MAHESHWARI VIVEK & ASSOCIATES
CHARTERED ACCOUNTANTS

Tel.: (0551) 2336000, 2338000
Cell : 9335090038, 8081293131
E-mail : ca.maheshwari@rediffmail.com

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

AUDITORS REPORT

To
The Municipal Commissioner
Nagar Nigam
Gorakhpur.

We have audited the attached Balance Sheet of **GORAKHPUR NAGAR NIGAM**, GORAKHPUR, as at 31st March, 2016 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 is 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 31st march, 2016.

In the case of income and Expenditure Account for the year ending 31.03.2016, it gives a true and fair view of the ***deficit.***

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 31st March, 2016;

- 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

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 RECOGNITOIN

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.

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.

GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES (Code – 320)

1. Schedule showing balances outstanding against each grants has been enclosed with the Balance Sheet.

SECURED RECEIVED (Code – 3300)

We have been informed that there is security deposit from contractors and supplier.

OTHER:

1. The outstanding liabilities as on 31.03.2016 towards Salary Payables, various deductions, Sundry Creditors etc. has been worked out after screening the bills paid during the period between 1st April 2015 to 31st March, 2016.
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

NAGAR NIGAM GORAKHPUR

Balance Sheet as on 31st March 2016

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	6,177,735,723.92	5,944,898,601.92
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		**6,177,735,723.92**	**5,944,898,601.92**
3-20	Grants, Contributions for specific purposes	B-4	350,387,133.09	489,344,229.15
	Loans			
3-30	Secured Loans	B-5	0.00	0.00
3-31	Unsecured Loans	B-6	0.00	0.00
	Total Loans		**0.00**	**0.00**
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	2,173,478.00	2,367,741.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	312,668,704.84	48,878,941.79
3-60	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		**314,842,182.84**	**51,246,682.79**
	TOTAL LIABILITIES		**6,842,965,039.85**	**6,485,489,513.86**
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	6,167,486,878.75	5,541,535,322.40
4-11	Less: Accumulated Depreciation		520,736,273.44	447,325,795.65
	Net Block		5,646,750,605.31	5,094,209,526.75
4-12	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		**5,646,750,605.31**	**5,094,209,526.75**
	Investments			
4-20	Investment – General Fund	B-12	**0.00**	**0.00**
4-21	Investments – Other Funds	B-13	**0.00**	**0.00**
	Total Investments		**0.00**	**0.00**
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	3,735,842.00	12,071,181.84
4-31	Sundry Debtors (Receivables)	B-15	600,393,798.00	662,639,665.00

4-32	Less: (Accumulated prov.against debts)		0.00	0.00
4-40	Prepaid Expenses	B-16	0.00	0.00
4-50	Cash and Bank Balances	B-17	506,713,935.54	630,165,869.11
4-60	Loans, advances and deposits	B-18	85,370,859.00	86,403,271.16
4-61	Less: Accumulated provision against Loans		0.00	0.00
	Total Current Assets, Loans & Advances		**1,196,214,434.54**	**1,391,279,987.11**
4-70	Other Assets	B-19	**0.00**	**0.00**
4-80	Miscellaneous Exp.(to the extent not written off)	B-20	**0.00**	**0.00**
	TOTAL ASSETS		**6,842,965,039.85**	**6,485,489,513.86**
	Notes on Accounts	21		

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

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	5,944,898,601.92				
310- 90	Addition/deletion during Year		236,121,017.44		(3,283,895.44)	
	Total Municipal fund (310)	5,944,898,601.92	236,121,017.44	6,181,019,619.36	(3,283,895.44)	6,177,735,723.92

Schedule B- 2: Earmarked Funds

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

Amount in Rs.

