

# JHANSI NAGAR NIGAM



## BALANCE SHEET 2016-2017


Assets		
Fixed Assets		
1. Buildings	1,23,45,678	1,23,45,678
2. Furniture	12,34,567	12,34,567
3. Motor Vehicles	5,67,890	5,67,890
4. Land	1,00,00,000	1,00,00,000
5. Investments	1,00,00,000	1,00,00,000
6. Loans to other entities	1,00,00,000	1,00,00,000
7. Other Fixed Assets	1,00,00,000	1,00,00,000
Total Fixed Assets	3,52,47,135	3,52,47,135
Current Assets		
1. Cash	1,00,00,000	1,00,00,000
2. Debtors	1,00,00,000	1,00,00,000
3. Stock	1,00,00,000	1,00,00,000
4. Prepaid Expenses	1,00,00,000	1,00,00,000
5. Other Current Assets	1,00,00,000	1,00,00,000
Total Current Assets	5,00,00,000	5,00,00,000
Total Assets	8,52,47,135	8,52,47,135
Liabilities		
1. Loans from other entities	1,00,00,000	1,00,00,000
2. Other Liabilities	1,00,00,000	1,00,00,000
3. Reserve	1,00,00,000	1,00,00,000
4. Capital	5,52,47,135	5,52,47,135
Total Liabilities	8,52,47,135	8,52,47,135

**NAGAR NIGAM JHANSI**  
Balance Sheet as on 31/03/2017

Sr.no.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b>LIABILITIES</b>			
	<b>Reserve &amp; Surplus</b>			
1	Municipal (General) Fund	B-1	22,154,390,977.38	22,034,521,018.23
2	Earmarked Funds	B-2	375,421,465.00	193,210,913.00
3	Reserves	B-3	0.00	0.00
	<b>Total Reserves &amp; Surplus</b>		<b>22,529,812,442.38</b>	<b>22,227,731,931.23</b>
4	Grants, Contributions for specific purposes	B-4	434,579,689.00	67,425,450.00
	<b>Loans</b>			
5	Secured Loans	B-5	0.00	0.00
6	Unsecured Loans	B-6	0.00	0.00
	<b>Total Loans</b>		<b>0.00</b>	<b>0.00</b>
	Current Liabilities and Provisions			
7	Deposits Received	B-7	0.00	0.00
8	Deposit works	B-8	0.00	0.00
9	Other Liabilities (Sundry Creditors)	B-9	25,584,048.00	21,828,925.00
10	Provisions	B-10	0.00	0.00
	<b>Total Current Liabilities and Provisions</b>		<b>25,584,048.00</b>	<b>21,828,925.00</b>
	<b>TOTAL LIABILITIES</b>		<b>22,989,976,179.38</b>	<b>22,316,986,306.23</b>
	<b>ASSETS</b>			
	<b>Fixed Assets</b>			
11	Written Down value as on 01/04/2016	B-11	21,368,129,937.87	21,643,221,774.05
12	Add: Addition During the year		1,806,165.00	74,918,488.00
13	Less: Depreciation During the year		317,029,686.06	350,010,324.08
	Net Written Down value as on 31/03/2017		21,052,906,416.81	21,368,129,937.97
14	Capital Work-in-Progress		0.00	0.00
	<b>Total Fixed Assets</b>		<b>21,052,906,416.81</b>	<b>21,368,129,937.97</b>

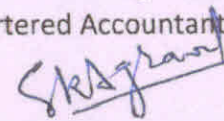
	<b>Investments</b>			
15	Investment – General Fund	B-12	0.00	0.00
16	Investments – Other Funds	B-13	0.00	0.00
17	Investments – FDR	B-14	316,714,609.38	197,153,341.91
	<b>Total Investments</b>		<b>316,714,609.38</b>	<b>197,153,341.91</b>
	<b>Current Assets, Loans and Advances</b>			
18	Stock in Hand (Inventories)	B-15	11,701,496.70	12,304,238.35
19	Sundry Debtors(Receivables)	B-16	44,791,513.80	39,068,692.00
20	Less: (Accumulated prov.against debts)		0.00	0.00
21	Prepaid Expenses	B-17	0.00	0.00
22	Cash and Bank Balances	B-18	1,445,013,817.69	586,481,771.00
23	Loans, advances and deposits	B-19	118,848,325.00	113,848,325.00
24	Less: Accumulated provision against Loans		0.00	0.00
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>1,620,355,153.19</b>	<b>751,703,026.35</b>
25	Other Assets	B-20	0.00	0.00
26	Miscellaneous Exp.(to the extent not written off)	B-21	0.00	0.00
	<b>TOTAL ASSETS</b>		<b>22,989,976,179.38</b>	<b>22,316,986,306.23</b>
	Notes on Accounts	B-22		

Account Officer  
 नगर निगम, झांसी  
 नगर निगम, झांसी

  
 Nagar Ayukt  
 नगर निगम, झांसी  
 नगर निगम, झांसी

Compiled as per Informations & documents provided to us.  
 For Prasad Kumar Agarwal & Associates  
 (Chartered Accountants)

Date : 19-9-2017  
 Place : JHANSI

  
 S.K. AGARWAL  
 (Partner)  
 M.No. 072663

Schedule B- 1: Municipal (General)

Code No.	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year ** (Rs.)	Balance at the end of the current year (Rs.)
1	3	4	5(3+ 4)	6	7 (5- 6)
310- 10	22,034,521,018.23		22,034,521,018.23		22,034,521,018.23
310- 90			0.00	119,869,959.15	119,869,959.15
	22,034,521,018.23	0.00	22,034,521,018.23	119,869,959.15	22,154,390,977.38

**Schedule B- 2: Earmarked Funds**

**Schedule B – 2: Special Funds/ Sinking Fund/ Trust or Agency**

Amount in Rs.

Particulars	Special Fund 1 INFRASTRUCTURE FUND (With SFC)	Special Fund 2 BUNDELKHAND PACKAGE ( AATIYA TALL )	Special Fund 3 URBAN REFORM INCENTICE FUND YOJNA	Special Fund 4 CITY SANITION PLAN	Special Fund 5 CENTRAL FINANCE FUND(TFC)	Special Fund 6 APJ ABDUL KALAM SOUR URJA YOJANA
Code No.						
(a) Opening Balance	86,687,620.00	280,028.00	127,606.00	269,252.00	105,846,407.00	0.00
(b) Received During the Year	0.00	0.00	0.00	0.00	245,350,266.00	24,500,000.00
(i) Transfer from TFC		0.00	0.00	0.00		
(ii) Interest earned	2,647,869.00	0.00	0.00	0.00	0.00	
(iii) Profit on disposal of Investments	0.00	0.00	0.00	0.00		
(iv) Appreciation in Value of Investments	0.00	0.00	0.00	0.00		
(v) Other addition (Old Year Intt)	0.00	0.00				
Total (b)	2,647,869.00	0.00	0.00	0.00	245,350,266.00	24,500,000.00
<b>Total (a+ b)</b>	<b>89,335,489.00</b>	<b>280,028.00</b>	<b>127,606.00</b>	<b>269,252.00</b>	<b>351,196,673.00</b>	<b>24,500,000.00</b>
(c) Payments out of funds						
(i) Capital expenditure on Fixed Assets*					0.00	
Others						
<b>Sub –total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

