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## AUDIT REPORT

We have examined the Balance Sheet as at 31<sup>st</sup> March, 2018 and the Income and Expenditure A/c for the year ended on 31-03-2018 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 31-03-2018.
  - (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 31-03-2018.

Dated : 28/03/2019  
Place: Jhansi



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

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

**JHANSI NAGAR NIGAM**

**Annexure 'A' forming part of Audit Report for**

**Balance Sheet as on 31-03-2018**

- 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 and interest earned is to be added in grants funds.
- 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



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	40%
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 in our opinion a survey of Nagar Nigam Assets should be done.



# JHANSI NAGAR NIGAM



**BALANCE SHEET  
2017-2018**

**NAGAR NIGAM JHANSI**  
Balance Sheet as on 31/03/2018

Sr.no.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b><u>LIABILITIES</u></b>			
	<b><u>Reserve &amp; Surplus</u></b>			
1	Municipal (General) Fund	B-1	22,40,78,79,543.76	22,15,43,90,977.38
2	Earmarked Funds	B-2	82,58,47,576.70	37,54,21,465.00
3	Reserves	B-3	0.00	0.00
	<b>Total Reserves &amp; Surplus</b>		<b>23,23,37,27,120.46</b>	<b>22,52,98,12,442.38</b>
4	Grants, Contributions for specific purposes	B-4	10,82,60,902.24	43,45,79,689.00
	<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	1,31,37,155.60	2,55,84,048.00
10	Provisions	B-10	0.00	0.00
	<b>Total Current Liabilities and Provisions</b>		<b>1,31,37,155.60</b>	<b>2,55,84,048.00</b>
	<b>TOTAL LIABILITIES</b>		<b>23,35,51,25,178.30</b>	<b>22,98,99,76,179.38</b>
	<b>ASSETS</b>			
	<b>Fixed Assets</b>			
11	Written Down value as on 01/04/2017	B-11	21,05,29,06,416.81	21,36,81,29,937.87
12	Add:Addition During the year		19,69,66,640.00	18,06,165.00
13	Less: Depreciation During the year		29,66,93,408.09	31,70,29,686.06
	Net Written Down value as on 31/03/2018		20,95,31,79,648.72	21,05,29,06,416.81
14	Capital Work-in-Progress		0.00	0.00
	<b>Total Fixed Assets</b>		<b>20,95,31,79,648.72</b>	<b>21,05,29,06,416.81</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	40,83,71,535.00	31,67,14,609.38
	<b>Total Investments</b>		<b>40,83,71,535.00</b>	<b>31,67,14,609.38</b>
	<b>Current Assets, Loans and Advances</b>			
18	Stock in Hand (Inventories)	B-15	88,55,589.60	1,17,01,496.70
19	Sundry Debtors(Receivables)	B-16	68,79,109.58	4,47,91,513.80
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	1,87,38,75,474.40	1,44,50,13,817.69
23	Loans, advances and deposits	B-19	10,39,63,821.00	11,88,48,325.00
24	Less: Accumulated provision against Loans		0.00	0.00
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>1,99,35,73,994.58</b>	<b>1,62,03,55,153.19</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>23,35,51,25,178.30</b>	<b>22,98,99,76,179.38</b>
	Notes on Accounts	B-22		

~~Account Officer~~  
Nagar Nigam Jhansi

~~Nagar Ayukt~~  
Nagar Nigam Jhansi

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

Date : 26-03-2019  
Place : JHANSI

~~S.K. Agarwal~~  
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	22,15,43,90,977.38	15,33,17,508.00	22,30,77,08,485.38	3,39,58,326.00	22,27,37,50,159.38
310- 90	0.00		0.00	13,41,29,384.38	13,41,29,384.38
	22,15,43,90,977.38	15,33,17,508.00	22,30,77,08,485.38	16,80,87,710.38	22,40,78,79,543.76

**Schedule B- 2: Earmarked Funds**

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

Amount in Rs.

Particulars  Code No.	Special Fund 1 INFRASTRUCTURE FUND	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
(a) Opening Balance	8,07,65,183.00	2,80,028.00	1,27,606.00	2,69,252.00	28,66,29,396.00	73,50,000.00
(b) Received During the Year	5,91,94,743.00	0.00	0.00	0.00	54,90,27,090.00	2,46,15,000.00
(i) Transfer from TFC		0.00	0.00	0.00	0.00	0.00
(ii) Interest earned	0.00	0.00	0.00	0.00	2,01,92,072.00	6,03,116.00
(iii) Profit on disposal of Investments	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Appreciation in Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00
(v) Other addition (Old Year Adjustment)	1,04,50,115.00	0.00	0.00	0.00	0.00	2,49,289.00
Total (b)	6,96,44,858.00	0.00	0.00	0.00	56,92,19,162.00	2,54,67,405.00
<b>Total (a+ b)</b>	<b>15,04,10,041.00</b>	<b>2,80,028.00</b>	<b>1,27,606.00</b>	<b>2,69,252.00</b>	<b>85,58,48,558.00</b>	<b>3,28,17,405.00</b>
(c) Payments out of funds						
(i) Capital expenditure on						
Fixed Assets*	89,76,765.00				8,93,68,427.00	1,93,46,480.00
Others						
<b>Sub –total</b>	<b>89,76,765.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,93,68,427.00</b>	<b>1,93,46,480.00</b>