Particulars Code No.	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
(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							
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

(ii) Revenue Expenditure on Salary, Wages and allowances etc.							
Rent							
Other administrative charges							
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of (i+ ii+ iii) (c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net balance at the year end – (a+ b)-(c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant Total of Special Funds							0.00

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
312- 11	Capital Reserve			0.00		0.00
312- 20	Borrowing Redemption Reserve			0.00		0.00
312- 30	Special Funds (Utilised)			0.00		0.00
312- 40	Statutory Reserve			0.00		0.00
312- 50	General Reserve			0.00		0.00
312- 60	Revaluation Reserve			0.00		0.00
	Total Reserve funds	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
Code No.							
(a) Opening Balance	0.00	489,344,229.15	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Grants *							
(i) Grant received during the year		1,363,762,060.00	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)	0.00	1,363,762,060.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	0.00	1,853,106,289.15	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*		1,073,277,352.00					
Others							
Sub –total.	0.00	1,073,277,352.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	0.00	404,754,240.00					
Rent							
Administrative & Other charges	0.00	24,687,564.06	0.00	0.00	0.00	0.00	0.00
Sub –total	0.00	429,441,804.06	0.00	0.00	0.00	0.00	0.00
(iii) Other:							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Grants Refunded							
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (c) [i+ ii+ iii]	0.00	1,502,719,156.06	0.00	0.00	0.00	0.00	0.00
Net balance at the year end – (a+ b)-(c)	0.00	**350,387,133.09**	0.00	0.00	0.00	0.00	0.00
Total Grants & Contribution for Specific Purposes							
Total		**350,387,133.09**					

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
	Total Secured Loans	**0.00**	**0.00**

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	0.00	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
	Total Un-Secured Loans	**0.00**	**0.00**

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	2,173,478.00	2,367,741.00
340-20	From Revenues	0.00	0.00
340-30	From staff	0.00	0.00
340-80	From Others	0.00	0.00
	Total deposits received	**2,173,478.00**	**2,367,741.00**

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

Amount in Rs.

Code No.	Particulars	Opening balance as the beginning of he year Amount (Rs	Additions during the current year Amount (Rs	Utilisation / expenditure Amount (Rs	Balance outstanding at the end of the current year Amount (Rs
1	2	3	4	5	6
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
	Total of deposit works	**0.00**	**0.00**	**0.00**	**0.00**

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)	43,074,406.00	21,751,618.00
350- 11	Employee Liabilities	212,406.00	213,196.00
350- 12	Government Dues Payable	0.00	7,091.00
350- 20	Recoveries Payable	0.00	0.00
350- 80	Others(contractors)	269,381,892.84	48,658,654.79
	Total Other liabilities (Sundry Creditors).	**312,668,704.84**	**48,878,941.79**

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

Code No.	Particulars	Current Year Amount (Rs.)	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
	Total Provisions	**0.00**	**0.00**

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

Amount in Rs.

Code No	Particulars	Gross Block				Depreciation		Net Block
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Rate of Depreciation	Total at the end of the year	At the end Of current year
1	2	3	4	5	6	7	10	11
410- 10	Land	1,445,294,826.00	11,865,272.00		1,457,160,098.00	0%	0.00	1,457,160,098.00
410- 20	Buildings	42,185,277.07	33,659,236.00		75,844,513.07	10%	7,584,451.31	68,260,061.76
	Infrastructure Assets							
410- 30	Roads and Bridges	2,801,164,880.37	525,754,384.00		3,326,919,264.37	10%	332,691,926.44	2,994,227,337.93
410- 31	Sewerage and drainage	150,711,585.35	83,993,838.00		234,705,423.35	10%	23,470,542.33	211,234,881.01
410- 32	Water ways :							
	Lakes And Ponds	1,383,726.00	20,000,000.00		21,383,726.00	0%	0.00	21,383,726.00
	Water Works Distribution	284,158,317.89	293,320,540.00		577,478,857.89	15%	86,621,828.68	490,857,029.21
410- 33	Public Lighting	243,575,474.51	60,240,330.00		303,815,804.51	15%	45,572,370.68	258,243,433.84
	Other assets							
410- 40	Plants & Machinery	84,603,449.98	0.00		84,603,449.98	15%	12,690,517.50	71,912,932.48
410- 50	Vehicles	25,976,256.44	31,507,316.00		57,483,572.44	15%	8,622,535.87	48,861,036.57
410- 60	Office & other equipment	3,171,521.86	8,489,157.00		11,660,678.86	15%	1,749,101.83	9,911,577.03
410- 70	Furniture, fixtures, fittings and electrical appliances	1,796,995.62	0.00		1,796,995.62	15%	269,549.34	1,527,446.27
410-32	Parks	10,187,215.68	4,447,279.00		14,634,494.68	10%	1,463,449.47	13,171,045.21
	Total	5,094,209,526.75	1,073,277,352.00	0.00	6,167,486,878.75		520,736,273.44	5,646,750,605.31

