

NAGAR NIGAM JHANSI
Balance Sheet as on 31/03/2021

Sr.no.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
1	Municipal (General) Fund	B-1	22,84,70,01,999.71	23,13,74,29,607.48
2	Earmarked Funds	B-2	69,49,25,038.18	1,17,28,81,059.10
3	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		23,54,19,27,037.89	24,31,03,10,666.58
4	Grants, Contributions for specific purposes	B-4	7,38,26,011.61	9,41,25,800.51
	Loans			
5.	Secured Loans	B-5	0.00	0.00
6	Unsecured Loans	B-6	0.00	0.00
	Total Loans		0.00	0.00
	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	3,48,90,836.60	2,17,25,694.60
10	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		3,48,90,836.60	2,17,25,694.60
	TOTAL LIABILITIES		23,65,06,43,886.10	24,42,61,62,161.69
	ASSETS			
	Fixed Assets			
11	Written Down value (Opening)	B-11	20,82,78,06,824.78	21,08,18,19,047.32
12	Add: Addition During the year		26,02,53,902.00	1,38,08,516.00
13	Less: Depreciation During the year		26,91,46,274.95	26,78,20,738.54
	Net Written Down value (Closing)		20,81,89,14,451.84	20,82,78,06,824.78
14	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		20,81,89,14,451.84	20,82,78,06,824.78

Nigam, Jhansi.

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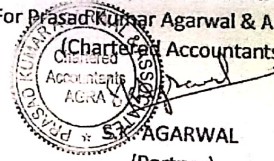
Investments				
15	Investment – General Fund	B-12	0.00	0.00
16	Investments – Other Funds	B-13	0.00	0.00
17	Investments – FDR	B-14	43,33,36,514.00	40,97,34,351.00
18	Investments – Shares Of Jhansi Nagar Nigam Ltd.		50,00,000.00	50,00,000.00
	Total Investments		43,83,36,514.00	41,47,34,351.00
Current Assets, Loans and Advances				
19	Stock in Hand (Inventories)	B-15	87,56,318.00	1,14,74,003.00
20	Sundry Debtors(Receivables)	B-16	5,85,97,619.76	3,21,69,210.97
	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	2,18,09,57,476.51	3,00,98,96,265.94
23	Loans, advances and deposits	B-19	14,50,81,506.00	13,00,81,506.00
24	Less: Accumulated provision against Loans		0.00	0.00
	Total Current Assets, Loans & Advances -		2,39,33,92,920.27	3,18,36,20,985.91
25	Other Assets	B-20	0.00	0.00
26	Miscellaneous Exp.(to the extent not written off)	B-21	0.00	0.00
	TOTAL ASSETS		23,65,06,43,886.11	24,42,61,62,161.69
	Notes on Accounts	B-22		

Account Officer
Nagar Nigam, Jhansi
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Nagar Nigam, Jhansi
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Compiled as per Informations & documents provided to us.
For Prasad Kumar Agarwal & Associates

(Chartered Accountants)



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

Date : 11.08.2022
Place : JHANSI

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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	23,13,74,29,607.48	9,21,14,444.00	23,22,95,44,051.48	0.00	23,22,95,44,051.48
310- 90(Surplus/Deficit)	0.00	-38,25,42,051.77	-38,25,42,051.77	0.00	-38,25,42,051.77
	23,13,74,29,607.48	-29,04,27,607.77	22,84,70,01,999.71	0.00	22,84,70,01,999.71

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Schedule B- 2: Earmarked Funds

Schedule B – 2: Special Funds/ Sinking Fund/ Trust or Agency
Amount in Rs.

Particulars	Special Fund 1 INFRASTRUCTURE FUND	Special Fund 2 BUNDELKHAND PACKAGE (AATIYA TALL)	Special Fund 3 CENTRAL FINANCE FUND(TFC)	Special Fund 4 APJ ABDUL KALAM SOUR URJA YOJANA	Special Fund 5 15th FINANCE COMMISSION	Special Fund 6 D.U.D.A GRANT
Code No.						
(a) Opening Balance	10,05,22,185.90	2,80,028.00	1,05,75,07,385.20	1,45,71,460.00	0.00	0.00
(b) Received During the Year	0.00		14,19,44,981.00		42,58,34,943.00	82,47,500.00
(i) Transfer from TFC					14,19,44,981.00	0.00
(ii) Interest earned	34,77,149.00	0.00	2,65,00,685.00	4,86,382.00	41,32,270.00	0.00
(iii) Profit on disposal of Investments						
(iv) Other Income (Penalties, Fines ETC)	0.00		1,10,500.00			
(v) Other addition (Old Year Adjustment)						
Total (b)	34,77,149.00	0.00	16,85,56,166.00	4,86,382.00	57,19,12,194.00	82,47,500.00
Total (a+ b)	10,39,99,334.90	2,80,028.00	1,22,60,63,551.20	1,50,57,842.00	57,19,12,194.00	82,47,500.00
(c) Payments out of funds						
(i) Capital expenditure on						
Fixed Assets*	40,97,881.00		4,68,15,763.00			
Others (Advance Given)			1,50,00,000.00			
Sub –total	40,97,881.00	0.00	6,18,15,763.00	0.00	0.00	0.00

