



# Maheshwari Vivek & Associates

CHARTERED ACCOUNTANTS

Dr. Chakravarty Compound, Bank Road, Gorakhpur - 273 001 ( U.P.)

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## AUDITORS REPORT

To -  
The Municipal Commissioner  
Nagar Nigam  
Gorakhpur.

We have audited the attached Balance Sheet of **GORAKHPUR NAGAR NIGAM**, GORAKHPUR, as at 31<sup>st</sup> March, 2017 and Income and Expenditure Account for the year ending on that date.

Preparation of Financial Statement is the responsibility of the management. Management is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those 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 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 and subjects to our details observation in the enclosed Annexure to this report and Schedule No. 21 pertaining to Notes to Balance Sheet, we report that-

*In the case of Balance sheet, it gives a true and fair view of the state of affairs of the Nagar Nigam as at 31<sup>st</sup> march, 2017.*

*In the case of income and Expenditure Account for the year ending 31.03.2017, it gives a true and fair view of the **deficit**.*

For Maheshwari Vivek & Associates  
Chartered Accountants



(CA. Vivek Maheshwari)  
Partner

Date: 21-02-18

Place: Gorakhpur



## **ANNEXURE TO THE AUDITORS REPORT**

### **READ WITH AND FORMING PART OF THE REPORT**

#### **BOOKS OF ACCOUNTS**

We have examined books of accounts maintained by Gorakhpur Nagar Nigam. It is primarily maintained on single entry system but later digitalized on Double Entry System, using Tally software.

All the figures have been taken as per the books and records maintained by the Gorakhpur Nagar Nigam.

#### **SIGNIFICANT ACCOUNTING POLICIES AND REVENUE RECOGNITION**

Books are maintained on DEAS, as prescribed by the directorate of Local Bodies under the reform program suggested under JNNURM/UIDSSMT. Provisions for establishment liabilities towards gratuity & leave encashment have not been made in the Balance Sheet. Further all income except for Property Tax, Water Tax, Sewer Tax, Taxi Stand, Tax on Advertisement & Rent from Building & Shop have been accounted for on Cash Basis. Provisions for contingent liabilities and contractual obligations, if any, have not been provided.

#### **FIXED ASSETS**

Fixed Assets register has not been maintained by the Municipal Corporation. Details of Assets appearing in the attached Balance Sheet were compiled on the basis of information received and certified by various departments.

#### **LAND (Code-410-10)**

We have observed that value of land has been mentioned in schedule B-11. Land value has been taken in the balance sheet on the basis of circle rate published by District Magistrate, as and when DEAS was implemented in F/Y 2009-10

#### **BUILDINGS & OTHER CONSTRUCTION (Code-410-20)**

In absence of the details of old buildings, owned by Nagar Nigam Gorakhpur upto 1.4.2009; notional value @ Rs.1.00 has been adopted as per the guidelines suggested by the directorate at the time of implementation of DEAS in F/Y 2009-10

The addition/construction during the year has been taken on cost.

#### **ROADS (Code-410-30)**

Valuation of roads, streets and kharanja etc. been done by the construction department of Nagar Nigam Gorakhpur. There is no subsidiary record to check the same.

The addition/ construction during the year have been taken on cost.



**BRIDGES (Code-410-30)**

In absence of the details of bridges owned by Nagar Nigam Gorakhpur, notional value @ Rs.1.00 has been adopted as per the guidelines suggested by the directorate during implementation of DEAS in F/Y 2009-10

**SEWERAGE AND DRAINAGE (Code-410-31)**

In absence of the details of sewerage and drainage owned by Nagar Nigam Gorakhpur, notional value @ Rs.1.00 has been adopted as per the guidelines suggested by the directorate during implementation of DEAS in F/Y 2009-10

The addition/construction during the year have been taken on cost.

**PUBLIC LIGHTINGS (Code-410-33)**

Value of public lighting has been taken on the basis of details provided by Sheet Light Department. The details are lacking date of installation / acquisition. The valuation has been made on present average cost of poles, cable and fittings. There was no subsidiary records for verification of quantity and valuation.

The addition /construction during the year have been taken on cost.

**PLANT & MACHINERY (Code-410-40)**

Value of plant & machinery as shown in Balances Sheet is provided by Health Department of Gorakhpur Nagar Nigam. Subsidiary records were not produced for our verification.

The addition / construction during the year have been taken on cost.

**VEHICLE (Code-410-50)**

Value of vehicles is shown in Balance Sheet as per values provided by various Departments. Subsidiary records were not produced for our verification.

The addition/construction during the year have been taken on cost.

**OFFICE & OTHER EQUIPMENTS (Code-410-60)**

Value of office & other equipments shown in Balance Sheet are as per details provided by Stores Department. Subsidiary records were not produced for our verification.

The addition/ construction during the year have been taken on cost.

**FURNITURE & FIXTURES (Code-410-70)**

Value of furniture & fixtures shown in Balance Sheet is as per details provided by Stores Department. Subsidiary records were not produced for our verification.

