

**ANNUAL FINANCIAL
STATEMENTS FOR THE
YEAR 2017-18**

**OF
WARSLIGANJ NAGAR
PARISHAD**

**FIELD LEVEL AGENCY FOR
PREPARATION OF ACCOUNTS ON
DOUBLE ENTRY ACCOUNTING
SYSTEM IN 46 ULBs IN BIHAR-**

GROUP 02

PREPARED BY

A K Mishra & Associates

Chartered Accountants

103, Vishnu Place,

East Boring Canal Road,

Patna-800001

ACCOUNTANT'S REPORT ON COMPILATION OF UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018

**TO
THE BOARD MEMBERS,**

NAGAR PARISHAD WARSHALIGANJ

We have compiled the unaudited Annual Financial Statements of Warshaliganj Nagar Parishad as at 31st March, 2018 on the basis of accounting records and other information and explanations provided to us by the ULB management.

The compilation engagement was carried out by us in accordance with the standard on Related Services (SRS) 4410, "Engagements to compile financial information", issued by the Institute of Chartered Accountants of India.

The management of Warshaliganj Nagar Parishad is responsible for:

- (p) Maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies.
- (q) Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.
- (r) Preparation and presentation of financial statements in accordance with the applicable laws and regulation, if any.
- (s) Establishing controls to safeguard the assets of the entity and preventing and detecting frauds or other irregularities.
- (t) Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing and detecting any non-compliance.

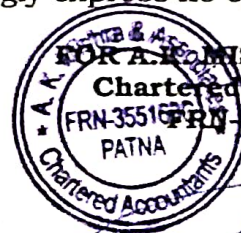
The Annual Financial Statements are in agreement with the books of account prepared under the Tally Accounting Software. We have not audited or reviewed these financial statements and accordingly express no opinion thereon.

PLACE: PATNA

DATE: 26/12/2024

UDIN: 24055163BKEDBN6605

Enclo: As Above



(C.A. AMIY K MISHRA)
Partner

NAGAR PARISHAD WARSHALIGANJ
BALANCE SHEET AS ON 31st March 2018

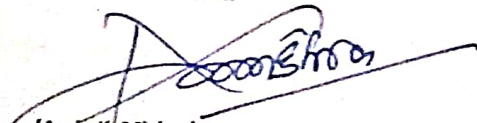
(Amount in ₹)

Code No.	Particulars	Schedule No.	Consolidated		Municipal General Fund		Basic Service for Urban Poor	
			Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
	LIABILITIES							
	Reserves and Surplus							
312000000	Municipal (General) Fund	B-1	60,861,786.23	42,458,992.23	60,861,786.23	42,458,992.23	-	-
311000000	earmarked Funds	B-2	8,501,365.00	8,476,905.00	-	-	8,501,365.00	8,476,905.00
312000000	Reserves	B-3	69,985,551.99	16,212,433.00	69,985,551.99	16,212,433.00	-	-
	Total Reserves & Surplus		139,348,703.22	67,148,330.23	130,847,338.22	58,671,425.23	8,501,365.00	8,476,905.00
320000000	Grants, Contributions for specific purposes	B-4	83,534,301.06	117,454,626.81	75,679,758.55	116,605,948.30	7,854,542.51	848,678.51
	Loans							
330000000	Secured loans	B-5	-	-	-	-	-	-
331000000	Unsecured loans	B-6	-	-	-	-	-	-
	Total Loans		-	-	-	-	-	-
	Current Liabilities and Provisions							
340000000	Deposits Received	B-7	1,689,810.00	73,376.00	1,689,810.00	73,376.00	-	-
341000000	Deposit works	B-8	-	-	-	-	-	-
350000000	Other Liabilities (Sundry Creditor)	B-9	6,650,327.30	2,190,885.30	6,650,327.30	2,190,885.30	-	-
360000000	Provisions	B-10	210,470.00	24,000.00	210,470.00	24,000.00	-	-
	Total Current Liabilities and Provisions		8,550,607.30	2,288,261.30	8,550,607.30	2,288,261.30	-	-
	TOTAL LIABILITIES		231,433,611.58	186,891,218.34	215,077,704.07	177,565,634.83	16,355,907.51	9,325,583.51
	ASSETS							
	Fixed Assets							
410000000	Gross Block	B-11	183,303,579.24	123,625,144.24	183,303,579.24	123,625,144.24	-	-
411000000	Less: Accumulated Depreciation		45,250,313.38	80,358,675.21	45,250,313.38	30,358,675.21	-	-
	Net Block		138,053,265.86	93,266,469.03	138,053,265.86	93,266,469.03	-	-
412000000	Capital work-in-progress		-	-	-	-	-	-
	Total Fixed Assets		138,053,265.86	93,266,469.03	138,053,265.86	93,266,469.03	-	-
	Investments							
420000000	Investment - General Fund	B-12	-	-	-	-	-	-
421000000	Investment - Other Funds	B-13	-	-	-	-	-	-
	Total Investment		-	-	-	-	-	-
	Current assets, loans & advances							
430000000	Stock in hand (Inventories)	B-14	-	-	-	-	-	-
431000000	Sundry Debtors (Receivables)	B-15						
	Gross amount outstanding		896,973.62	524,682.60	896,973.62	524,682.60	-	-
432000000	Less: Accumulated provision against bad and doubtful Receivables		239,060.50	142,539.50	239,060.50	142,539.50	-	-
	Net amount outstanding		657,913.12	382,143.10	657,913.12	382,143.10	-	-
440000000	Prepaid expenses	B-16	-	-	-	-	-	-
450000000	Cash and Bank Balances	B-17	85,818,732.60	86,338,906.21	69,462,825.09	77,013,322.70	16,355,907.51	9,325,583.51
460000000	Loans, advances and deposits	B-18	6,903,700.00	6,903,700.00	6,903,700.00	6,903,700.00	-	-
461000000	Less: Accumulated provision against Loans and Advances	B-18(a)	-	-	-	-	-	-
	Net Amount outstanding		6,903,700.00	6,903,700.00	6,903,700.00	6,903,700.00	-	-
	Total Current Assets, Loans & Advances		93,380,345.72	93,624,749.31	77,024,438.21	84,299,165.80	16,355,907.51	9,325,583.51
470000000	Other Assets	B-19	-	-	-	-	-	-
480000000	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-	-	-	-	-
	TOTAL ASSETS		231,433,611.58	186,891,218.34	215,077,704.07	177,565,634.83	16,355,907.51	9,325,583.51

Notes to the Balance Sheet

For A.K. Mishra & Associates
Chartered Accountants

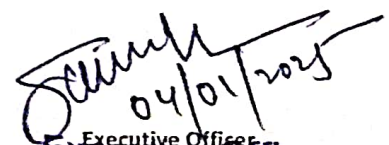
For NAGAR PARISHAD WARSHALIGANJ


(Anil K. Mishra)
Partner

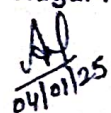
Accounts Officer
Date:

UDIN:24055163BKEDBN6605

Date:26/12/2024


04/01/2025
Executive Officer
Date:

Nagar Parishad, Warisaliganj
(Nawada)


04/01/25



NAGAR PARISHAD WARSHALIGANJ
Income & Expenditure Statement for the year ended 31st March 2018

(Amount in ₹)

Sl. No.	Particulars	Bch. No.	Consolidated		General Municipal Fund		Basic Service for Urban Poor	
			Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
1	2	3	4	5	4	5	4	5
	INCOME							
000000	Tax Revenue	1-1	1,289,111.02	875,764.60	1,289,111.02	875,764.60	-	-
000000	Assigned Revenues & Compensations	1-2	5,602,057.00	1,082,547.00	5,602,057.00	1,082,547.00	-	-
000000	Rental Income from Municipal Properties	1-3	620,866.00	364,971.00	620,866.00	364,971.00	-	-
000000	Fees & User Charges	1-4	95,604.00	126,200.00	95,604.00	126,200.00	-	-
000000	Sale & Hire Charges	1-5	-	592,330.00	-	592,330.00	-	-
000000	Revenue Grants, Contributions & Compensation	1-6	16,851,845.00	26,335,766.00	15,240,345.00	4,464,316.00	1,611,500.00	21,871,450.00
000000	Income from Investments	1-7	-	-	-	-	-	-
000000	Interest Earned	1-8	40,149.26	15,263.00	40,149.26	15,263.00	-	-
000000	Other Income	1-9	29,239,043.00	(963,178.30)	29,239,043.00	(963,178.30)	-	-
A	Total - INCOME		53,738,675.28	28,434,663.30	52,127,175.28	6,563,213.30	1,611,500.00	21,871,450.00
	EXPENDITURE							
000000	Establishment Expenditures	1-10	8,650,028.00	4,820,468.00	8,650,028.00	4,820,468.00	-	-
000000	Administrative Expenditure	1-11	2,157,127.00	983,755.93	2,157,127.00	983,755.93	-	-
000000	Operations and Maintenance	1-12	7,880,798.00	307,186.00	7,880,798.00	307,186.00	-	-
000000	Interest & Finance Charges	1-13	224.11	-	224.11	-	-	-
000000	Programme Expenditures	1-14	48,045.00	1,483,640.00	48,045.00	1,483,640.00	-	-
000000	Revenue Grants & Contributions	1-15	1,611,500.00	23,953,075.00	-	-	1,611,500.00	23,953,075.00
000000	Provisions & Write off	1-16	96,521.00	67,039.50	96,521.00	67,039.50	-	-
000000	Miscellaneous Expenditure	1-17	-	-	-	-	-	-
000000	Depreciation		14,891,638.17	8,319,615.08	14,891,638.17	8,319,615.08	-	-
B	Total - EXPENDITURE		35,335,881.28	39,934,779.51	33,724,381.28	15,981,704.51	1,611,500.00	23,953,075.00
A - B	Gross surplus/ (deficit) of income-over expenditure before Prior Period Items		18,402,794.00	(11,500,116.21)	18,402,794.00	(9,418,491.21)	-	(2,081,625.00)
00000000	Add: Prior period Items (Net)	1-18	-	-	-	-	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		18,402,794.00	(11,500,116.21)	18,402,794.00	(9,418,491.21)	-	(2,081,625.00)
00000000	Less: Transfer to Reserve Funds		-	-	-	-	-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		18,402,794.00	(11,500,116.21)	18,402,794.00	(9,418,491.21)	-	(2,081,625.00)

Notes to the Balance Sheet

For A.K. Mishra & Associates
Chartered Accountants

(Amy K. Mishra)
Partner

UDIN:24055163BKEDBN6605

Date:26/12/2024

Place : Patna



For NAGAR PARISHAD WARSHALIGANJ

Accounts Officer
Date:

Nagar Parishad, Warisaliganj
(Nawada)




(Signature)
04/01/2015
Executive Officer
Executive Officer

NAGAR PARISHAD WARSHALIGANJ
RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2017-18

(Amount in ₹)

RECEIPT				PAYMENT			
Code No.	Head of Account	Current Year (2017-18)	Previous Year (2016-17)	Code No.	Head of Account	Current Year (2017-18)	Previous Year (2016-17)
	Opening Balances	86,338,906.21	80,962,994.33				
00000000	Cash balances						
00000000	Balances with Nationalised Banks, Scheduled bank and Treasury	86,338,906.21	80,962,994.33				
	Operating Receipts	6,364,906.26	7,186,311.00		Operating Payments	14,183,970.71	39,521,913.93
10000000	Tax Revenue	-	-	210000000	Establishment Expenditures	5,272,560.00	3,321,981.00
10000000	Assigned Revenues & Compensations	5,602,057.00	1,087,547.00	220000000	Administrative Expenditure	1,398,897.00	981,456.93
20000000	Rental Income from Municipal	620,866.00	364,971.00	230000000	Operations and Maintenance	5,852,252.00	281,763.00
30000000	Fees & User Charges	95,604.00	126,200.00	240000000	Interest & Finance Charges	616.71	-
30000000	Sale & Hire Charges	-	592,330.00	250000000	Programme Expenditures	48,045.00	1,483,640.00
40000000	Revenue Grants, Contributions & Subsidies	-	-	260000000	Revenue Grants & Contributions	1,611,500.00	24,453,073.00
50000000	Income from Investments	-	-				
60000000	Interest Earned	46,379.26	15,263.00				
70000000	Other Income	-	-				
	Non Operating Receipts	66,879,123.84	88,920,547.51		Non Operating Payments	59,580,733.00	95,209,037.70
00000000	Grants and Contribution for specific purposes	65,937,843.84	86,730,405.51	320000000	Grants and Contribution for specific purposes	-	1,770,379.70
00000000	Sundry Debtors (Receivables)	916,820.00	593,842.00	340000000	Deposits Received	17,300.00	2,552,487.00
00000000	Embarked fund	24,460.00	-	350000000	Other Liabilities	59,562,933.00	38,758,498.00
00000000	Other Assets	-	-	410000000	Fixed Assets	-	4,127,668.00
00000000	Loans, Advances and Deposits with Others	-	1,095,300.00	431000000	Sundry Debtors (Receivables)	-	-
00000000	Deposits Received	-	-	460000000	Loans, Advances and Deposits with Others	-	8,000,000.00
00000000	Revenue Grants & Contributions	-	500,000.00		Closing Balances		
				450000000	Cash balances		
				450000000	Balances with Nationalised Banks, Scheduled bank and Treasury	85,818,732.60	86,338,906.21
	Total	159,582,936.31	172,069,852.84		Total	159,582,936.31	172,069,852.84