(ii) Revenue	8,570,306.00				64,567,277.00	17,150,000.00
Expenditure						
Other						
Expenditure						
(Last Year						
Payment)						
<b>Sub -total</b>	<b>8,570,306.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64,567,277.00</b>	<b>17,150,000.00</b>
(iii) Other:						
Loss on						
disposal of						
Investments						
Diminution in						
Value of						
Investments						
Transferred to	0.00					
Shamshan						
Ghat						
<b>Sub -total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total of (i+ ii+</b>	<b>8,570,306.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64,567,277.00</b>	<b>17,150,000.00</b>
<b>iii) (c)</b>						
<b>Net balance</b>	<b>80,765,183.00</b>	<b>280,028.00</b>	<b>127,606.00</b>	<b>269,252.00</b>	<b>286,629,396.00</b>	<b>7,350,000.00</b>
<b>at the year</b>						
<b>end - (a+ b)-(</b>						
<b>c)</b>						
Grant Total of						375,421,465.00
Special Funds						

**Schedule B- 3: Reserves**

Sr.no.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+ 4)	6	7 (5- 6)
1	Capital Contribution			0.00		0.00
2	Capital Reserve			0.00		0.00
3	Borrowing Redemption Reserve			0.00		0.00
4	Special Funds (Utilised)			0.00		0.00
5	Statutory Reserve			0.00		0.00
6	General Reserve			0.00		0.00
7	Revaluation Reserve			0.00		0.00
	<b>Total Reserve funds</b>	0.00	0.00	0.00	0.00	0.00

Schedule B- 4: Grants & Contribution for Specific Purposes

Particulars	Grants for Shamshan Ghat	Grants from State Government UIDSSMT	GRANT FOR LIGHT (FROM P.W.D.)	SWACHH BHARAT MISSION	SMART CITY YOJANA	CAPACITY BUILDING PROGRAMME	AMRUT YOJANA
Sr.no.							
(a) Opening Balance	7,163,328.00	24,111,853.00	5,000,000.00	17,430,251.00	10,008,137.00	3,711,881.00	0.00
(b) Additions to the Grants *							
(i) Grant received during the year			5,009,000.00	30,807,835.00	10,000,000.00	0.00	375,602,000.00
(ii) Interest upto 31.03.2017	0.00	979,037.00		0.00	0.00	74,339.00	0.00
(iii) Profit on disposal of Investments	0.00						
(iv) Appreciation in Value of Investments	0.00						
(v) Other addition (Specify nature)	0.00	0.00					
<b>Total (b)</b>	<b>0.00</b>	<b>979,037.00</b>	<b>5,009,000.00</b>	<b>30,807,835.00</b>	<b>10,000,000.00</b>	<b>74,339.00</b>	<b>375,602,000.00</b>
<b>Total (a+ b)</b>	<b>7,163,328.00</b>	<b>25,090,890.00</b>	<b>10,009,000.00</b>	<b>48,238,086.00</b>	<b>20,008,137.00</b>	<b>3,786,220.00</b>	<b>375,602,000.00</b>



(c) Payments out of funds							
(i) Capital expenditure							
Fixed Assets*							
Others							
Sub-total.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on	0.00		10,009,000.00	30,849,896.00	8,798,260.00	3,786,220.00	1,874,596.00
Other Payment (Old Chq Paid this year	0.00			0.00			
Sub-total	0.00	0.00	10,009,000.00	30,849,896.00	8,798,260.00	3,786,220.00	1,874,596.00
(iii) Other:							
Loss on disposal of Investments							
Diminution in Value of Investments							
Grants Refunded							
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (c) [i+ ii+ iii]	0.00	0.00	10,009,000.00	30,849,896.00	8,798,260.00	3,786,220.00	1,874,596.00
Net balance - (a+ b)-( c)	7,163,328.00	25,090,890.00	0.00	17,388,190.00	11,209,877.00	0.00	373,727,404.00

434,579,689.00

Total

**Schedule B-5: Secured Loans**

Amount in Rs.

Sr.no.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1	Loans from Central Government	0.00	0.00
2	Loans from State government	0.00	0.00
3	Loans from Govt. bodies & Associations	0.00	0.00
4	Loans from international agencies	0.00	0.00
5	Loans from banks & other financial institutions	0.00	0.00
6	Other Term Loans	0.00	0.00
7	Bonds & debentures	0.00	0.00
8	Other Loans	0.00	0.00
	<b>Total Secured Loans</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-6: Unsecured Loans**

Sr.no.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1	Loans from Central Government	0.00	0.00
2	Loans from State government	0.00	0.00
3	Loans from Govt. bodies & Associations	0.00	0.00
4	Loans from international agencies	0.00	0.00
5	Loans from banks & other financial institutions	0.00	0.00
6	Other Term Loans	0.00	0.00
7	Bonds & debentures	0.00	0.00
8	Other Loans	0.00	0.00
	<b>Total Un-Secured Loans</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-7: Deposits Received**

Amount in Rs.

Sr.no.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1	From Contractors	0.00	0.00
2	From Revenues	0.00	0.00
3	From staff	0.00	0.00
4	From Others	0.00	0.00
	<b>Total deposits received</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B- 8: Deposits Works**

Amount in Rs.

Sr.no.	Particulars	Opening balance as the beginning of he 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
1	Civil Works	0.00	0.00	0.00	0.00
2	Electrical works	0.00	0.00	0.00	0.00
3	Others	0.00	0.00	0.00	0.00
	<b>Total of deposit works</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B- 9: Other Liabilities (Sundry Creditors)**

4.00

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1	Creditors	0.00	0.00
2	Employee Liabilities	0.00	0.00
3	Interest Accrued and Due	0.00	0.00
4	Recoveries Payable	0.00	0.00
5	Government Dues Payable	0.00	0.00
6	Refunds Payable	0.00	0.00
7	Advance Collection of Revenues	0.00	0.00
8	Security from contractors	94,300.00	94,300.00
9	INCOME TAX PAYABLE OF SALARY	(47,036.00)	29,959.00
10	INCOME TAX PAYABLE OF CONTRACTOR	305,258.00	319,542.00
11	vehicle loan	1,344.00	1,344.00
12	Salary payable	370,635.00	370,635.00
13	GI PAYABLE	21,378.00	(5,920.00)
14	GPF PAYABLE	307,457.00	937,516.00
15	RD PAYABLE	50,800.00	50,800.00
16	HARIJAN SOCIETY PAYABLE	1,458,914.00	1,458,914.00
17	COOPERATIVE SOCIETY PAYABLE	4,478.00	4,488.00
18	ROYALTY DEDUCTED FROM CONTRACTOR	1,525,509.00	378,134.00
19	CESS DEDUCTED FROM CONTRACTOR	202,951.00	185,735.00
20	Deposit for work (LDA)	16,758,000.00	16,758,000.00
21	penalty deducted from contractor	106,434.00	0.00
22	TRADE TAX DEDUCTED FROM CONTRACTOR	(52,532.00)	0.00
23	Bank Loan payable:		
	UBI - 6	1,338,000.00	(873,500.00)
	CBI (M.GANJ)-2	17,102.00	17,102.00
	CBI (SIPRI BAZAR)	7,475.00	7,475.00
	ALLAHABAD BANK	8,270.00	8,270.00
	CANARA BANK	1,920.00	1,920.00
24	WITHHELD FROM CONTRACTORS	1,978,955.00	1,614,302.00
25	EARNEST MONEY DEPOSIT	69,500.00	69,500.00
26	GPF ADVANCE PAYABLE	614,203.00	(40,324.00)
27	JANGARNA	440,733.00	440,733.00
	<b>Total Other liabilities (Sundry Creditors).</b>	<b>25,584,048.00</b>	<b>21,828,925.00</b>

Schedule B- 10: Provisions

Sr.no.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1	Provision for Expenses	0.00	0.00
2	Provision for Interest	0.00	0.00
3	Provision for Other Assets	0.00	0.00
	<b>Total Provisions</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B- 11: Fixed Assets**

Amount in Rs.

