,46,33,388.00	33,81,65,000.00	-	-	-	-	3,77,03,922.00
(b) Addition to the Grants*							
(i) Grants received during the year	1,61,45,694.00	9,33,48,758.00					2,87,08,556.00
Revenue Grant not yet utilized		5,26,67,555.00					
(ii) Interest/Dividends earned on Grant Investments							
(iii) Profit on Disposal of Grant Investments							
(iv) Appreciation in value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)	-	-	-	-	-	-	-
Total (a+b)	8,07,79,082.00	48,41,81,313.00	-	-	-	-	6,64,12,478.00
(c) Payments out of Funds							
(I) Capital Expenditure on Fixed Assets*							
Others	1,92,22,476.00	11,90,908.00					63,43,377.00
Sub-tital	-	-	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	22,01,38,000.00					-
Rent							
Other administrative chargees							
Others		10,59,19,000.00					
Sub-total		32,60,57,000.00					-
(iii) Other :							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Grants Refunded							
Sub-total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)							
Net balance at year end (a+b) - (c)	6,15,56,606.00	15,69,33,405.00	-	-	-	-	6,00,69,101.00
Total Grants & Contribution for Specific Purposes	27,85,59,112.00						

Schedule B-5 : Secured Loans [Code No. 330]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Loans from Central Government		
330-20	Loans from State Government		
330-30	Loan from Government Bodies and Assosiation		
330-40	Loan from International Agencies		
330-50	Loan from Bank and other financial Institution		
330-60	Other Term Loan		
330-70	Bond & Debentures		
330-80	Oather Loans		
	Toatal Secured Loans		

Notes :

1. The nature of the security shall be specified in each of these categories.
2. Particulars of any gurantees given shall be disclosed.
3. Terms of redumption (if any) of bonds/Debenturs issued shall be stated, together with the earliest date of redumption.
4. Rate of interest and original amount of Loan and Outstanding can be provided for every Loan under each of these categories seperately.
5. For loan disbursed directly to an Executing Agency , please specify the name of the project for wich such loan is raised.

Schedule B- 6 : Unsecured Loans [Code No. 331]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Loans from Central Government		
331-20	Loans from State Government		
331-30	Loan from Government Bodies and Assosiation		
331-40	Loan from International Agencies		
331-50	Loan from Bank and other financial Institution		
331-60	Other Term Loan		
331-70	Bond & Debentures		
331-80	Oather Loans		
	Toatal Unsecured Loans		

Note :

Rate of interest and original amount of Loan and Outstanding can be provided for every Loan under each of these categories seperately.

Schedule B- 7 : Deposits Received [Code No. 340]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	12,97,122.50	
340-20	From Revenues		
340-30	From Staff		
340-80	From Others	24,41,362.50	17,41,351.00
	Toatal Deposits Received	37,38,485.00	

Schedule B- 8 : Deposits Works [Code No. 341]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
341-10	Civil Works		
341-20	Electrical Works		
34-80	Others		
	Toatal Deposits Works		

Note :

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage(department) charges would appear in Col.5
3. Balance as in Col.6 would appear in thebalance sheet as a liability.

Schedule B- 9 : Other Liabilities (Sundry Creditors) [Code No. 350]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	94,10,578.62	5062364.00
350-11	Employer Liabilities	2,87,31,628.00	127417996.00
350-12	Interest Accure and Due	-	645040.00
350-20	Recovereis Payable		
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Abvance Collection of Revenues		
350-80	Others	48,22,039.00	119993.00
	Toatal Other liabilities (Sundry Creditors)	4,29,64,245.62	13,32,45,393.00

Schedule B- 10 : Provisions [Code No. 360]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provisions for Expenses	-	62084592.00
360-20	Provisions for Interest		
360-30	Provision for Other Assets	-	27874948.00
	Toatal Provisions	-	8,99,59,540.00