(ii) Revenue Expenditure	15,72,334.00				9,46,36,133.00	
Other Expenditure (BANK CHARGES)	118.00				2,578.30	2,478.00
<b>Sub –total</b>	<b>15,72,452.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,46,38,711.30</b>	<b>2,478.00</b>
(iii) Other:						
Loss on disposal of Investments						
Diminution in Value of Investments						
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>
<b>Total of (i+ ii+ iii) (c)</b>	<b>1,05,49,217.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,40,07,138.30</b>	<b>1,93,48,958.00</b>
<b>Net balance at the year end – (a+ b)-( c)</b>	<b>13,98,60,824.00</b>	<b>2,80,028.00</b>	<b>1,27,606.00</b>	<b>2,69,252.00</b>	<b>67,18,41,419.70</b>	<b>1,34,68,447.00</b>
Grant Total of Special Funds						<b>82,58,47,576.70</b>

**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	KANHA GAUSHALA EVAM BESHARA PASHU YOJNA	SWACHH BHARAT MISSION	SMART CITY YOJANA	MUKHYAMANTRI SAMUHIK VIVAH YOJNA	AMRUT YOJANA
<b>Sr.no.</b>							
<b>(a) Opening Balance</b>	71,63,328.00	2,50,90,890.00	0.00	1,73,88,190.00	1,12,09,877.00	0.00	37,37,27,404.00
<b>(b) Additions to the Grants *</b>							
(i) Grant received during the year	0.00	0.00	80,65,000.00	5,20,64,000.00	0.00	35,00,000.00	2,75,24,000.00
(ii) Interest upto 31.03.2017	0.00	10,18,790.00	0.00	16,70,647.00	4,59,756.00	0.00	19,65,200.00
(iii) Profit on disposal of Investments							
(iv) Appreciation in Value of Investments							
(v) Other addition (Previous Year Adjustment)				10,65,714.00	6,66,610.00		2,49,177.00
<b>Total (b)</b>	<b>0.00</b>	<b>10,18,790.00</b>	<b>80,65,000.00</b>	<b>5,48,00,361.00</b>	<b>11,26,366.00</b>	<b>35,00,000.00</b>	<b>2,97,38,377.00</b>
<b>Total (a+ b)</b>	<b>71,63,328.00</b>	<b>2,61,09,680.00</b>	<b>80,65,000.00</b>	<b>7,21,88,551.00</b>	<b>1,23,36,243.00</b>	<b>35,00,000.00</b>	<b>40,34,65,781.00</b>

<b>(c) Payments out of funds</b>							
<b>(i) Capital expenditure</b>							
Fixed Assets*							1,52,00,836.00
Others							
<b>Sub –total.</b>	0.00	0.00	0.00	0.00	0.00	0.00	1,52,00,836.00
(ii) Revenue Expenditure on				3,05,38,558.00	10,38,727.00	14,00,000.00	5,23,436.00
Other Payment (BANK CHARGES)				35.40	35.40		1,622.36
<b>Sub –total</b>	0.00	0.00	0.00	3,05,38,593.40	10,38,762.40	14,00,000.00	5,25,058.36
<b>(iii) Other:</b>							
RECOVERABLE FROM NAGAR NIGAM							2,79,950.00
REFUNDED TO UP JAL NIGAM							36,06,20,000.00
PRIOR PERIOD ITEMS (15-16)				36,67,000.00			
Less:- Bank A/c's and all working T/F to Jhansi Smart City Ltd.					1,12,97,480.60		
<b>Sub –total</b>	0.00	0.00	0.00	36,67,000.00	1,12,97,480.60	0.00	36,08,99,950.00
<b>Total (c) [i+ ii+ iii]</b>	0.00	0.00	0.00	3,42,05,593.40	1,23,36,243.00	14,00,000.00	37,66,25,844.36
<b>Net balance – (a+ b)-( c)</b>	71,63,328.00	2,61,09,680.00	80,65,000.00	3,79,82,957.60	0.00	21,00,000.00	2,68,39,936.64