Schedule B- 15: 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	217,332,524.00	0.00	217,332,524.00	205,754,732.00
	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
	Net Receivables of Property Taxes	217,332,524.00	0.00	217,332,524.00	205,754,732.00
431- 19	Receivable of Other Taxes	196,405,939.00	0.00	196,405,939.00	188,275,243.00
	Less than 3 years*				
	More than 3 years*				
431- 99	Sub- total				
	Less: State Government Cesses/ Levies in Taxes – Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	196,405,939.00	0.00	196,405,939.00	188,275,243.00
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	17,984,693.00	0.00	17,984,693.00	24,136,389.00
	Less than 3 years*				
	More than 3 years*				
	Sub – total				
431- 40	Receivables from Other Sources	168,670,642.00	0.00	168,670,642.00	174,565,806.00
	Less than 3 years*				
	More than 3 years*				
	Sub – total				
431- 50	Receivables from Government	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	600,393,798.00	0.00	600,393,798.00	592,732,170.00

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

Code No	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment	0.00	0.00
440-30	Administrative	0.00	0.00
440-20	Operations &Maintenance	0.00	0.00
	Total Prepaid expenses	0.00	0.00

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
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	351,268,460.55	517,161,895.56
450-22	Other Banks	141,353,568.99	97,964,643.55
450-23	Scheduled Co-operative Banks	14,091,906.00	15,039,330.00
450-24	Post Office		
	Sub-total	506,713,935.54	630,165,869.11
450-41	**Balance with Bank – ____ Special Funds**		
450-42	Nationalised Banks		0.00
450-43	Other Scheduled Banks		0.00
450-44	Scheduled Co-operative		0.00
	Post Office		0.00
	Sub-total	0.00	0.00
	Balance with Bank – ____ Grant Funds		
450-61	Nationalised Banks		0.00
450-62	Other Scheduled Banks		0.00
450-63	Scheduled Co-operative		0.00
450-64	Post Office		0.00
	Sub-total	0.00	0.00
	Total Cash and Bank balances	**506,713,935.54**	**630,165,869.11**

Schedule B-18: Loans, advances and deposits [Code 460]

Code No	Particulars	Opening Balance at The beginning of the year (Rs.)	Paid during the current Year (Rs.)	Previous Year Adjustment	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4		5	6
460-10	Loans and advances to employees	86,403,271.16	4,807,000.00	0.00	5,839,412.16	85,370,859.00
460-20	Employee Provident Fund	0.00				0.00
460-30	Loans to Others	0.00				0.00
460-40	Advance to Suppliers and Contractors	0.00		0.00		0.00
460-50	Advance to Others	0.00				0.00
460-60	Deposit with External Agencies	0.00				0.00
460-80	Other Current Assets	0.00				0.00
	Sub –Total	86,403,271.16	4,807,000.00		5,839,412.16	85,370,859.00
461	- 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	86,403,271.16	4,807,000.00		5,839,412.16	85,370,859.00

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

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

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
	Total Other Assets	0.00	0.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
480-10	Loan Issue Expenses Deferred	0.00	0.00
480-20	Discount on Issue of Loans	0.00	0.00
480-30	Deferred Revenue Expenses	0.00	0.00
480-90	Others	0.00	0.00
	Total Miscellaneous expenditure.	0.00	0.00