The addition/construction during the year have been taken on cost.



## DEPRECIATION

Depreciation has been charged for the current year only, at the rate suggested by the Income Tax Act, 1961.

## CURRENT ASSETS, LOANS AND ADVANCES

### STOCK IN HAND (INVENTORIES) (CODE-431)

1. Value shown in the Balance Sheet is as per details provided by various departments.
2. Inventory register was provided to us for verification of balances shown in the Balance Sheet.

### SUNDRY DEBTORS (RECEIVABLES) (Code-431)

1. Value shown in Balance Sheet is as per details provided by various departments.
2. The sundry debtors shows details of House tax, Water tax, Sewer tax & Tax on Advertisement, Stamp Fees receivables but it is not supported by any individual house wise or area wise outstanding, as there is not list enclosed in support of given figures.
3. Rent receivable has been taken as per 'Property Register'.
4. Amount receivable against parking / Taxi Stand contracts has been provided by the Rent Department.
5. Receivables against Road Cutting charges have not been taken in Balance Sheet.
6. The Demand and Collection Register were not provided to us for verification of given figures in balance sheet.
7. No provision has been made for bad and doubtful debts.

### CASH AND BANK BALANCES (Code – 50)

Cash in hand appearing in balance sheet is as per cash books maintained by the Accounts Departments. With regard to bank balances, we have checked from bank books and found the same as correct.

### LOANS, ADVANCES AND DEPOSITS (Code – 60)

1. Balances of loans, an advance appearing in the Balance Sheet is as per list provided by the Accounts Department. The list is including advances to staff for official purposes but adjustment is pending for the last few decades, also including advances to contractors and suppliers.
2. We have been informed that there are advances to staff for houses building etc. and the same is recovered from salary.

**LIABILITIES**

**MUNICIPAL (GENERAL FUND) (Code – 310)**

1. Capital Work and surplus (deficit) out of current year affairs/ financial activities is transferred to Municipal Fund at the end of year.

**OTHER:**

1. The outstanding liabilities as on 31.03.2017 towards Salary Payables, various deductions, Sundry Creditors etc. has been worked out after screening the bills paid during the period between 1<sup>st</sup> April 2016 to 31<sup>st</sup> March, 2017.
2. Gorakhpur Nagar Nigam has adopted mercantile system of accounting but prepaid expenses for the unexpired period has not been accounted for.
3. The balances of sundry debtors for taxes etc. and advances to staff are subject to verification.

**For Maheshwari Vivek & Associates**  
Chartered Accountants



(CA. Vivek Maheshwari)  
Partner

Date:  
Place: Gorakhpur



**Notes on Accounts forming part of Balance Sheet of Gorakhpur Nagar Nigam as on 31<sup>st</sup>**

**March, 2017;**

- The accounts have been prepared using historical cost convention and going concern concept, where revenue has been recognized on accrual concepts.
- All grants have been shown in Balance Sheet and Schedule showing balances outstanding against each grants.
- Outstanding payments have been shown in schedule B-9 under the head Other Liabilities (Sundry Creditors).
- Interest receivable has not been considered in the amounts receivable with respect to the Property Tax, Water Tax & Sewer Tax, as revenue will be recognized as and when received.
- Other Incomes like Birth & Death Certificates, Penalty, Fines etc. have been accounted for on receipt basis.
- Cash and Bank balances are reconciled.
- Sundry Debtors and Sundry Creditors are subject to confirmation.

**For Maheshwari Vivek & Associates**

Chartered Accountants



(CA. Vivek Maheshwari)  
Partner

Accounts Officer

Municipal Commissioner

-Date:

Place: Gorakhpur

Balance Sheet as on 31st March 2017

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)		Previous Year Amount (Rs.)	
			4	5	4	5
1	2	3	4	5	4	5
	<b>LIABILITIES</b>					
	Reserve & Surplus					
3-10	Municipal (General) Fund	B-1	6,295,068,979.79	6,177,735,723.92		
3-11	Earmarked Funds	B-2	0.00	0.00		
3-12	Reserves	B-3	0.00	0.00		
	<b>Total Reserves &amp; Surplus</b>		<b>6,295,068,979.79</b>	<b>6,177,735,723.92</b>		
3-20	Grants, Contributions for specific purposes	B-4	896,050,118.76	350,387,133.09		
	Loans					
3-30	Secured Loans	B-5	0.00	0.00		
3-31	Unsecured Loans	B-6	50,000,000.00	0.00		
	<b>Total Loans</b>		<b>50,000,000.00</b>	<b>0.00</b>		
	Current Liabilities and Provisions					
3-40	Deposits Received	B-7	1,979,215.00	2,173,478.00		
3-41	Deposit works	B-8	0.00	0.00		
3-50	Other Liabilities (Sundry Creditors)	B-9	501,351,034.95	312,668,704.84		
3-60	Provisions	B-10	0.00	0.00		
	<b>Total Current Liabilities and Provisions</b>		<b>503,330,249.95</b>	<b>314,842,182.84</b>		
	<b>TOTAL LIABILITIES</b>		<b>7,744,449,348.50</b>	<b>6,842,965,039.85</b>		
	<b>ASSETS</b>					
	Fixed Assets					
4-10	Gross Block	B-11	6,705,481,125.77	6,167,486,878.75		
4-11	Less: Accumulated Depreciation		580,916,329.24	520,736,273.44		
	Net Block		6,124,564,796.53	5,646,750,605.31		
4-12	Capital Work-in-Progress		0.00	0.00		
	<b>Total Fixed Assets</b>		<b>6,124,564,796.53</b>	<b>5,646,750,605.31</b>		
	Investments					
4-20	Investment – General Fund	B-12	0.00	0.00		
4-21	Investments – Other Funds	B-13	0.00	0.00		
	<b>Total Investments</b>		<b>0.00</b>	<b>0.00</b>		
	Current Assets, Loans and Advances					
4-30	Stock in Hand (Inventories)	B-14	12,445,403.05	3,735,842.00		
4-31	Sundry Debtors (Receivables)	B-15	624,046,229.00	600,393,798.00		