**Total**

**10,82,60,902.24**

**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 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
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	Refundable to Amrut	2,79,950.00	0.00
8	Security from contractors	33,468.60	94,300.00
9	INCOME TAX PAYABLE OF SALARY	-47,036.00	-47,036.00
10	INCOME TAX PAYABLE OF CONTRACTOR	3,05,258.00	3,05,258.00
11	vehicle loan	1,344.00	1,344.00
12	Salary payable	3,70,635.00	3,70,635.00
13	GI PAYABLE	20,978.00	21,378.00
14	GPF PAYABLE	3,07,457.00	3,07,457.00
15	RD PAYABLE	50,800.00	50,800.00
16	HARIJAN SOCIETY PAYABLE	14,58,914.00	14,58,914.00
17	COOPERATIVE SOCIETY PAYABLE	4,478.00	4,478.00
18	ROYALTY DEDUCTED FROM CONTRACTOR	4,21,442.00	15,25,509.00
19	CESS DEDUCTED FROM CONTRACTOR	2,02,951.00	2,02,951.00
20	Deposit for work (LDA)	0.00	1,67,58,000.00
21	penalty deducted from contractor	1,06,434.00	1,06,434.00
22	TRADE TAX DEDUCTED FROM CONTRACTOR	-52,532.00	-52,532.00
23	Bank Loan payable:		
	UBI - 6	13,38,000.00	13,38,000.00
	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	71,75,411.00	19,78,955.00
25	EARNEST MONEY DEPOSIT	69,500.00	69,500.00
26	GPF ADVANCE PAYABLE	6,14,203.00	6,14,203.00
27	JANGARNA	4,40,733.00	4,40,733.00
	<b>Total Other liabilities (Sundry Creditors).</b>	<b>1,31,37,155.60</b>	<b>2,55,84,048.00</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 01/04/2017	Additions during the period 01/04/2017 to 30/09/2019	Additions during the period 01/10/2017 to 31/03/2018	Deductions during the period	Total assets before depreciation	Rate of Depreciation	Amount of Depreciation for current year	WDV as on 31/03/2018	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11
1	Land									
	Land of villages	2,48,86,43,600.00				2,48,86,43,600.00	0.00	0.00	2,48,86,43,600.00	2,48,86,43,600.00
	Land of Parks	1,20,70,77,890.00				1,20,70,77,890.00	0.00	0.00	1,20,70,77,890.00	1,20,70,77,890.00
2	<b>Buildings</b>	0.00				0.00			0.00	0.00
	Nagar Nigam Buildings	1,77,18,55,195.51	18,96,333.00			1,77,37,51,528.51	10%	17,73,75,152.85	1,59,63,76,375.66	1,77,18,55,195.51
	Gausala Nirmaan	11,31,639.09				11,31,639.09	10%	1,13,163.91	10,18,475.18	11,31,639.09
	Markets	51,80,05,693.07				51,80,05,693.07	10%	5,18,00,569.31	46,62,05,123.77	51,80,05,693.07
	Office Building under construction	0.00				0.00	0.00	0.00	0.00	0.00
	Office Building	7,82,58,270.50				7,82,58,270.50	10%	78,25,827.05	7,04,32,443.45	7,82,58,270.50
	TOILETS/ URINALS Under Construction	0.00				0.00			0.00	0.00
	TOILETS/ URINALS	1,32,01,429.10	35,56,271.00	39,22,162.00		2,06,79,862.10	10%	18,71,878.11	1,88,07,983.99	1,32,01,429.10
	<b>Infrastructure Assets</b>	0.00				0.00			0.00	0.00
	URBAN INFRASTRUCTURE	31,49,091.34	49,38,487.00	40,38,278.00		1,21,25,856.34	10%	10,10,671.73	1,11,15,184.61	31,49,091.34
3	Roads and Bridges	0.00				0.00			0.00	0.00
	TAR ROAD	3,68,42,40,000.00	74,69,796.00	1,11,02,862.00		3,70,28,12,658.00	0%	0.00	3,70,28,12,658.00	3,68,42,40,000.00
	C.C.ROAD	8,02,09,20,000.00		3,18,40,772.00		8,05,27,60,772.00	0%	0.00	8,05,27,60,772.00	8,02,09,20,000.00
	KACHHI LANE	2,52,58,20,000.00				2,52,58,20,000.00	0%	0.00	2,52,58,20,000.00	2,52,58,20,000.00
	CULVERTS	8,33,00,000.00				8,33,00,000.00	0%	0.00	8,33,00,000.00	8,33,00,000.00
	PARKS & GARDENS	8,93,588.00	19,41,770.00	1,66,84,315.00		1,95,19,673.00	0%	0.00	1,95,19,673.00	8,93,588.00
4	Sewerage and drainage	0.00				0.00			0.00	0.00
	Drains	15,74,71,684.29	93,09,604.00	2,42,56,945.00		19,10,38,233.29	15%	2,68,36,464.12	16,42,01,769.17	15,74,71,684.29
		0.00				0.00		0.00	0.00	0.00
5	Water ways :	0.00				0.00			0.00	0.00
	Lakes And Ponds	0.00				0.00			0.00	0.00
	LAXMI TAL	20,40,00,000.00				20,40,00,000.00	0.00	0.00	20,40,00,000.00	20,40,00,000.00
	ATIYA TAL	15,47,00,000.00				15,47,00,000.00	0.00	0.00	15,47,00,000.00	15,47,00,000.00
		0.00				0.00		0.00	0.00	0.00
	Water Works Distribution	0.00				0.00			0.00	0.00
	Pump	7,146.46		52,800.00		59,946.46	15%	5,031.97	54,914.50	7,146.46
6	Public Lighting	60,96,344.95	2,53,48,412.00	1,19,49,197.00		4,33,93,953.95	15%	56,12,903.32	3,77,81,050.64	60,96,344.95

	<b>Other assets</b>	0.00				0.00			0.00	0.00
7	Plants & Machinery (CURRENT MARKET VALUE )	7,11,87,406.93	1,86,61,440.00	1,40,00,000.00		10,38,48,846.93	15%	1,45,27,327.04	8,93,21,519.89	7,11,87,406.93
8	Vehicles	2,34,41,999.71	11,12,576.00	23,92,860.00		2,69,47,435.71	15%	38,62,650.86	2,30,84,784.86	2,34,41,999.71
9	Office & other equipment	2,06,28,567.64				2,06,28,567.64	15%	30,94,285.15	1,75,34,282.49	2,06,28,567.64
10	Furniture, fixtures, fittings and electrical appliances	80,69,711.42	10,61,605.00	2,84,000.00		94,15,316.42	10%	9,27,331.64	84,87,984.78	80,69,711.42
11	SANITARY EQUIPMENT	95,15,892.33	0.00			95,15,892.33	15%	14,27,383.85	80,88,508.48	95,15,892.33
12	COMPUTER & PERIPHERALS	12,78,774.05		92,365.00		13,71,139.05	15%	1,98,743.48	11,72,395.57	12,78,774.05
13	Television	0.00	0.00	93,850.00		93,850.00	15%	7,038.75	86,811.25	0.00
14	Software	12,492.40		9,11,150.00		9,23,642.40	40%	1,87,226.96	7,36,415.44	12,492.40
15	Cctv Camera	0.00		48,790.00		48,790.00	40%	9,758.00	39,032.00	0.00
	<b>Total</b>	21,05,29,06,416.81	7,52,96,294.00	12,16,70,346.00	0.00	21,24,98,73,056.81		29,66,93,408.09	20,95,31,79,648.72	21,05,29,06,416.81

