



FY 2022-23
Accrual Base
Accounting
Audit Report
of Restated
Financial
Statements

Nashik
Municipal
Corporation

K P N & CO
Chartered Accountants

Head Office: Office No. 401 & 402, The
Avenue, Behind Prakash Petrol Pump,
Govind Nagar, Nashik – 422009

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**INDEPENDENT EXAMINATION REPORT ON RESTATED FINANCIAL
STATEMENTS**

To,
The Municipal Commissioner,
Nashik Municipal Corporation,
Nashik

We have examined the attached restated Financial Statements of The Nashik Municipal Corporation comprising the Restated statement of Income and Expenditure for the period from 1st April, 2022 and ending on 31st March, 2023, also Restated Balance Sheet as at 31st March, 2023, Restated Cashflow statements and all the relevant Schedules forming part thereof including notes forming part of the accounts and any accounting policies followed by the corporation while preparing such restated financial statements. The document has been prepared and approved by Nashik Municipal Corporation and the competent authority to ensure enhanced presentation and financial transparency, in alignment with statutory and proactive disclosure obligations as under:

1. After adopting any adjustments in line with the National Municipal Accounting Manual to reflect the same accounting treatment as per the accounting policies and grouping/classification to be followed, to the extent possible.
2. The Guidance note on Reports in Company Prospectus (Revised 2019).

Based on our examination and according to the information and explanation given to us, we report that the Restated Financial Statement have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial periods to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any.

Responsibilities of Management for the Restated Financial Statements

Management is responsible for the preparation of these restated financial statements along with significant accounting policies and notes to accounts that give a true and fair view of the financial position and financial performance. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act and NMAM for safeguarding the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.



Nashik Municipal Corporation, Nashik
Accrual Base Accounting Audit FY 2022 - 23



In preparing the financial statement, the management is responsible for assessing the entity's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the entity or to cease operation or has no realistic alternative but to do so. Management is also responsible for overseeing the entity's financial reporting process.

Responsibilities of the Auditor

Our responsibility is to express our opinion on the restated financial statements prepared under the Accrual Based system of the Corporation as per National Municipal Accounting Manual (*herein referred as NMAM*). We have conducted the audit in an independent and fair manner in accordance with the auditing standard of India and the standards applicable to audit under double entry method. We have followed the procedures mentioned in our detailed audit plan to collect evidence about the disclosures made in the restated financial statements and have made the necessary risk assessment based on our judgment and experience. We have no responsibility to update our report for events and circumstances occurring after the date of the report.

Qualified Opinion

In our opinion and to the best of our information, and according to the explanation given to us, except for the effects of the matter described in the Basis for Opinion paragraph so attached,

- 1.1. In the case of the Balance Sheet, of the state of affairs of the corporation as at 31st March 2023, the said accounts read with notes there give true and fair view;
- 1.2. In the case of the Income & Expenditure Account of the surplus of the corporation for the year ended on that date. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said double entry statements are presenting the true and fair financial position of the corporation,
- 1.3. In the case of cash flow statement as on that date. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said statement represent true and fair view.

Basis for Qualified Opinion:

We conducted our audit in accordance with the standards and auditing specified under double entry system of accounting under NMAM. Our responsibilities under those standards are further described in the auditor's responsibility for the audit of financial statement section of our report. We are independent of the corporation in accordance with the Code of Ethics issued by the Institute of Chartered Accountants

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of India, together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of ethics. We believe that the evidence so collected during our audit is sufficient and appropriate to formulate our audit opinion.

The other details which form the basis of Qualified Opinion are reported as follows;

- The Corporation recorded receipts under the Grant Account; however, the corresponding expenditure outflows financed from such grants were not appropriately classified to align with the nature of revenue and capital transactions.
- The Corporation's depreciation methodology is not aligned with the NMAM requirements, as depreciation has not been applied on an asset wise consistent rates. Due to which certain assets have been written off in the year immediately following acquisition.

Emphasis of Matter

We like to draw attention to Point 1 to 9 of the Notes to Accounts regarding the following matters: old balances, education department, sweep deposits, bank balances, employee advances, old stale cheques, interest on housing loans, other disclosure & contingent liabilities. Our opinion is not modified in respect of these matters.

Other Matter

We have already issued our audit report dated 31st July 2024 on the financial statements of Nashik Municipal Corporation for the year ended 31-03-23. This restated audit report is issued to replace and supersede our earlier report. The restatement has been made to incorporate ensure enhanced presentation and financial transparency, in alignment with statutory and proactive disclosure obligations.

For,
KPN & Co,
Chartered Accountants

CA. Prathyush Prakash Raghavan
Partner

M. No. 607137

Date: 15th September 2025

Nashik



UDIN: 25607137BMIVJF1240



**Annexure - I - Accounting Standards applicable to Local Bodies
issued by ICAI**

In order to harmonise the diverse practices being followed by the local bodies, Accounting Standards for Local Bodies (herein after referred as ASLB) are being issued by the Institute of Chartered Accountants of India (herein after referred as ICAI) since March, 2005, which are high quality financial reporting standards for the local bodies based on International Public Sector Accounting Standards (IPSASs). Currently, accrual-based accounting guidance is drawn by Urban Local Bodies either from National Municipal Accounts Manual (NMAM, i.e., issued in 2004) or Municipal Accounting Manual of their respective state that have been formulated on NMAM.

Ensuring compliance with ASLBs is the responsibility of appropriate authority, which approves the financial statements of the local body for the purpose of issuance thereof. ASLBs issued by the ICAI are recommendatory and will become mandatory as and when the concerned state government adopts them for implementation.