4-40 Prepaid Expenses				0.00	0.00
4-50 Cash and Bank Balances				506,713,935.54	
4-60 Loans, advances and deposits				85,370,859.00	
4-61 Less: Accumulated provision against Loans				0.00	
<b>Total Current Assets, Loans &amp; Advances</b>				<b>1,196,214,434.54</b>	
4-70 Other Assets				0.00	0.00
4-80 Miscellaneous Exp. (to the extent not written off)				0.00	0.00
<b>TOTAL ASSETS</b>				<b>7,744,449,348.50</b>	<b>6,842,965,039.85</b>
Notes on Accounts			21		

Subject to our Separate Audit Report of even date

For Maheshwari Vivek & Associates  
Chartered Accountants

(CA. Vivek Maheshwari)  
partner



Date: 21.02.18  
Place: Gorakhpur

*[Signature]*

Accounts Officer

*[Signature]*

Municipal Commissioner



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

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year (Capital Expenditure during Year) (Rs.)	Total (Rs.)	Net Surplus during the year ** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5(3+4)	6	7 (5+6)
310- 10	Municipal Fund	6,177,735,723.92				
310- 90	Addition/deletion during Year		140,468,305.39		(23,135,049.52)	
	Total Municipal fund (310)	6,177,735,723.92	140,468,305.39	6,318,204,029.31	(23,135,049.52)	6,295,068,979.79





**Schedule B- 2: Earmarked Funds**

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

Amount in RS,

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
Code No.							
(a) Opening Balance							
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/ Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
Total (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*							
Others							
<b>Sub -total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nagam, Gorakhpur</b>							



Schedule B- 3: Reserves [Code No 312]

Code 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)
312- 10	Capital Contribution	0.00		0.00		0.00
312- 11	Capital Reserve	0.00		0.00		0.00
312- 20	Borrowing Redemption Reserve	0.00		0.00		0.00
312- 30	Special Funds (Utilised)	0.00		0.00		0.00
312- 40	Statutory Reserve	0.00		0.00		0.00
312- 50	General Reserve	0.00		0.00		0.00
312- 60	Revaluation Reserve	0.00		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 [Code No 320] Amount in Rs.

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
<b>Code No.</b>							
(a) Opening Balance	0.00	350,387,133.09	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Grants *							
(i) Grant received during the year	82,582,000.00	1,376,790,391.00	0.00				
(ii) Interest/ Dividend earned on Grant Investments							
(iii) Profit on disposal of Grant Investments							



(iv) Appreciation in Value of Grant Investments

(v) Other addition (Specify nature)

**Total (b)** 82,582,000.00 1,376,790,391.00 0.00 0.00 0.00 0.00 0.00

**Total (a+ b)** 82,582,000.00 1,727,177,524.09 0.00 0.00 0.00 0.00 0.00

(c) Payments out of funds

(i) Capital expenditure on

Fixed Assets\*

Others

537,994,247.00

**Sub-total.**

(ii) Revenue Expenditure on

Salary, Wages and allowances etc.

Rent

Administrative & Other charges

**Sub-total**

**(iii) Other:**

Loss on disposal of Grant Investments

Diminution in Value of Grant Investments

Grants Refunded

**Sub-total**

**Total (c) [i+ ii+ iii]**

**Net balance at the year end - (a+ b) - (c)**

**Total Grants & Contribution for Specific Purposes**

**Total**

**896,050,118.76**

Nagar Nigam, Gorakhpur



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Loans from Central Government	0.00	0.00
330-20	Loans from State government	0.00	0.00
330-30	Loans from Govt. bodies & Associations	0.00	0.00
330-40	Loans from international agencies	0.00	0.00
330-50	Loans from banks & other financial institutions	0.00	0.00
330-60	Other Term Loans	0.00	0.00
330-70	Bonds & debentures	0.00	0.00
330-80	Other Loans	0.00	0.00
	<b>Total Secured Loans</b>	<b>0.00</b>	<b>0.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Loans from Central Government	0.00	0.00
331-20	Loans from State government	50,000,000.00	0.00
331-30	Loans from Govt. bodies & Associations	0.00	0.00
331-40	Loans from international agencies	0.00	0.00
331-50	Loans from banks & other financial institutions	0.00	0.00
331-60	Other Term Loans	0.00	0.00
331-70	Bonds & debentures	0.00	0.00
331-80	Other Loans	0.00	0.00
	<b>Total Un-Secured Loans</b>	<b>50,000,000.00</b>	<b>0.00</b>