Sr.no.	Particulars	WDV as on 01/04/2016	Additions during the period 01/04/2016 to 30/09/2019	Additions during the period 01/10/2016 to 31/03/2017	Deductions during the period	Total assets before depreciation	Rate of Depriciation	Amount of Depriciation for current year	WDV as on 31/03/2017	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11
1	Land									
	Land of villages	2,488,643,600.00				2,488,643,600.00	0.00	0.00	2,488,643,600.00	2,488,643,600.00
	Land of Parks	1,207,077,890.00				1,207,077,890.00	0.00	0.00	1,207,077,890.00	1,207,077,890.00
2	<b>Buildings</b>	0.00				0.00			0.00	
	Nagar	1,968,378,284.18		331,305.00		1,968,709,589.18	10%	196,854,393.67	1,771,855,195.51	2,187,086,982.42
	NigamBuildings									
	Gausala Nirmaan	1,257,376.77				1,257,376.77	10%	125,737.68	1,131,639.09	1,397,085.30
	Markets	575,561,881.19				575,561,881.19	10%	57,556,188.12	518,005,693.07	639,513,201.33
	Office Building under construction	0.00				0.00	0.00	0.00	0.00	0.00
	Office Building	86,953,633.89				86,953,633.89	10%	8,695,363.39	78,258,270.50	96,615,148.77
	TOILETS/ URINALS Under Construction	0.00				0.00			0.00	0.00
	TOILETS/ URINALS	14,668,254.55				14,668,254.55	10%	1,466,825.46	13,201,429.10	3,663,380.62
	<b>Infrastructure Assets</b>	0.00				0.00			0.00	
	URBAN INFRASTRUCTURE	3,498,990.38				3,498,990.38	10%	349,899.04	3,149,091.34	3,887,767.09
3	Roads and Bridges	0.00				0.00			0.00	
	TAR ROAD	3,684,240,000.00				3,684,240,000.00	0%	0.00	3,684,240,000.00	3,684,240,000.00
	C.C.ROAD	8,020,920,000.00				8,020,920,000.00	0%	0.00	8,020,920,000.00	8,020,920,000.00
	KACHHI LANE	2,525,820,000.00				2,525,820,000.00	0%	0.00	2,525,820,000.00	2,525,820,000.00
	CULVERTS	83,300,000.00				83,300,000.00	0%	0.00	83,300,000.00	83,300,000.00
	PARKS & GARDENS	893,588.00				893,588.00	0%	0.00	893,588.00	893,588.00
4	Sewerage and drainage	0.00				0.00			0.00	
	Drains	185,260,805.05				185,260,805.05	15%	27,789,120.76	157,471,684.29	217,953,888.29
		0.00				0.00		0.00	0.00	
5	Water ways :	0.00				0.00			0.00	
	Lakes And Ponds	0.00				0.00			0.00	
	LAXMI TAL	204,000,000.00				204,000,000.00	0.00	0.00	204,000,000.00	204,000,000.00
	ATIYA TAL	154,700,000.00				154,700,000.00	0.00	0.00	154,700,000.00	154,700,000.00
		0.00				0.00		0.00	0.00	
	Water Works Distribution	0.00				0.00			0.00	
	HAND PUMP	8,407.61				8,407.61	15%	1,261.14	7,146.46	9,891.30
6	Public Lighting	7,172,170.53				7,172,170.53	15%	1,075,825.58	6,096,344.95	8,437,847.69

					0.00			0.00	
7	<b>Other assets</b>	0.00			83,749,890.51	15%	12,562,483.58	71,187,406.93	51,877,849.13
	Plants & Machinery (CURRENT MARKET VALUE )	83,749,890.51							
8	Vehicles	27,578,823.19			27,578,823.19	15%	4,136,823.48	23,441,999.71	17,507,403.82
9	Office & other equipment	24,268,903.10			24,268,903.10	15%	3,640,335.47	20,628,567.64	27,810,250.71
10	Furniture, fixtures, fittings and electrical appliances	8,951,040.47	14,500.00		8,965,540.47	10%		8,069,711.42	7,102,896.74
							895,829.05		
11	SANITARY EQUIPMENT	11,195,167.44			11,195,167.44	15%	1,679,275.12	9,515,892.33	10,685,025.11
12	COMPUTER & PERIPHERALS		960,786.00	499,574.00	1,460,360.00	15%	181,585.95	1,278,774.05	10,685,025.11
13	Software	31,231.00			31,231.00	60%	18,738.60	12,492.40	78,077.75
	<b>Total</b>	21,368,129,937.87	960,786.00	845,379.00	0.00	21,369,936,102.87	317,029,686.06	21,052,906,416.81	21,653,906,799.16

**Schedule B-12: Investments - General Fund**

Amount Rs.

Sr.no.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
1	Central Government Securities				
2	State Government Securities				
3	Debentures and Bonds				
4	Preference Shares				
5	Equity Shares				
6	Units of Mutual Funds				
7	Other Investments				
	<b>Total of Investments General Fund</b>			<b>0.00</b>	<b>0.00</b>



**Schedule B-13: Investments - Other Funds**

Amount Rs.

Sr.no.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
1	Central Government Securities			0.00	
2	State Government Securities			0.00	
3	Debentures and Bonds			0.00	
4	Preference Shares			0.00	
5	Equity Shares			0.00	
6	Units of Mutual Funds			0.00	
7	Other Investments			0.00	
				0.00	
	<b>Total of Investments Other Funds</b>			<b>0.00</b>	<b>0.00</b>

**Schedule B- 14: Investments - FDR***Amount in Rs.*

Sr.no.	FDR No.	Date of Purchase	Amount (Rs.)
1	189400pu00013566	28.09.2014	6239903.82
2	189400pu00013575	29.09.2014	6239905.00
3	50190566654	31.01.2014	6365417.00
4	cuv018692	23.09.2014	12250000.00
5	cuv018693	26.09.2014	12250000.00
6	bsc017035	27.09.2014	24500000.00
7	aiu009379	29.09.2014	12250000.00
8	189400PU00021857	03.09.2015	7997500.00
9	189400PU00021848	03.09.2015	10282500.00
10	189400PU00021839	03.09.2015	10282500.00
11	473400GR00000012	24.09.2015	11350000.00
12	346102011000101	24.09.2015	5675000.00
13	631003030001530	19.01.2016	55437500.00
14	189400PU00025817	30.03.2016	8175000.00
15	189400PU00025808	30.03.2016	8175000.00
16	189400PU00025792	30.03.2016	8175000.00
17	189400PU00025783	30.03.2016	8175000.00
18	nigam nidhi	06.09.2016	21050000.00
19	icici	06.10.2016	20900000.00
20	idbi	26.10.2016	20900000.00
21	pnb fort	21.03.2017	20044383.56
22	canara bank	28.03.2017	20000000.00
	<b>Total</b>		<b>31,67,14,609.38</b>