ASLB 2 - Cash Flow Statements and ASLB 5 - Borrowing Cost are mandatory to be followed by the Members of ICAI while auditing financial statements of local bodies w.e.f. 1st April 2022. While remaining ASLBs are recommendatory. Opinion on the implementation of mandatory ASLB's are as follows -

1. Opinion for the ASLBs that are mandatory:

a. ASLB - 2 - Cash Flow Statement

The Cash Flow Statement is prepared in accordance with the ASLB - 2 - Cash Flow Statements using Indirect Method of Cash Flow Statement. Necessary disclosures have been made as required by the ASLB.

b. ASLB - 5 - Borrowing Costs -

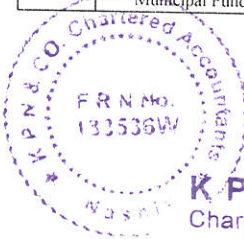
The Corporation has not incurred any borrowing cost since there is no existing financial obligation.



Nashik Municipal Corporation

Restated Income and Expenditure Statement for the period from 01.4.2022 to 31.3.2023

Description of Items	Schedule No.	Current Year		Previous Year	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
INCOME					
Tax Revenue	I-1	3,488,135,967.76		2,926,366,185.71	
Fees, User Charges and Fines	I-2	3,556,729,088.32		5,251,987,317.73	
Income from Investments	I-3	489,409,118.44		930,028,133.89	
Interest Earned	I-4	75,273,188.25		60,952,398.50	
Other Income	I-5	85,101,607.16		192,204,113.19	
Rental Income from Municipal Properties	I-6	115,123,791.00		87,581,289.00	
Revenue Grants, Contributions & Subsidies	I-7	48,126,631.00		781,362.00	
Sale & Hire Charges	I-8	1,514,207.00		15,722,232.00	
Assigned Revenues & Compensation	I-9	11,890,803,519.00		11,010,000,000.00	
Increase/ (Decrease) in Inventory	O	-503,556.00	19,749,713,561.93	-1,684,132.00	20,473,938,900.02
EXPENDITURE					
Administrative Expenses	I-10	2,278,054,324.60		1,615,641,919.80	
Establishment Expenses	I-11	5,927,419,377.00		4,795,921,450.16	
Interest & Finance Expenses	I-12	14,282,402.51		8,116,847.21	
Operations and Programme Implementation	I-13	1,265,926,024.89		1,333,084,533.32	
Repair and Maintenance	I-14	1,381,769,540.29		1,586,422,073.77	
Reserve Fund & Misc. Expenses	I-15	2,532,358.00		22,309,833.00	
Revenue Grants, Contributions & subsidies	I-16	1,287,770,302.37		643,725,887.12	
Provision for Doubtful Receivable	I-18	8,547,489.00		57,094,892.00	
Depreciation	J	1,873,284,362.33	14,039,586,180.99	3,975,952,122.70	14,038,269,559.08
Gross surplus/ (deficit) of income over expenditure before Prior Period Items			5,710,127,380.94		6,435,669,340.94
Less : Prior period Items (Net)	I-17		-24,218,276.00		4,131,835,319.01
Gross surplus/ (deficit) of income over expenditure after Prior Period Items			5,685,909,104.94		10,567,504,659.95
Less: Transfer to Reserve Funds					
Net balance being surplus/ deficit carried over to Municipal Fund			5,685,909,104.94		10,567,504,659.95



Subject to our qualified audit report on even date

K P N & Co.
Chartered Accountants

CA Prathvish P. Raghavan
(Partner)
M. No. 607137

Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik

Compiler

For MAPSV & Associates

PARTNER
CA Ravindra Godade
M. No. 137694

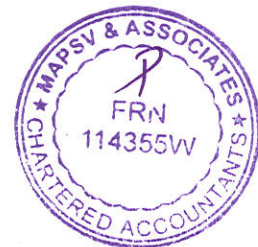
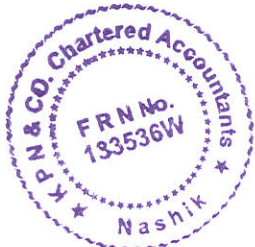
Commissioner
Nashik Municipal Corporation, Nashik



Schedules to Income & Expenditure A/c for F.Y 2022-2023

Schedule I-1: All Tax Revenue

Particulars	Amount (Rs) 31.03.23	Amount (Rs) 31.03.23		Amount (Rs) 31.03.22	Amount (Rs) 31.03.22
Advertisement tax	29,272,915.00	29,272,915.00		23,307,575.00	23,307,575.00
Consolidated Tax	1,451,949.00	1,451,949.00		1,932,595.00	1,932,595.00
Local Body Tax					
Local Body Tax (LBT)	-	-		-792.00	-
Local Body Tax (LBT) Income	720,401,041.76	720,401,041.76		488,164,624.62	488,166,863.62
Local Body Tax (Registration fee)	-	-		3,031.00	-
Octroi					
D-Form Fees	-	-		-	-
Escort Fees	-	-		-	-
Octroi All	-	-		-	-
Octroi Others	-	-		-	-
Telephone Bill - Octroi	-	-		-	-
Transit Fee	-	-		-	-
Performance and Show receipts					
Drama Fee	7,310,963.00	7,310,963.00		1,413,709.00	1,413,709.00
Performance and Show receipts all	1,084,900.00	8,395,863.00		322,000.00	1,735,709.00
Voluntary Municipal Taxes					
Cash Collected Form Other Divisions					
Dogs Tax	203,416.00	203,416.00		636,210.00	636,210.00
Compost	-	-		-	-
Drainage Tax	236,529,088.00	236,529,088.00		188,760,653.00	188,760,653.00
Education Tax	70,441,025.00	70,441,025.00		56,695,795.00	56,695,795.00
Professional Tax	-	-		10,573,750.00	10,573,750.00
Fire tax	49,754,473.00	49,754,473.00		37,578,374.00	37,578,374.00
General Sanitary tax	144,322,212.00	144,322,212.00		113,438,423.00	113,438,423.00
General Tax	789,420,436.00	789,420,436.00		614,678,034.00	614,678,034.00
Street Tax	117,622,272.00	117,622,272.00		94,496,669.00	94,496,669.00
Salvage Water	-	-		-	-
Taxes on special cleaning Charges	-	-		8,889.00	8,889.00
Status & Premium Fee	-	-		0	0
Tree Plantation Tax	25,321,065.00	25,321,065.00		20,829,362.00	20,829,362.00
Waste management service charges	125.00	125.00		5,654.00	5,654.00
Tax Remission & Refund	-	-		-	-
Fire Department HO Outstations Services Income	965,436.00	965,436.00		-	-
TDR Infrastructure Fees	-	-		-	-
Harship Premium Fees	5,042,446.00	5,042,446.00		-	-
Drainage Permission Fees	-	-		-	-
Status and Premium Fee	351,375.00	351,375.00		-	-
ACCOUNTS HOUSE ADVANCES RECOVERED	2,000.00	2,000.00		-	-
Service tax received	-	-		-	-
Employment Gaurantee Tax	-	-		-	-
		1,439,975,369.00			1,137,701,813.00
Property Tax Income Control A/c	163,009,877.00	163,009,877.00		935,719,269.00	935,719,269.00
MTS Control	-	-		-	-
Water Tax	95,340,486.00	95,340,486.00		18,273.00	18,273.00
Land and Assets HO Non Tax Revenue	475,102.00	475,102.00		-	-
PROPERTY TAX HO TAX REVENUE	2,768,383.00	2,768,383.00		3,488,305.00	3,488,305.00
Road Damage PWD Dept Non Tax Cap Income	1,027,042,582.00	1,027,042,582.00		-	-
Sewerage Revenue Grants Contribution & Subsidies	2,400.00	2,400.00		-	-
Water Benefit tax	-	-		75,718,359.00	1,014,925,933.00
All Tax Revenue (Number)	-	-		258,577,424.09	258,577,424.09
Total		3,488,135,967.76			2,926,366,185.71