**Schedule B-7: Deposits Received [Code No 340]**  
Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	1,979,215.00	2,173,478.00
340-20	From Revenues	0.00	0.00
340-30	From staff	0.00	0.00
340-80	From Others	0.00	0.00
<b>Total deposits received</b>		<b>1,979,215.00</b>	<b>2,173,478.00</b>

**Schedule B-8: Deposits Works [Code No 341]**  
Amount in Rs.

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)
1	2	3	4	5	6
341-10	Civil Works	0.00	0.00	0.00	0.00
341-20	Electrical works	0.00	0.00	0.00	0.00
341-80	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) [Code No 350]**  
Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors (Gross Salary)	36,847,910.00	43,074,405.00
350-11	Employee Liabilities	222,307.00	212,406.00
350-12	Government Dues Payable	0.00	0.00
350-20	Recoveries Payable	0.00	0.00
350-80	Others(contractors)	464,280,817.95	269,381,892.84
<b>Total Other liabilities (Sundry Creditors).</b>		<b>501,351,034.95</b>	<b>312,668,704.84</b>



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

Code No.	Particulars	Previous Year Amount (Rs.)			
		1	2	3	4
360- 10	Provision for Expenses			0.00	0.00
360- 20	Provision for Interest			0.00	0.00
360- 30	Provision for Other Assets			0.00	0.00
<b>Total Provisions</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





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

Code No	Particulars	Gross Block			Rate of Depreciation	Depreciation		Net Block At the end of current year
		Opening Balance	Additions during the period	Deductions during the period		Cost at the end of the year	Total at the end of the year	
1	2	3	4	5	7	10	11	
410- 10	Land	1,457,160,098.00	1,074,560.00		0%	0.00	1,458,234,658.00	
410- 20	Buildings	75,844,513.07	35,182,337.00		10%	11,102,685.01	99,924,165.06	
	<b>Infrastructure Assets</b>							
410- 30	Roads and Bridges	3,326,919,264.37	302,257,000.00		10%	362,917,626.44	3,266,258,637.93	
410- 31	Sewerage and drainage	234,705,423.35	66,792,957.00		10%	30,149,838.04	271,348,542.32	
410- 32	Water ways :							
	Lakes And Ponds	21,383,726.00			0%	0.00	21,383,726.00	
	Water Works	577,478,857.89	63,431,451.00		15%	96,136,546.33	544,773,762.56	
	Distribution				15%	50,465,774.18	285,972,720.33	
410- 33	Public Lighting	303,815,804.51	32,622,690.00		15%	17,610,972.00	99,795,507.98	
	<b>Other assets</b>							
410- 40	Plants & Machinery	84,603,449.98	32,803,030.00		15%	8,636,665.87	48,941,106.57	
410- 50	Vehicles	57,483,572.44	94,200.00		15%	1,870,657.48	10,600,392.38	
410- 60	Office & other equipment	11,660,678.86	810,371.00		15%	269,549.34	1,527,446.28	
410- 70	Furniture, fixtures, fittings and electrical appliances	1,796,995.62	1,796,995.62		15%			
410-72	Parks	14,634,494.68	2,925,651.00		10%	1,756,014.57	15,804,131.11	
	<b>Total</b>	<b>6,167,486,878.75</b>	<b>537,994,247.00</b>	<b>0.00</b>		<b>580,916,329.24</b>	<b>6,124,564,796.53</b>	





**Schedule B-12: Investments - General Fund [Code 420]**  
Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities	0		0.00	0.00
420-20	State Government Securities	0		0.00	0.00
420-30	Debentures and Bonds	0		0.00	0.00
420-40	Preference Shares	0		0.00	0.00
420-50	Equity Shares	0		0.00	0.00
420-60	Units of Mutual Funds	0		0.00	0.00
420-80	Other Investments	Schedule		0.00	526,839.00
<b>Total of Investments</b>				0.00	526,839.00
<b>General Fund</b>					

**Schedule B-13: Investments - Other Funds [Code 421]**  
Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
1	2	3	4	5	6
421-10	Central Government Securities	0.00	0.00	0.00	0.00
421-20	State Government Securities	0.00	0.00	0.00	0.00