**Schedule B-15: Stock in Hand (Inventories)***Amount in Rs.*

Sr.no.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
1	Stores		
	General Store	718,220.00	585,980.00
	Health Store	2,367,626.70	5,464,308.35
	Light Department	8,615,650.00	6,253,950.00
2	Loose Tools		
3	Others		
	<b>Total Stock in hand.</b>	<b>11,701,496.70</b>	<b>12,304,238.35</b>

Schedule B- 16: Sundry Debtors (Receivables)

Sr.no.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
1	Receivables for Property Taxes				
	Receivables for House Taxes	42,632,885.20		42,632,885.20	37,359,545.40
	Receivables for Cinema Taxes	0.00		0.00	0.00
	Rent of Property	2,139,119.60		2,139,119.60	1,689,637.60
	Land Licence FEE	0.00		0.00	0.00
2	Less: State Government Cesses/ Levies in Taxes – Control Accounts	0.00		0.00	0.00
	<b>Net Receivables of Property Taxes</b>	<b>44,772,004.80</b>	<b>0.00</b>	<b>44,772,004.80</b>	<b>39,049,183.00</b>
3	Receivable of Other Taxes	0.00	0.00	0.00	0.00
4	Professional tax	0.00		0.00	0.00
5	Less: State Government Cesses/ Levies in Taxes – Control Accounts	0.00	0.00	0.00	0.00
	<b>Net Receivables of Other Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6	Receivables of Cess Income	0.00	0.00	0.00	0.00
7	Receivables for Fees and User Charges	0.00	0.00	0.00	0.00
8	Receivables from Other Sources	0.00	0.00	0.00	0.00
9	Receivables from Government	0.00	0.00	0.00	0.00
	Tds deduct on interest	19,509.00	0.00	19,509.00	19,509.00
	<b>Total of Sundry Debtors (Receivables)</b>	<b>44,791,513.80</b>	<b>0.00</b>	<b>44,791,513.80</b>	<b>39,068,692.00</b>

Schedule B-17: Prepaid Expenses

Sr.no.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
1	Establishment	0.00	
2	Administrative	0.00	
3	Operations &Maintenance	0.00	
	<b>Total Prepaid expenses</b>	0.00	0.00

Schedule B-18 :Cash and Bank Balances

Sr.no.	Particulars	. Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
1	Cash	282,964.00	0.00
	<b>Balance with Bank – Municipal Funds</b>		
2	Nationalised Banks		
	UBI ( PAY A/c ) NAGAR NIGAM CAMPUS A/c No. 2011000101	249,728,174.58	209,498,166.59
	UBI ( NMP FUND) NAGAR NIGAM CAMPUS A/c No. 2011000102	26,210,057.45	26,934,739.24
	P_102239(NIGAM NIDHI)	1,547.13	19,331,739.87
	PNB ( NMP FUND) CITY BRANCH A/c No. 229001800000028	86,924,159.00	16,569,098.30
	PNB CITY BRANCH A/c No. 0229002100067889	0.00	28,650.00
	PNB JHOKAN BAGH A/c No. 3670001013784	25,090,890.00	24,111,853.00

	PNB URIF SCHEME A/c No.022900010356947		127606
	PNB 17213	0.00	104500.72
	CENTRAL BANK OF INDIA 8784		325419.00
	PNB A/C NO. 1557		111219.61
	PNB A/C NO. 1539		207389.71
	SBI 28411	30,152.00	3711881.00
	SBI NIDHI 7271	92,439,939.50	25057434.00
	ICICI 02519(ONLINE WEBSITE)	9,326,633.00	5566026.00
	IDBI A/C NO.10002		1,387,692.51
	IDBI A/C NO.8683 (RTGS)		336,797.00
	ICICI 2521	457,106.00	69,506.00
	HDFC 2453	102,229,396.73	38,329,580.65
3	Other Scheduled Banks		
4	Scheduled Co-operative Banks		
5	Post Office		
	<b>Sub-total</b>	<b>592,438,055.39</b>	<b>371,809,299.20</b>
6	<b>Balance with Bank – _____ Special Funds</b>		
7	Nationalised Banks		
	PNB ( AVSTHAPNA NIDHI ) FORT A/c No.18944000100106244/ 1548	114,530,382.00	70,821,480.80
	PNB GWALIOR ROAD CITY SANITATION PLAN 9196		269,252.00
	PNB AMRUT YOJANA (0517)	374,062,310.30	0.00
	PNB (SMART CITY YOJNA) 0845	11,876,487.00	10,008,137.00
	PNB (SWACHH BHARAT MISSION) 38115	14,786,904.00	13,763,251.00
	I.D.B.I 5117(SOLID WASTE MAN. A/C)	3,570,027.00	1,493,327.00

	U-01995(ROAD CUTTING)	22,963,353.00	4,634,142.00
	BANK OF BARODA (AUDYOGIK VIKAS NIDHI)	2,047,168.00	1,954,352.00
	PNB 48016 (APJ KALAM SOUR URJA)	7,599,231.00	0.00
8	Other Scheduled Banks		
9	Scheduled Co-operative		
	Post Office		
	<b>Sub-total</b>	<b>551,435,862.30</b>	<b>102,943,941.80</b>
	<b>Balance with Bank – Grant Funds</b>		
10	Nationalised Banks		
	PNB ( TFC ) CITY BRANCH A/c No. 229000103015476	300,856,936.00	111,728,530.00
11	Other Scheduled Banks		
12	Scheduled Co-operative		
	S.F.C. TREASURY A/c No.8448		
	T.F.C. TREASURY A/c No.8448	0.00	0.00
13	Post Office		
	<b>Sub-total</b>	<b>300,856,936.00</b>	<b>111,728,530.00</b>
	<b>Total Cash and Bank balances</b>	<b>1,445,013,817.69</b>	<b>586,481,771.00</b>



Schedule B-19: Loans, advances and deposits

Sr.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
1	Loans and advances to employees	4,151,743.00	0.00	0.00	4,151,743.00
2	Employee Provident Fund	0.00			0.00
3	Loans to Others	0.00			0.00
4	Advance to Suppliers and Contractors	96,804,582.00	0.00		96,804,582.00
5	Advance to Others	0.00			0.00
6	Deposit with External Agencies	12,892,000.00	0.00		12,892,000.00
7	Other Current Assets	0.00			0.00
	LOAN TO SMART CITY LTD		5,000,000.00		5,000,000.00
	SECURITY DEDUCTED RELEASED	0.00			0.00
	TEMP DEDUCTION FROM CONTRACTORS RELEASED	0.00			0.00
	<b>Sub -Total</b>	<b>113,848,325.00</b>	<b>0.00</b>	<b>0.00</b>	<b>118,848,325.00</b>
8	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	0.00	0.00	0.00	0.00
	<b>Total Loans, advances, and deposits</b>	<b>113,848,325.00</b>	<b>0.00</b>	<b>0.00</b>	<b>118,848,325.00</b>

Schedule B-19 (a): Accumulated Provisions against Loans, Advances, and Deposits

Sr.no.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
1	Loans to	0.00	
2	Advances	0.00	
3	Deposits	0.00	
	<b>Total Accumulated Provision</b>	0.00	0.00

Schedule B-20: Other Assets

Sr.no.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
1	Deposit Works	0.00	
2	Other asset control accounts	0.00	
	<b>Total Other Assets</b>	0.00	0.00

**Schedule B-21: Miscellaneous Expenditure (to the extent not written off)**

Sr.no.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
1	Loan Issue Expenses Deferred		
2	Discount on Issue of Loans		
3	Deferred Revenue Expenses		
4	Others		
	<b>Total Miscellaneous expenditure.</b>	0.00	0.00

**NAGAR NIGAM JHANSI****NOTES OF ACCOUNTS FORMING PART OF BALANCE SHEET AS ON 31/03/2017**

1 The balance sheet of the nagar nigam has been prepared on the basis of trial balance, records, informations and explanation provided to us by the nagar nigam.