For A.K. Mishra & Associates
Chartered Accountants


(Anil K. Mishra)
Partner

UDIN:24055163BKEDBN6605

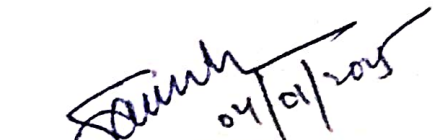
Date: 26/12/2024

Place : Patna



For NAGAR PARISHAD WARSHALIGANJ

Accounts Officer
Date:


04/01/2025
Executive Officer
Nagar Parishad, Warisaliganj
(Nawada)

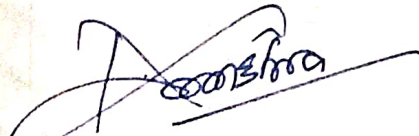


NAGAR PARISHAD WARSHALIGANJ
CASH FLOW STATEMENT FOR THE FINANCIAL YEAR 2017-18

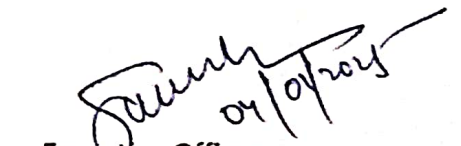
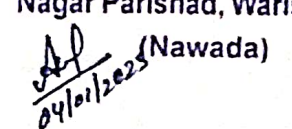
Particulars	(Amount in ₹)	(Amount in ₹)
	Current Year (2017-18)	Previous Year (2016-17)
A) Cash Flow from operating activities.		
Gross surplus/(deficit) over expenditure	18,402,794.00	(11,500,116.21)
Adjustments for:		
Transfer to reserve	53,773,118.99	16,212,433.00
Depreciation	14,891,638.17	8,319,615.08
Interest & finance expenditures	224.11	-
Loss on sale of Fixed Assets	-	-
Profit on disposal of assets	-	-
Dividend Income	-	-
Interest Income	(40,149.26)	(15,263.00)
Operating Income/Expenditure before working capital changes and Extra ordinary items	87,027,626.01	13,016,668.87
Changes in working capital		
(Increase) / Decrease in sundry debtors	(275,770.02)	(281,922.60)
(Increase) / Decrease in stock in hand	-	-
(Increase) / Decrease in prepaid expenses	-	-
(Increase) / Decrease in other current assets	-	-
(Decrease) / Increase in deposits received	1,616,434.00	73,376.00
(Decrease) / Increase in deposits works received	-	-
(Decrease) / Increase in other current liabilities	4,459,442.00	1,572,299.00
(Decrease) / Increase in provisions	186,470.00	67,039.50
Cash flow before extra ordinary items	93,014,201.99	14,447,460.77
Add/Less: Extra ordinary items	-	-
Net cash flow from operating activities (A)	93,014,201.99	14,447,460.77
B) Cash flow from investing activities		
Purchase of fixed assets	(59,678,435.00)	(44,558,120.00)
(Increase)/Decrease in capital work in progress	-	-
Increase/(Decrease) in Municipal Fund	-	13.00
Increase/(Decrease) in Grants	(33,920,325.75)	42,405,521.11
Increase/(Decrease) in Deposit Received	-	-
Increase/(Decrease) in Earmarked funds	24,460.00	-
(Purchase) of investments	-	-
Proceeds from sale/disposal of assets	-	-
Proceeds from sale/disposal of Investment	-	-
Interest income received	40,149.26	(15,263.00)
Net cash flow from investing activities (B)	(93,534,151.49)	(2,167,848.89)
(C) Cash Flows from financing activities		
Proceeds from long term borrowings (Loan)	-	-
Repayment of long term borrowings (Loan)	-	-
Loans & advances to employees	-	(6,903,700.00)
Loans to others	-	-
Interest paid	(224.11)	-
Dividend paid	-	-
Net cash flow from financing activities (C)	(224.11)	(6,903,700.00)
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	(520,173.61)	5,375,911.88
Add: Cash and cash equivalents at the beginning of the period	86,338,906.21	80,962,994.33
Cash and cash equivalents at the end of the period	85,818,732.60	86,338,906.21
	85,818,732.60	86,338,906.21

For A.K. Mishra & Associates
Chartered Accountants

For NAGAR PARISHAD WARSHALIGANJ


(Amiy K. Mishra)
Partner

Accounts Officer
Date:


Executive Officer
Date:
Nagar Parishad, Warisaliganj

(Nawada)

UDIN:24055163BKEDBN6605

Date: 26/12/2024



Schedule to Balance Sheet as on 31.03.2018

Municipal General Fund

Schedule B-1: Municipal (General) Fund

(Amount in ₹)

Code No.	Particulars	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	2	3	4	5(3+4)	6	7(5-6)
310100000	Municipal Fund	42,458,992.23	18,402,794.00	60,861,786.23	-	60,861,786.23
310900000	Excess of Income & Expenditure	-	-	-	-	-
	Total Municipal Fund (310)	42,458,992.23	18,402,794.00	60,861,786.23	-	60,861,786.23

Basic Service for Urban Poor

Schedule B-1: Municipal (General) Fund

(Amount in ₹)

Code No.	Particulars	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	2	3	4	5(3+4)	6	7(5-6)
310100000	Municipal Fund	-	-	-	-	-
310900000	Excess of Income & Expenditure	-	-	-	-	-
	Total Fund (310)	-	-	-	-	-



AD
8/4/18/25
सहायक
नगर परिषद् वारिसलीगंज



Schedule to Balance Sheet as on 31.03.2018

Municipal General Fund						
Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund (Code No 311)						(Amount in ₹)
Particulars	Special Fund 1 (Sanchit nidhi)	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund For Contigent Staff
Code No.						
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund						
(i) Transfer from Municipal Fund	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-
(c) Payments out of funds						
(i) Capital expenditure on						
Fixed Assets*	-	-	-	-	-	-
Others	-	-	-	-	-	-
sub-total	-	-	-	-	-	-
(ii) Revenue Expenditure on						
Salary, Wages and allowances etc.	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-
(iii) Other:						
Loss on disposal of Special Fund Investments	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-
Sub -Total	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-
Net balance at the year end - (a+b)- (c)	-	-	-	-	-	-
Grant Total Of Special Fund	-	-	-	-	-	-

Basic Service for Urban Poor

Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund (Code No 311)							(Amount in ₹)
Particulars	Special Fund 1 (Sanchit nidhi)	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund For Contigent Staff	
Code No.							
(a) Opening Balance	8,476,905.00	-	-	-	-	-	
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	-	-	-	-	-	-	
(ii) Interest earned on special Fund Investment	24,460.00	-	-	-	-	-	
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-	
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-	
(v) Other addition (Specify nature)	-	-	-	-	-	-	
Total (b)	24,460.00	-	-	-	-	-	
Total (a+b)	8,501,365.00	-	-	-	-	-	
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	-	-	-	-	-	-	
Others	-	-	-	-	-	-	
sub-total	-	-	-	-	-	-	
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	-	-	-	-	-	
Rent	-	-	-	-	-	-	
Other administrative charges	-	-	-	-	-	-	
Sub - total	-	-	-	-	-	-	
(iii) Other:							
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	
Diminution in Value of Special Fund Investments	-	-	-	-	-	-	
Transferred to Municipal Fund	-	-	-	-	-	-	
Sub -Total	-	-	-	-	-	-	
Total of (i+ii+iii) (c)	-	-	-	-	-	-	
Net balance at the year end - (a+b)- (c)	8,501,365.00	-	-	-	-	-	
Grant Total Of Special Fund	8,501,365.00	-	-	-	-	-	




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Schedule to Balance Sheet as on 31.03.2018

Municipal General Fund

Schedule B-3: Reserves

(Amount in ₹)

Code No.	Particulars	Opening balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the End of CY (Rs.)
1	2	3	4	5(3+4)	6	7(5-6)
12100000	Capital Contribution	16,212,433.00	53,773,118.99	69,985,551.99	-	69,985,551.99
312110000	Capital Reserve	-	-	-	-	-
12200000	Borrowing Redemption Reserve	-	-	-	-	-
312300000	Special Funds (Utilised)	-	-	-	-	-
12400000	Statutory Reserve	-	-	-	-	-
312500000	General Reserve	-	-	-	-	-
12600000	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	16,212,433.00	53,773,118.99	69,985,551.99	-	69,985,551.99


Basic Service for Urban Poor

Schedule B-3: Reserves

(Amount in ₹)

Code No.	Particulars	Opening balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the End of CY (Rs.)
1	2	3	4	5(3+4)	6	7(5-6)
312100000	Capital Contribution	-	-	-	-	-
12110000	Capital Reserve	-	-	-	-	-
312200000	Borrowing Redemption Reserve	-	-	-	-	-
312300000	Special Funds (Utilised)	-	-	-	-	-
312400000	Statutory Reserve	-	-	-	-	-
312500000	General Reserve	-	-	-	-	-
12600000	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	-	-	-	-	-




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Schedule to Balance Sheet as on 31.03.2018

Municipal General Fund

Schedule B-4: Grants & Contribution for Specific Purposes

(Amount in ₹)

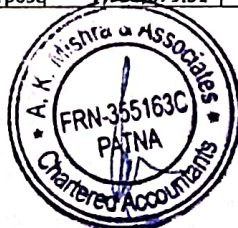
Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others	Total
Code No.								
(a) Opening Balance	45,770,615.16	62,358,428.14						108,129,043.30
(b) Addition to the Grants*								
(i) Grant received during the year	17,526,304.00	48,144,049.00						65,670,353.00
(ii) Interest/Dividend earned on Grant Investments	133,261.84							133,261.84
(iii) Profit on disposal of Grant Investments								
(iv) Appreciation in Value of Grant Investments								
(v) Other Receipts								
(vi) Other addition (MGF to BSUP & vice-versa)								
Total (b)	17,659,565.84	48,144,049.00						65,803,614.84
Total (a+b)	63,430,181.00	110,502,477.14						173,932,658.14
(c) Payments out of funds								
(i) Capital Expenditure on								
Fixed Assets*	15,157,942.21	38,615,176.78						53,773,118.99
Others								
Sub - total	15,157,942.21	38,615,176.78						53,773,118.99
(ii) Revenue Expenditure on								
Salary, Wages and allowances etc.								
Rent								
Others	752,094.00	14,488,251.00						15,240,345.00
Sub - total	752,094	14,488,251.00						15,240,345.00
(iii) Other:								
Loss on disposal of grant Investments								
Dimutation in Value of Grant Investments								
(v) Other addition (MGF to BSUP & vice-versa)								
Transfer to IE	14,441,627.00	14,797,416.00						29,239,043.00
Other Utilization of Grant(Bank Charges,Refund etc)	15.00	377.60						392.60
Sub -total	14,441,642.00	14,797,793.60						29,239,435.60
Total (c) [i+ii+iii]	30,351,678.21	67,901,221.38						98,252,899.59
Net balance at the year end - (a+b) - (c)	33,078,502.79	42,601,255.76						75,679,758.55
Total Grants & Contribution for Specific Purpose	33,078,502.79	42,601,255.76						75,679,758.55

Basic Service for Urban Poor

Schedule B-4: Grants & Contribution for Specific Purposes

(Amount in ₹)

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others	Total
Code No.								
(a) Opening Balance	9,204,920.51	120,663.00						9,325,583.51
(b) Addition to the Grants*								
(i) Grant received during the year	110,000.00							110,000.00
(ii) Interest/Dividend earned on Grant Investments	30,459.00							30,459.00
(iii) Profit on disposal of Grant Investments								
(iv) Appreciation in Value of Grant Investments								
(v) Other Receipts								
(vi) Other addition (MGF to BSUP & vice-versa)								
Total (b)	140,459.00							140,459.00
Total (a+b)	9,345,379.51	120,663.00						9,466,042.51
(c) Payments out of funds								
(i) Capital Expenditure on								
Fixed Assets*								
Others								
Sub - total								
(ii) Revenue Expenditure on								
Salary, Wages and allowances etc.								
Rent								
Others	1,611,500.00							1,611,500.00
Sub - total	1,611,500.00							1,611,500.00
(iii) Other:								
Loss on disposal of grant Investments								
Dimutation in Value of Grant Investments								
Transfer to BSUP and Vice-versa								
Inter Grant Transfer								
Returned to Dept								
Bank Charges								
Sub -total								
Total (c) [i+ii+iii]	1,611,500.00							1,611,500.00
Net balance at the year end - (a+b) - (c)	7,733,879.51	120,663.00						7,854,542.51
Total Grants & Contribution for Specific Purpose	7,733,879.51	120,663.00						7,854,542.51



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Schedule to Balance Sheet as on 31.03.2018

Schedule B-5: Secured Loans

(Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year □	Previous Year□	Current Year □	Previous Year□
1	1	3	4	3	4
330100000	Loans from Central Government	-	-	-	-
330200000	Loans from State Government	-	-	-	-
330300000	Loans from Govt. Bodies & Associations	-	-	-	-
330400000	Loans from international agencies	-	-	-	-
330500000	Loans from Banks & financial institutions	-	-	-	-
330600000	Other Term Loans	-	-	-	-
330700000	Bonds & Debentures	-	-	-	-
330800000	Other loans	-	-	-	-
	Total Secured Loans	-	-	-	-

Schedule B-6: Unsecured Loans

(Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year	Previous Year	Current Year	Previous Year
1	2	3	4	3	4
331100000	Loans from Central Government	-	-	-	-
331200000	Loans from State Government	-	-	-	-
331300000	Loans from Govt. Bodies & Associations	-	-	-	-
331400000	Loans from international agencies	-	-	-	-
331500000	Loans from Banks & financial institutions	-	-	-	-
331600000	Other Term Loans	-	-	-	-
331700000	Bonds & Debentures	-	-	-	-
331800000	Other loans	-	-	-	-
	Total Un-Secured Loans	-	-	-	-