**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	66,91,511.00
2	189400pu00013575	29.09.2014	66,91,511.00
4	cuv018692	23.09.2014	1,29,93,386.00
5	cuv018693	26.09.2014	1,29,86,670.00
6	bsc017035	27.09.2014	2,63,78,090.00
7	aiu009379	29.09.2014	1,24,53,075.00
8	189400PU00021857	03.09.2015	84,59,798.00
9	189400PU00021848	03.09.2015	1,07,47,286.00
10	189400PU00021839	03.09.2015	1,07,47,286.00
11	473400GR00000012	24.09.2015	1,16,81,830.00
12	346102011000101	24.09.2015	60,78,244.00
13	631003030001530	19.01.2016	5,62,34,808.00
14	189400PU00025817	30.03.2016	85,69,053.00
15	189400PU00025808	30.03.2016	85,69,051.00
16	189400PU00025792	30.03.2016	85,69,055.00
17	189400PU00025783	30.03.2016	85,69,053.00
18	205106000103114-idbi	26.10.2016	1,07,68,613.00
19	205106000103244-idbi	26.10.2016	16,65,450.00
20	205106000103121-idbi	26.10.2016	1,07,70,595.00
21	205106000090580-idbi	10.10.2017	2,33,858.00
22	205106000090687-idbi	01.11.2017	1,07,06,860.00
23	205106000090669-idbi	09.11.2017	1,06,92,917.00
24	205106000090757-idbi	02.11.2017	18,38,704.00
25	189400PU00033162	23.03.2017	79,38,929.00
26	189400PU00033199	23.03.2017	79,37,810.00
27	189400PU00033214	23.03.2017	52,89,631.00
28	5878401000221/2	06.10.2016	78,38,444.00
29	5878401000220/1	06.10.2016	67,18,666.00
30	5878307000008/1	06.10.2016	78,16,445.00
31	189400PU00038927	02.01.2018	76,22,419.00
32	189400PU00038990	03.01.2018	76,21,089.00
33	189400PU00039096	04.01.2018	50,79,839.00
34	22900PU00039578	17.01.2018	91,17,841.00
35	22900PU00039453	17.01.2018	91,22,154.00
36	22900PU00039286	17.01.2018	91,29,339.00
37	22900PU00039806	17.01.2018	91,10,656.00
38	22900PU00039639	17.01.2018	40,50,459.00
39	229000PU37668	17.10.2017	92,51,770.00
40	229000PU37765	24.10.2017	20,52,384.00
41	229000PU37871	13.10.2017	92,45,938.00
43	503021175312	29.09.2017	91,48,958.00
44	503021175871	29.09.2017	91,48,958.00
45	503021176390	29.09.2017	20,33,102.00
<b>Total</b>			<b>40,83,71,535.00</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	3,40,259.00	7,18,220.00
	Health Store	24,10,589.60	23,67,626.70
	Light Department	61,04,741.00	86,15,650.00
2	Loose Tools		
3	Others		
	<b>Total Stock in hand.</b>	<b>88,55,589.60</b>	<b>1,17,01,496.70</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	5 = 3 – 4	6
			(Code No 432)		
1	Receivables for Property Taxes				
	Receivables for House Taxes	58,34,412.58		58,34,412.58	4,26,32,885.20
	Receivables for Cinema Taxes	0.00		0.00	0.00
	Rent of Property	0.00		0.00	21,39,119.60
	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>	58,34,412.58	0.00	58,34,412.58	4,47,72,004.80
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>	0.00	0.00	0.00	0.00
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	10,44,697.00	0.00	10,44,697.00	19,509.00
	<b>Total of Sundry Debtors (Receivables)</b>	68,79,109.58	0.00	68,79,109.58	4,47,91,513.80

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	0.00	2,82,964.00
	<b>Balance with Bank – Municipal Funds</b>		
2	Nationalised Banks		
	UBI ( PAY A/c ) NAGAR NIGAM CAMPUS A/c No. 2011000101	49,32,74,302.12	24,97,28,174.58
	UBI ( NMP FUND) NAGAR NIGAM CAMPUS A/c No. 2011000102	2,72,74,266.69	2,62,10,057.45
	P_102239(NIGAM NIDHI)	1,547.13	1,547.13
	PNB ( NMP FUND) CITY BRANCH A/c No. 229001800000028	10,88,46,094.62	8,69,24,159.00
	PNB CITY BRANCH A/c No. 0229002100067889	0.00	0.00
	PNB JHOKAN BAGH A/c No. 3670001013784	2,61,09,680.00	2,50,90,890.00