2. **ACCOUNTING POLICIES:**

[A] The accounts of the Nagar Nigam are being maintained on the basis of double entry accounting system. During the year the entries are done on the basis of receipts/payments and at the year end the provisions of incomes/expenditures are being done on the basis of informations provided.

[B] Liability for suppliers/contractors is being recognised as and when bill of supplier/contractor is being approved, certified and sanctioned by the competent authority.

[C] Salary is being recorded for the period from March paid In April to February paid in March.

[D] Current year incomes are being taken as per the informations given by concerned departments.

[E] Grants and specified funds have been taken on cash basis and revenue expenditure made from these funds has been taken in income & expenditure a/c in there respective expenditure head and total amount spent on expenditure is shown as income from revenue grant, while capital expenditure made from these funds has been credited in general reserve fund.

[F] The value of inventory etc. is shown as the figure provided to us by the Jhansi Nagar Nigam.

[G]

(i) Depreciation has been charged as per W.D.V. Method on the assets of the Nagar Nigam as per rates mentioned here under:

S.No.	Particulars	Rate of Dep.
A	Buildings	10%
B	Furniture	10%
C	Infrastructure Assets	15%
D	Plant & Machinery	15%
E	Computer Software & Hardware	60%
F	Vehicles	15%

Only 50% of depreciation has been charged on assets acquired during second half of the year.

(ii) No depreciation has been charged on lakes & roads, because major value of these assets belongs to the value of land.

3 The balances of bank accounts have been taken as per account books. Most of outstanding entries as per bank reconciliation have been cleared from the bank and necessary adjustments entries have passed in books of accounts of the Nagar Nigam, but some entries are still outstanding which is to be clarify from banks or our record. In the opening balance sheet bank balances have been taken as per bank statement therefore last year cheques paid by bank this year have been debited to general reserve fund.

4 No fixed asset register is being maintained. Therefore additions to fixed assets have been taken as per trial balance & opening balance as per last year balance sheet. In our opinion fixed assets register should be maintained to show particulars of asset, cost, life & name of departments where it has been installed for effective control, supervision and calculation of depreciation.

5 Balances of debtors/receivables have been calculated as under:

Opening balance as per last year balance sheet	A
<b>Add:</b> Current year demand as given by nagar nigam	B
<b>Less:</b> Payment received against demand as per receipts & payments statement	C
Balance as shown in balance sheet =	A + B - C

The above balance is subject to reconciliation with subsidiary ledger of individual assessee/tenant/party.

6 Nagar Nigam has made their first balance sheet as on 01/04/2009. there might be chances that some assets/ liabilities have not been incorporated in the balance sheet because first balance sheet is compiled on the basis of information & records made available by officers/ staff of nagar nigam.

**NAGAR NIGAM JHANSI**  
Income and Expenditure Statement for the period from 2016 to 2017

Sr.no.	Item/ Head of Account	Schedule No	CurrentYear Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
<b>INCOME</b>				
1	Tax Revenue	I-1	169,704,329.00	90,641,983.00
2	Assigned Revenues & Compensation	I-2	0.00	0.00
3	Rental Income from Municipal Properties	I-3	5,964,411.00	4,033,566.00
4	Fees & User Charges	I-4	35,723,369.00	12,607,366.00
5	Sale & Hire Charges	I-5	0.00	0.00
6	Revenue Grants, Contributions & Subsidies	I-6	1,307,710,142.00	851,953,834.00
7	Income from Investments	I-7	0.00	0.00
8	Interest Earned	I-8	42,145,144.38	11,740,768.00
9	Other Income	I-9	51,208,557.00	5,894,150.50
<b>A</b>	<b>Total – INCOME</b>		<b>1,612,455,952.38</b>	<b>976,871,667.50</b>
<b>EXPENDITURE</b>				
10	Establishment Expenses	I-10	444,052,057.00	311,506,585.00
11	Administrative Expenses	I-11	35,100,203.00	24,068,124.00
12	Operations & Maintenance	I-12	687,809,090.65	570,221,574.30
13	Interest & Finance Expenses	I-13	57,988.52	16,735.10
14	Programme Expenses	I-14	4,229,458.00	452,705.00
15	Revenue Grants, Contributions & subsidies	I-15	0.00	40,000.00
16	Provisions & Write off	I-16	0.00	0.00
17	Miscellaneous Expenses	I-17	4,307,510.00	4,608,692.00
<b>B</b>	<b>Total Expenditure Before Depreciation</b>		<b>1,175,556,307.17</b>	<b>910,914,415.40</b>
<b>C=A-B</b>	<b>Income over Expenditure Before Depreciation</b>		<b>436,899,645.21</b>	<b>65,957,252.10</b>
18	Depreciation		317,029,686.06	382,514,083.42
<b>D=C-DeP.</b>	<b>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</b>		<b>119,869,959.15</b>	<b>(316,556,831.32)</b>
19	Add: Prior period Items (Net)	I-18	0.00	0.00
	<b>Gross surplus/ (deficit) of income overexpenditure after Prior Period Items</b>		<b>119,869,959.15</b>	<b>(316,556,831.32)</b>
20	<b>Net balance being surplus/ deficit carriedover to Municipal Fund</b>		<b>119,869,959.15</b>	<b>(316,556,831.32)</b>

**NAGAR NIGAM JHANSI**  
**YEAR ENDING**  
**Schedule I-1: Tax Revenue**

Sr.no	Particulars	Current Year (Rs.)	PreviousYear (Rs.)
1	2	3	4
1	Property tax	155,000,000.00	85,499,000.00
2	Advertisement tax	14,617,689.00	3,345,291.00
3	Cinema hall tax	86,640.00	46,640.00
	<b>Sub-total</b>	<b>169,704,329.00</b>	<b>88,890,931.00</b>
	Less: -		
4	Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
	<b>Total tax revenue</b>	<b>169,704,329.00</b>	<b>61,953,938.00</b>

Sr.no	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
1	Property taxes		
2	Advertisement tax		
3	Others		
	<b>Total refund and remission of tax revenues</b>	<b>0.00</b>	<b>0.00</b>

**Schedule I-2 : Assigned Revenues & Compensation**

<b>Sr.no</b>	<b>Particulars</b>	<b>Current year (Rs.)</b>	<b>Previous year (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1	Taxes and Duties collected by others	0.00	0.00
2	Compensation in lieu of Taxes / duties	0.00	0.00
3	Compensations in lieu of	0.00	0.00
<b>Total assigned revenues &amp;</b>		<b>0.00</b>	<b>0.00</b>