Schedule B-7: Deposits Received

(Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year □	Previous Year□	Current Year □	Previous Year□
1	2	3	4	3	4
340100000	Deposits Received - From Suppliers/Contractors	1,689,810.00	73,376.00		
340200000	Deposit Revenues	-	-	-	-
340300000	Deposits Received From Staff	-	-	-	-
340800000	Deposits Received From Others	-	-	-	-
	Total deposits received	1,689,810.00	73,376.00	-	-




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Schedule to Balance Sheet as on 31.03.2018

Municipal General Fund

Schedule B-8: Deposit Works

(Amount in ₹)

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilization/ expenditure Amount (Rs.)	Balance outstanding at the End of Current year Amount (Rs.)
1	2	3	4	5	6
341100000	Civil Works	-	-	-	-
341200000	Electrical Works	-	-	-	-
341300000	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Basic Service for Urban Poor

Schedule B-8: Deposit Works

(Amount in ₹)

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilization/ expenditure Amount (Rs.)	Balance outstanding at the End of Current year Amount (Rs.)
1	2	3	4	5	6
341100000	Civil Works	-	-	-	-
341200000	Electrical Works	-	-	-	-
341300000	Others	-	-	-	-
	Total of deposit works	-	-	-	-




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Schedule to Balance Sheet as on 31.03.2018

Schedule B-9: Other Liabilities

(Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year □	Previous Year□	Current Year □	Previous Year□
1	2	3	4	3	4
350100000	Creditors/ Suppliers	-	625,949.00	-	-
350110000	Employee Liabilities	513,332.00	171,742.00	-	-
350120000	Interest Accrued and due	-	-	-	-
350200000	Recoveries Payable	5,129,268.30	1,318,559.30	-	-
350300000	Government Dues Payble	980,003.00	46,911.00	-	-
350400000	Refunds Payble	-	-	-	-
350410000	Advance collection of Revenues	-	-	-	-
350800000	Others	27,724.00	27,724.00	-	-
	Total Other liabilities (Sundry Creditors)	6,650,327.30	2,190,885.30	-	-

Schedule B-10: Provisions

(Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year □	Previous Year□	Current Year □	Previous Year□
360100000	Provision for Expenses	210,470.00	24,000.00	-	-
360200000	Provision for Interest	-	-	-	-
360300000	Provision for Other Assets	-	-	-	-
	Total Provisions	210,470.00	24,000.00	-	-




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Schedule to Balance Sheet as on 31.03.2018

Municipal General Fund												(Amount in ₹)
Schedule B-11: Fixed Assets												
Code No.	Particulars of Assets	Gross Block				Accumulated Depreciation				Net Block		
		Opening Balance	Additions during the year	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the Period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of previous year	
1	2	3	4	5	6	7	8	9	10	11	12	
41010000	Land	109.00	-	-	109.00	-	-	-	-	109.00	109.00	
10200000	Buildings	956,255.00	3,612,979.00	-	4,569,234.00	109,161.70	55,254.89	-	164,416.59	4,404,817.41	847,093.30	
Infrastructure Assets												
41030000	Roads & Bridges	64,594,565.00	26,968,972.00	-	91,563,537.00	15,585,163.56	8,464,428.65	-	24,049,592.21	67,513,944.79	49,609,401.44	
410310000	Sewerage and Drainage	35,660,665.00	22,813,264.00	-	58,473,929.00	5,329,013.69	3,435,536.75	-	8,763,550.44	49,710,378.56	30,332,651.31	
410320000	Water Ways	8,067,133.00	-	-	8,067,133.00	6,459,459.60	856,695.80	-	7,316,155.40	750,977.60	1,607,673.40	
410330000	Public Lighting	3,934,328.00	-	-	3,934,328.00	432,049.00	393,432.80	-	825,481.80	3,108,846.20	3,502,279.00	
Other assets												
410400000	Plants & Machinery	4,402,913.00	5,632,460.00	-	10,035,373.00	1,302,632.60	896,337.30	-	2,188,969.90	7,846,403.10	3,100,280.40	
410500000	Vehicles	1,534,650.00	650,760.00	-	2,155,410.00	326,073.37	248,298.13	-	574,371.50	1,581,038.50	1,178,576.63	
410600000	Office & Other equipment	1,012,012.24	-	-	1,012,012.24	452,623.09	202,402.45	-	655,025.54	356,986.70	559,389.15	
410700000	Fittings and electrical	3,492,514.00	-	-	3,492,514.00	363,498.60	349,251.40	-	712,750.00	2,779,764.00	3,129,015.40	
410800000	Other fixed assets	-	-	-	-	-	-	-	-	-	-	
Grand Total		123,625,144.24	59,678,435.00	-	183,303,579.24	30,358,675.21	14,891,638.17	-	45,250,313.38	138,053,265.86	93,266,469.03	
412010000	Capital work in progress	-	-	-	-	-	-	-	-	-	-	
Grand Total		123,625,144.24	59,678,435.00	-	183,303,579.24	30,358,675.21	14,891,638.17	-	45,250,313.38	138,053,265.86	93,266,469.03	

Basic Service for Urban Poor												(Amount in ₹)
Schedule B-11: Fixed Assets												
Code No.	Particulars of Assets	Gross Block				Accumulated Depreciation				Net Block		
		Opening Balance	Additions during the year	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the Period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of previous year	
1	2	3	4	5	6	7	8	9	10	11	12	
41010000	Land	-	-	-	-	-	-	-	-	-	-	
10200000	Buildings	-	-	-	-	-	-	-	-	-	-	
Infrastructure Assets												
410300000	Roads & Bridges	-	-	-	-	-	-	-	-	-	-	
410310000	Sewerage and Drainage	-	-	-	-	-	-	-	-	-	-	
410320000	Water Ways	-	-	-	-	-	-	-	-	-	-	
410330000	Public Lighting	-	-	-	-	-	-	-	-	-	-	
Other assets												
410400000	Plants & Machinery	-	-	-	-	-	-	-	-	-	-	
410500000	Vehicles	-	-	-	-	-	-	-	-	-	-	
410600000	Office & Other equipment	-	-	-	-	-	-	-	-	-	-	
410700000	Fittings and electrical	-	-	-	-	-	-	-	-	-	-	
410800000	Other fixed assets	-	-	-	-	-	-	-	-	-	-	
Grand Total		-	-	-	-	-	-	-	-	-	-	



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Schedule to Balance Sheet as on 31.03.2018


Municipal General Fund					
Schedule B-12: Investments - General Fund					(Amount in ₹)
Code No.	Particulars	With whom Invested	Face value	Current Year	Face Value
				Carrying Cost	Carrying Cost
1	2	3	4	5	6
420100000	Central Government Securities	-	-	-	-
420200000	State Government Securities	-	-	-	-
420300000	Debentures and Bonds	-	-	-	-
420400000	Preference Shares	-	-	-	-
420500000	Equity Shares	-	-	-	-
420600000	Units of Mutual Funds	-	-	-	-
420800000	Other Investments	-	-	-	-
Total of Investment General Fund		-	-	-	-

Basic Service for Urban Poor					
Schedule B-12: Investments - General Fund					(Amount in ₹)
Code No.	Particulars	With whom Invested	Face value	Current Year	Previous Year
				Carrying Cost	Carrying Cost
1	2	3	4	5	6
420100000	Central Government Securities	-	-	-	-
420200000	State Government Securities	-	-	-	-
420300000	Debentures and Bonds	-	-	-	-
420400000	Preference Shares	-	-	-	-
420500000	Equity Shares	-	-	-	-
420600000	Units of Mutual Funds	-	-	-	-
420800000	Other Investments	-	-	-	-
Total of Investment General Fund		-	-	-	-

Municipal General Fund					
Schedule B-13: Investments - Other Funds					(Amount in ₹)
Code No.	Particulars	With whom Invested	Face value	Current Year	Previous Year
				Carrying Cost	Carrying Cost
1	2	3	4	5	6
421100000	Central Government Securities	-	-	-	-
421200000	State Government Securities	-	-	-	-
421300000	Debentures and Bonds	-	-	-	-
421400000	Preference Shares	-	-	-	-
421500000	Equity Shares	-	-	-	-
421600000	Units of Mutual Funds	-	-	-	-
421800000	Other Investments	-	-	-	-
Total of Investments Other Funds		-	-	-	-

Basic Service for Urban Poor					
Schedule B-13: Investments - Other Funds					(Amount in ₹)
Code No.	Particulars	With whom Invested	Face value	Current Year	Previous Year
				Carrying Cost	Carrying Cost
1	2	3	4	5	6
421100000	Central Government Securities	-	-	-	-
421200000	State Government Securities	-	-	-	-
421300000	Debentures and Bonds	-	-	-	-
421400000	Preference Shares	-	-	-	-
421500000	Equity Shares	-	-	-	-
421600000	Units of Mutual Funds	-	-	-	-
421800000	Other Investments	-	-	-	-
Total of Investments Other Funds		-	-	-	-




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Schedule to Balance Sheet as on 31.03.2018

(Amount in ₹)

Schedule B-14: Stock-in-Hand (Inventories)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year □	Previous Year □	Current Year □	Previous Year □
1	2	3	4	3	4
30100000	Stores	-	-	-	-
60200000	Loose Tools	-	-	-	-
60800000	Others	-	-	-	-
	Total	-	-	-	-

Note:- There is no Closing stock at ULB



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Schedule to Balance Sheet as on 31.03.2018

Municipal General Fund

Schedule B-15: Sundry Debtors (Receivables) [Code No431]

(Amount in ₹)

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4	6
431100000	Receivables for Property Taxes				
	Less than 5 years * More than 5 years* Sub- total	896,973.62	239,060.50	657,913.12	382,143.10
431910000	Less: State Government Cesses/Levies in Taxes - Control				
	State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	Net Receivables of Property Taxes	896,973.62	239,060.50	657,913.12	382,143.10
431190000	Receivables of Other Taxes				
	Less than 3 years * More than 3 years* Sub- total	-	-	-	-
431910000	Less: State Government Cesses/Levies in Taxes - Control				
	State Govt Cesses/ levies in Other Taxes - Control account	-	-	-	-
	Net Receivables of Other Taxes				
431200000	Receivables of Cess -				
	Less than 3 years * More than 3 years* Sub - total	-	-	-	-
431300000	Receivables for Fees and User Charges				
	Less than 3 years * More than 3 years*	-	-	-	-
	Sub - total				
431400000	Receivable from Other Sources	-	-	-	-
	Less than 3 years *More than 3 years* Sub - total	-	-	-	-
431500000	Receivable from Government	-	-	-	-
	Total of Sundry Debtors (Receivables)	896,973.62	239,060.50	657,913.12	382,143.10

Basic Service for Urban Poor

Schedule B-15: Sundry Debtors (Receivables) [Code No431]


(Amount in ₹)

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4	6
431100000	Receivables for Property Taxes				
	Less than 5 years * More than 5 years* Sub- total	-	-	-	-
431910000	Less: State Government Cesses/Levies in Taxes - Control				
	Accounts	-	-	-	-
	Net Receivables of Property Taxes				
431190000	Receivables of Other Taxes				
	Less than 3 years * More than 3 years* Sub- total	-	-	-	-
431910000	Less: State Government Cesses/Levies in Taxes - Control				
	Accounts	-	-	-	-
	Net Receivables of Other Taxes				
431200000	Receivables of Cess				
	Less than 3 years * More than 3 years* Sub - total	-	-	-	-
431300000	Receivables for Fees and User Charges				
	Less than 3 years * More than 3 years*	-	-	-	-
	Sub - total				
431400000	Receivable from Other Sources	-	-	-	-
	Less than 3 years *More than 3 years* Sub - total	-	-	-	-
431500000	Receivable from Government	-	-	-	-
	Total of Sundry Debtors (Receivables)				

Note:

1. Provision was made against the outstanding liabilities of property taxes as rules prescribed in Manual Refer "Notes to Accounts" for calculation of provision of outstanding property taxes




 24/04/25
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Schedule to Balance Sheet as on 31.03.2018

Schedule B-16: Prepaid Expenses

(Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year □	Previous Year□	Current Year □	Previous Year□
1	2	3	4	3	4
440100000	Establishment	-	-	-	-
440200000	Administrative	-	-	-	-
440300000	Operations & Maintenance	-	-	-	-
	Total Prepaid Exp.	-	-	-	-

Schedule B-17 :Cash and Bank Balances

(Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year □	Previous Year□	Current Year □	Previous Year□
1	2	3	4	3	4
450100000	Cash	-	-		
	Balance with Bank - Municipal Funds:				
450210000	Nationalised Bank	-	919,941.40		
450220000	Other Scheduled Banks	-	-	-	
450230000	Scheduled Co-operative Banks	-	-	-	-
450240000	Post office	-	-	-	-
450250000	Treasury	-	-		
	Sub-total	-	919,941.40	-	-
	Balance with Bank-BSUP Special Funds:				
450410000	Nationalised Bank	-	-	16,355,907.51	9,325,583.51
450420000	Other Scheduled Banks				-
450430000	Scheduled Co-operative Banks	-	-		-
450440000	Post office	-	-		-
450450000	Treasury	-	-		
	Sub-total	-	-	16,355,907.51	9,325,583.51
	Balance with Bank-_____ Grant Funds:				
450610000	Nationalised Banks Other	43,756,433.87	25,620,121.30	-	-
450620000	Other Scheduled Banks	-	-	-	-
450630000	Scheduled Co-operative Banks	-	-	-	-
450640000	Co-operative Banks Post Office	-	-	-	-
450650000	Treasury	25,706,391.22	50,473,260.00		
	Sub-total	69,462,825.09	76,093,381.30	-	-
	Total Cash and Bank Balances	69,462,825.09	77,013,322.70	16,355,907.51	9,325,583.51
		85,818,732.60	86,338,906.21		