	PNB URIF SCHEME A/c No.022900010356947		
	PNB 17213	0.00	0
	CENTRAL BANK OF INDIA 8784		
	PNB A/C NO. 1557		
	PNB A/C NO. 1539		
	SBI 28411	31,275.00	30152.00
	SBI NIDHI 7271	2,50,25,542.50	92439939.50
	ICICI 02519(ONLINE WEBSITE)	1,27,50,860.80	9326633.00
	IDBI A/C NO.10002		
	IDBI A/C NO.8683 (RTGS)		
	ICICI 2521	4,16,274.60	4,57,106.00
	HDFC 2453	19,01,40,998.03	10,22,29,396.73
3	Other Scheduled Banks		
4	Scheduled Co-operative Banks		
5	Post Office		
	<b>Sub-total</b>	<b>88,38,70,841.49</b>	<b>59,24,38,055.39</b>
6	<b>Balance with Bank – _____ Special Funds</b>		
7	Nationalised Banks		
	PNB ( AVSTHAPNA NIDHI ) FORT A/c No.18944000100106244/ 1548	16,84,60,648.80	11,45,30,382.00
	UBI MUKHYA MANTRI SAMUHIK VIVAH YOJNA 2722	20,99,632.64	
	PNB AMRUT YOJANA (0517)	2,59,63,046.64	37,40,62,310.30
	SBI AMRUT (A & OE) 7318	15,14,396.00	
	PNB (SMART CITY YOJNA) 0845	1,12,97,480.60	1,18,76,487.00
	Less:- Bank A/c's and all working T/F to Jhansi Smart City Ltd.	-1,12,97,480.60	0.00
	PNB (SWACHH BHARAT MISSION) 38115	3,79,82,957.60	1,47,86,904.00
	I.D.B.I 5117(SOLID WASTE MAN. A/C)	1,02,65,818.00	35,70,027.00

	U-01995(ROAD CUTTING)	2,78,78,695.83	2,29,63,353.00
	BANK OF BARODA (AUDYOGIK VIKAS NIDHI)	21,25,986.00	20,47,168.00
	PNB 48016 (APJ KALAM SOUR URJA)	1,34,68,447.00	75,99,231.00
	UBI KANHA GAUSHALA AWARA PASHU YOJNA 2728	80,64,858.40	
8	Other Scheduled Banks		
9	Scheduled Co-operative		
	Post Office		
	<b>Sub-total</b>	29,78,24,486.91	55,14,35,862.30
	<b>Balance with Bank – _____ Grant Funds</b>		
10	Nationalised Banks		
	PNB ( TFC ) CITY BRANCH A/c No. 229000103015476	69,21,80,146.00	30,08,56,936.00
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>	69,21,80,146.00	30,08,56,936.00
	<b>Total Cash and Bank balances</b>	<b>1,87,38,75,474.40</b>	<b>1,44,50,13,817.69</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	41,51,743.00	11,80,009.00	53,04,252.00	27,500.00
2	Employee Provident Fund	0.00			0.00
3	Loans to Others	0.00			0.00
4	Advance to Suppliers and Contractors	9,68,04,582.00	0.00	1,07,60,261.00	8,60,44,321.00
5	Advance to Others	0.00			0.00
6	Deposit with External Agencies	1,28,92,000.00	0.00	0.00	1,28,92,000.00
7	Other Current Assets	0.00			0.00
	LOAN TO SMART CITY LTD	50,00,000.00	0.00	0.00	50,00,000.00
	SECURITY DEDUCTED RELEASED	0.00	0.00	0.00	0.00
	TEMP DEDUCTION FROM CONTRACTORS RELEASED	0.00	0.00	0.00	0.00
	<b>Sub -Total</b>	11,88,48,325.00	11,80,009.00	1,60,64,513.00	10,39,63,821.00
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>	11,88,48,325.00	11,80,009.00	1,60,64,513.00	10,39,63,821.00

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)**

<b>Sr.no.</b>	<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous year Amount (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
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 31/03/2018**

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	40%
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	<b>A</b>
<b>Add:</b> Current year demand as given by nagar nigam	<b>B</b>
<b>Less:</b> Payment received against demand as per receipts & payments statement	<b>C</b>
Balance as shown in balance sheet =	<b>A + B - C</b>

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.