Chief Account's & Finance Officer
Nashik Municipal Corporation

[Handwritten signatures and initials]

Schedule I-2 : Fees ,User Charges & Fine

Particulars	Amount (Rs) 31.03.23	Amount (Rs) 31.03.23	Amount (Rs) 31.03.22	Amount (Rs) 31.03.22
Building Permission Charges				
Betterment Charges	-	-	-	-
Building Permission Charges	86,866,170.50	-	49,861,078.55	-
Development Charges	1,222,813,149.02	-	1,454,025,198.98	-
Gumthavari Development Charges	47,490.00	-	547,400.00	-
Mobile Tower Permission Fee. (Income)	3,104,700.00	-	-	-
Investigation / Scrutiny Charges	-	-	-	-
Supervision Charges	-	-	-	-
Demolition charges	-	-	-	-
Unauthorised Construction Charges	31,750,819.00	1,344,582,328.52	157,007,931.43	1,661,441,608.96
Charges for temporary use of property				
Enchroachment Fees	-	-	-	-
Charges for use of VEHICULAR Facility	-	-	-	-
Market	-	-	-	-
Telephone charges from Contractor	-	-	-	-
Entry Fees				
Dada Saheb Phalke Samarak Entry Fee	1,468,705.00	-	-	-
Entry Fees for Parks	883,892.00	-	3,723,663.00	-
Library Fees	68,250.00	-	63,420.00	-
Swimming Pool Entry Fees	20,211,907.00	-	175,910.00	-
Water Park	-	-	-	-
Yashwantrao Chavan Planetarium	324,450.00	-	-	-
Zoo	-	22,937,204.00	-	3,962,993.00
Fees for Certificate or Extract				
Copying Fees	647,379.00	-	712,244.00	-
Fire Prevention Certificate Charges	67,783,785.00	-	25,634.00	-
Marriage Certificate Fees	437,830.00	-	415,550.00	-
Zone Certification Fee	400,808.00	-	-	-
Women Business Education Fee	-	69,269,802.00	-	1,153,428.00
Fees for Grant of Permit				
Layout	-	-	-	-
Fees Received				
Census (Income)	-	-	-	-
Health Centre Fees	66,150.00	-	-	-
Medical Institution (Income)	13,943,062.00	-	18,050,173.00	-
Nursing College Non Tax Revenue	-	-	-	-
Membership Fees	-	-	-	-
Motor Stand Fees	13,140.00	-	18,220.00	-
Planning Committee Election	401,000.00	-	43,836,607.00	-
Road Sales & Organisation Fee	3,386,150.00	-	4,255,847.00	-
Slaughter Fees & Beef Stall	531,690.00	-	327,130.00	-
Tent Fees	977,124.00	-	682,526.00	-
Women Training Fee Recd	-	-	-	-
Escort Fees	-	-	-	-
Other Fees	-	-	-	-
CT Scan & MRI Fees Received	2,850,835.00	22,169,151.00	-	67,170,503.00
Fines and Penalties				
Audit Recovery (Contractor)	-	-	-	-
Advance Recovery	-	-	-	-
Cleaning (Income)	4,527,900.00	-	28,149,875.00	-
Education Cess Reco. (Notice Fee)	26,210.00	-	55,504.00	-
Education Cess Reco. (Warrant Fee)	318,620.00	-	240,841.00	-
Notice Fee	82,699.00	-	143,162.00	-
Recovery of NMC Material	-	-	-	-
Recovery of Staff Absentee	-	-	-	-
Warrant Fees Govt	1,779,083.00	-	-129,290.00	-
Fines and Penalties All	103,103,098.00	-	2,253,039.00	-
Employment Guarantee Cess Reco. (Notice Fee)	-	-	68,160,879.00	-
Fine And Cheque charges	-	-	-	-
Fine All (Shasti)	-	-	-	-
Recovery of Audit	-	-	-	-
Recovery of Star Rate	-	-	-	-
Residential Tax Notice Fee	-	-	-	-
Fines for Damaging Municipal Property	-	-	-	-
Fines All	-	-	-	-
Residential Tax Warrant Fee	-	-	-	-
Fine Recovered from Uncleaners	-	109,837,610.00	-	98,874,010.00
Licence and N.O.C Fees				
Cattle Pounding	14,000.00	-	333,220.00	-
Drainage Connection Charges	38,570,065.00	-	3,681,600.00	-
Drainage Service Fees	-	-	-	-
Hawkers Daily rent	20,050.00	-	4,000.00	-
Fixed Hawkers Licence Fees	4,359,229.00	-	2,979,667.00	-
Licence Fees others	675,925.00	-	1,225,320.00	-
Plumbing Licence Fees	7,155.00	-	10,725.00	-
Water Connection Fees	7,282,646.00	-	5,634,636.00	-
M.EAT MOTION LICENSING & RENEWAL FEES	786,463.00	-	-	-
MUNICIPAL BUILDING SPACE LICENSE FEES	1,892,427.00	-	-	-
MUNICIPAL OPEN SPACE LICENSE FEES	13,738,367.00	-	-	-
MUNICIPAL SHOPS OTF LICENSE FEES	842,790.00	68,389,117.00	-	13,869,168.00
Regularisation Fees				
Enchroachment Removal Fees	1,103,118.00	1,103,118.00	368,550.00	368,550.00
Service/Administrative Charges				
Rebate From State Government	4,407,436.00	-	2,890,260.00	-
P.M.C. Charges	-	-	-	-
Rebate on Building Construction Cess	9,179,353.00	-	5,488,377.00	-
Service Charges	359,346.00	-	2,678,490.00	-
Shm Services Charges	5,182,200.00	-	3,552,969.00	-
Testing Charges	-	-	-	-
5% Street Light NMC Share	16,247,706.00	35,376,041.00	1,178,120.00	15,788,216.00



Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik

User Charges				
Road Damage Charges and fees	200,621,105.00		209,447,326.00	
Fees & User Charges	1,045,019,741.80		1,665,045,457.77	
Staircase Passage Premium Fees	-		-	
Salage Water	1,323,790.00		1,271,925.00	
Water Supply (Without Meter)	-		31,920.00	
Water Supply Charges (Meter)	639,637,002.00		632,958,887.00	
Water Supply Charges(Meter) Income Control A c	-107,864,770.00		880,665,385.00	
Cheque Return Fees	-		-	
Water Tanker Charges	2,743.00		24,270.00	
Hawkers Registration Fees	349,683.00		9,000.00	
Debrige Contruction & Demolation Charges	103,420,372.00		-	
Drainage Connection Char. (Permission of Contract)	535,050.00		-	
Testing Charges	-	1,883,044,716.80	-95,330.00	3,389,358,840.77
Total		3,556,729,088.32		5,251,987,317.73

Schedule I-3 : Income from Investments

Particulars	Amount (Rs) 31.03.23	Amount (Rs) 31.03.22
Interest on Bank Deposits	489,409,118.44	930,028,133.89
Income From Investment All	-	-
Interest All	-	-
Total (Rs.)	489,409,118.44	930,028,133.89

Schedule I-4: Interest Earned

Particulars	Amount (Rs) 31.03.23	Amount (Rs) 31.03.22
Interest from Bank Accounts	75,273,548.25	39,307,726.00
Interest on loans to others ADD ISI	-	21,644,633.50
Interest on loans and Advances to Employees	-	-
Interest on Tax	-360.00	39.00
Bank Interest	-	-
Total (Rs.)	75,273,188.25	60,952,398.50

Schedule I-5: Other Income

Particulars	Amount (Rs) 31.03.23	Amount (Rs) 31.03.22
Donation	-	402,000.00
Recoveries From Employees	13,973.00	-2,000.00
Other Income All	52,770,828.88	33,918,974.00
Mobile Charegs All	-	-
Bsup Beneficiary Share	478,876.00	-
Excess Provision Written Back (Octroi)	-	-
Deposit Forfeited Non Refundable deposit	-	-
Royalty All	30,138,577.28	157,885,139.19
Wastage (Royalty)	1,699,352.00	-
Other Royalty	-	-
Round Off	-	-
Total (Rs.)	85,101,607.16	192,204,113.19

Schedule I-6: Rental Income

Particulars	Amount (Rs) 31.03.23	Amount (Rs) 31.03.22
Lease Rent	730,542.00	704,784.00
Rent From Building and Premises	-	-
Rent From Land - BOT	6,395,319.00	6,330,045.00
Rent From Vehicle	-	-
Rental Income All	107,997,930.00	80,546,460.00
Vehicle Rent Received garbage Contractor	-	-
Total (Rs.)	115,123,791.00	87,581,289.00



Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik



Schedule I-7: Revenue Grants, Contributions & Subsidies

Particulars	Amount (Rs) 31.03.23		Amount (Rs) 31.03.22
Revenue Grants			
Free Funeral Scheme	132,265.00		106,297.00
GST GRANT RECEIVED FROM GOM			
L.C.D.S Grants			
Other Revenue Grants	61,100.00		400,000.00
Grants All			
PMAY Grants	-		-
National Clean Air Programme (NCAP)	-		-
Anemia	-		-
Agricultural and Non- Agricultural Grant	-		-
Road Grants, contributions and Subsidies all	-		-
Judiciary Grant	-		-
Road Grants	-		278,050.00
Urban Earthquake Vulnerable			
Malaria Grant	47,933,266.00		
Entertainment Grant			
Building and Other Construction Tax (Income)			
Education Cess			
Dearness Allowances			
Revenue grant contri	-		-12,985.00
Total (Rs.)	48,126,631.00		781,362.00

Schedule I-8 : Sale & Hire Charges

Particulars	Amount (Rs) 31.03.23		Amount (Rs) 31.03.22
Higher Charges on Equipments			
Sale of Forms & Publications, etc.	578,699.00		28,512.00
Sale of Products	110.00		24,000.00
Sale of stores & scrap	935,398.00		15,669,720.00
Employment Fees			
Total (Rs.)	1,514,207.00		15,722,232.00