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(ii) Revenue Expenditure	49,64,275.00		58,14,28,880.00			60,67,500.00
Bank Charges	559.32		82.60			
Sub-total	49,64,834.32	0.00	58,14,28,962.60	0.00	0.00	60,67,500.00
(iii) Other:						
"Antdaan" Contribution given to Central Government			35,93,43,000.00			
Transfer To Jal nigam					7,09,72,490.00	0.00
Transfer to 15TH VITT Finance Account			14,19,44,981.00			
Others						
Sub-total	0.00	0.00	50,12,87,981.00	0.00	7,09,72,490.00	0.00
Total of (i+ ii+ iii) (c)	90,62,715.32	0.00	1,14,45,32,706.60	0.00	7,09,72,490.00	60,67,500.00
Net balance at the year end - (a+ b)- (c)	9,49,36,619.58	2,80,028.00	8,15,30,844.60	1,50,57,842.00	50,09,39,704.00	21,80,000.00
Grant Total of Special Funds						69,49,25,038.18

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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
	Total Reserve funds	0.00	0.00	0.00	0.00	0.00

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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	M.P FUND	MUKHYAMANTRI SAMUHIK VIVAH YOJNA	AMRUT YOJANA	OTHER GRANT
(a) Opening Balance	70,79,566.00	2,82,47,958.00	74,66,545.59	3,88,87,375.70	2,51,993.18	33,69,252.96	88,23,109.08	0.00
(b) Additions to the Grants *								
(i) Grant received during the year	0.00	0.00	36,00,000.00	9,50,000.00	0.00	47,44,000.00	3,74,48,638.00	1,05,34,950.00
(ii) Interest upto 31.03.2021		9,42,891.00	1,61,756.00	10,72,417.00	12,170.00	51,100.00	3,39,704.00	0.00
(iii) Profit on disposal of Investments								
(iv) Appreciation in Value of Investments								
(v) Other income (penalties, fines etc)							1,000.00	0.00
(vi) Other addition (Previous year Adjustment)					0.00		0.00	0.00
Refunded To Amrut							0.00	0.00
Total (b)	0.00	9,42,891.00	37,61,756.00	20,22,417.00	12,170.00	47,95,100.00	3,77,89,342.00	1,05,34,950.00
Total (a+ b)	70,79,566.00	2,91,90,849.00	1,12,28,301.59	4,09,09,792.70	2,64,163.18	81,64,352.96	4,66,12,451.08	1,05,34,950.00
Payments out of funds								
(i) Capital expenditure								
Fixed Assets			0.00	42,28,800.00	0.00		2,19,72,000.00	0.00
Others								
Sub-total	0.00	0.00	0.00	42,28,800.00	0.00	0.00	2,19,72,000.00	0.00
(ii) Revenue Expenditure	2,83,509.00		98,89,975.00	1,16,96,427.00	35,903.00	54,82,370.00	1,60,33,944.00	0.00
Bank Charges			0.00	35.40	76.70	0.00	424.80	0.00
Sub-total	2,83,509.00	0.00	98,89,975.00	1,16,96,462.40	35,979.70	54,82,370.00	1,60,34,368.80	0.00
(iii) Other:								
Prior Period Adjustment			0.00			0.00		
Amount Returned	0.00							1,05,34,950.00
Amount Utilised From Board Fund in 2015-16	0.00							
Others								
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,05,34,950.00
Total (c) [(i+ ii+ iii)]	2,83,509.00	0.00	98,89,975.00	1,59,25,262.40	35,979.70	54,82,370.00	3,80,06,368.80	1,05,34,950.00
Net balance - (a+ b) - (c)	67,96,057.00	2,91,90,849.00	13,38,326.59	2,49,84,530.30	2,28,183.48	26,81,982.96	86,06,082.28	0.00

Total

Nagar Nigam, Jhansi.

7,38,26,011.61

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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
	Total Secured Loans	0.00	0.00

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
	Total Un-Secured Loans	0.00	0.00

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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
	Total deposits received	0.00	0.00

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
	Total of deposit works	0.00	0.00	0.00	0.00

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Schedule B- 9: Other Liabilities (Sundry Creditors)

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	0.00	0.00
8	Security from contractors	1,88,55,518.60	57,17,943.60
9	Income Tax Payable Of Salary	-54,236.00	-56,236.00
10	Income Tax Payable Of Contractor	3,02,385.00	3,11,102.00
11	Vehicle Loan	1,344.00	1,344.00
12	Salary payable	3,70,635.00	3,70,635.00
13	GI Payable	2,18,836.00	1,87,278.00
14	G.P.F Payable	3,44,399.00	3,02,227.00
15	R.D Payable	50,800.00	50,800.00
16	Harijan Society Payable	14,42,749.00	14,42,749.00
17	Co-Operative Society Payable	4,478.00	4,478.00
18	Royalty Deducted From Contractors	4,91,211.00	4,91,211.00
19	Cess Deducted From Contractors	-2,59,460.00	4,47,204.00
20	Deposit for work (LDA)	0.00	0.00
21	penalty deducted from contractor	0.00	1,06,434.00
22	Trade Tax Deducted From Contractors	-3,11,374.00	-3,11,374.00
23	Bank Loan payable:		
	Ubi-6	0.00	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	Canara Bank	1,14,76,414.00	1,02,41,744.00
	Withheld From Contractors	69,500.00	69,500.00
25	Earnest Money Deposit	6,59,518.00	6,59,518.00
26	GPF Advance Payable	4,40,733.00	4,40,733.00
27	Jangarna	15,639.00	15,639.00
28	G.S.T	-1,40,002.00	-1,40,002.00
29	L.I.C Payable	-5,000.00	0.00
30	Festival Advance	8,80,773.00	0.00
31	Premium On Shops	1,209.00	0.00
32	E.S.I Payable	3,48,90,836.60	2,17,25,694.60
	Total Other liabilities (Sundry Creditors).		

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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
	Total Provisions	0.00	0.00


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Schedule B- 11: Fixed Assets

Amount in Rs.