Nagar Nigam, Gorakhpur

Details of Inventory held in Different Departments as on 31.03.17

421-30	Debentures and Bonds	0.00	0.00	0.00
421-40	Preference Shares	0.00	0.00	0.00
421-50	Equity Shares	0.00	0.00	0.00
421-60	Units of Mutual Funds	0.00	0.00	0.00
421-80	Other Investments	0.00	0.00	0.00
<b>Total of Investments</b>			<b>0.00</b>	<b>0.00</b>
<b>Other Funds</b>			<b>0.00</b>	<b>0.00</b>

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
430-10	Stores	12445403.05	3,735,842.00
430-20	Loose Tools	0.00	0.00
430-30	Others	0.00	0.00
<b>Total Stock in hand.</b>		<b>12,445,403.05</b>	<b>3,735,842.00</b>



**Nagar Nigam, Gorakhpur**

**Details Of Inventory held in Different Departments as on 31.03.17**

S.No.	Name of Items	Amount
1	Public Lighting	1192151.00
2	IDH Department	1578902.55
3	Health Department	1057034.50
4	Jalkal Department	5924264.00
5	Nirman Department	2693051.00
	<b>TOTAL</b>	<b>12445403.05</b>





Schedule B-16: Sundry Debtors (Receivables) (Code No 431)

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
431-10	Receivables for Property Taxes	238,829,905.00	0.00	238,829,905.00	217,332,524.00
	Less than 5 years*				
	More than 5 years*				
	Sub - total				
431-91	Less: State Government Cesses/ Levies in Taxes - Control Accounts	0.00	0.00	0.00	0.00
	<b>Net Receivables of Property Taxes</b>	<b>238,829,905.00</b>	<b>0.00</b>	<b>238,829,905.00</b>	<b>217,332,524.00</b>
431-19	Receivable of Other Taxes	220,878,409.00	0.00	220,878,409.00	196,405,939.00
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
431-99	Less: State Government Cesses/ Levies in Taxes - Control Accounts	0.00	0.00	0.00	0.00
	<b>Net Receivables of Other Taxes</b>	<b>220,878,409.00</b>	<b>0.00</b>	<b>220,878,409.00</b>	<b>196,405,939.00</b>
431-20	Receivables of Cess Income	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
431-30	Receivables for Fees and User Charges	9,901,573.00	0.00	9,901,573.00	17,984,693.00
	Less than 3 years*				
	More than 3 years*				
	Sub - total				
431-40	Receivables from Other Sources	154,436,342.00	0.00	154,436,342.00	168,670,642.00
	Less than 3 years*				
	More than 3 years*				
	Sub - total				
431-50	Receivables from Government	0.00	0.00	0.00	0.00
	<b>Total of Sundry Debtors (Receivables)</b>	<b>624,046,229.00</b>	<b>0.00</b>	<b>624,046,229.00</b>	<b>600,393,798.00</b>

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

Code No	Particulars	Current year Amount (Rs.)		Previous year Amount (Rs.)	
		3	4	3	4
440-10	Establishment	0.00	0.00	0.00	0.00
440-30	Administrative	0.00	0.00	0.00	0.00
440-20	Operations & Maintenance	0.00	0.00	0.00	0.00
<b>Total Prepaid expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





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

Code No	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
450-10	Cash	0.00	0.00
	<b>Balance with Bank –</b>		
	<b>Municipal Funds</b>		
450-21	Nationalised Banks	843803942.09	351,268,460.55
450-22	Other Banks	41648008.67	141,353,568.99
450-23	Scheduled Co-operative Banks	10598168.00	14,091,906.00
450-24	Post Office		
	<b>Sub-total</b>	<b>895,050,118.76</b>	<b>506,713,935.54</b>
450-41	<b>Balance with Bank –</b>		
	<b>Special Funds</b>		
450-42	Nationalised Banks	0.00	0.00
450-43	Other Scheduled Banks	0.00	0.00
450-44	Scheduled Co-operative Post Office	0.00	0.00
	<b>Sub-total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Balance with Bank –</b>		
	<b>Grant Funds</b>		
450-61	Nationalised Banks	0.00	0.00
450-62	Other Scheduled Banks	0.00	0.00
450-63	Scheduled Co-operative Post Office	0.00	0.00
450-64	<b>Sub-total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Cash and Bank balances</b>	<b>896,050,118.76</b>	<b>506,713,935.54</b>



Schedule B-1B: Loans, advances and deposits [Code 460]

Code No	Particulars	Opening Balance at The beginning of the year (Rs.)	Paid during the current Year (Rs.)	Accumulated Balances	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6	6
460-10	Loans and advances to employees	0.00	0.00	0.00	0.00	0.00
460-20	Employee Provident Fund	0.00	0.00	0.00	0.00	0.00
460-30	Loans to Others	0.00	0.00	0.00	0.00	0.00
460-40	Advance to Suppliers and Contractors	0.00	0.00	0.00	0.00	0.00
460-50	Advance to Others	85,370,859.00	5,864,000.00	2,419,456.16	6,311,514.00	87,342,801.16
460-60	Deposit with External Agencies	0.00	0.00	0.00	0.00	0.00
460-80	Other Current Assets	0.00	0.00	0.00	0.00	0.00
461	<b>Sub - Total</b>	85,370,859.00	5,864,000.00		6,311,514.00	87,342,801.16
	- 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>	85,370,859.00	5,864,000.00		6,311,514.00	87,342,801.16