**Schedule I-3: Rental income from Municipal Properties**

<b>Sr.no</b>	<b>Particulars</b>	<b>Current year (Rs.)</b>	<b>Previous Year (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1	Rent From Muncpal Buildings	3,500,000.00	3,619,000.00
	Rent From Muncpal land	527,476.00	0.00
2	Rent from lease of lands	0.00	0.00
	temporary letting muncpal lands	0.00	4,050.00
	PREMIUM ON SHOPS	1,929,985.00	0.00
	PREMIUM ON LEASE	6,950.00	29,100.00
3	Other rents	0.00	0.00
	<b>Sub-Total</b>	<b>5,964,411.00</b>	<b>3,652,150.00</b>
	Less:	0.00	0.00
4	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	<b>Total Rental Income from Municipal Properties</b>	<b>5,964,411.00</b>	<b>3,652,150.00</b>

**Schedule I-4 : Fees & User Charges**

**Schedule I-4 (a): Fees & User Charges – Function wise**

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Municipal Body	0.00	0.00
2	Election	0.00	0.00
3	Record Room	0.00	0.00
4	Workshop	0.00	0.00
5	Census	0.00	0.00
	<b>Total income from fees &amp; user charges – Function wise</b>	<b>0.00</b>	<b>0.00</b>

**Schedule I-4 (b): Fees & User Charges – Income head-wise**

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Registration Fees ( Death & Birth )	11,956.00	34,246.00
2	License fees	640,771.00	324,304.00
3	Commercial license Fees	1,297,069.00	409,018.00
4	Land license Fees	0.00	0.00
5	Parking Fees	2,286,986.00	3,021,424.00
6	Mutation Fees	3,072,400.00	2,589,934.00
7	N.O.C Fee	1,014,424.00	770,302.00
8	Penalties Deducted From Contractors	0.00	575,055.00
9	Fines	497,744.00	358,390.00
10	Garbage collection charges	0.00	104,700.00
11	PRATIYOGITA FEES	1,990,784.00	0.00
12	TEMPORATY LETTING MUNICIPAL LAND	1,048,495.00	
13	Receipts from slaughter house	0.00	255,000.00
14	<b>Other Fees</b>		
	Other Fees	5,659,536.00	2,014,542.00
	Copying Fees	38,638.00	29,957.00
	Compounding Fees	0.00	0.00
	Road cutting charges	18,164,566.00	3,471,519.00
	Other income (properties)	0.00	78,272.00
	Projection Fees	0.00	6,756.00
15	Other Charges	0.00	0.00
	<b>Sub-Total.</b>	<b>35,723,369.00</b>	<b>14,043,419.00</b>
	<b>Less:</b>		
16	Rent Remission and Refunds		
	<b>Sub-total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total income from Fees &amp; User Charges – Income head-wise</b>	<b>35,723,369.00</b>	<b>14,043,419.00</b>
16	<b>User Charges</b>		
	Revenue from Hospitals	0.00	0.00
		0.00	0.00

**Schedule I-5 : Sale & Hire Charges**

**Schedule I-5 (a): Sale & Hire Charges – Function wise**

Sr.no	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Municipal Body	0.00	
2	Stores & Purchase	0.00	
3	Workshop	0.00	
4	Census	0.00	
	<b>Total Income from Sale &amp; Hire charges – Function wise</b>	0.00	0.00

**Schedule I-5 (b): Sale & Hire Charges – Income head-wise**

Sr.no	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	Sale of stores & scrap	0.00	0.00
2	<b>Sale of Others</b>		
	sale of compost	0.00	0.00
3	Hire Charges for Vehicles	0.00	0.00
4	Hire Charges for Equipment	0.00	0.00
	<b>Total Income from Sale &amp; Hire charges – income head-wise</b>	0.00	0.00

**Schedule I-6: Revenue Grants, Contributions & Subsidies**

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	<b>Revenue Grant</b>		
	Infrastructure	8,570,306.00	30,208,933.00
	SFC	1,293,902,836.00	1,238,935,799.00
	13FC	0.00	30,403,788.00
	ROAD DEVELOPMENT SCHEME	5,237,000.00	
	UIDSSMT		
	Revolving fund		
	Shamshan Ghat Grant	0.00	1,336,672.00
2	Re-imburement of expenses		
3	Contribution towards schemes		
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>1,307,710,142.00</b>	<b>1,300,885,192.00</b>

**Schedule I-7: Income from Investments – General Fund**

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Interest on Investments		
2	Dividend	0.00	
3	Income from projects taken up on commercial basis	0.00	
4	Profit in Sale of Investments	0.00	
5	Others	0.00	
	<b>Total Income from Investments</b>	<b>0.00</b>	<b>0.00</b>

**Schedule I-8: Interest Earned**

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Interest from Bank Accounts	19,781,475.00	6,653,054.00
2	Interest on Loans and advances to Employees	0.00	0.00
3	Interest on loans to others	0.00	0.00
4	Interest on Investments	22,363,669.38	11,109,104.91
5	Other Interest	0.00	0.00
	<b>Total. – Interest Earned</b>	<b>42,145,144.38</b>	<b>17,762,158.91</b>

**Schedule I-9: Other Income**

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Insurance Claim Recovery		
2	Profit on Disposal of Fixed assest		
3	Recovery from Employees		
4	Rent and Electricity	0.00	41,549.00
5	<b>Miscellaneous Income</b>		
	solid waste management (door to door)	0.00	897,388.00
	septic tank cleaning charges	36,625.00	82,750.00
	staking charges	49,631,338.00	1,728,806.00
	R.T.I. Act Fees	13,264.00	2,602.00
	Other Receipt	692,599.00	3,976,435.00
	Income fron disposals	834,731.00	206,608.00
	Premium of shops	0.00	0.00
	<b>Total Other Income</b>	<b>51,208,557.00</b>	<b>6,936,138.00</b>

**Schedule I-10: Establishment Expenses**

**Schedule I-10 (a): Establishment Expenses – Function wise**

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	General Administration	39,771,252.00	40273280.00
2	Finance, Accounts, Audit	3,036,481.00	3169469.00
3	<b>Health Deptt.</b>		
	Health Office Establishment	8,030,995.00	9294518.00
	Health Office Establishment centralized	0.00	50010.00
4	Market & Slaughter House Establishment	0.00	0.00
5	Nagar Nigam Property Deptt. Establishment	0.00	470000.00
6	Property house Tax Establishment	11,168,944.00	10903499.00
7	Public Works Establishment	3,369,875.00	3013509.00
8	Liberary & museum establishment	0.00	0.00
9	Parks & Garden Establishment	94,500.00	0.00
10	Octroi Establishment	0.00	0.00
11	Pound Establishment	0.00	0.00
12	Safety & Security	10,933,606.00	4913714.00
13	Sanitary Staff Establishment	109,900,174.00	100618246.00
14	Sanvida Sanitary Staff ( Contract & Casual)	149,787,965.00	144898691.00
15	Street Light Establishment	1,860,214.00	2009404.00
16	Workshop Establishment	0.00	0.00
17	Birth Death and Department Establishment	0.00	0.00
18	PENSION FUND	82,700,000.00	56500000.00
19	Outsourcing Expenses	1,827,085.00	1195343.00
20	M.N.L.P. office Establishment	0.00	0.00
21	ESI Contribution	19,719,901.00	19074824.00
22	LEPROSY Home Grant	234,300.00	555600.00
23	Medical Reimbursement	1,264,902.00	1778827.00
24	HONORARIUM FOR STAFF	351,863.00	348681.00
	<b>Total establishment expenses – Function wise</b>	<b>444,052,057.00</b>	<b>399,067,615.00</b>