 सहायक
 नगर परिषद् वारिसलीगंज

Schedule to Balance Sheet as on 31.03.2018

Municipal General Fund

Schedule B-18: Loans, Advances, and Deposits

(Amount in ₹)

Code No.	Particulars	Opening Balance at the beginning	Paid during the Current Year	Recovered during the Year	Paid during the Current Year
1	2	3	4	5	6
460100000	Loans and Advances to Employees	6,903,700.00	-	-	6,903,700.00
460200000	Employee Provident Fund Loans	-	-	-	-
460300000	Loans to Others	-	-	-	-
460400000	Advance to Suppliers and Contractors	-	-	-	-
460500000	Advance to Others	-	-	-	-
460600000	Deposit with External Agencies	-	-	-	-
460800000	Other Current Assets	-	-	-	-
	Sub Total	6,903,700.00	-	-	6,903,700.00
461100000	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B -18(a)]	-	-	-	-
	Total Loans, advances and deposits	6,903,700.00	-	-	6,903,700.00

Basic Service for Urban Poor

Schedule B-18: Loans, Advances, and Deposits

(Amount in ₹)

Code No.	Particulars	Opening Balance at the beginning	Paid during the Current Year	Recovered during the Year	Balance Outstanding at the end of the year
1	2	3	4	5	6
460100000	Loans and Advances to Employees	-	-	-	-
460200000	Employee Provident Fund Loans	-	-	-	-
460300000	Loans to Others	-	-	-	-
460400000	Advance to Suppliers and Contractors	-	-	-	-
460500000	Advance to Others	-	-	-	-
460600000	Deposit with External Agencies	-	-	-	-
460800000	Other Current Assets	-	-	-	-
	Sub Total	-	-	-	-
461100000	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B -18(a)]	-	-	-	-
	Total Loans, advances and deposits	-	-	-	-




 04/01/25
 सहायक
 नगर परिषद नारसलीगंज

Schedule to Balance Sheet as on 31.03.2018

Schedule B-18 (a): Accumulated Provisions against Loans, Advances and Deposits

(Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year □	Previous Year□	Current Year	Previous Year
1	2	3	4	3	4
461100000	Loans to Others	-	-	-	-
461200000	Advances	-	-	-	-
461300000	Deposits	-	-	-	-
	Total Accumulated Provisions	-	-	-	-

Schedule B-19: Other Assets

(Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year □	Previous Year□	Current Year	Previous Year
1	2	3	4	3	4
471100000	Deposit Works-Expenditure	-	-	-	-
470200000	Inter Unit Account	-	-	-	-
	Total Other Assets	-	-	-	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

(Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year □	Previous Year□	Current Year	Previous Year
1	2	3	4	3	4
480100000	Loan Issue Expenses Deferred	-	-	-	-
480200000	Discount on Issue of Loans	-	-	-	-
480300000	Others	-	-	-	-
	Total Miscellaneous Expenditure	-	-	-	-




 सहायक
 नगर परिषद वारिसलीगंज

Schedule 1-1: Tax Revenue [Code No 110]		Consolidated		Municipal General Fund		Basic Services for Urban Poor	
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
110010000	Holding Tax	1,209,111.02	875,764.60	1,209,111.02	875,764.60	-	-
110020000	Water Tax	-	-	-	-	-	-
110030000	Latrine Tax	-	-	-	-	-	-
110050000	Lighting Tax	-	-	-	-	-	-
110070000	Vehicle Tax	-	-	-	-	-	-
110080000	Animal Tax	-	-	-	-	-	-
110100000	Profession Tax	-	-	-	-	-	-
110110000	Advertisement Tax	-	-	-	-	-	-
110160000	Entertainment Tax	-	-	-	-	-	-
110180000	Tower Tax	-	-	-	-	-	-
110510000	Octroi & Toll	-	-	-	-	-	-
110520000	Cess	-	-	-	-	-	-
110900000	Other taxes	-	-	-	-	-	-
	Sub- total	1,209,111.02	875,764.60	1,209,111.02	875,764.60	-	-
110900000	Less: Tax Remissions and Refund [Schedule 1-1 (a)]	-	-	-	-	-	-
	Sub- total	1,209,111.02	875,764.60	1,209,111.02	875,764.60	-	-
	Total tax revenue	1,209,111.02	875,764.60	1,209,111.02	875,764.60	-	-

Schedule 1-1 (a): Remission and Refund of Taxes						(Amount in ₹)	
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
110900100	Holding Tax	-	-	-	-	-	-
110900200	Water Tax	-	-	-	-	-	-
110900300	Latrine Tax	-	-	-	-	-	-
110900400	Education Cess	-	-	-	-	-	-
110900500	Health Cess	-	-	-	-	-	-
110900700	Advertisement Tax	-	-	-	-	-	-
110900900	Others	-	-	-	-	-	-
	Total refund and remission of tax revenues	-	-	-	-	-	-

Schedule 1-2: Assigned Revenues & Compensation [Code No 120]						(Amount in ₹)	
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
120100000	Taxes and Duties collected by others	5,602,057.00	1,087,547.00	5,602,057.00	1,087,547.00	-	-
120200000	Compensation in lieu of Taxes/ duties	-	-	-	-	-	-
120300000	Compensation in lieu of Concessions	-	-	-	-	-	-
	Total Assigned Revenues & Compensations	5,602,057.00	1,087,547.00	5,602,057.00	1,087,547.00	-	-

Schedule 1-3: Rental Income from Municipal Properties [Code No 130]						(Amount in ₹)	
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
130100000	Rent from Civic Amenities	620,866.00	364,971.00	620,866.00	364,971.00	-	-
130200000	Rent from Buildings Rent	-	-	-	-	-	-
130300000	From Guest Houses Rent	-	-	-	-	-	-
130400000	From lease of lands	-	-	-	-	-	-
130500000	Lease rentals Others	-	-	-	-	-	-
130800000	Other rents	-	-	-	-	-	-
	Sub- Total	620,866.00	364,971.00	620,866.00	364,971.00	-	-
130900000	Less: Rent Remission and Refunds	-	-	-	-	-	-
	Sub- Total	620,866.00	364,971.00	620,866.00	364,971.00	-	-
	Total Rental Income from Municipal Properties	620,866.00	364,971.00	620,866.00	364,971.00	-	-

Schedule 1-4 (a): Fees & User Charges - Function wise [Code No 140]						(Amount in ₹)	
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
140100000	Municipal Body Administration	95,604.00	126,200.00	95,604.00	126,200.00	-	-
140200000	Finance, Accounts, Audit	-	-	-	-	-	-
140300000	Election	-	-	-	-	-	-
140400000	Record Room	-	-	-	-	-	-
140500000	Estata	-	-	-	-	-	-
140600000	Stores & Purchase	-	-	-	-	-	-
140700000	Workshop	-	-	-	-	-	-
140800000	Census	-	-	-	-	-	-
	Total income from fees & user charges - Function wise	95,604.00	126,200.00	95,604.00	126,200.00	-	-




 सहायक
 नगर परिषद् वाटिसलीम

Schedule I-4 (b) Fees & User Charges - Income head - wise [Code No. 142]		Consolidated		Municipal General Fund		Basic Services for Urban Poor	
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
140100000	Empowerment & Registration Charges/ Fees		4,200.00	122.00	4,200.00		
140110000	Licensing Fees	175.00					
140120000	Fees for Grant of Permit						
140130000	Fees for Certificate		5,500.00	54,884.00	5,500.00		
140140000	Development Charges	54,884.00	102,000.00		102,000.00		
140150000	Regularisation Fees						
140200000	Penalties and Fines						
140400000	Other Fees						
140500000	User Charges		15,000.00		15,000.00		
140600000	Entry Fees						
140700000	Services Administrative Charges						
140800000	Other Charges						
	Sub-Total	55,664.00	126,700.00	55,664.00	126,700.00		
140900000	Less: Fees & User Charges Permission and Refunds						
	Sub-Total	55,664.00	126,700.00	55,664.00	126,700.00		
	Total Income from Fees & User Charges - Income head - wise	55,664.00	126,700.00	55,664.00	126,700.00		

Schedule I-5(a) Sale & Hire Charges - Function wise [Code No. 150]		Consolidated		Municipal General Fund		Basic Services for Urban Poor	
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
	Municipal Body Administration		592,330.00		592,330.00		
	Finance, Accounts, Audit						
	Election						
	Record Room						
	Estate						
	Stores & Purchase						
	Workshop						
	Census						
	Total Income from Sale & Hire Charges - Function wise		592,330.00		592,330.00		


Schedule I-5(b) Sale & Hire Charges - Income head-wise [Code No. 150]		Consolidated		Municipal General Fund		Basic Services for Urban Poor	
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
150100000	Sale of Products						
150110000	Sale of Forms & Publication						
150120000	Sale of Stores & Scrap		370,990.00		370,990.00		
150130000	Sale of Others						
150400000	Hire Charges for Vehicle						
150410000	Hire Charges for Equipment		221,340.00		221,340.00		
	Total Income from Sale & Hire Charges - Income head-wise		592,330.00		592,330.00		

Schedule I-6: Revenue Grants, Contributions & Compensation [Code No. 160]		Consolidated		Municipal General Fund		Basic Services for Urban Poor	
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
160100000	Revenue Grant						
160200000	Re-imbursment of expenses	16,851,845.00	25,325,766.00	15,240,340.00	4,464,314.00	1,401,500.00	21,871,050.00
160300000	Contribution towards schemes						
	Total Revenue Grants, Contributions & Compensation	16,851,845.00	25,325,766.00	15,240,340.00	4,464,314.00	1,401,500.00	21,871,050.00

Schedule I-7: Income from Investments - General Fund [Code No. 170]		Consolidated		Municipal General Fund		Basic Services for Urban Poor	
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
170100000	Interest on Deposits						
170200000	Dividend						
170300000	Income from projects taken up on commercial basis						
170400000	Profit in sale of Investment						
170800000	Others						
	Total Assigned Revenues & Compensations						

Schedule I-8: Interest Earned [Code No. 171]		Consolidated		Municipal General Fund		Basic Services for Urban Poor	
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
171100000	Interest from Bank Accounts	40,149.26	15,263.00	40,149.26	15,263.00		
171200000	Interest on Loans and advances to Employees						
171300000	Interest on loans to others						
171400000	Interest on Debtors and Other Receivables						
171800000	Others Interest						
	Total Assigned Revenues & Compensations	40,149.26	15,263.00	40,149.26	15,263.00		




 सहायक
 नगर परिषद् वारिसलीमंग

Consolidated

Municipal General Fund

Basic Service for Urban Poor

Schedule I-9: Other Income [Code No 180]

(Amount in ₹)

Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
1	2	3	4	3	4	3	4
180100000	Deposits Forfeited	-	-	-	-	-	-
180110000	Lapsed Deposits	-	-	-	-	-	-
180200000	Insurance Claim Recovery	-	-	-	-	-	-
180300000	Profit on Disposal of Fixed Assets	-	-	-	-	-	-
180400000	Recovery from Employees	-	-	-	-	-	-
180500000	Unclaimed Refund Payable/ Liabilities Written Back	-	(963,178.30)	-	(963,178.30)	-	-
180600000	Excess Provisions written back	-	-	-	-	-	-
180800000	Miscellaneous Income	29,239,043.00	-	29,239,043.00	-	-	-
	Total Other Income	29,239,043.00	(963,178.30)	29,239,043.00	(963,178.30)	-	-

Schedule I-10: Establishment Expenditures [Code No 210]

(Amount in ₹)

Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
1	2	3	4	3	4	3	4
	Municipal Body	-	-	-	-	-	-
	Admin-stration	8,650,028.00	4,820,468.00	8,650,028.00	4,820,468.00	-	-
	Finance, Accounts, Audit	-	-	-	-	-	-
	Election	-	-	-	-	-	-
	Record Room	-	-	-	-	-	-
	Estate	-	-	-	-	-	-
	Stores & Purchase	-	-	-	-	-	-
	Workshop	-	-	-	-	-	-
	Census	-	-	-	-	-	-
	Total establishment expenditure - Function Wise	8,650,028.00	4,820,468.00	8,650,028.00	4,820,468.00	-	-

Schedule I-10 (b): Establishment Expenditures-Expenditure head- wise

(Amount in ₹)

Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
1	2	3	4	3	4	3	4
210100000	Salaries, Wages and Bonus	8,367,363.00	4,641,185.00	8,367,363.00	4,641,185.00	-	-
210200000	Benefits and Allowances	-	-	-	-	-	-
210300000	Pension / P. F. Contribution	282,665.00	17,612.00	282,665.00	17,612.00	-	-
210400000	Other Terminal & Retirement Benefits	-	161,671.00	-	161,671.00	-	-
210800000	Other Establishment Expenses	-	-	-	-	-	-
	Total establishment expenditure - Expenditure head Wise	8,650,028.00	4,820,468.00	8,650,028.00	4,820,468.00	-	-



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04/01/25
सहायक
नगर परिषद बारहिसलीगंज

Consolidated Municipal General Fund Basic Service for Urban Poor

Schedule I-11: Administrative Expenditures (Code No 220)