7 Previous year Figures are Re-Grouped in order to make them comparative.



**NAGAR NIGAM JHANSI**  
**Income and Expenditure Statement for the period from 2017 to 2018**

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	16,75,50,254.00	16,97,04,329.00
2	Assigned Revenues & Compensation	I-2	0.00	0.00
3	Rental Income from Municipal Properties	I-3	31,36,357.00	59,64,411.00
4	Fees & User Charges	I-4	3,83,02,070.30	3,57,23,369.00
5	Sale & Hire Charges	I-5	43,54,373.80	0.00
6	Revenue Grants, Contributions & Subsidies	I-6	1,37,29,15,680.00	1,30,77,10,142.00
7	Income from Investments	I-7	0.00	0.00
8	Interest Earned	I-8	5,01,35,930.82	4,21,45,144.38
9	Other Income	I-9	85,22,661.00	5,12,08,557.00
<b>A</b>	<b>Total – INCOME</b>		<b>1,64,49,17,326.92</b>	<b>1,61,24,55,952.38</b>
<b>EXPENDITURE</b>				
10	Establishment Expenses	I-10	46,79,00,939.00	44,40,52,057.00
11	Administrative Expenses	I-11	3,42,22,657.00	3,51,00,203.00
12	Operations & Maintenance	I-12	70,17,89,044.10	68,78,09,090.65
13	Interest & Finance Expenses	I-13	37,629.20	57,988.52
14	Programme Expenses	I-14	46,52,683.00	42,29,458.00
15	Revenue Grants, Contributions & subsidies	I-15	0.00	0.00
16	Provisions & Write off	I-16	0.00	0.00
17	Miscellaneous Expenses	I-17	54,91,582.15	43,07,510.00
<b>B</b>	<b>Total Expenditure Before Depreciation</b>		<b>1,21,40,94,534.45</b>	<b>1,17,55,56,307.17</b>
<b>C=A-B</b>	<b>Income over Expenditure Before Depreciation</b>		<b>43,08,22,792.47</b>	<b>43,68,99,645.21</b>
18	Depreciation		<b>29,66,93,408.09</b>	<b>34,57,18,570.05</b>
<i>D=C-DeP.</i>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		<b>13,41,29,384.38</b>	<b>9,11,81,075.16</b>
19	Add: Prior period Items (Net)	I-18	0.00	0.00
	<i>Gross surplus/ (deficit) of income overexpenditure after Prior Period Items</i>		<b>13,41,29,384.38</b>	<b>9,11,81,075.16</b>
20	<b>Net balance being surplus/ deficit carriedover to Municipal Fund</b>		<b>13,41,29,384.38</b>	<b>9,11,81,075.16</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	15,16,66,000.00	15,50,00,000.00
2	Advertisement tax	1,58,43,134.00	1,46,17,689.00
3	Cinema hall tax	41,120.00	86,640.00
4	Stamp Tax		
	<b>Sub-total</b>	<b>16,75,50,254.00</b>	<b>16,97,04,329.00</b>
	Less: -		
5	Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
	<b>Total tax revenue</b>	<b>16,75,50,254.00</b>	<b>6,19,53,938.00</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 Octroi	0.00	0.00
<b>Total assigned revenues &amp;</b>		0.00	0.00

**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 Muncipal Buildings	23,70,000.00	35,00,000.00
	Rent From Muncipal land	5,92,957.00	5,27,476.00
2	Rent from lease of lands	0.00	0.00
	temporary letting muncipal lands	0.00	0.00
	PREMIUM ON SHOPS	1,73,400.00	19,29,985.00
	PREMIUM ON LEASE	0.00	6,950.00
3	Other rents	0.00	0.00
	<b>Sub-Total</b>	31,36,357.00	59,64,411.00
	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>31,36,357.00</b>	<b>59,64,411.00</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		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>	0.00	0.00

**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 )	41,051.00	11,956.00
2	License fees	8,33,309.00	6,40,771.00
3	Commercial license Fees	9,47,541.00	12,97,069.00
4	Land license Fees	0.00	0.00
5	Parking Fees	41,12,567.00	22,86,986.00
6	Mutation Fees	28,16,020.00	30,72,400.00
7	N.O.C Fee	27,72,354.00	10,14,424.00
8	Penalties Deducted From Contractors	1,74,022.00	0.00
9	Fines	3,70,150.00	4,97,744.00
10	Garbage collection charges	0.00	0.00
11	PRATIYOGITA FEES	0.00	19,90,784.00
12	TEMPORARY LETTING MUNICIPAL LAND	8,24,040.00	10,48,495.00
13	Temporary Deduction From Contractor	97,49,474.00	0.00
14	<b>Other Fees</b>		
	Other Fees	43,96,198.20	56,59,536.00
	Copying Fees	32,981.00	38,638.00
	Compounding Fees	3,39,994.00	0.00
	Road cutting charges	41,24,265.00	1,81,64,566.00
	Other income (properties)	67,67,779.10	0.00
	Dog Tax	325.00	0.00
15	Other Charges	0.00	0.00
	Sub-Total.	<b>3,83,02,070.30</b>	<b>3,57,23,369.00</b>
	<b>Less:</b>		
16	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	<b>Total income from Fees &amp; User Charges – Income head-wise</b>	<b>3,83,02,070.30</b>	<b>3,57,23,369.00</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
	Sale of Tress, Grass,Fruit	7,500.00	
2	<b>Sale of Others</b>		
	sale of compost	84,290.00	0.00
	Sale of Tender	38,86,483.80	0.00
3	Hire Charges for Vehicles	0.00	0.00
4	Hire Charges for Equipment	0.00	0.00
	Income from Vehicle Lifter	3,76,100.00	
	<b>Total Income from Sale &amp; Hire charges – income head-wise</b>	43,54,373.80	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	15,72,334.00	85,70,306.00
	SFC	1,24,56,45,219.00	1,34,35,33,338.00
	13FC	9,46,36,133.00	0.00
	ROAD DEVELOPMENT SCHEME		52,37,000.00
	UIDSSMT		
	SWACH BHARAT MISSION	3,05,38,558.00	
	Shamshan Ghat Grant		0.00
	AMRUT YOJNA	5,23,436.00	
2	Re-imburement of expenses		
3	Contribution towards schemes		
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	1,37,29,15,680.00	1,35,73,40,644.00

**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>	0.00	0.00

**Schedule I-8: Interest Earned**

<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	Interest from Bank Accounts	3,05,81,652.20	1,97,81,475.00
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	1,95,54,278.62	2,23,63,669.38
5	Other Interest	0.00	0.00
	<b>Total. – Interest Earned</b>	<b>5,01,35,930.82</b>	<b>4,21,45,144.38</b>