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

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Rent, Rates and Taxes		
2	Electricity Charges	3,543,366.00	4,550,993.00
3	<b>Communication Expenses</b>		
	Telephone & Fax Expenses	509,972.00	495,158.00
	Interenet & Website Expenses	1,373,951.00	1,967,693.00
4	<b>Books &amp; Periodicals</b>		
	News Paper & Magzines	240,000.00	112,650.00
5	<b>Printing and Stationery</b>		
	Stationery Expenses	8,360,141.00	4,294,165.00
	Fax & Photocopy Expenses	286,286.00	252,871.00
	Printing Expenses	3,486,143.00	4,704,888.00
6	Travelling & Conveyance	501,460.00	380,580.00
7	Insurance (Vehicle)	2,062,998.00	1,951,893.00
8	Audit Fees	2,332,000.00	2,230,400.00
9	<b>Legal Expenses</b>		
	Fees Advocates & Counsels	526,282.00	1,040,994.00
	Compensation paid Against Legal Suit		
10	Advertisement and Publicity (Hording & Advertisement)	346,778.00	2,071,008.00
11	Membership & subscriptions		
12	<b>Other Administrative Expenses</b>		
	Reception Expenses	33,670.00	96,789.00
	House Session Expenses	833,883.00	105,076.00
	Executive Committee Expenses	180,115.00	138,384.00
	Data Feeding for Computerization	3,849,207.00	1,653,786.00
	Other Expenses (Light decoration)	1,003,284.00	1,150,420.00
	Other Expenses (LIBRARY & MUSEUM)	180,191.00	0.00
	Other Expenses	5,450,476.00	3,216,313.00
	<b>Total establishment expenses – expense head wise</b>	<b>35,100,203.00</b>	<b>30,414,061.00</b>

Schedule I-12: Operations and Maintenance

Schedule I-12 (a): Operations & Maintenance Expenses – Function wise

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Contract and casual Labours	17,015,281.00	15,787,358.00
	Water supply & hand pump exp.	17,343,550.00	17,343,550.00
		<b>34,358,831.00</b>	<b>33,130,908.00</b>
	<b>Opening Stock</b>		
	Store ( General )	585,980.00	540,950.00
	Store ( Health)	5,464,308.35	6,579,884.65
	Store (Street Light)	6,253,950.00	10,891,100.00
		<b>12,304,238.35</b>	<b>18,011,934.65</b>
	Bulk Purchase of Material	377,800.00	15,447,797.00
	Purchase Store General	8,470,977.00	4,785,379.00
	Purchase Street Light Material	58,716,255.00	71,252,686.00
	Purchase Seed Plant & Tools	3,114,046.00	260,080.00
	Workshop Store Spares & Lubricants	2,838,617.00	4,040,835.00
	Conservancy ( Sanitary ) store	808,214.00	1,152,753.00
	Contingency Exp tools and Plants	55,305.00	339,162.00
	Traffic Light	366,666.00	1,014,500.00
	Lighting work	0.00	25,111,399.00
	Pyao Suvudha	494,746.00	569,235.00
	Repairs & maintenance Parks & Gardens (Minor)	10,758,006.00	8,679,322.00
	Park Construction & Maintenance (Major)	1,474,554.00	19,316,735.00
	WELL CLEANING	2,506,435.00	
	Plantation & maintenance	0.00	1,003,258.00
	Other operating & maintenance expenses	0.00	553,534.00
	Electrical Fitting in Muncipal Building	0.00	2,437,375.00
	Central finance commission fund	0.00	30,403,788.00
	Solid waste management	40,811,980.00	18,913,049.00
	Urban reform infrastructure fund	8,570,306.00	30,208,933.00
	Market & Slaughter house construction (major)		
	Alaw expenses	606,672.00	915,342.00
		<b>152,274,817.35</b>	<b>254,417,096.65</b>
	<b>Closing Stock</b>		
	General Store	718,220.00	585,980.00
	Health Store	2,367,626.70	5,464,308.35
	Street Light	8,615,650.00	6,253,950.00
		<b>11,701,496.70</b>	<b>12,304,238.35</b>
	....		
	<b>Total Operations &amp; Maintenance expenses – Function wise</b>	<b>174,932,151.65</b>	<b>275,243,766.30</b>



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

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Fuel ( Diesel Petrol and Mobile Oil ) exp.	36,999,231.00	36,438,844.00
2	Hire Charges/ Vehicle Rent	7,746,605.00	7,324,802.00
3	Repairs & maintenance –Infrastructure Assets	347,040,128.00	342,198,892.00
4	Road Drains Reform & Parking Spot Maintenance	0.00	1,431,259.00
5	Road Major Repair & Maintenance	0.00	11,792,691.00
6	Major Repair and Maintenance of Drains	5,155,522.00	14,197,594.00
7	Annual Drain Cleaning Charges	9,116,210.00	7,305,184.00
8	Minor Repair & Maintenance of Drains	143,318.00	1,627,667.00
9	Minor Repairs & maintenance – Buildings	53,582.00	1,492,931.00
10	Major Repair and maintenance of Buildings	0.00	4,461,142.00
11	MAINTENANCE LAND / IRON	3,442,905.00	0.00
12	Repairs & maintenance – Others	15,133,989.00	9,844,564.00
13	Constriction of rest house	0.00	180,927.00
14	Maintenance & repair of existing lines	3,464,019.00	2,967,849.00
15	WASTE PRODUCTS PROJECT CONSULTANCY	3,216,250.00	0.00
16	NEW LIGHT POLES / LIGHT SHIFTING EXP.	71,048,449.00	0.00
17	plant & contingencies	3,116,813.00	0.00
18	HAND PUMPS	0.00	96,000.00
19	VEHICLE REGISTRATION	267,000.00	
20	FUNERAL GROUND/GRAVE YARD MAINTENANCE	6,932,918.00	9,865,613.00
		<b>512,876,939.00</b>	<b>441,264,346.00</b>
	<b>Total operations &amp; maintenance - expense head wise (12a+12b)</b>	<b>687,809,090.65</b>	<b>716,508,112.30</b>

Schedule I-13: Interest & Finance Charges

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Interest on Loans from Central Government	0.00	0.00
2	Interest on Loans from State Government	0.00	0.00
3	Interest on Loans from Government Bodies & associations	0.00	0.00
4	Interest on Loans from International Agencies	0.00	0.00
5	Interest on Loans from Banks & Other Financial	0.00	0.00
6	Institutions	0.00	0.00
7	Other Interest	0.00	0.00
8-	Other Finance Expenses	0.00	0.00
9	Bank Charges	57,988.52	35,649.92
	<b>Total Interest &amp; Finance Charges</b>	<b>57,988.52</b>	<b>16,735.10</b>

**Schedule I-14: Programme Expenses**

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Election Expenses	0.00	0.00
2	Own Programmes	176,900.00	0.00
3	Share in Programmes of others	0.00	0.00
4	Awarenes of Gov. Plans &Project	88,400.00	205,250.00
5	Awareness regarding Tax Payment	0.00	24,878.00
6	Awareness of Cleanliness	3,964,158.00	338,966.00
	<b>Total Programme Expenses \</b>	<b>4,229,458.00</b>	<b>569,094.00</b>