NAGAR NIGAM GORAKHPUR

Income and Expenditure Statement for the period from 01.04.2015 to 31.03.2016

Code No.	Item/ Head of Account	Schedule No	CurrentYear Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
I-10	Tax Revenue	I-1	141,362,856.00	123,985,739.00
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	26,828,511.00	31,496,571.00
I-40	Fees & User Charges	I-4	175,025,039.00	89,336,657.01
I-50	Sale & Hire Charges	I-5	6,122,182.00	2,806,741.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	1,363,762,060.00	1,252,387,893.56
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	18,123,474.00	18,455,430.00
I-80	Other Income	I-9	4,938,332.00	60,528,731.43
A	**Total – INCOME**		**1,736,162,454.00**	**1,578,997,763.00**
	EXPENDITURE			
2-10	Establishment Expenses	I-10	612,828,646.00	562,133,178.67
2-20	Administrative Expenses	I-11	14,963,397.00	15,100,775.00
2-30	Operations & Maintenance	I-12	484,375,648.00	469,606,508.00
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	85,781,519.00	78,909,293.00
2-70	Provisions & Write off	I-16	0.00	0.00
2-71	Miscellaneous Expenses	I-17	20,760,866.00	9,975,834.00
2-72	Depreciation		520,736,273.44	447,325,795.65
B	**Total – EXPENDITURE**		**1,739,446,349.44**	**1,583,051,384.32**
A-B	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items*		(3,283,895.44)	(4,053,621.32)
2-80	Add: Prior period Items (Net)	*2-18*	0.00	0.00
	Gross surplus/ (deficit) of income overexpenditure after Prior Period Items		(3,283,895.44)	(4,053,621.32)
2-90	***Net balance being surplus/ deficit carriedover to Municipal Fund***		**(3,283,895.44)**	**(4,053,621.32)**

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 2016

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	76,725,669.00	67,295,889.00
110-02	Water tax	49,733,829.00	44,271,638.00
110-03	Sewerage Tax	3,322,103.00	3,276,392.00
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	11,374,995.00	9,000,000.00
110-12	Pilgrimage Tax	0.00	0.00
110-51	Octroi & Toll	0.00	0.00
110-52	Cess	0.00	0.00
110-80	Other taxes:		
	Cinema hall tax	206,260.00	141,820.00
	Sub-total	**141,362,856.00**	**123,985,739.00**
	Less: -		
110-90	Tax Remissions & Refund [Schedule 1–1 (a)]	0.00	0.00
	Total tax revenue	**141,362,856.00**	**123,985,739.00**

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
	Total refund and remission of tax revenues	0.00	0.00

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
	Total assigned revenues & compensation	0.00	0.00

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	230,050.00	1,845,305.00
130-20	Rent from Office Buildings	26,420,973.00	29,205,750.00
130-30	Rent from Guest Houses	0.00	0.00
130-40	Rent from lease of lands	127,540.00	397,358.00
130-80	Other rents	49,948.00	48,158.00
	Sub-Total	26,828,511.00	31,496,571.00
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	**26,828,511.00**	**31,496,571.00**

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	2,592,213.00	3,905,101.00
140-11	Licensing Fees	4,273,441.00	4,581,256.00
140-12	Fees for Grant of Permit	0.00	0.00
140-13	Fees for Certificate or Extract	308,898.00	265,327.00
140-14	Netaji Subhash Chandra bose Nagar	0.00	0.00
140-15	Regularization Fees	306,600.00	340,700.00
140-20	Penalties and Fines	439,067.00	959,360.01
140-40	Taxi Stand	9,707,125.00	5,902,000.00
	Stamp Fee	140,820,758.00	70,913,263.00
	Road cutting charges	532,817.00	206,640.00
140-50	Water User Charges	2,281,549.00	1,970,060.00
140-60	Entry Fees	0.00	0.00
140-70	Service / Administrative Charges	9,079,005.00	0.00
140-80	Other Charges	4,683,566.00	292,950.00
	Sub-Total.	175,025,039.00	89,336,657.01
	Less:		
140-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total income from Fees & User Charges – Income head-wise	**175,025,039.00**	**89,336,657.01**
140 -50	**User Charges**		
	Revenue from Hospitals	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	158,305.00	129,010.00
150-11	Sale of Forms & Publications	3,903,870.00	2,677,731.00
150-12	Sale of stores & scrap	2,060,007.00	0.00
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
	Total Income from Sale & Hire charges – income head-wise	6,122,182.00	2,806,741.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
160-10	Revenue Grant	1,363,762,060.00	1,252,387,893.56
160-20	Re-imbursement of expenses	0.00	0.00
60-30	Contribution towards schemes	0.00	0.00
	Total Revenue Grants, Contributions & Subsidies	1,363,762,060.00	1,252,387,893.56

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	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		
	Total Income from Investments	0.00	0.00

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	18,123,474.00	18,455,430.00
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	0.00	0.00
	Total. – Interest Earned	18,123,474.00	18,455,430.00