Schedule I-11 (a): Administrative Expenditures-function wise

Code No.	Particulars	Current Year		Previous Year		(Amount in ₹)	
		(2017-18)	(2016-17)	(2017-18)	(2016-17)	(2017-18)	(2016-17)
1	2	3	4	3	4	3	4
	Municipal Body Administration	2,157,127.00	983,755.93	2,157,127.00	983,755.93	-	-
	Finance, Accounts, Audit	-	-	-	-	-	-
	Election	-	-	-	-	-	-
	Record Room	-	-	-	-	-	-
	Estate	-	-	-	-	-	-
	Stores & Purchase	-	-	-	-	-	-
	Workshop	-	-	-	-	-	-
	Census	-	-	-	-	-	-
	Total Administrative expenditure - Function Wise	2,157,127.00	983,755.93	2,157,127.00	983,755.93	-	-

Schedule I-11 (b): Administrative Expenditures-Expenditure head- wise

Code No.	Particulars	Current Year		Previous Year		(Amount in ₹)	
		(2017-18)	(2016-17)	(2017-18)	(2016-17)	(2017-18)	(2016-17)
1	2	3	4	3	4	3	4
220100000	Rent, Rates and Taxes	-	-	-	-	-	-
220110000	Office Maintenance	114,282.00	54,715.00	114,282.00	54,715.00	-	-
220120000	Communication Expenditures	22,738.00	67,191.00	22,738.00	67,191.00	-	-
220200000	Books & Periodicals	-	7,380.00	-	7,380.00	-	-
220210000	Printing and Stationery	-	-	-	-	-	-
220300000	Travelling and conveyance	261,601.00	175,593.00	261,601.00	175,593.00	-	-
220400000	Insurance	345,410.00	107,337.00	345,410.00	107,337.00	-	-
220500000	Audit Fees	-	-	-	-	-	-
220510000	Legal Expenses Professional and Other Fees	21,359.00	69,370.00	21,359.00	69,370.00	-	-
220520000	Advertisement and Publicity	70,100.00	152,791.00	70,100.00	152,791.00	-	-
220600000	Membership & Subscriptions	482,272.00	344,378.93	482,272.00	344,378.93	-	-
220610000	Other	-	-	-	-	-	-
220800000	Total Administrative expenditure - Expenditure head Wise	832,365.00	5,000.00	832,365.00	5,000.00	-	-

Schedule I-12: Operation and Maintenance (Code No 230)

Schedule I-12 (a): Operation and Maintenance Expenditures-function wise

Code No.	Particulars	Current Year		Previous Year		(Amount in ₹)	
		(2017-18)	(2016-17)	(2017-18)	(2016-17)	(2017-18)	(2016-17)
1	2	3	4	3	4	3	4
	Municipal Body Administration	7,880,798.00	307,186.00	7,880,798.00	307,186.00	-	-
	Finance, Accounts, Audit	-	-	-	-	-	-
	Election	-	-	-	-	-	-
	Record Room	-	-	-	-	-	-
	Estate	-	-	-	-	-	-
	Stores & Purchase	-	-	-	-	-	-
	Workshop	-	-	-	-	-	-
	Census	-	-	-	-	-	-
	Public Works	-	-	-	-	-	-
	Total Operation and Maintenance expenditure - Function Wise	7,880,798.00	307,186.00	7,880,798.00	307,186.00	-	-

Schedule I-12 (b): Operation and Maintenance - Expenditure head- wise

Code No.	Particulars	Current Year		Previous Year		(Amount in ₹)	
		(2017-18)	(2016-17)	(2017-18)	(2016-17)	(2017-18)	(2016-17)
1	2	3	4	3	4	3	4
230100000	Power & Fuel	1,297,377.00	25,423.00	1,297,377.00	25,423.00	-	-
230200000	Bulk Purchases	-	-	-	-	-	-
230300000	Consumption of Stores	66,000.00	22,800.00	66,000.00	22,800.00	-	-
230400000	Hire Charges	-	138,000.00	-	138,000.00	-	-
230500000	Repairs & Maintenance -Infrastructure Assets	1,467,491.00	-	1,467,491.00	-	-	-
230510000	Repairs & Maintenance -Civic Amenities	-	-	-	-	-	-
230520000	Repairs & Maintenance -Buildings	439,017.00	-	439,017.00	-	-	-
230530000	Repairs & Maintenance -Vehicles	-	-	-	-	-	-
230590000	Repairs & Maintenance -Others	199,464.00	120,963.00	199,464.00	120,963.00	-	-
230900000	Other Operating and Maintenance Expenses	4,411,442.00	-	4,411,442.00	-	-	-
	Total Operations and Maintenance - Expenditure head Wise	7,880,798.00	307,186.00	7,880,798.00	307,186.00	-	-

Schedule I-13: Interest & Finance Charges (Code No 240)

Code No.	Particulars	Current Year		Previous Year		(Amount in ₹)	
		(2017-18)	(2016-17)	(2017-18)	(2016-17)	(2017-18)	(2016-17)
1	2	3	4	3	4	3	4
240100000	Interest on Loans from Central Government	-	-	-	-	-	-
240200000	Interest on Loans from State Government	-	-	-	-	-	-
240300000	Interest on Loans from Government Bodies & associations	-	-	-	-	-	-
240400000	Interest on Loans from International Agencies	-	-	-	-	-	-
240500000	Interest on Loans from Banks & Other Financial Institutions	-	-	-	-	-	-
240600000	Other Interest	-	-	-	-	-	-
240700000	Bank Charges	-	-	-	-	-	-
240800000	Other Finance Expenses	224.11	-	224.11	-	-	-
	Total Interest & Finance Charges	224.11	-	224.11	-	-	-

Schedule I-14: Programme Expenditure (Code No 250)

Code No.	Particulars	Current Year		Previous Year		(Amount in ₹)	
		(2017-18)	(2016-17)	(2017-18)	(2016-17)	(2017-18)	(2016-17)
1	2	3	4	3	4	3	4
250100000	Election expenditures	-	-	-	-	-	-
250200000	Own Programmes	-	-	-	-	-	-
250300000	Share in Programmes of Others	48,045.00	1,483,640.00	48,045.00	1,483,640.00	-	-
250400000	Programme Expenditure from Grants	-	-	-	-	-	-
250500000	Expenditure on Transferred Functions	-	-	-	-	-	-
250600000	Expenditure on Transferred Institutions	-	-	-	-	-	-
	Total Programme Expenditure	48,045.00	1,483,640.00	48,045.00	1,483,640.00	-	-



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		Consolidated		Municipal General Fund		Basic Service for Urban Poor	
Schedule I-15: Revenue Grants, Contributions & subsidies [Code No 260]							
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
260100000	Grants	-	-	-	-	-	-
260200000	Contribution	1,611,500.00	23,953,075.00	-	-	1,611,500.00	23,953,075.00
260300000	Subsidies	-	-	-	-	-	-
	Total Revenue Grants, Contributions & subsidies	1,611,500.00	23,953,075.00	-	-	1,611,500.00	23,953,075.00

Schedule I-16: Provisions & Write off [Code No 270]							
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
270100000	Provisions for Doubtful receivables	-	-	-	-	-	-
270200000	Provision for other Assets	96,521.00	67,039.50	96,521.00	67,039.50	-	-
270300000	Revenues written off	-	-	-	-	-	-
270400000	Assets written off	-	-	-	-	-	-
270500000	Miscellaneous Expenditure written off	-	-	-	-	-	-
	Total Provisions & Write off	96,521.00	67,039.50	96,521.00	67,039.50	-	-

Schedule I-17: Miscellaneous Expenditure [Code No 271]							
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
271100000	Loss on disposal of Assets	-	-	-	-	-	-
271200000	Loss on disposal of Investments	-	-	-	-	-	-
271300000	Decline in the Value Of Fixed Assets on Revaluation	-	-	-	-	-	-
271400000	Accident al Loss	-	-	-	-	-	-
271500000	Diminution in Value of Investments	-	-	-	-	-	-
	Total Miscellaneous Expenditures	-	-	-	-	-	-

Schedule I-18: Prior Period Items (Net) [Code No 280]							
Code No.	Particulars	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
	Income						
280100000	Taxes	-	-	-	-	-	-
280200000	Other - Revenues	-	-	-	-	-	-
280300000	Recovery of revenues written off	-	-	-	-	-	-
280400000	Other income	-	-	-	-	-	-
	Sub - Total Income (a)	-	-	-	-	-	-
	Expenditures						
280500000	Refund of Taxes	-	-	-	-	-	-
280600000	Refund of Other - Revenues	-	-	-	-	-	-
280900000	Other Expenses	-	-	-	-	-	-
	Sub - Total Income (b)	-	-	-	-	-	-
	Total Prior Period (Net) (a-b)	-	-	-	-	-	-




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Warsaliganj Nagar Panchayat 17-18

Nawada

Trial Balance

1-Apr-2017 to 31-Mar-2018

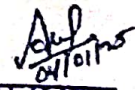
Particulars	Warsaliganj Nagar Panchayat 17-18 1-Apr-2017 to 31-Mar-2018			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Current Assets	86338906.21 Dr	131277685.93	131797859.54	85818732.60 Dr
450 Bank Accounts	86338906.21 Dr	131277685.93	131797859.54	85818732.60 Dr
450 Cash & Bank Balances	86338906.21 Dr	131277685.93	131797859.54	85818732.60 Dr
45061 Specific Grant Funds- Nabonalised Bank	35865646.21 Dr	68340135.42	44093440.25	60112341.38 Dr
4506101 PNB A/C- 5162 (HFA)	5361086			5361086.00 Dr
4506102 IOB A/C- 0409 (Nal-Jal)	9676194	30923710.26	6609845.76	33990058.57 Dr
4506103 S B I - 53103 (Current Acc.)	44802.33 Dr			44802.33 Dr
4506104 IOB A/C-0410 (Nal-Gali)	8873188	17752852.74	11741833.84	14884156.97 Dr
4506105 PNB A/C-63297 (O.A.P)	29382.00 Dr			29382.00 Dr
4506106 PNB A/C - 4919 (Holding Tax)	875139.07 Dr	1580336.00	1930222.85	525252.22 Dr
4506107 S B I A/C-11541 (BRGF)	475469.16 Dr	157493.84		532953.00 Dr
4506108 PNB A/C - 7899 14th Fin	3216830.00 Dr	17670733.29	17648200.00	3239353.29 Dr
4506109 PNB A/C-83608 (SBM)	3827636	150542.00	3232170.51	746007.00 Dr
4506110 UNION Bank A/c - 05119 (S.J.S.R.Y)	3482727.00 Dr	24460.00	2851110.00	656077.00 Dr
4506111 UNION Bank A/c- 07565 (13th Finance)	2693.00 Dr	80007.29	80007.29	2693.00 Dr
45065 Specific Grant Fund- Treasury	50473260.00 Dr	62937550.51	87704419.29	25706391.22 Dr
450650001 Treasury A/c - E O Salary		1004406.00	839122.00	165224.00 Dr
450650002 Treasury A/c - Stamp Duty		4487951.00	4307691.00	180260.00 Dr
450650004 Treasury A/c - Peshakar		1169720.00	1052755.00	116965.00 Dr
450650005 Treasury A/c Nagrik Suvidha Mad		4000655.00	3926730.00	73925.00 Dr
450650006 Treasury A/c - Road Nirman		8079271.00	4887040.00	3192231.00 Dr
450650007 Treasury A/c - 5th Finance		36600111.00	35036249.00	1563852.00 Dr
4506500 Specific Grant Funds-Treasury	50473260.00 Dr	7595436.51	37654832.29	20413864.22 Dr
1 - Revenue Incomes		6230.00	53744905.28	53738675.28 Cr
110 Tax Revenues			1289111.02	1289111.02 Cr
11001 Holding Tax			1289111.02	1289111.02 Cr
1100100 Holding Tax			1289111.02	1289111.02 Cr
120 Assigned Revenues & Compensations			5602057.00	5602057.00 Cr
12010 Taxes & Duties Collected by Others			1136077.00	1136077.00 Cr
1201002 Basic Taxes & Duties Collected by Others			1136077.00	1136077.00 Cr
120100202 Professional Tax			1136077.00	1136077.00 Cr
120100203 Stamp Duty			4465980.00	4465980.00 Cr
130 Rental Income From Municipal Properties			620866.00	620866.00 Cr
13010 Rent From Civic Amenities			620866.00	620866.00 Cr
1301004 Rent From Markets			620866.00	620866.00 Cr
130100400 Rent From Markets			620866.00	620866.00 Cr
140 Fees & User Charges			95604.00	95604.00 Cr
14013 Fees for Certificate Or Extract of Record			720.00	720.00 Cr
1401399 Other Charges			720.00	720.00 Cr
14015 Regularisation Fees			94884.00	94884.00 Cr
1402097 Penalty			94884.00	94884.00 Cr
160 Revenue Grants, Contribution and Subsidies			16851845.00	16851845.00 Cr
16010 Revenue Grant			16851845.00	16851845.00 Cr
160109900 Other Revenue Grants			16851845.00	16851845.00 Cr
171 Interest Earned		6230	46379.26	40149.26 Cr
17110 Interest From Bank Accounts		6230	46379.26	40149.26 Cr
171100100 Interest From Saving Bank Account		6230	46379.26	40149.26 Cr
180 Other Income			29239043.00	29239043.00 Dr
18080 Misc. Income			29239043	29239043.00 Dr
1808099 Misc. Receipts			29239043	29239043.00 Dr
180809900 Misc. Receipts			29239043.00	29239043.00 Cr
2 - Revenue Expenses		35342232.62	6351.34	35335881.28 Dr
210 Establishment Expenses		8650028.00		8650028.00 Dr
21010 Salary Wages and Bonus		8367363.00		8367363.00 Dr
2101001 Salary & Allowances		5255452.00		5255452.00 Dr