Schedule I-9 : All Assigned Revenues & Compensation

Particulars	Amount (Rs) 31.03.23		Amount (Rs) 31.03.22
Taxes and Duties collected by Government	11,890,803,519.00		11,010,000,000.00
Cess Pool	-		-
Total (Rs.)	11,890,803,519.00		11,010,000,000.00

Schedule I-10: Administrative Expenses

Particulars	Amount (Rs) 31.03.23	Amount (Rs) 31.03.23		Amount (Rs) 31.03.22	Amount (Rs) 31.03.22
Advertisement and Publicity					
Advertisement & Publicity All (Expenses)	11,903,987.00			30,598,295.00	
General Advertisement	145,545.00				
Publicity of Scheme	-			-	
Hospitality Expenses	-			-	
Mayor's Annual Sports	-			-	
Organisation of Festivals	18,000.00	12,067,532.00		18,000.00	30,616,295.00
Books & Periodicals					
Books	-			-	
News Papers	301,532.00	301,532.00		28,200.00	28,200.00
Communication expenses	159,085.00	159,085.00		255,471.00	255,471.00
Double Entry Accounting system expenses	3,200,000.00	3,200,000.00		-	-



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Electricity Charges				
Electricity Charges Pumping Station	637,352,198.00		491,812,633.00	
Electricity Charges Fire Dept.	358,970.00		303,390.00	
Electricity Charges Hospitals	13,982,540.00		15,403,897.00	
Electricity Charges Octroi Naka				
Electricity Charges of Elec. Dept.	5,170,536.00		4,971,828.00	
Electricity Charges Phulke Samarak	313,440.00		619,880.00	
Electricity Charges Vavalkur	841,520.00		18,232,072.00	
Electricity Charges (W.C.)	20,132,451.00		636,830.00	
Electricity Compost Project	927,090.00		5,783,813.00	
Electricity Exps Garden	6,838,019.00		130,982,180.00	
Electricity for Drainage Deptt.	179,111,917.00		621,038.00	
Electricity for High School	177,370.00			
Electricity For Public Festival				
Electricity Motor Vehicle	330,179.00		132,070.00	
Electricity P.W.D. Office	496,340.00		978,313.00	
Electricity Swimming Pool	9,081,550.00		1,234,630.00	
Electricity for Health Training Centre				
Electricity Theaters & Halls	8,149,090.00		5,808,530.00	
Electricity Charges All	228,380,644.00		208,551,602.00	
Electricity Dead Animal Incubator	419,820.00		267,320.00	
Energy Savings Repayment				
AGREEMENT CHARGES				
APPLICATION & REGISTRATION CHARGES				
BREAKER CHARGES				
NORMATIVE CHARGES				
Electricity Charges Street Lighting	353,191,533.00			
Electricity Charges- Solar Roof Top	2,177,062.00			
SERVICE CONNECTION CHARGES		1,467,432,269.00		886,342,026.00
Fees Paid				
City Survey Fee (Measurement Fees)	451,307,460.00		263,880,187.00	
Fees All				
Licence Fees paid	175,000.00			
Measurement Fees		451,482,460.00		263,880,187.00
Insurance				
Compost Project Insurance				
Insurance of Property				
Insurance Others				
Insurance All	673,221.00		1,500,833.00	
Personal Accident Insurance	1,869,595.00		560,974.00	
Vehicle Insurance & Reg Fee	339,380.00		1,264,003.00	
Drama Theaters (Insurance)		2,882,196.00		3,325,810.00
Office Expenses				
Computer Charges	929,612.00		936,542.00	
Rent & User Charges	1,936,356.00		2,329,608.00	
Office Expenses Others				
Refreshment Expenditure	960,222.00		18,201.00	
Sports activities for High School				
Sports and Cultural Activities			3,695,102.00	
Staff Retirement Expenses				
Meeting Expenses			49,255.00	
Board Committee (Co Ordination Dept.)			3,782.00	
Staff Training Expenses	347,127.00		209,877.00	
Office Expenses All	1,445,078.00		9,818,256.00	
Purchases of Office Consumables				
Security Expenses (Office Expense)	124,013.00			
DCPS Final Payment		5,742,408.00		17,060,623.00
Printing and Stationery				
Computer Consumable (Computer Dept.)				
Computer Consumable (Accounts Dept.)				
Printing	2,685,628.00		3,334,698.00	
Printing and Stationery All	6,350.00		27,300.00	
Stationery	1,564,104.00	4,256,082.00	551,974.00	3,913,972.00
Professional and Other Fees				
Architect Fees	269,896.00		777,128.00	
Consultancy Charges	5,361,736.00		19,095,750.00	
Audit Fees				
Legal Fees	15,973,214.00		7,089,534.00	
Professional and Other Fees All	174,096.00		452,735.00	
Technical Fees	2,124,000.00		32,600.00	
Registration Fees paid	4,173,298.00	28,076,240.00	4,357,814.00	31,805,561.00
Rent Rates and taxes				
Truck & Crane Rent	-		-	
Building and Land Rent	-		-	
Agri. & Non-Agri. Tax	4,736,542.00		6,933,834.00	
Unauthorised Vehicles Lifting Charges	-		-	
Consolidated Tax Refund & Rebate	21,841,783.00		60,925,186.00	
Education Cess & Employment Guarantee Cess Refund	-		-	
Octroi Refund	-		-	
Rebate Discount Grants Refund	19,199,956.00		113,004,237.00	
Rents, Rates & Taxes All	-		1,569,443.00	
Service Tax	-		-	
Vehicle Rent Paid	9,990,192.00		13,520,245.00	
Water Meter Charges Refund	-		-	
Lease Rent	-		-	
Rebate from education and Daily wages tax	-		-	
Rent of Octroi Naka	-	55,768,473.00	-	195,952,945.00
Telephone Charges				
Telephone Charges Electricity Deptt	6,053,985.00		5,244,391.00	
Telephone Charges All	13,540.00		255,645.00	
Telephone Charges Other	-		-	
Telephone Chrgs. For High School	8,629.00	6,076,154.00	5,171.00	5,505,207.00
Travelling and Conveyance				
Petrol & Diesel	20,640,386.00		25,147,813.80	
Oil & Lubricant	-		-	
Travelling	-		-	
Travelling & Conveyance All	144,318.00	20,784,704.00	3,540.00	25,151,333.80