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

Code No.	Particulars	Gross Block				Accumulated Depreciation			Net Assets		
		Opening Balance	Addition during the period	Deduction during the period	Cost at the end of the year	Opening Balance	Addition during the period	Deduction during the period	Total at the end of the year	Ast the end Of Current Year	Ast the end Of Current Year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	24,45,043.00	51,87,972.00								76,33,015.00
410-20	Buildings	33,99,163.00	5,78,600.00								39,77,763.00
	Infrastructure Assets										
410-30	Road and Bridges	5,48,75,995.00	-								5,48,75,995.00
410-31	Sewerage and drainage	4,15,47,519.00	-								4,15,47,519.00
410-32	Water ways	27,60,015.00									27,60,015.00
410-33	Public lighting	56,56,525.00	86,69,305.00								1,43,25,830.00
	Other Assets										
410-40	Plant & Machinery	48,09,747.00									48,09,747.00
410-50	Vehicles	5,92,83,209.00									5,92,83,209.00
410-60	Office & other equipment	20,69,167.00	-								20,69,167.00
410-70	Furniture, Fixures Fittings and electrical appliances	1,49,79,467.00									1,49,79,467.00
	Stone Construction		-								-
410-80	Other Fixed Assets	61,07,006.00									61,07,006.00
	Total	19,79,32,856.00	1,44,35,877.00								#####

\$ Additions includes fixed assets created out of Earmarked Funds and Grants transferd to urban Local Body's fixed block as referd to in schedule B - 2 and B -4.

Schedule B - 12 : Investments- General Fund [Code No. 420]

Code No.	Particulars	With whom invested	Face Value Rs.	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
1	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Dedentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	Total of Investments Other Fund				

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break up of other investments as applicable
3. Aggregate amount of quoted investments and also marked value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B - 13 : Investments- Other Fund [Code No. 421]

Code No.	Particulars	With whom invested	Face Value Rs.	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Dedentures and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments				
	Total of Investments General Fund				

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break up of other investments as provided for General Fund Investments.

Schedule B-14 : Stock in Hand (Inventories) [Code 430]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
430-10			
430-20	Stores	0	4,30,789.00
430-30	Loose Tools		
	Others		
	Total Stock in Hand	-	

Schedule B - 15 : Sundry Debtors (Receivables) [Code No. 431]

Code No.	Particulars	Gross Amount	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 Code No. 432	5 (3-4)	6
431-10	Receivables for Property Taxes Less than 5 year* More than 5 Year*	8,82,88,000.00	-	8,82,88,000.00	10,18,14,966.00
431-91	Sub Total Less : State Government Cesses/ Levies in Taxes - Control Account				
	Net Receivables of property Taxes	8,82,88,000.00	-	8,82,88,000.00	10,18,14,966.00
331-19	Receivables of other Taxaes Less than 3 years* More than 3 years*				
431-99	Sub Total Less: State Governmrt Cesses/ Levies in Taxes - Control Account				
431-20	Net Receivables of oter Taxes Receivables of Cess Income Less than 3 years* More than 3 years*				
	Sub Total				
431-30	Receivables for Fees and User Charges Less than 3 years* More than 3 years*				
431-40	Sub Total Receivables from other Sources Less than 3 years* More than 3 years*	35,40,000.00		35,40,000.00	56,66,855.00
431-50	Sub Total Receivables from Government				
	Total of Sundry Debtors (Receivables)	9,18,28,000.00		9,18,28,000.00	10,74,81,821.00

The provisions made against accrual items wold not affect the opening / closing balances of the Demand and Collections Ledgers for the purpose of recovery of dues from the concerned parties / individuals.

*Break up for provision for outstanding revenues are given in Column 4.

Schedule B- 16 : Prepaid Expenses [Code No. 440]

Code No.

	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1			
440-10	2	3	4
440-30	Establishment		
440-20	Administrative		
	Operations & Maintenance		
	Total Prepaid Expenses		

Schedule B - 17 : Cash and Balances [Code No. 450]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1			
450-10	2	3	4
	Cash	54,963.51	2566626.00
450-21	Balacne with Bank - Municipal Funds		
450-22	Nationalised Banks	29,58,75,708.71	469317412.00
450-23	Othe Scheduled Banks		
450-24	Scheduled Co operative Banks		
	Post Office		
	Sub Total	29,59,30,672.22	47,18,84,038.00
450-41	Balacne with Bank - Special Funds		
450-42	Nationalised Banks	1,84,52,211.00	17429106.00
450-43	Othe Scheduled Banks		
450-44	Scheduled Co operative Banks		
	Post Office		
	Sub Total	1,84,52,211.00	1,74,29,106.00
450-61	Balacne with Bank - Grant Funds		
450-62	Nationalised Banks	92,70,996.46	8809581.00
450-63	Othe Scheduled Banks		
450-64	Scheduled Co operative Banks		
	Post Office		
	Sub Total	92,70,996.46	88,09,581.00
	Total Cash and Bank Balance	32,36,53,879.68	49,81,22,725.00