Sr.no.	Particulars	WDV as on 01/04/2020	Additions during the period 01/04/2020 to 30/09/2020	Additions during the period 01/10/2020 to 31/03/2021	Deductions during the period	Total assets before depreciation	Rate of Depreciation	Amount of Depreciation for current year	WDV as on 31/03/2021
1	2	3	4	5	6	7	8	9	10
1	Land								
	Land of villages	2,48,86,43,600.00			0.00	2,48,86,43,600.00	0.00	0.00	2,48,86,43,600.00
	Land of Parks	1,20,70,77,890.00			0.00	1,20,70,77,890.00	0.00	0.00	1,20,70,77,890.00
2	Buildings								
	Nagar Nigam Buildings	1,29,67,90,276.76			0.00	1,29,67,90,276.76	10%	12,96,79,027.68	1,16,71,11,249.09
	Gausala Nirmaan	77,20,539.90			0.00	77,20,539.90	10%	7,72,053.99	69,48,485.91
	Markets	38,01,72,223.12			0.00	38,01,72,223.12	10%	3,80,17,222.31	34,21,55,000.80
	Office Building	5,74,76,315.25			0.00	5,74,76,315.25	10%	57,47,631.52	5,17,28,683.72
	Toilets/Urinals	2,37,87,788.92	11,89,836.00	33,69,645.00	0.00	2,83,47,269.92	10%	26,66,244.74	2,56,81,025.17
	REST ROOM	17,02,400.00			0.00	17,02,400.00	10%	1,70,240.00	15,32,160.00
3	Infrastructure Assets								
	Urban Infrastructure (Flats,Barat Ghar,Etc)	1,60,96,947.12	17,71,911.00	23,25,970.00	0.00	2,01,94,828.12	10%	19,03,184.31	1,82,91,643.80
4	Roads and Bridges								
	Tar Road	3,83,46,62,701.00			0.00	3,83,46,62,701.00	0%	0.00	3,83,46,62,701.00
	C.C Road	8,09,96,93,948.00			0.00	8,09,96,93,948.00	0%	0.00	8,09,96,93,948.00
	Kachhi Lane	2,52,58,20,000.00			0.00	2,52,58,20,000.00	0%	0.00	2,52,58,20,000.00
	Culverts	8,33,00,000.00			0.00	8,33,00,000.00	0%	0.00	8,33,00,000.00
	Parks & Gardens	4,48,92,562.00	66,58,000.00	1,53,14,000.00	0.00	6,68,64,562.00	0%	0.00	6,68,64,562.00
5	Sewerage and drainage								
	Drains	20,06,62,629.67	15,93,96,238.00	1,61,03,328.00	0.00	37,61,62,195.67	15%	5,52,16,579.75	32,09,45,615.92
6	Water ways :								
	Lakes And Ponds	0.00			0.00	0.00			0.00
	Laxmi Tal	20,40,00,000.00			0.00	20,40,00,000.00	0.00	0.00	20,40,00,000.00
	Atiya Tal	15,47,00,000.00			0.00	15,47,00,000.00	0.00	0.00	15,47,00,000.00
	Water Works Distribution	0.00			0.00	0.00			0.00
	Pump	89,27,969.71			0.00	89,27,969.71	15%	13,39,195.46	75,88,774.25
7	Public Lighting	5,33,16,794.02		3,83,44,181.00	0.00	9,16,60,975.02	15%	1,08,73,332.68	8,07,87,642.34
8	Other Assets								
	Plants & Machinery	9,02,73,141.47	11,05,019.00	13,59,106.00	0.00	9,27,37,266.47	15%	1,38,08,657.02	7,89,28,609.45
	Vehicles	1,66,78,757.06	40,17,300.00		0.00	2,06,96,057.06	15%	31,04,408.56	1,75,91,648.50
	Office & other equipment (A/C , COOLER ETC)	1,30,94,872.08		4,65,066.00	0.00	1,35,59,938.08	15%		1,15,60,827.32
								19,99,110.76	

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Furniture, fixtures, fittings	74,18,201.28	1,81,401.00		0.00	75,99,602.28	10%	7,59,960.23	68,39,642.05
Sanitary Equipment	93,44,406.23	85,19,526.00		0.00	1,78,63,932.23	15%	26,79,589.83	1,51,84,342.39
Computer & Peripherals	9,54,296.40			0.00	9,54,296.40	15%	1,43,144.46	8,11,151.94
Television	1,04,337.13			0.00	1,04,337.13	15%	15,650.57	88,686.56
Software	2,65,109.56			0.00	2,65,109.56	40%	1,06,043.82	1,59,065.74
Cctv Camera	2,29,118.12	1,33,375.00		0.00	3,62,493.12	40%	1,44,997.25	2,17,495.87
Total	20,82,78,06,824.78	18,29,72,606.00	7,72,81,296.00	0.00	21,08,80,60,726.78		26,91,46,274.95	20,81,89,14,451.84

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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				
	Total of Investments General Fund			0.00	0.00


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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	
-	Total of Investments Other Funds			0.00	0.00


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Schedule B- 14: Investments - FDR

Amount in Rs.