**Schedule B-1B (a): Accumulated Provisions against Loans, Advances, and Deposits  
(Code No 461)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
461-10	Loans to		
461-20	Advances	0.00	0.00
461-30	Deposits	0.00	0.00
		0.00	0.00
	<b>Total Accumulated</b>	<b>0.00</b>	<b>0.00</b>
	<b>Provision</b>		



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
470-10	Deposit Works	0.00	0.00
470-20	Other asset control accounts	0.00	0.00
<b>Total Other Assets</b>		<b>0.00</b>	<b>0.00</b>





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

Code No.	Particulars	Current Year Amount (Rs.)		Previous year Amount (Rs.)	
		3	4	3	4
480-10	Loan Issue Expenses				
	Deferred	0.00	0.00	0.00	0.00
480-20	Discount on Issue of Loans	0.00	0.00	0.00	0.00
480-30	Deferred Revenue Expenses	0.00	0.00	0.00	0.00
480-90	Others	0.00	0.00	0.00	0.00
	<b>Total Miscellaneous expenditure.</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**NAGAR NIGAM GORAKHPUR**  
Income and Expenditure Statement for the period from 01.04.2016 to 31.03.2017

Code No.	Item/ Head of Account	Schedule No	CurrentYear Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
<b>INCOME</b>				
I-10	Tax Revenue	I-1	141,539,076.00	141,362,856.00
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	20,001,619.00	26,828,511.00
I-40	Fees & User Charges	I-4	182,711,367.00	175,025,039.00
I-50	Sale & Hire Charges	I-5	3,916,958.00	6,122,182.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	1,310,358,391.00	1,363,762,060.00
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	36,726,980.73	18,123,474.00
I-80	Other Income	I-9	5,699,208.00	4,938,332.00
<b>A</b>	<b>Total – INCOME</b>		<b>1,700,953,599.73</b>	<b>1,736,162,454.00</b>
<b>EXPENDITURE</b>				
2-10	Establishment Expenses	I-10	737,007,332.00	697,750,756.00
2-20	Administrative Expenses	I-11	14,573,151.01	14,963,397.00
2-30	Operations & Maintenance	I-12	376,560,729.00	484,375,648.00
2-40	Interest & Finance Expenses	I-13	0.00	0.00
2-50	Programme Expenses	I-14	0.00	0.00
2-60	Revenue Grants, Contributions & subsidies	I-15	1,994,323.00	859,409.00
2-70	Provisions & Write off	I-16	0.00	0.00
2-71	Miscellaneous Expenses	I-17	13,036,785.00	20,760,866.00
2-72	Depreciation		580,916,329.24	520,736,273.44
<b>B</b>	<b>Total – EXPENDITURE</b>		<b>1,724,088,649.25</b>	<b>1,739,446,349.44</b>
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(23,135,049.52)	(3,283,895.44)
2-80	Add: Prior period Items (Net)	2-18	0.00	0.00
	<i>Gross surplus/ (deficit) of income overexpenditure after Prior Period Items</i>		(23,135,049.52)	(3,283,895.44)
2-90	<b>Net balance being surplus/ deficit carriedover to Municipal Fund</b>		<b>(23,135,049.52)</b>	<b>(3,283,895.44)</b>

Subject to our Separate Audit Report of even date

For Maheshwari Vivek & Associates  
Chartered Accountants

(CA. Vivek Maheshwari)  
Partner

Accounts Officer

Municipal Commissioner

Date:  
Place: Gorakhpur



**NAGAR NIGAM GORAKHPUR**  
**YEAR ENDING: 31st March 2017**

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

Minor Code No	Particulars	Current year (Rs.)	PreviousYear (Rs.)
1	2	3	4
110-01	Property tax	71,918,727.00	76,725,669.00
110-02	Water tax	45,527,080.00	49,733,829.00
110-03	Sewerage Tax	2,871,758.00	3,322,103.00
110-04	Conservancy Tax	0.00	0.00
110-05	Lighting Tax	0.00	0.00
110-06	Education tax	0.00	0.00
110-07	Vehicle Tax	0.00	0.00
110-08	Tax on Animals	0.00	0.00
110-09	Electricity Tax	0.00	0.00
110-10	Professional Tax	0.00	0.00
110-11	Advertisement tax	0.00	0.00
110-12	Pilgrimage Tax	21,070,891.00	11,374,995.00
110-51	Octroi & Toll	0.00	0.00
110-52	Cess	0.00	0.00
110-80	Other taxes: Cinema hall tax	0.00 150,620.00	0.00 206,260.00
<b>Sub-total</b>		<b>141,539,076.00</b>	<b>141,362,856.00</b>
110-90	Less: - Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
<b>Total tax revenue</b>		<b>141,539,076.00</b>	<b>141,362,856.00</b>