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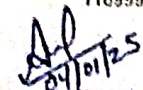
210100102 Salary & Allow- Pormanent Officers	1018310.00		1018310.00 Dr
210100103 Salary & Allow- Permanent Staff	656316.00		656316.00 Dr
210100105 Sal & Allow- Contractual Officer & Staffs	1702742.00		1702742.00 Dr
210100105 Salaries & Wages- Pension	1878084.00		1878084.00 Dr
2101002 Wages	3111911.00		3111911.00 Dr
210100201 Daily Wages	3111911.00		3111911.00 Dr
21040 Other Terminal & Retirement Benefits	282665.00		282665.00 Dr
2104005 Arrear Paid	282665.00		282665.00 Dr
210400502 Arrear Paid to-Permanent Staff	282665.00		282665.00 Dr
220 Administrative Expenses	2157127.00		2157127.00 Dr
22011 Office Maintenance	114282.00		114282.00 Dr
2201101 Office Maintenance	114282.00		114282.00 Dr
220110102 Other Office Maintenance Expenses	114282.00		114282.00 Dr
22012 Communication Expenses	22738.00		22738.00 Dr
2201201 Communication Expenses	22738.00		22738.00 Dr
220120101 Telephone Expenses	22738.00		22738.00 Dr
22021 Printing and Stationery	261601.00		261601.00 Dr
2202101 Printing and Stationery	229629.00		229629.00 Dr
220210101 Stationery	24970.00		24970.00 Dr
220210102 General Printing & Stationery	166379.00		166379.00 Dr
220210105 Computer Consumables	38280.00		38280.00 Dr
220210104 Xerox Expenses	31972.00		31972.00 Dr
22030 Traveling & Conveyance	345410.00		345410.00 Dr
2203003 Petrol and Diesel	345410.00		345410.00 Dr
22040 Insurance	21359.00		21359.00 Dr
22052 Professional & Other Fees	70100.00		70100.00 Dr
2205201 Professional & Other Fees	70100.00		70100.00 Dr
220520103 Advocate Fee Expenses	70100.00		70100.00 Dr
22060 Advertisement and Publicity	482272.00		482272.00 Dr
2206001 Advertisement Exp	482272.00		482272.00 Dr
220600100 Advertisement in News Paper	191569.00		191569.00 Dr
220600990 Other Advertisement and Publicity Exp.	290703.00		290703.00 Dr
22080 Other Administration Expenses	839365.00		839365.00 Dr
2208010 Other Administration Exp	280000.00		280000.00 Dr
220801001 Various Day Celebration Expenses	280000.00		280000.00 Dr
2208099 Miscellaneous Admin. Expenses	559365.00		559365.00 Dr
230 Operations & Maintenance	7886529.00	5731	7886798.00 Dr
23010 Power & Fuel	1297377.00		1297377.00 Dr
23030 Consumption of Stores	66000.00		66000.00 Dr
2303006 Chlorine, Chemicals for Water Department	66000.00		66000.00 Dr
23050 Repairs & Maintenance Infrastructure Assets	1234268.00		1234268.00 Dr
2305002 Repairs & Maintenance - Sowerage/Drainage	741358.00		741358.00 Dr
230500200 Repairs & Maintenance - Sewerage/Drain	741358.00		741358.00 Dr
2305004 Repairs & Maintenance - Roads & Pavements	492910.00		492910.00 Dr
230500400 Repairs & Maintenance - Roads & Pavements	492910.00		492910.00 Dr
23050 Rep. & Maint. Infrastructure Assets	233223.00		233223.00 Dr
2305002 Rep. & Maint. - Sewerage	233223.00		233223.00 Dr
23052 Rep. & Maint. Buildings	439017.00		439017.00 Dr
2305203 Repairs & Maintenance - Office Buildings	439017.00		439017.00 Dr
230520300 Repairs & Maintenance - Office Buildings	439017.00		439017.00 Dr
23053 Rep. & Maint. Vehicles	5731.00	5731	
2305301 Repairs Vehicles	5731.00	5731	
23059 Rep. & Maint. Others	199464.00		199464.00 Dr
2305901 Repair & Maintenance	80720.00		80720.00 Dr
230590101 Rep. & Maint.- Computer & Software	80720.00		80720.00 Dr
2305999 Rep. & Maint.- Other Assets	118744.00		118744.00 Dr
23080 Other Operating and Maint. Exp.	4411449.00		4411449.00 Dr
2308001 Garbage Clearance	4411449.00		4411449.00 Dr
240 Int. & Fin. Charges	844.45	620	224.11 Dr
24070 Bank Charges	844.45	620	224.11 Dr
250 Programme Expenses	48045.00		48045.00 Dr
25020 Own Programme	48045.00		48045.00 Dr
2502009 Other Social Upliftment Programmes	48045.00		48045.00 Dr




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नगर परिषद् वासिस्लीगंज

260 Revenue Grants, Contributions & Loans to Officers		1011500.00		1011500.00 Dr	
26010 Grants		1011500.00		1011500.00 Dr	
2601001 SRM		1011500.00		1011500.00 Dr	
2601001(A) Swachh Bharat Mission		1011500.00		1011500.00 Dr	
270 Provision & Write Off		90521.00		90521.00 Dr	
27010 Provision for Doubtful Receivables		90521.00		90521.00 Dr	
2701001 Prov. for Doubtful Receivable Property Tax		90521.00		90521.00 Dr	
2701001(A) Provision for Doubtful Receivables - Property Taxes		90521.00		90521.00 Dr	
2701001(B) Provision for Doubtful Receivables Property Tax		90521.00		90521.00 Dr	
272 Depreciation		14801030.17		14801030.17 Dr	
27220 Depreciation (Buildings)		55254.89		55254.89 Dr	
2722000 Depreciation on Buildings		55254.89		55254.89 Dr	
27220000 Depreciation on Buildings		55254.89		55254.89 Dr	
27230 Depreciation (Roads & Bridges)		8464428.65		8464428.65 Dr	
2723000 Depreciation on Roads & Bridges		8464428.65		8464428.65 Dr	
27230000 Depreciation on Roads & Bridges		8464428.65		8464428.65 Dr	
27231 Depreciation (Sewerage and Drainage)		3435536.75		3435536.75 Dr	
2723100 Depreciation on Sewerage and Drainage		3435536.75		3435536.75 Dr	
27231000 Depreciation on Sewerage and Drainage		3435536.75		3435536.75 Dr	
27232 Depreciation (Waterways)		856695.80		856695.80 Dr	
2723200 Depreciation on Waterways		856695.80		856695.80 Dr	
27232000 Depreciation on Waterways		856695.80		856695.80 Dr	
27233 Depreciation (Public Lighting)		393432.80		393432.80 Dr	
2723300 Depreciation on Public Lighting		393432.80		393432.80 Dr	
27233000 Depreciation on Public Lighting		393432.80		393432.80 Dr	
27250 Depreciation (Vehicles)		1134635.43		1134635.43 Dr	
2725000 Depreciation on Vehicles		1134635.43		1134635.43 Dr	
27250000 Depreciation on Plant & Machinery		886337.30		886337.30 Dr	
272500000 Depreciation on Vehicles		248298.13		248298.13 Dr	
27270 Depreciation (Furniture & Fixture)		551653.85		551653.85 Dr	
2727000 Depreciation on Furniture, Fixtures, Fittings and Electrical Appliances		551653.85		551653.85 Dr	
272700000 Depreciation on Office & Other Equipment		202402.45		202402.45 Dr	
2727000000 Depreciation on Furniture, Fixtures, Fittings and Electrical Appliances		349251.40		349251.40 Dr	
3 - Capital Receipt & Liabilities		186891218.34 Cr	159444632.59	203937025.83	231433611.58 Cr
310 Municipal (General) Fund		42458992.23 Cr		18402794.00	60861786.23 Cr
31010 Municipal Fund		42458992.23 Cr		18402794.00	60861786.23 Cr
3101001 General Fund		42458992.23 Cr		18402794.00	60861786.23 Cr
310100101 General Fund		42458992.23 Cr		18402794.00	60861786.23 Cr
311 Earmarked Funds		8476905.00 Cr		24460	8501365.00 Cr
31110 Special Fund- Poverty Allevation Fund		8476905.00 Cr		24460	8501365.00 Cr
3111001 Earmarked Fund		8476905.00 Cr		24460	8501365.00 Cr
311100101 - BRGF (Earmark)		6594985.00 Cr			6594985.00 Cr
311100102 - SJSRY (Earmark)		519302.00 Cr		24460	543762.00 Cr
311100103 - 13Th Finance (Earmark)		1362618.00 Cr			1362618.00 Cr
312 Reserves		16212433		53773118.99	69985551.99 Cr
31210 Capital Contribution		16212433		53773118.99	69985551.99 Cr
3121001 Capital Contribution		16212433		53773118.99	69985551.99 Cr
312100100 Capital Contribution		16212433		53773118.99	69985551.99 Cr
320 Grants, Contribution for Specific Purposes		117454626.81 Cr	99864399.59	65944073.84	83534301.06 Cr
32010 Central Government		54975535.67 Cr	31963178.21	1780024.84	40812382.30 Cr
3201001 Central Govt. Grant		54975535.67 Cr	31963178.21	1780024.84	40812382.30 Cr
320100100 House For All		5381086			5381086.00 Cr
320100101 Swachh Bharat Mission Grant		3843834.51 Cr	1611500.00	140459.00	2372793.51 Cr
320100103 14th Finance Comm.		25766398.00 Cr	23776536.21	17590726.00	19580587.79 Cr
320100104 S.J.S.R.Y Grant		9845806.00 Cr	15.00	6230.00	9852021.00 Cr
320100105 Capital Grant Under BRGF		3583284.16 Cr		62609.84	3645894.00 Cr
320100106 13Th Finance Comm.		6575127	6575127.00		
32020 State Government		62479091.14 Cr	67901221.38	48144049.00	42721918.76 Cr
3202001 State Govt. Grant		62479091.14 Cr	67901221.38	48144049.00	42721918.76 Cr
320200100 L.E.D Light		9864416.00 Cr	9864416		
320200101 5th Finance Comm.		24018712.00 Cr	23909811.84	18710843.00	18819743.16 Cr
320200102 Grant Nali Gali		7015525.07 Cr	12553305.78	10668457.00	5130676.29 Cr
320200103 Old Bridha Pension Yojana		1169998	1169998		1169998.00 Cr




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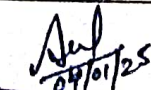
320200104 Grant Nal Jal	4532594.07 Cr	7225064.07	13777549	11085079.00 Cr
320200105 E. Governance	210000.00 Cr			210000.00 Cr
320200106 Nagar Sarkar Bhawan	1679.00 Cr			1679.00 Cr
320200107 Nagarik Subidha	2251843.00 Cr	4036947	3175200.00	1390095.62 Cr
320200108 Path and Pull	6483770.00 Cr	5378676		1105093.69 Cr
320200109 RAIN BASERA	4933000.00 Cr	4933000		
320200110 Water Recourse	305366.00 Cr			305366.00 Cr
320200111 Kabir Antisty Grant	120663			120663.00 Cr
320200112 Executive Officer Salary	1571525		930000.00	2501525.00 Cr
320200113 Road Development & Maintenance			882000.00	882000.00 Cr
340 Deposits Received	73376	17300.00	1633734.00	1689810.00 Cr
34010 From Contractors/suppliers	73376	17300.00	1633734.00	1689810.00 Cr
3401002 Security Deposit	73376	17300.00	1633734.00	1689810.00 Cr
340100202 Contr's Security Deposit-Specific Grants	73376	17300.00	1633734.00	1689810.00 Cr
350 Other Liabilities	2190885.30 Cr	59562933.00	64022375.00	6650327.30 Cr
35010 Creditors	625949.00 Cr	56285971.00	55660022.00	
3501001 Contractor Control A/C	625949.00 Cr	48451980.00	47826031.00	
350100101 Amu Kumar		452060.00	452060.00	
35011 Employee Liability	171742	3035778.00	3377368.00	513332.00 Cr
3501102 Net Salary Payable	171742	3035778.00	3377368.00	513332.00 Cr
350110200 Net Salary Payable	171742	3035778.00	3377368.00	513332.00 Cr
35020 Recoveries Payable	1318559.30 Cr	91784.00	3902493.00	5129268.30 Cr
3502002 Recoveries Payable-Statutory Deductions	1318559	91784.00	3902493.00	5129268
350200201 Income Tax From Contractors / Suppliers	699054	91784.00	663706.00	1270976
350200202 VAT Deducted Payable	77498.00 Cr		2706284.00	2783782.00 Cr
350200206 Labour Cess Payable	542007.00 Cr		532503.00	1074510.00 Cr
35030 Government Dues Payable	46911.00 Cr	149400.00	1082492.00	980003.00 Cr
3503002 Royalty Dues Payable	46911.00 Cr	149400.00	1082492.00	980003.00 Cr
350300201 Royalty Payable From Contractor/Supplier	46911.00 Cr	149400.00	1082492.00	980003.00 Cr
35080 Others (Office Maintance)	27724			27724.00 Cr
3508001 Outstanding Electricity Charges	25423			25423.00 Cr
3508004 Outstanding Telephone Bills	2301			2301.00 Cr
360 Provisions	24000.00 Cr		186470	210470.00 Cr
36010 Provision for Expenses	24000.00 Cr		186470	210470.00 Cr
3601001 Provision	24000.00 Cr			24000.00 Cr
360100101 Provision for Expenses	24000.00 Cr			24000.00 Cr
3601003 Provisions for Expenses-Othors			186470	186470.00 Cr
360100300 Provisions for Electricity Bill			186470	186470.00 Cr
4 - Capital Expenditure & Assets	100552312.13 Dr	61249468.62	16186901.77	145614878.98 Dr
410 Fixed Assets	123625144.24 Dr	59678435.00		183303579.24 Dr
41010 Land	109.00 Dr			109.00 Dr
4101001 Land - Municipality	109.00 Dr			109.00 Dr
410100199 Other Lands Municipality	109.00 Dr			109.00 Dr
41020 Buildings	956255.00 Dr	3612979		4569234.00 Dr
4102001 Buildings - Municipality	956255.00 Dr	3612979		4569234.00 Dr
410200101 Administrative Buildings	956255.00 Dr	3612979		4569234.00 Dr
41030 Roads & Bridges	64594565.00 Dr	26968972.00		91563537.00 Dr
4103001 Roads	64594565.00 Dr	26968972.00		91563537.00 Dr
410300101 Concrete Roads	64594565.00 Dr	26968972.00		91563537.00 Dr
41031 Sowerage & Drainage	35660665.00 Dr	22813264.00		58473929.00 Dr
4103102 Drainage	35660665.00 Dr	22813264.00		58473929.00 Dr
410310201 Drainage	35660665.00 Dr	22813264.00		58473929.00 Dr
41032 Waterways	8067133.00 Dr			8067133.00 Dr
4103201 Water Ways	7964289.00 Dr			7964289.00 Dr
410320101 Ponds	6.00 Dr			6.00 Dr
410320102 Water Supply	7964283.00 Dr			7964283.00 Dr
4103201 Bore Wells	102844			102844.00 Dr
41033 Public Lighting	3934328.00 Dr			3934328.00 Dr
4103301 Public Lighting	3934328.00 Dr			3934328.00 Dr