Sr.no.	FDR No.	Date of Purchase	Amount (Rs.)
1	189400pu00013566	28.09.2014	81,68,792.00
2	189400pu00013575	29.09.2014	81,68,792.00
3	189400GR00000034	23.09.2014	1,56,85,022.00
4	189400GR00000043	26.09.2014	1,54,66,146.00
5	114700GR00000013	27.09.2014	2,98,72,286.00
6	022900PU00016009	29.09.2014	1,49,45,195.00
7	189400PU00021857	03.09.2015	1,02,31,649.00
8	189400PU00021848	03.09.2015	1,28,85,305.00
9	189400PU00021839	03.09.2015	1,28,85,305.00
10	473400GR00000012	24.09.2015	1,39,46,252.00
11	346103030169752	24.09.2015	71,78,313.00
12	631003030001530	19.01.2016	6,65,75,232.00
13	189400PU00025817	30.03.2016	99,52,052.00
14	189400PU00025808	30.03.2016	99,52,049.00
15	189400PU00025792	30.03.2016	99,52,054.00
16	189400PU00025783	30.03.2016	99,52,052.00
17	205106000103244	03.10.2018	19,18,855.00
18	205106000090580	10.10.2017	2,69,518.00
19	205106000090687	01.11.2017	1,23,58,463.00
20	205106000090669	09.11.2017	1,23,46,701.00
21	205106000090757	02.11.2017	21,22,442.00
22	189400PU00033162	23.03.2017	92,59,764.00
23	189400PU00033199	23.03.2017	92,58,755.00
24	189400PU00033214	23.03.2017	61,70,467.00
25	5878401000221/2	06.10.2016	89,76,111.00
26	5878401000220/1	06.10.2016	76,93,808.00
27	5878307000008/1	06.10.2016	88,14,035.00
28	189400PU00038927	02.01.2018	92,31,196.00
29	189400PU00038990	03.01.2018	92,29,922.00
30	189400PU00039096	04.01.2018	61,52,431.00
31	22900PU00039578	17.01.2018	1,10,10,464.00
32	22900PU00039453	17.01.2018	1,10,14,441.00
33	22900PU00039286	17.01.2018	1,10,21,065.00
34	22900PU00039806	17.01.2018	1,10,03,837.00
35	22900PU00039639	17.01.2018	48,91,773.00
36	229000PU37668	17.10.2017	1,11,53,664.00
37	229000PU37765	24.10.2017	1,11,47,489.00
38	229000PU37871	13.10.2017	24,74,817.00
	Total		43,33,36,514.00

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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	3,84,805.00	3,23,125.00
	Health Store	65,08,803.00	43,92,303.00
	Light Department	18,62,710.00	67,58,575.00
2	Loose Tools	0.00	0.00
3	Others	0.00	0.00
	Total Stock in hand.	87,56,318.00	1,14,74,003.00


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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	5,37,07,156.39		5,37,07,156.39	2,81,44,394.40
	Receivables for Cinema Taxes	0.00		0.00	0.00
	Rent of Property	23,33,333.37		23,33,333.37	17,56,736.57
	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
	Net Receivables of Property Taxes	5,60,40,489.76	0.00	5,60,40,489.76	2,99,01,130.97
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
	Net Receivables of Other Taxes	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	25,57,130.00	0.00	25,57,130.00	22,68,080.00
	Total of Sundry Debtors (Receivables)	5,85,97,619.76	0.00	5,85,97,619.76	3,21,69,210.97

Schedule B-17: Prepaid Expenses

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


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Schedule B-18 :Cash and Bank Balances

Sr.no.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
1	Cash		
	Balance with Bank – Municipal Funds	0.00	0.00
2	Nationalised Banks		
	Bank Of Baroda (Audyogik Vikas Nidhi)		
	H.D.F.C 2453	23,49,572.00	22,83,133.00
		8,56,92,748.97	6,18,58,144.24
	I.D.B.I (Solid Waste Management A/c)-5117	79,41,155	
	Less:- Swachh Bharat Mission Grant Balance	(41,500)	
		78,99,655.00	5,23,99,462.00
	ICICI 2519 (Online Website)(In Operative)	1,27,50,860.80	12750860.80
	ICICI 2521 (In Operative)	4,16,274.60	4,16,274.60
	ICICI 024901003738	9,94,24,408.35	6,64,58,747.40
	P. 102239(Nigam Nidhi)	1,547.13	1,547.13
	P.N.B (NMP Fund) City Branch A/c no. 0028	21,97,99,364.38	21,22,75,757.22
	S.B.I 28411	34,420.00	33499.00
	S.B.I Nidhi 7271	14,97,20,450.50	272180687.90
	U.B.I (Pay A/c) Nagar Nigam Campus A/c no.0101	70,80,46,837.74	
	Less:- Swachh Bharat Mission Grant Balance	(4,22,530)	
		70,76,24,307.74	95,28,40,894.59
	U.B.I (NMP Fund) N.N Campus A/c no. 0102	5,82,84,513.24	4,09,04,256.64
	U.B.I (Road Cutting)-01995	3,99,19,041.91	3,82,50,388.71
3	Other Scheduled Banks		
4	Scheduled Co-operative Banks		
5	Post Office		
	Sub-total	1,38,39,17,164.62	1,71,26,53,653.23
6	Balance with Bank – ___ Special Funds		
7	Nationalised Banks		
	P.N.B (Avsthapna Nidhi) Fort A/c No.1548	10,14,34,902.38	
	Less:- Royalty to be paid	(10,000)	
	Less:- Withheld deducted but yet to refund	(3,19,127)	
		10,11,05,775.38	10,66,91,341.70