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
	Property taxes	0.00	0.00
	Octroi and toll	0.00	0.00
	Cess Income	0.00	0.00
	Advertisement tax	0.00	0.00
	Others	0.00	0.00
<b>Total refund and remission of tax revenues</b>		<b>0.00</b>	<b>0.00</b>



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

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others	0.00	0.00
120-20	Compensation in lieu of Taxes / duties	0.00	0.00
120-30	Compensations in lieu of Concessions	0.00	0.00
<b>Total assigned revenues &amp; compensation</b>		<b>0.00</b>	<b>0.00</b>





**Schedule I-3: Rental income from Municipal Properties [Code No 130]**

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	0.00	230,050.00
130-20	Rent from Office Buildings	19,789,009.00	26,420,973.00
130-30	Rent from Guest Houses	0.00	0.00
130-40	Rent from lease of lands	107,996.00	127,540.00
130-80	Other rents	104,614.00	49,948.00
	<b>Sub-Total</b>	<b>20,001,619.00</b>	<b>26,828,511.00</b>
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	<b>Total Rental Income from Municipal Properties</b>	<b>20,001,619.00</b>	<b>26,828,511.00</b>



**Schedule I-4 : Fees & User Charges [Code No 140]**

**Schedule I-4 : Fees & User Charges – Income head-wise [Code 140]**

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	9,343,251.00	2,592,213.00
140-11	Licensing Fees	5,052,889.00	4,273,441.00
140-12	Fees for Grant of Permit	0.00	0.00
140-13	Fees for Certificate or Extract	417,387.00	308,898.00
140-14	Netaji Subhash Chandra bose Nagar	0.00	0.00
140-15	Regularization Fees	246,800.00	306,600.00
140-20	Penalties and Fines	417,064.00	439,067.00
140-40	Taxi Stand	4,289,220.00	9,707,125.00
	Stamp Fee	143,712,828.00	140,820,758.00
	Road cutting charges	1,023,717.00	532,817.00
140-50	Water User Charges	2,083,152.00	2,281,549.00
140-60	Entry Fees	0.00	0.00
140-70	Service / Administrative Charges	9,383,380.00	9,079,005.00
140-80	Other Charges	6,741,679.00	4,683,566.00
	<b>Sub-Total.</b>	<b>182,711,367.00</b>	<b>175,025,039.00</b>
	Less:		
140-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	<b>Total income from Fees &amp; User Charges – Income head-wise</b>	<b>182,711,367.00</b>	<b>175,025,039.00</b>
140 -50	<b>User Charges</b>		
	Revenue from Hospitals	0.00	0.00
		0.00	0.00





**Schedule I-5 : Sale & Hire Charges [Code No 150]**

**Schedule I-5: Sale & Hire Charges – Income head-wise [Code No 150]**

Detailed Head Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
150-10	Sale of Water	155,776.00	158,305.00
150-11	Sale of Forms & Publications	3,618,545.00	3,903,870.00
150-12	Sale of stores & scrap	142,637.00	2,060,007.00
150-30	Sale of Others	0.00	0.00
150-40	Hire Charges for Vehicles	0.00	0.00
150-41	Hire Charges for Equipment	0.00	0.00
<b>Total Income from Sale &amp; Hire charges – income head-wise</b>		<b>3,916,958.00</b>	<b>6,122,182.00</b>



**Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]**

Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
160-10	Revenue Grant	1,310,358,391.00	1,363,762,060.00
160-20	Re-imburement of expenses	0.00	0.00
60-30	Contribution towards schemes	0.00	0.00
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>1,310,358,391.00</b>	<b>1,363,762,060.00</b>

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

Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
170-10	Interest on Investments	0.00	0.00
170-20	Dividend	0.00	0.00
170-30	Income from projects taken up on commercial basis	0.00	0.00
	Profit in Sale of Investments	0.00	0.00
170-40	Others	0.00	0.00
<b>Total Income from Investments</b>		<b>0.00</b>	<b>0.00</b>





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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	23,062,812.73	18,123,474.00
171-20	Interest on Loans and advances to Employees	0.00	0.00
	Interest on loans to others	0.00	0.00
171-30	Other Interest	13,664,168.00	0.00
<b>Total. - Interest Earned</b>		<b>36,726,980.73</b>	<b>18,123,474.00</b>

**Schedule I-9: Other Income [Code No180]**

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits	0.00	0.00
180-20	Insurance Claim Recovery	0.00	0.00
180-30	Profit on Disposal of Fixed asses	2,263,415.00	1,426,542.00
180-40	Recovery from Employees	0.00	0.00
180-50	Unclaimed Refund/ Liabilities	566,178.00	614,712.00
180-60	Excess Provisions written back	0.00	0.00
180-80	Miscellaneous Income	0.00	0.00
		2,869,615.00	2,897,078.00
<b>Total Other Income</b>		<b>5,699,208.00</b>	<b>4,938,332.00</b>