NAGARNIGAM, VARANASI

BANK BALANCE AS ON 31/3/2008

Sl. No.	Name of the Bank & Branch	Bank Account Number	Specify the Purpose for which the Bank Account is maintained	Balance as per Genral Cash Book (Rs.)
1	2	3	4	5
	Municipal Fund			
1	Union Bank of India	360601011032069	Nagar Nigam Nidhi	1,54,99,776.34
2	Union Bank of India	360601011032066	Nagar Nigam Vetan Nidhi	11,00,24,555.60
3	Union Bank of India	360601011032070	Nagar Nigam Awasthapna Vikas Nidhi	4,73,72,593.00
4	Union Bank of India	360601011032068	Nagar Nigam Pensid	1,42,70,354.77
4	Central Bank of India	1470	Nagar Nigam Karmchari Vetan Nidhi	2,42,973.00
5	Treasury Varanasi	8448-00-102	PLA Karmchari Vetan Rajya Bitt Ayog	10,84,65,456.00
			Total	29,58,75,708.71
	Special Fund			
6	Union Bank of India	360602011000665	Purvanchal Vidhayak Kota Nidhi	1,32,09,709.00
7	Union Bank of India	360602011000666	Sansad Kota Nidhi	38,78,493.00
8	Union Bank of India	360602011000820	Gyarhawan Bitt Ayog Nidhi	4,081.00
9	Union Bank of India	360602011000772	Revolving Fund (Awasthapna Suvidhayen 2000-2001)	39,684.00
10	Union Bank of India	360602011000835	Revolving Fund (Awasthapna Suvidhayen Fund 2001-2002)	13,16,064.00
11	Union Bank of India	360602011000882	Balmiki Ambedkar Awas Yojna Nidhi	2,054.00
14	Union Bank of India	3558	JNNURM	2,126.00
			Total	1,84,52,211.00
	Grant Fund			
12	Union Bank of India	360601011032067	Nagar Nigam Anudan Nidhi	73,51,232.46
13	Central Bank of India	1476	Gyarhawan Bitt Ayog Anudan Nidhi	41,349.00
14	Nagar Nigam Vikas Nidhi			18,78,415.00
			Total	92,70,996
			Grand Total	32,35,98,916.17

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

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current Year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	-	-	0	-
460-20	Employee Provident Fund Loans				
460-30	Loans to Others (health Department)	-	9,90,229.00	0	9,90,229.00
460-40	Advances to Suppliers and Contractors	-	-	0	-
460-50	Advance to others	-	-	0	-
460-60	Deposits with External agencies	-	-	0	-
460-80	Other Current Assets	-	-	0	-
	Sub Total	-	9,90,229.00	0	9,90,229.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B - 18 (a)]				
	Total Loans, Advances and Deposits	-	9,90,229.00	0	9,90,229.00

Schedule B - 18 (a) : Accumulated Provisions against Loans, Advances and Deposits (Code No. 461)

Code No.	Particulars	Current year Amount (Rs.)	Previous Year Amount (Rs.)
461-10	Loans to		
461-20	Advances		
461-30	Deposits		
	Total Accumulated Provision		

Note : The total of this Schedule should be equaling to the amount as per the total in Schedule B- 18.

Schedule B - 19 : Other Assets [Code No. 470]

Code No.	Particulars	Current year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
470-10	Deposit Works		
470-20	Other assets Control Accounts		
	Total Other Assets		

Schedule B - 20 : Miscellaneous Expenditure (to the extent not written off) [Code No. 480]

Code No.	Particulars	Current year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
480-10	Loan Issue Expenses Deffered		
480-20	Discount on Issue of Loans		
480-30	Differed Revenue Expenses		
480-90	Other		
	Total Miscellaneous Expenditure		