**Schedule I-15: Revenue Grants, Contributions & Subsidies**

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Grants		45,000.00
2	Contributions	0.00	0.00
3	Subsidies	0.00	0.00
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>0.00</b>	<b>45,000.00</b>

**Schedule I-16: Provisions & Write off**

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Provisions for Doubtful receivables	0.00	0.00
2	Provision for other Assets	0.00	0.00
3	Revenues written off	0.00	0.00
4	Assets written off	0.00	0.00
5	Miscellaneous Expense written off	0.00	0.00
	<b>Total Provisions &amp; Write off</b>	<b>0.00</b>	<b>0.00</b>

**Schedule I-17: Miscellaneous Expenses**

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Loss on disposal of Assets	0.00	0.00
2	Loss on disposal of Investments	0.00	0.00
3	Other Miscellaneous Expenses	0.00	0.00
4	National Festival Expenses	144,600.00	389,609.00
5	Other Exp (Birth & Death)	0.00	0.00
6	Other Exp ( Sanitary Regular Staff )	180,600.00	259,124.00
7	Other Exp ( Property Deptt. )	445,755.00	171,275.00
8	Other Exp ( Law Deptt. )	0.00	418,609.00
9	Other Exp ( Workshop )	51,104.00	2,346,896.00
10	Other Exp ( Public Works )	681,271.00	69,318.00
11	Other Exp ( Health Office )		43,532.00
12	Other exp (Account/ Cash Deptt.)	646,653.00	227,492.00
13	Other exp (General Administration)	52,500.00	53,657.00
14	Other exp (Health Officers & Sanitary)	159,651.00	25,220.00
15	Other exp (House & Executive Comm.)	0.00	59,905.00
16	Other exp (House tax)	549,932.00	123,903.00
17	Other exp (M.N.L.P OFFICE)	142,030.00	0.00
18	Other exp (Parks & Gardens)	14,900.00	0.00
19	Other Payment & Charges	631.00	672.00
20	Survey of Land & Properties	0.00	89,400.00
21	Vediography and Photography	423,150.00	145,502.00
22	DOGS EXPENSES	814,733.00	0.00
	<b>Total Miscellaneous expenses</b>	<b>4,307,510.00</b>	<b>4,424,114.00</b>

**Schedule I-18: Prior Period Items (Net)**

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	<b>Income</b>		
1	Taxes		
2	Other – Revenues		
3	Recovery of revenues written off		
4	Other income		
	<b>Sub – Total Income (a)</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expenses</b>		
5	Refund of Taxes		
6	Refund of Other – Revenues		0.00
7	Other Expenses		
	<b>Sub – Total Income (b)</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Prior Period (Net) (a-b) -.</b>	<b>0.00</b>	<b>0.00</b>

The various schedules to the Balance Sheet have been provided below:

## AUDIT REPORT

We have examined the Balance Sheet as at 31<sup>st</sup> March, 2017 and the Income and Expenditure A/c for the year ended on 31-03-2017 attached herewith of NAGAR NIGAM, JHANSI.

We report the following observations/comments/discrepancies/ inconsistencies ---

- (i) These financial statements are the responsibility of the Nigam's management. Our responsibility is to express an opinion on these financial statements based on our audit.
- (ii) We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and 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.
- (iii) Our observations are annexed in Annexure 'A'.

Subject to above, 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 purposes of the audit.
- (B) In our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon, give a true and fair view.
  - (i) in the case of Balance Sheet, give a true and fair view of the state of affairs of Nagar Nigam, Jhansi as on 31-03-2017.
  - (ii) in the case of the Income and Expenditure account the income over expenditure / expenditure over income of Nagar Nigam, Jhansi for the year ended on 31-03-2017.

Dated : 26.09.2017  
Place: Jhansi



**For A. Singhal & Associates**  
Chartered Accountants

Ajay Singhal  
(Partner)  
(M.No. 400190)

**JHANSI NAGAR NIGAM**

**Annexure 'A' forming part of Audit Report for  
Balance Sheet as on 31-03-2017**

- 1) **Special Funds/Grants:-** The Balances of the Funds and Grants were not kept in separate bank accounts. In our opinion these Funds should be kept in separate bank accounts.
- 2) **Land schedule B-11:-** A register should be maintained to show particulars of land, area, dimension, location, cost & particular of occupants for effective control and supervision.
- 3) **Building Schedule- B-11:-** A register should be maintained to show particulars of building, area, dimension, location, cost, life & particular of occupants for effective control, supervision and calculation of depreciation.  
Valuation of various Building has been taken as valued by officers of Nagar Nigam including engineers. Value of land should be shown separately.
- 4) **Lakes and Ponds Schedule- B-11:-** A register should be maintained to show particulars of Lakes and Ponds, area, dimension, location, cost & particular of occupants for effective control, supervision and calculation of depreciation.
- 5) **Roads & Bridges Schedule- B-11:-** A register should be maintained to show particulars of Roads & Bridges, area, dimension, location, cost & life for effective control, supervision and calculation of depreciation.
- 6) **Sewerage & Drainage Schedule- B-11:-** A register should be maintained to show particulars of Sewerage & Drainage, area, dimension, location, cost & life for effective control, supervision and calculation of depreciation.
- 7) **Public Lighting Schedule- B-11:-** A register should be maintained to show particulars of Public Lighting, area, location, cost & life for effective control, supervision and calculation of depreciation.
- 8) **Plant & Machinery Schedule- B-11:-** Valuation of Old Plant & machine should be assessed by engineer and if it is not usable it should be disposed off as per government guidelines. A register should be maintained to show particulars of Plant and Machinery, specification, cost, life & Location installation for effective control, supervision and calculation of depreciation.
- 9) **Office equipments Schedule- B-11:-** A register should be maintained to show particulars of Office equipments, cost, life & particular of departments where it

has been installed for effective control, supervision and calculation of depreciation.

10) **Furniture and fixture Schedule- B-11:-** A register should be maintained to show particulars of Furniture and fixtures, location, cost & life for effective control, supervision and calculation of depreciation.

11) **Inventory Schedule- B-14:-** Old item are to be identified, if these items are not in usable condition, then these items should be disposed off as per government guidelines.

12) **Sundry Debtors and Receivables Schedule- B-15:-** Individual reconciliation should be needed for assessment of receivables for various heads. Sundry debtors are to be reconciled with the Ledgers/House tax registers /Rent registers of individual's debtors/assessee/Tenants.

13) **Depreciation:-** Depreciation has been charged as per W.D.V. method on the assets of the Nagar Nigam as per rates mentioned here under:

S.No.	Particulars	Rate of Dep.
A	Buildings	10%
B	Furniture	10%
C	Urban Infrastructure Assets	15%
D	Plant & Machinery	15%
E	Computer Hardware & Software	60%
F	Vehicles	15%

In our opinion assets are to be valued by registered Chartered Valuer and life of asset is to be ascertained and depreciation should be charged according to life of the asset.

14) The first Balance Sheet of the Nagar Nigam was prepared as on 01-04-2009 and thereafter the following Balance Sheets are being prepared on the base of Opening Balance Sheet as on 01-04-2009. Therefore, there might be chances that some Assets/ Liabilities, Provisions of Income and Expenditures are not incorporated in the Balance Sheet and Income & Expenditure Account because it is compiled on the basis of information & records made available by officers/ staff of Jhansi Nagar Nigam.