Schedule I-9: Other Income [Code No180]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
180-10	Deposits Forfeited	0.00	0.00
180-11	Lapsed Deposits	0.00	0.00
180-20	Insurance Claim Recovery	1,426,542.00	1,641,000.00
180-30	Profit on Disposal of Fixed asses	0.00	335,755.00
180-40	Recovery from Employees	614,712.00	5,240,494.00
180-50	Unclaimed Refund/ Liabilities	0.00	0.00
180-60	Excess Provisions written back	0.00	46,731,951.43
180-80	Miscellaneous Income	2,897,078.00	6,579,531.00
	Total Other Income	4,938,332.00	60,528,731.43

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	62,242,524.00	40,765,471.86
	Administration	21,745,888.00	20,596,208.00
	Finance, Accounts, Audit	9,645,864.00	9,709,257.00
	Water Supply	42,240,438.00	49,390,793.00
	Sewer department salary	6,962,176.00	6,742,681.00
	Hospital Department salary	3,633,336.00	3,766,144.00
	Property tax Depatment	20,128,619.00	18,323,302.00
	Health	370,058,048.00	340,903,924.81
	Lighting Estb.	18,801,952.00	18,493,550.00
	Workshop	6,992,721.00	6,114,916.00
	Public works	43,989,332.00	42,137,336.00
	Rent & License deptt	6,387,748.00	5,189,595.00
	Total establishment expenses – Function wise	**612,828,646.00**	**562,133,178.67**

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	1,579,567.00	1,483,083.00
220-12	Communication Expenses	761,554.00	672,927.00
220-20	Books & Periodicals	22,948.00	101,351.00
220-21	Printing and Stationery	978,971.00	1,497,143.00
220-30	Travelling & Conveyance	285,080.00	284,059.00
220-40	Insurance	1,022,794.00	912,248.00
220-50	Audit Fees	3,140,000.00	2,000,000.00
220-51	Legal Expenses	1,657,340.00	1,385,599.00
220-52	Professional and other Fees	310,450.00	11,460.00
220-60	Advertisement and Publicity	3,048,752.00	2,452,228.00
220-61	Membership & subscriptions	0.00	0.00
	Education Expenses	0.00	0.00
220-80	Other Administrative Expenses	2,155,941.00	4,300,677.00
	Total establishment expenses – expense head wise	**14,963,397.00**	**15,100,775.00**

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	61,294,179.00	65,594,385.00
230-20	Bulk Purchases		
230-30	Consumption of Stores	51,921,380.00	73,593,226.00
230-40	Hire Charges		
230-51	Repairs & maintenance –Infrastructure Assets	98,752,245.00	120,348,691.00
230-52	Repairs & maintenance – Civic Amenities	65,661,782.00	70,695,085.00
230-53	Repairs & maintenance – Buildings	51,174,931.00	54,577,525.00
240-60	Water supply & sewerage	150,466,079.00	77,660,057.00
		479,270,596.00	**462,468,969.00**

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Vehicles	5,105,052.00	7,137,539.00
230-59	Repairs & maintenance – Others	0.00	0.00
230-80	Other operating & maintenance expenses	0.00	0.00
	Total operations & maintenance - expense head wise	484,375,648.00	469,606,508.00

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	0.00	0.00
	Institutions	0.00	0.00
240-40	Other Interest	0.00	0.00
	Bank Charges	0.00	0.00
240-50	Other Finance Expenses	0.00	0.00
240-60	Water supply & Sewerage	0.00	0.00
	Total Interest & Finance Charges	**0.00**	**0.00**

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
	**Total Programme Expenses **	**0.00**	**0.00**

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	84,922,110.00	76,832,151.00
	Employee Insurance	859,409.00	2,077,142.00
260-30	Subsidies [give details]	0.00	0.00
	Total Revenue Grants, Contributions & Subsidies	**85,781,519.00**	**78,909,293.00**

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
	Total Provisions & Write off	**0.00**	**0.00**

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	20,760,866.00	9,975,834.00
	Total Miscellaneous expenses	**20,760,866.00**	**9,975,834.00**

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Income		
280-10	Taxes	0.00	0.00
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
	Sub – Total Income (a)	**0.00**	**0.00**
	Expenses		**0.00**
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
	Sub – Total Income (b)	**0.00**	**0.00**
	Total Prior Period (Net) (a-b) -.	**0.00**	**0.00**