**Schedule I-9: Other Income**

<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	Insurance Claim Recovery		
2	Profit on Disposal of Fixed assest		
3	Recovery from Employees		
4	Rent and Electricity	12,25,528.00	0.00
5	<b>Miscellaneous Income</b>		
	solid waste management (door to door)	64,26,639.00	0.00
	septic tank cleaning charges	24,000.00	36,625.00
	staking charges		
	R.T.I. Act Fees	5,456.00	13,264.00
	Other Receipt	1,03,038.00	6,92,599.00
	Income fron disposals	6,86,700.00	8,34,731.00
	SBM Penalty	49,200.00	
	Reciepts From Ponds	2,100.00	0.00
	<b>Total Other Income</b>	<b>85,22,661.00</b>	<b>15,77,219.00</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	4,49,49,889.00	39771252.00
2	Finance, Accounts, Audit	33,90,760.00	3036481.00
3	<b>Health Deptt.</b>		
	Health Office Establishment	76,56,188.00	8030995.00
	Health Office Establishment centralized	63,68,433.00	0.00
4	Market & Slaughter House Establishment	0.00	0.00
5	Nagar Nigam Property Deptt. Establishment	0.00	0.00
6	Property house Tax Establishment	1,22,97,913.00	11168944.00
7	Public Works Establishment	47,69,692.00	3369875.00
8	Liberary & museum establishment	0.00	0.00
9	Parks & Garden Establishment	0.00	94500.00
10	Octroi Establishment	0.00	0.00
11	Pound Establishment	0.00	0.00
12	Safety & Security	1,66,88,689.00	10933606.00
13	Sanitary Staff Establishment	12,38,00,557.00	109900174.00
14	Sanvida Sanitary Staff ( Contract & Casual)	16,84,81,644.00	149787965.00
15	Street Light Establishment	25,99,866.00	1860214.00
16	Workshop Establishment	0.00	0.00
17	Birth Death and Department Establishment	0.00	0.00
18	PENSION FUND	6,00,00,000.00	82700000.00
19	Outsourcing Expenses	17,67,665.00	1827085.00
20	M.N.L.P. office Establishment	0.00	0.00
21	ESI Contribution	1,37,34,856.00	19719901.00
22	LEPROSY Home Grant	3,06,900.00	234300.00
23	Medical Reimbursement	10,54,327.00	1264902.00
24	HONORARIUM FOR STAFF	33,560.00	351863.00
	<b>Total establishment expenses – Function wise</b>	<b>46,79,00,939.00</b>	<b>44,40,52,057.00</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	97,46,263.00	35,43,366.00
3	<b>Communication Expenses</b>		
	Telephone & Fax Expenses	5,59,602.00	5,09,972.00
	Interenet & Website Expenses	19,58,848.00	13,73,951.00
4	<b>Books &amp; Periodicals</b>		
	News Paper & Magzines	14,050.00	2,40,000.00
5	Printing and Stationery		
	Stationery Expenses	33,14,137.00	83,60,141.00
	Fax & Photocopy Expenses	0.00	2,86,286.00
	Printing Expenses	15,44,190.00	34,86,143.00
6	Travelling & Conveyance	4,04,665.00	5,01,460.00
7	Insurance (Vehicle)	21,12,965.00	20,62,998.00
8	Audit Fees	25,65,000.00	23,32,000.00
9	<b>Legal Expenses</b>		
	Fees Advocates & Counsels	4,26,039.00	5,26,282.00
	Compensation paid Against Legal Suit		
10	Advertisement and Publicity (Hording & Advertisement)	27,03,330.00	3,46,778.00
11	Membership & subscriptions		
12	<b>Other Administrative Expenses</b>		
	Reception Expenses	88,569.00	33,670.00
	House Session Expenses	5,75,710.00	8,33,883.00
	Executive Committee Expenses	75,700.00	1,80,115.00
	Data Feeding for Computerization	44,59,303.00	38,49,207.00
	Other Expenses (Light decoration)	16,14,165.00	10,03,284.00
	Other Expenses (LIBRARY & MUSEUM)	0.00	1,80,191.00
	Other Expenses	20,60,121.00	54,50,476.00
	<b>Total establishment expenses – expense head wise</b>	<b>3,42,22,657.00</b>	<b>3,51,00,203.00</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	1,96,35,388.00	1,70,15,281.00
	Water supply & hand pump exp.	0.00	1,73,43,550.00
		<b>1,96,35,388.00</b>	<b>3,43,58,831.00</b>
	<b>Opening Stock</b>		
	Store ( General )	7,18,220.00	5,85,980.00
	Store ( Health)	23,67,626.70	54,64,308.35
	Store (Street Light)	86,15,650.00	62,53,950.00
		<b>1,17,01,496.70</b>	<b>1,23,04,238.35</b>
	Bulk Purchase of Material	0.00	3,77,800.00
	Purchase Store General	68,76,342.00	84,70,977.00
	Purchase Street Light Material	5,99,65,107.00	5,87,16,255.00
	Purchahase Seed Plant & Tools	0.00	31,14,046.00
	Workshop Store Spares & Lubricants	71,20,720.00	28,38,617.00
	Conservency ( Sanitary ) store	51,54,990.00	8,08,214.00
	Contingency Exp tools and Plants	0.00	55,305.00
	Traffic Light	1,92,266.00	3,66,666.00
	Lighting work	0.00	0.00
	Pyao Suvudha	3,44,947.00	4,94,746.00
	Repairs & maintenance Parks & Gardens (Minor)	99,02,638.00	1,07,58,006.00
	Park Construction & Maintenance (Major)	73,61,477.00	14,74,554.00
	WELL CLEANING	18,24,847.00	25,06,435.00
	Plantation & maintenance	20,08,897.00	0.00
	Swatch Bharat Mission	3,05,77,612.00	0.00
	Electrical Fitting in Muncipal Building	7,29,267.00	0.00
	Central finance commission fund	9,46,36,133.00	0.00
	Solid waste management (door to door)	4,48,59,985.00	4,08,11,980.00
	Smart City Yojna	0.00	0.00
	AMRUT YOJANA	5,78,596.00	0.00
	Urban reform infrastructure fund	0.00	85,70,306.00
	Alaw expenses	7,12,634.00	6,06,672.00
		<b>28,45,47,954.70</b>	<b>15,22,74,817.35</b>
	<b>Closing Stock</b>		
	General Store	3,40,259.00	7,18,220.00
	Health Store	24,10,589.60	23,67,626.70
	Street Light	61,04,741.00	86,15,650.00
		<b>88,55,589.60</b>	<b>1,17,01,496.70</b>
	....		
	<b>Total Operations &amp; Maintenance expenses – Function wise</b>	<b>29,53,27,753.10</b>	<b>17,49,32,151.65</b>