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Water Bill				
Water Bill Theaters & Hall				
Water Bill All	4,729,585.00			
Water Bill Pwd			255,483.00	
Water Bill Drainage Deppt.				
Water Bill Fire Dept.				
Water Bill Garden	995,220.00			
Water Bill High School			428,446.00	
Water Bill Hospital	92,259.00		32,725.00	
Water Bill Motor Vehicle				
Water Bill Phalke Smarak				
Water Bill Pumping Station	213,708,125.60		131,402,352.00	
Water Bill Swimming Pool				
Water Bill Pollution Control Centre	300,000.00			
Water Bill Compost Project				
Water Bill Vividhkar				
Water Tanker Charges Paid		219,825,189.60		132,119,006.00
Chief Minister Relief Fund	-	-	6,672,244.00	-
Cibil Score Checking Charges	-	-		6,672,244.00
Administrative Exp. All	-	-		-
Tendering Exps	-	-		-
Data Entry Operator	-	-		-
Data Entry - Octroi	-	-		-
NMC Area Survey Expenditure (All)	-	-		-
Tree Planting	-	-		-
Loan Stamp Duty, Registration Fees, Other Expenses	-	-		-
RENTAL TOILET	-	-		-
Rent to Building & Premises All (Sinhasth)	-	-		-
Mobile Charges	-	-		-
Reimbursement of Expenses All	-	-		-
Total (Rs.)		2,278,054,324.60		11,013,019.00
				1,615,641,919.80

Schedule I-11: Establishment Expenses

Particulars	Amount (Rs) 31.03.23	Amount (Rs) 31.03.23	Amount (Rs) 31.03.22	Amount (Rs) 31.03.22
Allowances				
Cleaning Allowance	-		-	
Overtime Allowance	102,666.00		406,704.00	
Special Allowance	-		-	
Washing Allowance	-		-	
Allowances All	-		-	
Other Allowance	-	102,666.00	-	406,704.00
Benefits				
Leave with Pay	4,722,699.00		4,030,614.00	
Employee (Sweeper) Health Checkup	-		-	
Staff Welfare Expense	75,000.00		165,757.00	
Training Expenses	-		-	
Uniform to Staff	-		-	
Medical Reimbursement	-		125,767.00	
Compensation to Staff	-		-	
Group Insurance of Employees	-		-	
Reimbursement of Children Educ. All. Central Govt	-	4,797,699.00	-	4,322,138.00
Contributions				
Mayor Conference Contribution	-	-	23,600.00	23,600.00
Honararium to				
Doctors	17,589,516.00		1,959,056.00	
Members Honararium	-		22,769,172.00	
Teachers Honararium	36,718,991.00		35,837,081.00	
Honararium All	126,125,784.00		304,953,448.16	
Honararium Others	-		-	
Staff	-	180,434,291.00	-	365,518,757.16
Pension and Terminal Benefits				
Commutation of Pension	-		-	
6th Pay Commission Arrears (Pension)	-		3,677,470.00	
Pension Fund Expense	-		-	
Death Cum Retirement Gratuity	-		162,256.00	
Gratuity	-		659,620.00	
Leave Encashment	-		310,364.00	
D C Pension Paid	6,971,415.00		136,102.00	
Arrears in Pension	268,434.00		-	
Family Pension	-		356,042.00	
Regular Pension	1,809,543,033.00	1,816,782,882.00	1,232,232,155.00	1,237,534,009.00

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Salary				
Basic	-	-	-	-
Bonus	3,072,768,435.00		2,902,209,819.00	
City Compensatory Allowance	80,592,500.00		82,305,000.00	
Dearness Allowance(Salary)	1,917,986.00		-	
Salary and wages contractors	40,596,249.00		3,375,052.00	
Housing Rent Allowance	71,897.00		45,638,432.00	
Medical Allowance	-		-103,495.00	
Privention Business Allowance	-		-	
Salary All	98,702,725.00		-	
Arrears in Salary	103,467,987.00		82,742,133.00	
Non Practising Allowance	309,939.00		15,526,616.00	
Arrears in Salary 6th Pay Commission	-		312,178.00	
Arrears in Salary 7th pay commission	381,883,475.00		23,199.00	
Security Guards Salary Exps.	137,608,613.00		14,772,227.00	
Grade Pay	-		25,588,690.00	
Travelling Allowance	-		-	
Mayor Samitury Allowance	-		10,160.00	
		3,917,919,806.00		3,172,400,011.00
Wages				
EPF 13.36% Nmc Contribution Expenses	7,287,483.00		-	
Wages All	-	7,287,483.00	-	
Establishment Exp. All	94,550.00	94,550.00	11,046,519.00	11,046,519.00
DCPS Payable All	-	-	-	
Total		5,927,419,377.00	4,669,712.00	4,669,712
				4,795,921,450.16

Schedule I-12: Interest & Finance Charges

Particulars	Amount (Rs) 31.03.23			Amount (Rs) 31.03.22
Interest on loans from banks & Other financial institutions				
Bank Charges All				
Misc. written off	122,402.51			520,868.21
Discount on Prompt Payment	-			118,000.00
Mortgage Expenses				
Interest and Finance Charges All	14,160,000.00			143,000.00
Other Interest All	-			7,334,979.00
Total (Rs.)	14,282,402.51			8,116,847.21

Schedule I-13: Operations and Programme Implementation

Particulars	Amount (Rs) 31.03.23		Amount (Rs.)	Amount (Rs) 31.03.22
Cleaning Charges	150,235,308.00			126,979,033.00
Election Expenses	3,293,578.00			238,759.00
Expsn For Maintenance of Premises(Other Than R&M)	-			-
Purchase Of Plastic Bags	-			-
Funeral Free of Cost	20,333,579.00			40,156,385.00
Operating & Maintenance Expenses	1,011,645,944.91			821,861,170.00
Own Programme	44,310,240.00			1,165,062.00
Pollution Control Centre	746,286.00			707,875.00
Programme Expenses	6,250,987.79			714,270.00
Purchase of Consumables	3,420,396.00			871,648.00
Purchase of The Material for Distri.to Public	25,689,705.19			339,580,041.32
Purchase of Water for Supply	-			-
Purchase of Sanitation Material	-			-
Purchase of Plastic Bags	-			-
Tree Planning	-			-
Purchase of Grass for Animals	-			-
Total (Rs.)	1,265,926,024.89			1,333,084,533.32



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Schedule I-14: Repairs and Maintenance

Particulars	Amount (Rs) 31.03.23	Amount (Rs) 31.03.23		Amount (Rs) 31.03.22	Amount (Rs) 31.03.22
Bridges (Repairs)					
Bridges All (Repairs)	3,090,867.00				
Maintenance of C. D. (Repairs)	48,690.00				
Bridges Other (Repairs)		3,139,557.00			
Building & Premises (Repairs)					
Anganwadi Repairs					
Buildings & Premises Repairs All	79,344,862.84			43,456,728.00	
Buildings & Premises (Repairs) Other	7,269,361.12				
Compound Wall (Repairs)	9,456,205.98			24,774,065.46	
Hospitals Buildings (Repairs)	3,070,402.00				
Liabrary Repairs					
Meeting Halls Repairs					
Offices - Repairs					
Samaj Mandir Repairs					
School Building Repairs	531,904.00				
Sheds-Repairs					
Stadium (Repairs)	48,239.00				
Staff Quarters Repairs					
Toilets (Repairs & Maintenance)	13,141,466.03			21,988,912.00	
Fire Building Repairs					
Octroi Naka (Repairs)					
Badminton Hall (Repairs)					
Tarangan Building (Repairs)		112,862,440.97			90,219,705.46
Civic Amenities					
Civic Amenities Others (Repairs)					
Garden (Repairs)	22,866,556.00			2,112,583.00	
Statue Installations Repairs	3,535,795.81	26,402,351.81			2,112,583.00
Compost Project (Repairs)					
Compost Project All (Repairs)					
Diesel Purchase for Compost Project					
Machinery Repairs Compost Project					
Computers & Printers (Repairs)					
Computer & Printer All (Repairs)	11,421,893.00			3,720,783.00	
Computers (Repairs)	9,429,914.00			53,899,872.00	
Software Repairs and Maintenance				4,900.00	
Printers (Repairs)	485,945.00	21,337,752.00			57,625,555.00
Crimination Repairs					
Crimination Repairs Others.	6,489,291.00				
Crimination Repairs All		6,489,291.00		490,981.00	490,981.00
Electrical Fittings (Repairs)					
Electrical Fittings All (Repairs)					
Electrical Fittings Other (Repairs)	3,515,943.00	3,515,943.00			
Electrical Installation (Repairs)					
Electrical Installation All (Repairs)					
Electrical Installation Building (Repair)	19,830.00				
Electric Installation Other (Repairs)					
Signals (Repairs)	1,049,178.00	1,069,008.00		2,841,671.00	2,841,671.00
Equipments (Repairs)					
X-Ray Machine (Repairs)					
Equipment Others (Repairs)	173,219.00				
Equipments All (Repairs)	2,143,530.00				
Hospital Equipments (Repairs)	3,095,288.00			257,869.00	
Laboratory Equipments (Repairs)					
Stores Equipments (Water Supply)		5,412,037.00			257,869.00
Flyovers (Repairs)					
Flyovers Other (Repairs)					
Fountain (Repairs)					
Fountain All (Repairs)					
Furniture & Fixture-Repairs					
Cabinet (Repairs)					
Chairs (Repairs)					
Furniture & Fixtures All (Repairs)					
Cupboards (Repairs)					
Photoframes Exhibits (Repairs)					
Tables (Repairs)					
Furniture & Fixtures Other (Repairs)	494,828.00	494,828.00			