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
	PNB (TFC) CITY BRANCH A/c No.015476	11,22,02,685.9		
	Less:- Withheld deducted but yet to refund	(3,31,000)	11,18,71,685.90	1,08,78,48,226.50
	P.N.B (A.P.J Kalam Sour Urja) 48016		1,50,57,842.00	1,45,71,460.00
	P.N.B 15th Finance - 59747		50,09,39,704.00	0.00
8	Other Scheduled Banks			
9	Scheduled Co-operative Banks			
	Post Office			
	Sub-total		72,89,75,007.28	1,20,91,11,028.20
	Balance with Bank – Grant Funds			
10	Nationalised Banks			
	P.N.B Jhokan Bagh A/c no. 013784		2,91,90,849.00	2,82,47,958.00
	U.B.I Kanha Gaushala Awara Pashu Yojana 2728		13,38,326.59	74,66,545.59
	P.N.B (Swachh Bharat Mission) 38115	2,45,20,500.30		
	ADD: Swachh Bharat Mission Dishonour Chq			
	Wrongly Deposited in Nagar Nigam Bank A/c			
	UBI 101	422746		
	I.D.B.I 5117	41500		
	Less:- GST Paid By Nagar Nigam Fund	(216.00)	2,49,84,530.30	3,88,87,375.70
	U.B.I Sansad Nidhi (2910)		2,28,183.48	2,51,993.18
	U.B.I Mukhya Mantri Samuhik Vivah Yojna -2722		26,81,982.96	33,69,252.96
	P.N.B Amrut Yojana (0517)		79,75,729.88	82,94,442.28
	P.N.B Amrut A & OE		16,65,702.40	16,14,016.80
11	Other Scheduled Banks			
12	Scheduled Co-operative Banks			
13	Post Office		6,80,65,304.61	8,81,31,584.51
	Sub-total			
	Total Cash and Bank balances		2,18,09,57,476.51	3,00,98,96,265.94

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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	45,000.00			45,000.00
2	Employee Provident Fund Loans	0.00			0.00
3	Loans to Others	0.00			0.00
4	Advance to Suppliers and Contractors	8,60,44,321.00	1,50,00,000.00		10,10,44,321.00
5	Other Advances	3,61,00,185.00			3,61,00,185.00
6	Deposit with External Agencies	28,92,000.00			28,92,000.00
7	Other Current Assets	0.00			0.00
	Loan To Smart City	50,00,000.00			50,00,000.00
	Security Deducted Released	0.00			0.00
	Temp Deduction From Contractors Released	0.00			0.00
	Sub -Total	13,00,81,506.00	1,50,00,000.00	0.00	14,50,81,506.00
8	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	0.00	0.00	0.00	0.00
	Total Loans, advances, and deposits	13,00,81,506.00	1,50,00,000.00	0.00	14,50,81,506.00


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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	0.00
2	Advances	0.00	0.00
3	Deposits	0.00	0.00
	Total Accumulated Provision	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	0.00
2	Other asset control accounts	0.00	0.00
	Total Other Assets	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		
	Total Miscellaneous expenditure.	0.00	0.00

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SCHEDULE "B-22"

NOTES OF ACCOUNTS FORMING PART OF BALANCE SHEET AS ON 31/03/2021

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.


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(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 नगर निगम, झांसी


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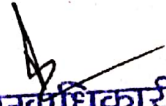
- 3 The balances of bank accounts have been taken as per account books. Most of outstanding entries as per bank reconciliation have been cleared from the bank and necessary adjustments entries have passed in books of accounts of the Nagar Nigam, but some entries are still outstanding which is to be clarify 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 |
| Add: Current year demand as given by nagar nigam | | B |
| Less: 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.
- 7 Previous year Figures have bene Re-Grouped in order to make them comparative.
- 8 Infrastructure Grant and T.F.C grant balances cannot be matched with their respective bank accounts because of previous year differences.
- 9 There are many Outstanding Balances of Payables of Nagar Nigam that are being carry forward from a very long time.No information regarding their payments and final balances and are subject to verification.
- 10 Payable of UBI Bank Loan of Rs.13,38,000.00 has been written off as it was a festival advance not a bank loan given earlier in 2015-16 and then the recovery was done from the employees in 2016-17 but told to us during this Financial year.

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NAGAR NIGAM JHANSI

Income and Expenditure Statement for the period from 2020 to 2021

Sr.no.	Item/ Head of Account	Schedule No	CurrentYear Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
INCOME				
1	Tax Revenue	I-1	17,91,36,532.00	17,69,70,993.00
2	Assigned Revenues & Compensation	I-2	0.00	0.00
3	Rental Income from Municipal Properties	I-3	38,74,707.00	44,11,850.00
4	Fees & User Charges	I-4	1,14,38,240.39	2,09,15,406.00
5	Sale & Hire Charges	I-5	23,94,944.60	47,27,279.35
6	Revenue Grants, Contributions & Subsidies	I-6	1,27,15,92,687.00	1,55,78,09,549.60
7	Income from Investments	I-7	0.00	0.00
8	Interest Earned	I-8	7,05,96,891.00	7,48,44,630.00
9	Other Income	I-9	1,22,12,038.00	1,00,64,558.00
A	Total – INCOME		1,55,12,46,039.99	1,84,97,44,265.95
EXPENDITURE				
10	Establishment Expenses	I-10	62,85,00,561.00	67,41,28,792.00
11	Administrative Expenses	I-11	3,44,11,694.00	3,54,10,864.00
12	Operations & Maintenance	I-12	98,61,65,005.00	65,05,16,703.62
13	Interest & Finance Expenses	I-13	49,890.81	61,294.88
14	Programme Expenses	I-14	20,83,666.00	34,99,797.00
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	1,26,95,000.00	97,39,777.00
B	Total Expenditure Before Depreciation		1,66,39,05,816.81	1,37,33,57,228.50
C=A-B	Income over Expenditure Before Depreciation		-11,26,59,776.82	47,63,87,037.45
18	Depreciation		26,91,46,274.95	26,78,20,738.54
D=C-DeP.	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		-38,18,06,051.77	20,85,66,298.91
19	Add: Prior period Items (Net)	I-18	7,36,000.00	2,000.00
	Gross surplus/ (deficit) of income overexpenditure after Prior Period Items		-38,25,42,051.77	20,85,64,298.91
20	Net balance being surplus/ deficit carriedover to Municipal Fund		-38,25,42,051.77	20,85,64,298.91