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

<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	Fuel ( Diesel Petrol and Mobile Oil ) exp.	4,19,57,783.00	3,69,99,231.00
2	Hire Charges/ Vehicle Rent	24,47,980.00	77,46,605.00
3	Repairs & maintenance –Infrastructure Assets	21,52,73,697.00	34,70,40,128.00
4	Road Drains Reform & Parking Spot Maintenance	0.00	0.00
5	Road Major Repair & Maintenance	3,02,59,582.00	0.00
6	Major Repair and Maintenance of Drains	1,40,98,600.00	51,55,522.00
7	Annual Drain Cleaning Charges	55,28,941.00	91,16,210.00
8	Minor Repair & Maintenance of Drains	0.00	1,43,318.00
9	Minor Repairs & maintenance – Buildings	31,55,507.00	53,582.00
10	Major Repair and maintenance of Buildings	10,27,740.00	0.00
11	MAINTENANCE LAND / IRON	10,11,500.00	34,42,905.00
12	Repairs & maintenance – Others	45,16,691.00	1,51,33,989.00
13	Maintenance of rest house	5,20,312.00	0.00
14	Maintenance & repair of existing lines	19,23,935.00	34,64,019.00
15	WASTE PRODUCTS PROJECT CONSULTANCY	1,16,72,735.00	32,16,250.00
16	NEW LIGHT POLES / LIGHT SHIFTING EXP.	4,26,61,215.00	7,10,48,449.00
17	Levelling Work of Roads	72,26,920.00	31,16,813.00
18	Vehicle Maintenance & Repair	1,94,81,012.00	0.00
19	VEHICLE REGISTRATION	0.00	2,67,000.00
20	FUNERAL GROUND/GRAVE YARD MAINTENANCE	36,97,141.00	69,32,918.00
		<b>40,64,61,291.00</b>	<b>42,82,95,509.00</b>
	<b>Total operations &amp; maintenance - expense head wise (12a+12b)</b>	<b>70,17,89,044.10</b>	<b>60,32,27,660.65</b>

**Schedule I-13: Interest & Finance Charges**

<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	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	37,629.20	57,988.52
	<b>Total Interest &amp; Finance Charges</b>	<b>37,629.20</b>	<b>16,735.10</b>

**Schedule I-14: Programme Expenses**

<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	Election Expenses	0.00	0.00
2	Own Programmes	1,28,320.00	1,76,900.00
3	Share in Programmes of others	0.00	0.00
4	Awarenes of Gov. Plans &Project	0.00	88,400.00
5	Awareness regarding Tax Payment	0.00	0.00
6	Awareness of Cleanliness	45,24,363.00	39,64,158.00
	<b>Total Programme Expenses \</b>	<b>46,52,683.00</b>	<b>42,29,458.00</b>

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

<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	Grants	0.00	0.00
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>0.00</b>

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

<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	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	9,74,127.00	0.00
4	National Festival Expenses	1,95,468.00	1,44,600.00
5	Other Exp (Birth & Death)	0.00	0.00
6	Other Exp ( Sanitary Regular Staff )	43,955.00	1,80,600.00
7	Other Exp ( Property Deptt. )	0.00	4,45,755.00
8	Other Exp ( Law Deptt. )	0.00	0.00
9	Other Exp ( Workshop )	0.00	51,104.00
10	Other Exp ( Public Works )	0.00	6,81,271.00
11	Other Exp ( I.T., T.T. & EPF CONSULTANCY	1,80,654.00	0.00
12	Other exp (Account/ Cash Deptt.)	0.00	6,46,653.00
13	Other exp (General Administration)	35,989.00	52,500.00
14	Other exp (Health Officers & Sanitary)	0.00	1,59,651.00
15	Other exp (House & Executive Comm.)	2,86,920.00	0.00
16	Other exp (House tax)	1,20,390.00	5,49,932.00
17	Other exp (M.N.L.P OFFICE)	0.00	1,42,030.00
18	Other exp (Parks & Gardens)	0.00	14,900.00
19	Other Payment & Charges	9,086.15	631.00
20	Encage & Release of Wild & Stry Animal	6,06,811.00	0.00
21	Vediography and Photography	20,29,288.00	4,23,150.00
22	DOGS EXPENSES	10,08,894.00	8,14,733.00
	<b>Total Miscellaneous expenses</b>	<b>54,91,582.15</b>	<b>43,07,510.00</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: