

NAGAR NIGAM, VARANASI

Balance Sheet of as on 1.04.2006

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	126189848	-
3-11	Earmarked Funds	B-2	31589000	-
3-12	Reserves	B-3	-	-
	Total Reserves & Surplus		157778848	-
3-20	Grants, Contribution for specific purposes	B-4	24830188	-
	Loans			
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	5322728	-
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities (Sundry Creditors)	B-9	229973563	-
3-60	Provisions	B-10	14446733	-
	Total Current Liabilities and Provisions		249743024	-
	TOTAL LIABILITIES		432352060	-
	Assets			
	Fixed Assets			
4-10	Gross Block	B-11	136169949	-
4-11	Less: Accumulated Depreciation			
	Net Block		136169949	-
4-12	Capital Work-in-Progress		-	-
	Total Fixed Assets		136169949	-
	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	274642	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-15	105444520	-
4-32	Less: Accumulated provision against bad and doubtful Receivables			
	<i>Net Amount outstanding</i>			
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	190462949	-
4-60	Loans, advances and deposits	B-18	-	-
4-61	Less: Accumulated provision against Loans			
	<i>Net Amount Outstanding</i>			
	Total Current Assets, Loans & Advances		296182111	-
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		432352060	-

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	126189848				
310-90	Excess of Income & Expenditure					
	Total Municipal fund (310)	126189848				

* Addition includes contributions towards the fund Adjustment to Opening B/s and also excess of income over exp.

** Deduction includes contributions from the fund Adjustment to Opening B/s and also excess Expenditure over income.

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

(Amount in Rs.)

Particulars	Special Fund1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
Code No.							
(a) Opening Balance	31589000						
(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)							
(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)							
Grant Total of Special Funds	31589000						

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 Funds would 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 Gross P. F. / Contributory P. F. - Advances / withdrawals

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

Code No.	Particulars	Opening Balance	Additions during	Total	Deductions	Balance at the
		(Rs.)	the Year	(Rs.)	during the	Year (Rs.)
1	2	3	4	5(3+4)	6	7 (5-6)
312-10	Capital Contribution					
312-11	Capital Reserve					
312-20	Borrowing Redumption 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
Code No.							
(a) Opening Balance	24830188						
(b) Additions to the Grants*							
(i) Grants received during the year							
(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)							
(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 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)							
Total Grants & Contribution for Specific Purposes	24830188						

Note

Plan Funds received from Central / State Government are to be Shown as grant funds and not to be mixed up with earmarked funds.

* for transferring completed capital assets , expenditure incurred will be capitalised and assets will taken to Fixed Assets Schedule (B-11) And capital contribution will be increased by the same amount.

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	Loans from Government Bodies and Association		
330-40	Loans from International Agencies		
330-50	Loans from Bank and other financial Institution		
330-60	Other Term Loans		
330-70	Bond & Debentures		
330-80	Other Loans		
	Total Secured Loans		

Notes:

1. the nature of the security shall be specified in each of these categories.
2. Particulars of any guarantees given shall be disclosed.
3. Terms of redemption (if any) of bonds/Debentures issued shall be stated, together with the earliest date of redemption.
4. Rate of interest and original amount of Loan and Outstanding can be provided for every loan under each of these categories separately:
5. For loans disbursed directly to an Executing Agency, please specify the name of the project for which 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	Loans from Government Bodies and Association		
331-40	Loans from International Agencies		
331-50	Loans from Bank and other financial Institution		
331-60	Other Term Loans		
331-70	Bond & Debentures		
331-80	Other Loans		
	Total Unsecured Loans		

Note:

Rate of interest and original amount of Loan and Outstanding can be provided for every loan under each of these categories separately:

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		
340-20	From Revenues		
340-30	From Staff		
340-80	From Others	5322728	
	Total Deposit Received	5322728	

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

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilisation / expenditure Amount (Rs.)	Balance outstanding at the end of the current year Amount (Rs.)
1	2	3	4	5	6
341-10	Civil Works				
341-20	Electrical works				
341-80	Others				
	Total of deposit works				

Notes:

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 iappear in the balance 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	21942357	
350-11	Employer Liabilities	207701076	
350-12	Interest Accrued and Due	82678	
350-20	Recoveries Payable		
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others	247452	
	Total Other liabilities (Sundry Creditors).	229973563	

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	13314529	
360-20	Provisions for Interest		
360-30	Provisions for Other Assets	1132204	
	Total Provisions	14446733	

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

Code	Particulars	Gross Block				Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the Period \$	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the Period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of current year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	343025									
410-20	Buildings	2202824									
	Infrastructure Assets										
410-30	Road and Bridges	47154155									
410-31	Sewerage and drainage	30005301									
410-32	Water ways										
410-33	Public lighting	1098544									
	Other assets										
410-40	Plants & Machinery	2670370									
410-50	Vehicles	45766120									
410-60	Office & other equipment										
410-70	Furniture, Fixtures	6902932									
410-80	Fittings and electrical appliances										
410-80	Other Fixed Assets	26678									
	Total	136169949									

\$ Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred 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
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debentures 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 applicable
3. Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B-13: Investments - Other Funds [Code 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
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	Total of Investments Other Funds				

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made 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.)
1	2	3	4
430-10	Stores	274642	
430-20	Loose Tools		
430-30	Others		
	Total Stock in hand	274642	

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 years* More than 5 years* Sub Total	101108791			
431-91	Less: State Government Cesses/ Levies in Taxes - Control Account				
	Net Receivables of property Taxes				
431-19	Receivables of Other Taxes Less than 3 years* More than 3 years* Sub Total				
431-99	Less: State Government Cesses/ Levies in Taxes - Control Account				
	Net Receivables of Other Taxes				
431-20	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* Sub Total				
431-40	Receivables from Other Sources Less than 3 years* More than 3 years* Sub Total	4335729			
431-50	Receivables from Government				
	Total of Sundry Debtors (Receivables)	105444520			

Note:

The provisions made against accrual items would 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 provisions 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	2	3	4
440-10	Establishment		
440-30	Administrative		
440-20	Operations & Maintenance		
	Total Prepaid Expenses		

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
450-10	Cash	2112792	
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	165952369	
450-22	Other Scheduled Banks		
450-23	Scheduled Co operative Banks		
450-24	Post Office		
	Sub Total		
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	15041987	
450-42	Other Scheduled Banks		
450-43	Scheduled Co operative Banks		
450-44	Post Office		
	Sub Total		
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	7355801	
450-62	Other Scheduled Banks		
450-63	Scheduled Co operative Banks		
450-64	Post Office		
	Sub Total		
	Total Cash and Bank Balance	190462949	

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				
460-20	Employee Provident Fund Loans				
460-30	Loans to Others				
460-40	Advance to Suppliers and Contractors				
460-50	Advance to Others				
460-60	Deposits with External agencies				
460-80	Other Current Assets				
	Sub- Total				
461	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
	Total Loans, Advances and Deposits				

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.)
1	2	3	4
461-10	Loans to		
461-20	Advances		
461-30	Deposits		
	Total Accumulated Provision		

Note:

The totals of this Schedule should be equalling to the amount as per the total in Schedule B - 18

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
470-10	Deposit Works		
470-20	Other Asset 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 Deferred		
480-20	Discount on Issue of Loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	Total Miscellaneous Expenditure		