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Schedule I-1: Tax Revenue

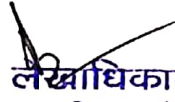
Sr.no	Particulars	Current Year (Rs.)	PreviousYear (Rs.)
1	2	3	4
1	Property tax	17,24,98,000.00	17,24,98,000.00
2	Advertisement tax	66,28,232.00	43,72,543.00
3	Cinema hall tax	10,300.00	1,00,450.00
4	Stamp Tax		
	Sub-total	17,91,36,532.00	17,69,70,993.00
	Less: -		
5	Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
	Total tax revenue	17,91,36,532.00	17,69,70,993.00

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


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Schedule I-2 : Assigned Revenues & Compensation

Sr.no	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
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
Total assigned revenues & compensation		0.00	0.00


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Schedule I-3: Rental income from Municipal Properties

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Rent From Muncipal Buildings 60,70,000.00		
	LESS : GST PAID ON RENT (25,73,474.00)	34,96,526.00	43,45,000.00
	Rent From Muncipal land	3,78,181.00	66,850.00
2	Rent from lease of lands	0.00	0.00
	Temporary Letting Municipal Lands	0.00	0.00
	Premium On Shops	0.00	0.00
	Premium On Lease	0.00	0.00
3	Other rents	0.00	0.00
	Sub-Total	38,74,707.00	44,11,850.00
	Less:		
4	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	38,74,707.00	44,11,850.00


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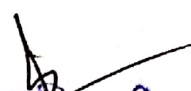
Schedule I-4 : Fees & User Charges

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
	Total income from fees & user charges – Function wise	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)	96,105.00	96,896.00
2	License fees	8,08,841.00	12,00,727.00
3	Commercial license Fees	8,03,319.00	10,78,298.00
4	Parking Fees	19,15,011.00	50,75,238.00
5	Mutation Fees	32,78,660.00	40,49,450.00
6	N.O.C Fee	11,32,980.00	20,18,648.00
7	Penalties Deducted From Contractors	1,64,779.00	1,03,150.00
8	Fines	11,97,467.00	8,97,950.00
9	Temporary Letting Of Municipal Lands	60,662.00	3,09,880.00
10	Other Fees		
	Other Fees	47,724.39	8,33,800.00
	Copying Fees	12,430.00	22,514.00
	Compounding Fees	13,66,000.00	2,58,750.00
	Road cutting charges	5,49,712.00	49,69,055.00
	Dog Tax	50.00	1,050.00
11	Other Charges	4,500.00	0.00
	Sub-Total.	1,14,38,240.39	2,09,15,406.00
	Less:		
12	Rent Remission and Refunds	0	0
	Sub-total	0.00	0.00
	Total Income from Fees & User Charges – Income head-wise	1,14,38,240.39	2,09,15,406.00


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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	
	Total Income from Sale & Hire charges – Function wise	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	1,700.00	0.00
2	Sale of Others		
	Sale of compost	2,66,540.00	14,590.00
	Sale of Tender	17,62,204.60	43,25,606.35
3	Hire Charges for Vehicles	0.00	0.00
4	Hire Charges for Equipment	0.00	0.00
5	Income from Vehicle Lifter	3,64,500.00	3,87,083.00
	Total Income from Sale & Hire charges – Income head-wise	23,94,944.60	47,27,279.35


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Schedule I-6: Revenue Grants, Contributions & Subsidies

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Revenue Grant		
	Infrastructure Grant	49,64,275.00	2,01,47,015.00
	State Finance Commission	65,74,69,161.00	1,36,49,00,525.60
	Central Finance Commission	58,14,28,880.00	14,86,38,337.00
	Swachh Bharat Mission	1,16,96,427.00	1,07,52,794.00
	Amrut Yojana	1,60,33,944.00	1,18,34,878.00
2	Re-imburement of expenses	0.00	0.00
3	Contribution towards schemes	0.00	15,36,000.00
	Total Revenue Grants, Contributions & Subsidies	1,27,15,92,687.00	1,55,78,09,549.60

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	0.00
3	Income from projects taken up on commercial basis	0.00	0.00
4	Profit in Sale of Investments	0.00	0.00
5	Others	0.00	0.00
	Total Income from Investments	0.00	0.00

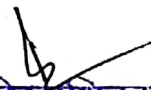

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Schedule I-8: Interest Earned

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Interest from Bank Accounts	4,67,05,678.00	4,77,87,437.00
2	Interest on Loans and advances to Employees		
3	Interest on loans to others		
4	Interest on Investments	2,38,91,213.00	2,70,57,193.00
5	Other Interest		
	Total. – Interest Earned	7,05,96,891.00	7,48,44,630.00

Schedule I-9: Other Income

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Insurance Claim Recovery	0.00	0.00
2	Profit on Disposal of Fixed assest	0.00	0.00
3	Recovery from Employees	0.00	0.00
4	Rent and Electricity	6,80,559.00	5,54,683.00
5	Miscellaneous Income		
	Solid Waste Management (door to door)	43,29,931.00	89,41,760.00
	Septic Tank Cleaning Charges	0.00	15,000.00
	R.T.I. Act Fees	5,752.00	5,685.00
	Other Receipt	89,273.00	20.00
	Income From Disposals (sale of scrap)	64,15,173.00	0.00
	S.B.M Penalty	3,58,300.00	2,85,590.00
	Reciepts From Ponds	2,58,600.00	2,26,050.00
	Slaughter House	70,752.00	35,770.00
	Malwa Shulk	3,698.00	0.00
	Total Other Income	1,22,12,038.00	1,00,64,558.00


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Schedule I-10 : Establishment Expenses – Function wise

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	General Administration	3,83,74,295.00	5,71,52,337.00
2	Finance, Accounts, Audit	32,50,172.00	40,39,772.00
3	Health Deptt.		
	Health Office Establishment	1,69,49,991.00	1,02,59,675.00
	Health Office Establishment centralized	90,81,029.00	96,37,647.00
5	Property house Tax Establishment	1,11,24,457.00	1,69,99,968.00
6	Public Works Establishment	41,68,813.00	52,00,959.00
7	Safety & Security	3,99,02,492.00	3,73,73,566.00
8	Sanitary Staff Establishment	27,23,88,604.00	16,39,47,489.00
9	Sanvada Sanitary Staff (Contract & Casual)	13,71,05,663.00	22,58,78,285.00
10	Street Light Establishment	14,21,099.00	27,75,098.00
12	Pension Fund	7,19,71,147.00	12,39,17,673.00
13	Outsourcing Expenses (workshop)	65,94,963.00	34,59,188.00
14	NPS/ESI Contribution	1,46,36,647.00	1,17,09,466.00
16	Leprosy Home Grant	2,34,300.00	2,98,200.00
17	Medical Reimbursement	12,96,889.00	14,79,469.00
	Total establishment expenses – Function wise	62,85,00,561.00	67,41,28,792.00


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Schedule I-11 : 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	57,19,478.00	72,51,769.00
3	Communication Expenses		
	Telephone & Fax Expenses	3,31,932.00	8,90,858.00
	Internet & Website Expenses	0.00	2,48,486.00
4	Books & Periodicals		
	News Paper & Magzines	55,368.00	24,322.00
5	Printing and Stationery		
	Stationery Expenses	66,07,728.00	59,72,355.00
	Fax & Photocopy Expenses	26,651.00	12,39,051.00
	Printing Expenses	63,97,588.00	57,90,613.00
6	Travelling & Conveyance	5,94,237.00	3,00,302.00
7	Insurance (Vehicle)	20,45,212.00	21,38,492.00
8	Audit Fees	0.00	0.00
9	Legal Expenses		
	Fees Advocates, Counsels and GST filling	7,98,680.00	8,25,770.00
	Compensation paid Against Legal Suit		
10	Advertisement and Publicity (Hording & Advertisement)	24,94,071.00	16,78,041.00
11	Membership & subscriptions	0.00	0.00
12	Other Administrative Expenses		
	House Session Expenses	0.00	3,63,230.00
	Executive Committee Expenses	47,902.00	2,31,090.00
	Data Feeding for Computerization	9,44,700.00	24,03,359.00
	Uniform Expenses	0.00	13,29,150.00
	Other Expenses (Light decoration on C.M,P.M visit)	29,97,612.00	15,600.00
	Other Expenses	53,50,535.00	47,08,376.00
	Total establishment expenses – expense head wise	3,44,11,694.00	3,54,10,864.00


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Schedule I-12: Operations and Maintenance

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

Sr.no 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
	Contract and casual Labours	6,19,73,302.00	2,70,83,313.00
	Water supply & hand pump exp.	0.00	0.00
		6,19,73,302.00	2,70,83,313.00
	Opening Stock		
	Store (General)	3,23,125.00	2,81,060.00
	Store (Health)	43,92,303.00	40,87,631.62
	Store (Street Light)	67,58,575.00	1,07,26,629.00
		1,14,74,003.00	1,50,95,320.62
	Purchase Store General	97,69,184.00	99,72,473.00
	Purchase Street Light & Solar Light Material	4,53,16,713.00	66,39,842.00
	Workshop Store Spares & Lubricants	69,43,282.00	59,00,694.00
	Consergency (Sanitary) store	59,75,196.00	45,21,367.00
	Plant & Contingencies	69,38,338.00	64,21,347.00
	Pyao Suvidha	4,63,444.00	6,71,975.00
	Repairs & maintenance Parks & Gardens (Minor & MAJOR)	8,50,004.00	1,60,73,161.00
	Well Cleaning & Repair	7,70,847.00	23,68,348.00
	Plantation & maintenance	59,13,947.00	59,61,257.00
	Swatch Bharat Mission	1,16,96,427.00	1,07,52,794.00
	Electrical Fitting in Muncipal Building	2,93,584.00	2,75,530.00
	Central finance commission fund	58,14,28,880.00	14,86,38,337.00
	Solid waste management (door to door)	3,53,62,384.00	4,85,04,020.00
	Amrut Yojana	1,60,33,944.00	1,18,34,878.00
	Alaw expenses	28,57,475.00	0.00
		73,06,13,649.00	27,85,36,023.00
	Closing Stock		
	General Store	3,84,805.00	3,23,125.00
	Health Store	65,08,803.00	43,92,303.00
	Street Light	18,62,710.00	67,58,575.00
		87,56,318.00	1,14,74,003.00
		
	Total Operations & Maintenance expenses – Function wise	79,53,04,636.00	30,92,40,653.62