**Schedule I-10: Establishment Expenses [code no 210]**

**Schedule I-10 : Establishment Expenses – Function wise**

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body	159,385,229.00	147,164,634.00
	Administration	21,868,537.00	21,745,888.00
	Finance, Accounts, Audit	9,912,897.00	9,645,864.00
	Water Supply	48,414,377.00	42,240,438.00
	Sewer department salary	7,286,941.00	6,962,176.00
	Hospital Department salary	3,698,788.00	3,633,336.00
	Property tax Depatment	22,495,397.00	20,128,619.00
	Health	378,394,250.00	370,058,048.00
	Lighting Estb.	20,443,098.00	18,801,952.00
	Workshop	8,133,586.00	6,992,721.00
	Public works	49,642,519.00	43,989,332.00
	Rent & License deptt	7,331,713.00	6,387,748.00
	<b>Total establishment expenses – Function wise</b>	<b>737,007,332.00</b>	<b>697,750,756.00</b>

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	0.00	0.00
220-11	Office maintenance	607,877.00	1,579,567.00
220-12	Communication Expenses	823,387.01	761,554.00
220-20	Books & Periodicals	18,567.00	22,948.00
220-25	Printing and Stationery	2,926,605.00	978,971.00
220-30	Travelling & Conveyance	320,176.00	285,080.00
220-40	Insurance	1,595,388.00	1,022,794.00
220-50	Audit Fees	0.00	3,140,000.00
220-51	Legal Expenses	1,837,520.00	1,657,340.00
220-52	Professional and other Fees	888,450.00	310,450.00
220-60	Advertisement and Publicity	3,086,393.00	3,048,752.00
220-61	Membership & subscriptions	0.00	0.00
	Education Expenses	0.00	0.00
220-80	Other Administrative Expenses	2,468,788.00	2,155,941.00
	<b>Total establishment expenses – expense head wise</b>	<b>14,573,151.01</b>	<b>14,963,397.00</b>





**Schedule I-12: Operations and Maintenance [Code No 230]**

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-10	Power & Fuel		
230-20	Bulk Purchases	61,034,066.00	61,294,179.00
230-30	Consumption of Stores		
230-40	Hire Charges	45,939,409.00	51,921,380.00
230-51	Repairs & maintenance –Infrastructure Assets	130,425,743.00	98,752,245.00
230-52	Repairs & maintenance – Civic Amenities	82,881,830.00	65,661,782.00
230-53	Repairs & maintenance – Buildings	21,390,945.00	51,174,931.00
240-60	Water supply & sewerage	30,165,069.00	150,466,079.00
		<b>371,837,062.00</b>	<b>479,270,596.00</b>

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Vehicles	4,723,667.00	5,105,052.00
230-59	Repairs & maintenance – Others	0.00	0.00
230-80	Other operating & maintenance expenses	0.00	0.00
	<b>Total operations &amp; maintenance - expense head wise</b>	<b>376,560,729.00</b>	<b>484,375,648.00</b>

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government	0.00	0.00
	Interest on Loans from State Government	0.00	0.00
240-20	Interest on Loans from Government Bodies & associations	0.00	0.00
	Interest on Loans from International Agencies	0.00	0.00
240-30	Interest on Loans from Banks & Other Financial Institutions	0.00	0.00
240-40	Other Interest Bank Charges	0.00	0.00
240-50	Other Finance Expenses	0.00	0.00
240-60	Water supply & Sewerage	0.00	0.00
	<b>Total Interest &amp; Finance Charges</b>	<b>0.00</b>	<b>0.00</b>



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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
250-10	Election Expenses	0.00	0.00
250-20	Own Programmes	0.00	0.00
250-30	Share in Programmes of others	0.00	0.00
<b>Total Programme Expenses \</b>		<b>0.00</b>	<b>0.00</b>

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
260-10	Grants [give details]	0.00	0.00
260-20	Contributions [give details]		
	Pensionary Contribution	0.00	0.00
	Employee Insurance	1,994,323.00	859,409.00
260-30	Subsidies [give details]	0.00	0.00
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>1,994,323.00</b>	<b>859,409.00</b>

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	0.00	0.00
270-20	Provision for other Assets	0.00	0.00
270-30	Revenues written off	0.00	0.00
270-40	Assets written off	0.00	0.00
270-50	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 [Code No 271]**

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets	0.00	0.00
271-20	Loss on disposal of Investments	0.00	0.00
271-80	Other Miscellaneous Expenses	13,036,785.00	20,760,866.00
<b>Total Miscellaneous expenses</b>		<b>13,036,785.00</b>	<b>20,760,866.00</b>



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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	<b>Income</b>		
280-10	Taxes		
280-20	Other – Revenues	0.00	0.00
280-30	Recovery of revenues written off	0.00	0.00
280-40	Other income	0.00	0.00
	<b>Sub – Total Income (a)</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expenses</b>		
280-50	Refund of Taxes	0.00	0.00
280-60	Refund of Other – Revenues	0.00	0.00
280-80	Other Expenses	0.00	0.00
	<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>