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410330101 Public Lighting	3934328.00 Dr		3934328.60 Dr
41040 Plant & Machinery	4402913.00 Dr	5612460	10035373.00 Dr
4104001 Plant & Machinery	1991556.00 Dr	2444000	4335556.00 Dr
410400108 Household Dustbin	1991556.00 Dr	2344000	4335556.00 Dr
4104001 Plant & Mach. (Municipality)	2411357.00 Dr	3268460	5699817.00 Dr
410400101 Fogging Machine	701357.00 Dr	798060	1499417.00 Dr
410400199 Municipality Plant & Machinery	1710000.00 Dr	2490400	4200400.00 Dr
41050 Vehicles	1504650.00 Dr	650760.00	2155410.00 Dr
4105001 Vehicles-Municipality	1504650.00 Dr	650760.00	2155410.00 Dr
410500103 Cars	777600		777600.00 Dr
410500107 Water Tanker		650760	650760.00 Dr
410500111 Tractors	532665.00 Dr		532665.00 Dr
410500199 Municipality Vehicles	194317.00 Dr		194317.00 Dr
41060 Office & Other Equipments	1012012.24 Dr		1012012.24 Dr
4106001 Office & Other Equipments-Municipality	1012012.24 Dr		1012012.24 Dr
410600106 Computers	1012012.24 Dr		1012012.24 Dr
41070 Fur,Fix Fittings & Electric Appliances	3492514.00 Dr		3492514.00 Dr
4107001 Fur,Fix,Fittings & Elec. App -Municipality	3492514.00 Dr		3492514.00 Dr
410700106 Godrej Almirah	50000		50000.00 Dr
410700150 Other Furniture & Fixtures	3442514.00 Dr		3442514.00 Dr
411 Accumulated Depreciation	30358675.21 Cr	14801638.17	45250313.38 Cr
41120 Building	109161.70 Cr	5254.89	164416.59 Cr
4112001 Building (Acc. Dep.)	109161.70 Cr	5254.89	164416.59 Cr
411200101 Accumulated Dep. on Building	109161.70 Cr	5254.89	164416.59 Cr
41130 Roads	15585163.56 Cr	8464428.65	24049592.21 Cr
4113001 Roads & Bridges (Acc. Dep.)	15585163.56 Cr	8464428.65	24049592.21 Cr
411300101 Accu. Dep. on Roads	15585163.56 Cr	8464428.65	24049592.21 Cr
41131 Sewerage & Drainage	5328013.69 Cr	3435536.75	8763550.44 Cr
4113102 Sewerage & Drainage (Acc. Dep.)	5328013.69 Cr	3435536.75	8763550.44 Cr
411310201 Accu. Dep. on Drainage	5328013.69 Cr	3435536.75	8763550.44 Cr
41132 Water Ways	6459459.60 Cr	856695.80	7316155.40 Cr
4113201 Water Ways (Acc. Dep.)	6459459.60 Cr	856695.80	7316155.40 Cr
411320101 Accu. Dep. on Water Ways	6459459.60 Cr	856695.80	7316155.40 Cr
41133 Public Lighting	432049.00 Cr	393432.80	825481.80 Cr
4113301 Public Lighting (Acc. Dep.)	432049.00 Cr	393432.80	825481.80 Cr
411330101 Accu. Dep. on Public Lighting	432049.00 Cr	393432.80	825481.80 Cr
41140 Plant & Machinery	1302632.60 Cr	886337.30	2188969.90 Cr
4114001 Plant & Machinery(Acc. Dep.)	1302632.60 Cr	886337.30	2188969.90 Cr
411400101 Accu. Dep. on Plant & Machinery	1302632.60 Cr	886337.30	2188969.90 Cr
41150 Vehicles	326073.37 Cr	248298.13	574371.50 Cr
4115001 Vehicles (Acc. Dep.)	326073.37 Cr	248298.13	574371.50 Cr
411500111 Accu. Dep. on Vehicles	326073.37 Cr	248298.13	574371.50 Cr
41160 Other Equipment	452623.09 Cr	202402.45	655025.54 Cr
4116000 Accumulated Depreciation on Office & Other Equipme	452623.09 Cr	202402.45	655025.54 Cr
411600000 Accumulated Depreciation on Other Office &Oth	452623.09 Cr	202402.45	655025.54 Cr
41170 Furniture & Fixture	363498.60 Cr	349251.40	712750.00 Cr
4117001 Furniture & Fixture (Acc. Dep.)	363498.60 Cr	349251.40	712750.00 Cr
411700150 Accumulated Dep. on Furniture & Fixture	363498.60 Cr	349251.40	712750.00 Cr
431 Sundry Debtors (Receivables)	524682.60 Dr	1571033.62	1198742.60
43110 Sundry Debtors	524682.60 Dr	1571033.62	1198742.60
4311002 Receivables for Property	524682.60 Dr	1571033.62	1198742.60
431100100 Property Tax(Current)	281922.60 Dr	1289111.02	1198465.35
431100200 Property Tax (Arrears)	242760.00 Dr	281922.60	277
432 Accu. Provisions Against Debtors (Receivables)	142539.50 Cr		96521.00
43210 Provision for Outstanding Property Taxes	142539.50 Cr		96521.00
4321001 Provision for Outstanding Property Taxes	142539.50 Cr		96521.00
432100100 Provision for Outstanding Property Taxes	142539.50 Cr		96521.00
460 Loan,Advances & Deposits with Others	6903700		6903700.00 Dr
46010 Loan & Adv. to Emplooyos	6903700		6903700.00 Dr
4601007 Advance for Office Expenditure	6903700		6903700.00 Dr
460100701 Advance to (Krishna Nandan) O.A.P	6903700		6903700.00 Dr
Profit & Loss A/c			
Grand Total	36805588	18402794.00	18402794.00 Cr
	424125837.76	424125837.76	




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KEY RATIOS

S.No	Name of Ratio	Particulars	Ratio (Times)
1	Current Ratio	Current Assets /Current Liabilities	10.92
2	Fixed Assets Ratio	Fixed Assets/Total Assets	0.60
3	Income over Expenditure Ratio	Total Income/Total Expenditure	1.52
4	Property tax receivables to property tax income ratio	Property Tax Receivable at the end of the year / Demand for property tax raised during the year	0.70
5	Debt Equity Ratio	Loans/Reserves & Surplus	-
6	Tax Revenue to Total Income Ratio	Tax Revenue/ Total Income	0.02
7	Revenue Grant, contribution & subsidy to total income Ratio	Revenue Grants, Contributions & Subsidies/ Total Income	0.31
8	Establishment Expenditure to Total Income Ratio	Establishment Expenditures/ Total Income	0.16




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 सहायक
 नगर परिषद पारिसलीगंज

Significant Accounting Policies and Notes on Accounts

WARSHALIGANJ NAGAR PARISHAD

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS (Forming part of balance sheet as on 31.03.2018)

ASSUMPTION IN PREPARATION OF BALANCE SHEET

The assumption in the preparation of Balance Sheet is in conformity with BMAM guidelines. Various estimates and judgments are BMAM compliant subject to notes given in the notes of Accounts.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about carrying value of assets and liabilities which are not readily apparent from the record. Actual results may differ from these estimates.

The estimates and underlying assumptions were reviewed on a regular basis. Revisions to accounting estimates en-course, due to the misclassification of accounting heads, or otherwise may affect the estimates of past, present and future estimates as the case may be without contributing to any major financial implications.

The assignment awarded vide agreement dated 14.02.2023 has been proposed to prepare the Financial Statements for the year 2016-17 to 2022-23. In view of the requirement place by the Tender Evaluation Committee, UD & HD, Bihar on 12.01.2023 of the financial statements for the year 2021-22 and 2022-23 before preparation of financial statement for the year 2016-17 to 2020-21.

The preparation of Annual Financial Statements for the year 2016-17 has been done on the basis of AFS 2015-16, Cash Book and other subsidiary registers maintained for the year under audit. The difference in the figures of the AFS and cash book for the year 2016-17 and onwards to the extent not adjusted during the year shall be reconciled and consolidated with the figures and consolidation done in the OBS as on 01.04.2021 subsequently. The accounting effect of the differences due to preparation of Opening Balance Sheet as on 01.04.2021 shall be accounted for in the financial year in which the financial statements for the year 2016-17 to 2020-21 shall be prepared.

The Balance Sheet read with Significant Policies and Notes on Accounts are prepared adopting the Formats as per the Bihar Municipal Accounting Manual (BMAM), National Municipal Accounting Manuals (NMAM) and also in compliance with the Accounting Standards of the Institute of Chartered Accountants of India, to the extent applicable, feasible and relevant to the Municipality.

A. SIGNIFICANT ACCOUNTING POLICIES

The statement of significant accounting policies states important accounting principles followed by Municipality in respect of accounting for its transactions and its preparation and presentation of the financial statements.



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नगर परिषद वार्शलिगंज

Significant Accounting Policies and Notes on Accounts

All Accounting principles adopted by the Municipality while preparing its Financial Statements is in conformity with the principles prescribed in this Accounts Manual.

1. Basis of Accounting

The Financial Statements are prepared on a going concern and under historical cost basis under accrual basis of accounting. The method of accounting is the double accounting system.

2. Recognition of Revenue

I. Tax Revenue

- a) Revenue in respect of Property and related Taxes are recognized in the period in which they become due and demands are ascertainable.
- b) Demands raised with retrospective effect are treated as prior period income to the extent it pertains to earlier years.
- c) In case of new or changes in assessments, it is accrued in the month in which the demand is served.
- d) Write-offs of taxes is adjusted against the provisions made.
- e) The Advertisement Tax, professional tax is recognised on receipt basis.

II. Non Tax Revenue

- a. Revenue in respect of Connection Charges for Water Supply is recognized on actual receipt.
- b. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.
- c. Revenue in respect of Trade License Fees is accounted on cash basis.
- d. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the Municipality, is recognized in the period in which they become due, i.e., when demand is ascertainable.
- e. Fees for certificates & extracts, Birth & Death Certificate charges, building construction permission fee, betterment fee, sale of products, scrap sale, sale of tender forms, etc. is recognized on actual receipt.
- f. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the Municipality, is recognized on actual receipt.
- g. Revenue in respect of Notice Fee, Warrant Fee, Rent and Other Fees is recognized when the bills for the same are raised.
- h. Interest element and Penalties, if any, in demand is reckoned only on receipt.

III. Assigned Revenue

Assigned revenue Stamp Duty Entertainment Tax etc, if any, is accounted during the year only upon actual receipt.

IV. Grants



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Significant Accounting Policies and Notes on Accounts

- a) General Grants, which are of a revenue nature, are recognized as income on actual receipt. Grants towards revenue expenditure, received prior to the incurrence of the expenditure, and are treated as a liability till such time that the expenditure is incurred.
- b) Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- c) Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction / acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed / acquired stands reduced and the amount is treated as a capital receipt and is transferred from the respective specific grant account to the Capital Contribution.

V. Special Fund/Earmark Fund

- a. Special Funds is treated as a liability on their creation.
- b. Income on investments made from Special Fund is recognized and credited to Special Fund, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the Special Fund is recognized and credited/debited to Special Fund Account.
- c. Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a Special Fund has been created, is charged to that Special Fund.

3. Fixed Assets

- a. All Fixed Assets is carried at cost less accumulated depreciation. Cost means Historical Cost or devalued amount of the assets. The cost of fixed assets is include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.
- b. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-.