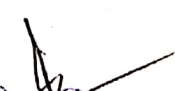

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Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Fuel (Diesel Petrol and Mobile Oil) exp.	7,45,22,709.00	5,38,96,774.00
2	Hire Charges/ Vehicle Rent	60,00,046.00	31,72,548.00
3	Repairs & maintenance –Infrastructure Assets	49,64,275.00	2,30,100.00
4	Road Repair & Maintenance	1,85,56,698.00	2,54,09,395.00
5	Repair and Maintenance of Drains & Toilets	11,53,767.00	39,78,646.00
6	Annual Drain Cleaning Charges	99,07,928.00	11,97,096.00
7	Minor Repairs & maintenance – Buildings	30,83,590.00	18,43,408.00
8	Major Repair and maintenance of Buildings	0.00	8,05,671.00
9	Maintenance Land/Iron	14,93,239.00	9,68,48,483.00
10	Repairs & maintenance – Others	5,07,719.00	39,64,145.00
11	Maintenance of rest house	17,92,152.00	17,69,950.00
12	Maintenance & repair of existing lines	10,03,088.00	3,81,56,138.00
13	Waste Products Project Consultancy	89,74,074.00	1,02,31,814.00
14	Light Poles Maintenance/Light Shifting Expenses	1,08,44,832.00	1,38,78,551.00
15	Vehicle Maintenance & Repair	2,47,90,373.00	2,01,82,374.00
16	Disposal Of Deads	0.00	6,25,083.00
17	Funeral Ground/Graveyard Maintenance	15,72,329.00	44,33,930.00
18	Water Charges	2,16,93,550.00	6,06,51,944.00
		19,08,60,369.00	34,12,76,050.00
	Total operations & maintenance - expense head wise (12a+12b)	98,61,65,005.00	65,05,16,703.62

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	49,890.81	61,294.88
	Total Interest & Finance Charges	49,890.81	61,294.88


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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	50,000.00	0.00
3	Share in Programmes of others	0.00	0.00
4	Awarenes of Gov. Plans &Project	0.00	0.00
5	Awareness regarding Tax Payment	31,271.00	0.00
6	Awareness of Cleanliness	20,02,395.00	34,99,797.00
	Total Programme Expenses \	20,83,666.00	34,99,797.00

Schedule I-15: Revenue Grants, Contributions & Subsidies

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Grants	0.00	0.00
2	Contributions	0.00	0.00
3	Subsidies	0.00	0.00
	Total Revenue Grants, Contributions & Subsidies	0.00	0.00

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
	Total Provisions & Write off	0.00	0.00


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Schedule I-17: Miscellaneous Expenses

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Epidemics expenses	66,74,046.00	1,80,000.00
2	Loss on disposal of Investments	0.00	0.00
3	Other Miscellaneous Expenses	11,90,014.00	9,82,344.00
4	National Festival Expenses	83,391.00	1,23,750.00
5	Other Exp (Birth & Death)	0.00	0.00
6	Other Exp (Sanitary Regular Staff)	0.00	0.00
7	Other Exp (Property Deptt.)	0.00	0.00
8	Other Exp (Law Deptt.)	0.00	0.00
9	Other Exp (Workshop)	0.00	0.00
10	Other Exp (Public Works)	0.00	0.00
11	Other Exp (I.T., T.T. & EPF CONSULTANCY)	3,67,096.00	3,75,878.00
12	Other exp (Account/ Cash Deptt.)	0.00	0.00
13	Other exp (General Administration)	26,495.00	37,753.00
14	Other exp (Health Officers & Sanitary)	0.00	0.00
15	Other exp (House & Executive Comm.)	0.00	0.00
16	Other exp (House tax)	10,060.00	0.00
17	Other exp (M.N.L.P OFFICE)	0.00	0.00
18	Other exp (Parks & Gardens)	0.00	0.00
19	Other Payment & Charges	0.00	0.00
20	Encage & Release of Wild & Stary Animal	9,72,983.00	0.00
21	Other Expenses (Ponds)	33,06,355.00	44,19,614.00
22	Vediography and Photography	64,560.00	98,881.00
23	Dogs Expenses	0.00	29,77,949.00
24	Rain Water Drainage	0.00	5,43,608.00
	Total Miscellaneous expenses	1,26,95,000.00	97,39,777.00

Schedule I-18: Prior Period Items (Net)

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Income		
1	Taxes		
2	Other – Revenues		
3	Recovery of revenues written off		
4	Other income		
	Sub – Total Income (a)	0.00	0.00
	Expenses		
5	Refund of Taxes		
6	Refund of Other Revenue Grant	-7,36,000.00	0.00
7	Other Expenses	0.00	-2,000.00
	Sub – Total Income (b)	-7,36,000.00	-2,000.00
	Total Prior Period (Net) (a-b) -.	7,36,000.00	2,000.00

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


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 नगर निगम, झोंसी

AUDIT REPORT

We have examined the Balance Sheet as at 31st March, 2021 and the Income and Expenditure A/c for the year ended on 31-03-2021 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 31-03-2021.
 - (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 31-03-2021.

For A. Singhal & Associates
Chartered Accountants

Dated: 11.08.2022

Place: Jhansi

UDIN: 22410114AP6AZD9859



M Jain

Manish Jain
(Partner)
(M.No. 410114)

JHANSI NAGAR NIGAM

Annexure 'A' forming part of Audit Report for

Balance Sheet as on 31-03-2021

- 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) **Withheld/Securities from Contractors B-9:** - A register should be maintained to show particulars of the withheld retained from the contractors and the securities deducted from contractors including date of such deduction, amount, refund issued and date of such refund, closing balance at each financial year. It should be reconciled party wise.
- 3) **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.
- 4) **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.
- 5) **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.
- 6) **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.
- 7) **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.
- 8) **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.
- 9) **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.

10) 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.

11) 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.

12) 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.

13) 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.

14) 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.