4. Depreciation:

- a) Depreciation is charged by Straight Line Method (SLM) on all fixed assets except land. The rate of depreciation on assets is charged as per rate of depreciation prescribed in NMAM. All assets costing less than Rs. 5,000 is depreciated at 100% in the year of purchase.
- b) All assets which have been fully depreciated is carried at a book value of Re. 1/- . Subsequently no depreciation is charged on those assets.

5. Inventory



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नगर परिषद् वारिसली

Significant Accounting Policies and Notes on Accounts

- a. The Municipal Corporation does not maintain any stock register. However purchase of items used for repairs and maintenance are charged to Income & Expenditure Account. If it is used in construction/creation of a fixed asset, then it shall be added to the cost of the asset.
- b. Items like stationery, Electrical goods like bulb, wires etc., fuel shall be charged to revenue at the time of purchase.

6. Provision against receivables

In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of the Municipality in the demand, based on the following provisioning norms:

- a) Outstanding for more than 2 year but not exceeding 3 years: 25%
- b) Outstanding for more than 3 years but not exceeding 4 years: 50% (additional 25%)
- c) Outstanding for more than 4 years but not exceeding 5 years: 75% (additional 25%)
- d) Outstanding for more than 5 years: 100% (additional 25%)

7. Recognition of Expenditure

- a) Expenditures on Salaries and other allowances are recognised as and when they are due for payment.
- b) Other Revenue Expenditures are treated as expenditures as and when they become due.
- c) In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- d) Provisions for expenditures are made at the year-end for all bills received up to a cut-off date.

8. Retirement Benefits

Gratuity and superannuation benefits are accounted for on pay-as-you-go basis. No actuarial valuation has been carried out to ascertain the liability.

9. Investments

- a. Investments are recognised at cost of investment. The cost of investment is to include cost incurred in acquiring investment and other incidental expenditures incurred for its acquisition.
- b. All long-term investments are carried / stated in the books of accounts at their cost. However in the event of any permanent diminution in their value as on the date of Balance Sheet, these are provided for.
- c. Short-term investments are carried at their cost or market value (if quoted), whichever is lower.

10. Statement on Contingent Liabilities

The Contingent Liabilities represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. They represent a claim against the Municipality which is contingent on the happening of a future



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सहायक
नगर परिषद वारिसलीगंज

Significant Accounting Policies and Notes on Accounts

uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.

As explained to us, there is no any contingent liability as on 31.03.2018.

B. NOTES TO FINANCIAL STATEMENTS

1. FUND ACCOUNTING

The normal practice of the Municipality is to maintain certain scheme-wise bank accounts and certain bank accounts where expenses from different funds are made. As per interpretation of clause 4.6 of Bihar Municipal Accounting Manual (BMAAM) following fund-wise accounts are required to be maintained by the Nagar Panchayat/Parishad-

- Municipal General Fund
- Basic Service for Urban & Poor Fund

All expenses/ incomes were initially booked in Municipal General Fund. Thereafter after identification of expenses/ income of other funds the expenses were allocated from Municipal General Fund to other funds.

However the income from property taxes were credited to General Fund only since no basis of allocation of the said income to other fund was available. Grant wise recording of fund not done due to unavailability of proper records.

2. Reserves and surplus

I) Municipal General Fund:- This fund represents accumulated amount of assets over liabilities.

Thereafter the excess of assets over liabilities have been treated as the closing balance of the Municipal Fund as on 31.03.2018 is Rs. 6,08,61,786.23/-

II) Earmarked Fund:- As per records/ documents/ information and explanations provided by the officials, ULB the closing balance as on 31.03.2018 is 85,01,365.00

III) Reserves:- As per records/ documents/ information and explanations provided by the officials, ULB the closing balance as on 31.03.2018 is Rs. 6,99,85,551.99/-

3. Grants contributions for specific purposes

Grants received from central government and state governments towards various projects and specific purposes are accounted as a liability, until the related capital / revenue expenditure is incurred. The details of unspent balances of Grant as at 31st march, 2018 is as below:

S/N	Particular	Amount
1	Total Grant from Central Government	4,08,12,382.30
2	Total Grant from State Government	4,27,21,918.76
	Total	8,35,34,301.06

There is some inter-grant transfer during 2017-18. Kindly refer GRS for the same.

4. Loans



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नगर परिषद् जयसिंहगंज

Significant Accounting Policies and Notes on Accounts

ULB has not taken any loan and Cash credit facility from bank and financial institution. Hence, it is not reported

5. Current Liabilities and Provisions

- a. **Deposits Received:-** Liability towards Security Deposit, Earnest Money Deposits and other deposits as on 31.03.2018 has been taken from the tally data/ records/ documents/ abstracts/ information and explanations provided by the officials and registers and other records maintained for the purpose. Further, as informed, ULB having deposit of Rs. 16,89,810.00/- from Contractors and suppliers etc.
- b. **Deposits work:-** This schedule is meant to record those amounts which are received from any Institution by the ULB and against such amount construction work is required to be executed by the ULB as a contractor for such institution. ULB have Nil deposit works.
- c. **Other Liabilities:-** other liabilities are as below:

S. No.	Liabilities	Current Year (2017-18) Amount (Rs.)	Previous Year (2016-17) Amount (Rs.)
1	Employee Liabilities (Outstanding Salary & PF Payable)	5,13,332.00	1,71,742.00
2	Govt. Dues Payables	9,80,003.00	46,911.00
3	Recoveries Payable	51,29,268.30	13,18,559.30
4	Other liabilities	27,724.00	27,724.00
5	Sundry Creditors	-	6,25,949.00
	Total	66,50,327.30	21,90,885.30

d. **Provision:-** ULB have provision for expenses amount to 2,10,470.00.

e. **Statutory Compliances:-** ULB was deducting Statutory Dues on time however payment of the same was not made not time.

6. Fixed Assets and Depreciation:-

Fixed Assets Register

Fixed Assets were physically verified to the extent possible. Valuation has been done from Scheme Registers, Measurement Books and other related documents, where are available. Opening value of Plant & Machinery, Vehicle, Waterways, office & other equipments and other fixed assets in Tally was not matched with value mentioned in approved FAR of previous year. So, same is rectified after discussion with SLPMU in Tally according to approved FAR of previous year during the year. Figure of accumulated depreciation also changed due to change in value of assets according to



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सहायक
नगर परिषद वारिसलीगंज

Significant Accounting Policies and Notes on Accounts

approved FAR of previous year. The closing gross block of Fixed Assets as on **31.03.2018** was **Rs. 18,33,03,579.24** /- constituting land, building, roads, sewerage and drainage, waterways, public lighting, plant & machinery, vehicles, office & other equipments, furniture, fixtures, fittings, electrical appliances and other fixed assets. Classification has been made in accordance with the norms as laid down in BMAM.

Fixed assets are stated at cost less depreciation. The cost of assets comprises of purchase price and any attributed cost of bringing the assets to present working condition for its intended use i.e. cost of acquisition of assets and incidental expenditure incurred up to the date of installation / use. The fixed assets have been accounted as per nature of use of the assets; the details of fixed assets are as below:

S. No.	Assets	Rate of Depreciation	Accumulated depreciation at the year end	Closing book Value of Fixed Assets
1	Land	-	-	109.00
2	Building	2%	1,64,416.59	44,04,817.41
3	Road and Bridges	10%, 20% & 33.33%	2,40,49,592.21	6,75,13,944.79
4	Sewerage and Drainage	6.67%	87,63,550.44	4,97,10,378.56
5	Water Ways	5% & 20%	73,16,155.40	7,50,977.60
6	Public Lighting	10%	8,25,481.80	31,08,846.20
7	Ponds & Lakes	-	-	-
8	Plants and Machinery	10%	21,88,969.90	78,46,403.10
9	Vehicles	10% & 12.5%	5,74,371.50	15,81,038.50
10	Office & Other Equipment	10%	6,55,025.54	3,56,986.70
11	Furniture & Fittings	10%	7,12,750.00	27,79,764.00




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 नगर परिषद् वारिसलीगंज

Significant Accounting Policies and Notes on Accounts

12	Other Fixed Assets	10%		
		TOTAL	4,52,50,313.38	13,80,53,265.86

Capital Work-in-progress: -

CWIP balance as on 01-04-2017 was Rs. nil & as on 31-03-2018 was Rs nil/-

6. Investments:-

ULB do not have any Investment as 31.03.2018.

7. Currents Assets, Loans & Advances

I) Stock in hand

The stock lying at the period-end is valued at cost in accordance with the First in – First out Method. Closing balance of inventory is Nil.

II) Sundry Debtors and provision

III) Amount of Sundry Debtors for Property Tax and provisions made against them as on 31.03.2018 in ULB are as under:

Particulars	Not more than 2 years	Greater than 2 years but not more than 3 years	Greater than 3 years but not more than 4 years	Greater than 4 years but not more than 5 years	Greater than 5 years	Total
Property Tax	4,55,599	82,070	2,81,411	227	77,667	8,96,973.62
Rate of Provision	0%	25%	50%	75%	100%	
Provision to be made on 31 st March, 2018	0.00	20517.50	140705.50	169.88	77667.00	239059.88

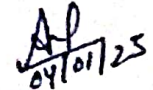
IV) As opening balance of provision on property tax as on 01-04-2017 was Rs. 142539.00. During the year provision taken was Rs. 96520.88. Hence, Yearend closing balance of provision on property tax as on 31-03-2018 was Rs 239059.88.

V) The provision and details could not be provided as the Property Tax Register has not been prepared for the year 2017-18.

VI) Prepaid Expenses: - As per Register, Record, there is no prepaid expense as on 31.03.2018.

VII) Cash and Bank Balances




 04/01/25
सहायक
नगर परिषद् वारिसलीगंज

Significant Accounting Policies and Notes on Accounts

Cash balance:- There is NIL cash balance as per cash book as on 31.03.2018.

Bank balance The details of bank balances & Treasury P/L balance as per cashbook as on 31st March,2018 are given below:

S.No.	Bank Name Relate to Fund	Account No	Closing Balance as Per Cash Book as on 31-03-2018	Closing Balance as per Tally as on 31-03-2018	Closing Difference between Cash Book & Tally
1	HFA	PNB A/C- 5162	53,61,086.00	53,61,086.00	
2	Nal-Jal	IOB A/C- 0409	3,39,90,058.57	3,39,90,058.57	
3	Current Acc.	S.B.I - 53103	44,802.33	44,802.33	
4	Nali-Gali	IOB A/C-0410	1,48,84,156.97	1,48,84,156.97	
5	O.A.P	PNB A/C-63297	29,882.00	29,882.00	
6	Holding Tax	PNB A/C - 4919	5,25,252.43	5,25,252.22	-0.21
7	BRGF	S.B.I. A/C-11541	6,32,963.00	6,32,963.00	
8	14th Fin	PNB A/C - 7899	32,39,363.29	32,39,363.29	
9	SBM	PNB A/C-83608	7,46,007.00	7,46,007.00	
10	S.J.S.R.Y	UNION Bank A/c - 05119	6,56,077.00	6,56,077.00	
11	13th Finance	UNION Bank A/c- 07565	2,693.00	2,693.00	
12	E . O Salary	Treasury	1,65,284.00	1,65,284.00	
13	Stamp Duty	Treasury	1,80,260.00	1,80,260.00	
14	Peshakar	Treasury	1,16,965.00	1,16,965.00	
15	Nagrik Suvidha Mad	Treasury	73,925.00	73,925.00	
16	Road Nirman	Treasury	31,92,231.00	31,92,231.00	
17	5th Finance	Treasury	15,63,862.00	15,63,862.00	
18	Specific Grant Funds	Treasury	2,04,13,864.22	2,04,13,864.22	
	TOTAL		8,58,18,732.81	8,58,18,732.60	-0.21



Significant Accounting Policies and Notes on Accounts

Bank and Treasury Reconciliations: Bank reconciliations could be prepared to the extent bank statements were made available by the ULB. Due to non-availability of Treasury statement for the year 2017-18 the entries have been verified from treasury cash book maintained by the ULB.

Opening Difference: The accounting data for the year 2017-18 has been prepared considering the closing figures reflected in the AFS for the year 2016-17. In case of difference with the cash book for the year 2017-18, adjustment in the Tally data has been done and the entries, which could not be rectified in the accounting data, has been shown in the reconciliation statements as opening difference.

4 cash book namely HFA , Current A/c, OAP , 13th Fin (Union Bank) was not made available to us by ULB though we have received bank statements of three funds HFA, Current A/C, OAP. Transactions could not be entered in tally from bank statements so opening balance of these funds are same as closing , although we have prepared BRS of the funds mentioned. There is one single transaction in 13th Fin Fund which is a contra entry from 14th fin. fund (transaction page attached with the tally set)

S. Loans, Advances and Deposits

Advance to Contractors: - As per record provided, advance has been given to contractor till 31.03.2018 Rs. 69,03,700.00.

Loan & advance to employees: - As per record provided, ULB has Outstanding Advance to Employee is Rs. nil as on 31.03.2018.

Deposits: - As per record provided, ULB has No deposits till 31.03.2018.

For **A.K Mishra & Associates**
Chartered Accountants


C.A Amiy K Mishra
Partner

UDIN: 24055163BKEDBN6605


Date: 26/12/2024

Place: Patna

Accounts Officer

Date:

For **WARSHALIGANJ NAGAR PARISHAD**


04/01/2025
Executive Officer
Date:
Nagar Parishad, Warisaliganj
(Nawada)




04/01/25
सहायक
नगर परिषद् वारिसलीगंज