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Garden (Repairs)				
Garden All (Repairs)	-		9,223,155.00	
Garden Maintenance	38,027,517.00			
Garden Play Article (Repairs)	2,709,587.00			
Fertilizers & Weapons Purchase (Repairs)				
Trees Plantation Expenses				
Tree Plantation(Repairs)	10,986,705.00			
Benches (Garden) Repairs				
Tree Guard Compound(Repairs)		51,723,809.00		9,223,155.00
Gymnasym Hall				
Gymnasym Equipment (Repairs)				
Gymnasym Hall All (Repairs)	443,752.00			
Gymnasym Hall Repairs (Other)	96,376.00	540,128.00		
Lands (Repairs)				
Grounds Repairs	97,128.00		846,210.00	
Jogging Track (Repairs)	4,485,113.00			
Land Other (Repairs)	-		141,523,328.81	
Open Land Repairs				
Play Grounds (Repairs)				
Crimination Ground Repairs				
Lands Repairs All	1,471,526.00			
Parking Lots(Repairs)		6,053,767.00		142,369,538.81
Markets (Repairs)				
Markets All (Repairs)				
Markets Other (Repairs)	711,816.00	711,816.00		
Nallas &Gutter (Repairs)				
Nallas & Gutter Other (Repairs)	488,186.74			
Nallas & Gutters All (Repairs)	14,264,246.00	14,752,432.74	12,756,260.67	12,756,260.67
Office Equipment Repairs				
Mobiles (Repairs)				
Office Equipment Other (Repairs)				
Office Equipment All (Repairs)				
Office Building (Repairs)				
EPBAX System (Repairs)	46,559.00			
Fax Machine (Repairs)				
U.P.S. & Battary (Repaires)				
Typewriter (Repaires)				
Fans (Repairs)				
CC TV Camera Repairs	521,767.00			
Air Conditioners (Repairs)				
Television(Repairs)				
Telephone (Repairs)	68,531.00			
Xerox Machine (Repairs)		636,857.00		
Plants & Machinery (Repairs)				
Generator Plant (Repairs)				
V T Pumpset (Repaires)				
Elevators (Repairs)				
Leachate Treatment Plant Repairs				
Centrifugal Pumpset (Repaires)				
Machinery & Pumping (Repairs)	23,373,080.00		18,901,700.00	
Plant & Machinery All (Repairs)	-		24,302,623.53	
Submersible Pumpset (Repaires)	415,479.00	23,788,559.00		43,204,323.53
Public Lighting (Repairs)				
Bulb,Cable & Equipments (Repairs)	235,111.00		21,828,513.00	
Pole Shifting Charges	13,017,765.00		6,077,502.00	
Public Lighting All (Repairs)	6,774,115.00		4,643,869.00	
Street Lighting(Repairs)	27,299,777.00		371,213,823.00	
Transformers (Repairs)		47,326,768.00		403,763,707.00
Roads & Footpath (Repairs)				
Concrete (Repairs)				
Road & Foot Paths Repairs	744,466,527.08		255,797,718.00	
Road Resurfacing (Repairs)				
Roads & Footpath Others (Repairs)	3,866,691.00			
Traffic Island Repairs				
WBM Roads(Repairs)	14,090,549.00			
Road RCC Gutter-Repairs	48,001.00			
Black Topped (Repairs)				
Traffic Sigantl (Repairs)		762,471,768.08		255,797,718.00



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Sewerage & Drainage (Repairs)				
Diesel & Oil Purchase- Drainage Deppt.	693,491.00			
Drainage Lines(RCC Gutters) (Repairs)	47,794.00			
Maintenance of Drainage Deppt.	90,916,086.00		64,875,697.00	
Repairs of Machinery & Spare Parts	11,734,056.00		19,909,750.00	
Sewerage and Drainage Repairs Other	13,434,162.00			
Sewerage & Drainage All (Repairs)	84,111,716.00		77,695,849.00	
Storm Water Drains (Repairs)	4,862,287.50			
Sewerage Gas Based Power Plat (STP) Repairs				
Underground Drainage (Repairs)	2,798,148.85	208,597,741.35		162,481,296.00
Swimming Pool (Repairs)				
Swimming Pool All (Repairs)	152,598.00			
Tools & Equipments Purchase Swimming Pool (Repiar)				
Swimming Pools (Repairs) (Other)	4,094,566.00	4,247,164.00	930,405.00	930,405.00
Theatres & Halls (Repairs)				
Theatres & Hall All (Repairs)	759,546.00			
Theatres & Hall Other (Repairs)		759,546.00		
Vehicles(Repairs & Maintenance)				
Diesel & Petrol Purchase	20,000.00			
Tyre Tubes& Batteries (Repairs)	465,684.00		1,993,403.00	
Tankers (Repairs)	996,790.00		1,753,664.00	
Vehicle Other (Repairs)				
Trolly Repairs				
Vehicle All (Repairs)	7,049,043.00	8,531,517.00	5,015,822.30	8,762,889.30
Waterways (Repairs)				
Borewell (Repairs)	652,881.00			
Boring & Electric Pump (Repairs)				
Distribution Lines (Repairs)				
Maintenance of Pumping Filtration Plant	14,847,306.00			
Water Tank (Repairs)	5,530,649.00		2,524,850.00	
Waterways All (Repairs)	520,305.00		5,668,927.00	
Waterways & Pipelines (Repairs)	45,911,467.34		4,082,200.00	
Open Walls (Repairs)				
Waterways(Repairs) Other	228,589.00	67,691,197.34		12,275,977.00
Repairs & Maintenance All	3,213,261.00	3,213,261.00	381,308,439.00	381,308,439.00
Spetic Tank (Repairs)				
Total (Rs.)		1,381,769,540.29		1,586,422,073.77

Schedule I-15: Reserve Fund and Misc. Expenses

Particulars	Amount (Rs) 31.03.23	Amount (Rs) 31.03.23	Amount (Rs) 31.03.22	Amount (Rs) 31.03.22
Reserve Fund & Miscellaneous Expenses(Other All)	-		67,720.00	
Refunds All				
Miscellaneous Expenses Written Off				
Prior Period Expenses				
Reserve Fund & Misc. Expenses (Other)	-		4,289,325.00	
Reserve Fund & Misc. Expenses All	2,532,358.00		17,952,788.00	
Round off		2,532,358.00		22,309,833.00
		2,532,358.00		22,309,833.00

Schedule I-16: Revenue Grants, Contributions & subsidies

Particulars	Amount (Rs) 31.03.23	Amount (Rs) 31.03.23	Amount (Rs) 31.03.22	Amount (Rs) 31.03.22
Natural Calamities Contribution				
Scholarships to students				
School Board (uniform)				
Swaccha Bharat Abhiyan (Toilet Grant)			-924,000.00	
Beneficiary Payment For housing			100,000.00	
Grants			580,203,929.00	
Welfare Activities for Public	1,889,800.00		11,113,200.00	
Grants to blind and handicapped employees	39,075,000.00		29,373,400.00	
Grants to Leprosy & Handicapped	5,926,500.00		4,468,500.00	
Grants to public Institutions			300,000.00	
Revenue Grants Contribution & Subsidies Given All			19,091,062.00	
Local Body Service Revenue Exp	499,800,000.00			
Nashik Municipal School Board (Nmc Share)	741,078,956.00		-18.00	
Round off	46.37	1,287,770,302.37	-185.88	643,725,887.12
		1,287,770,302.37		643,725,887.12



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Nashik Municipal Corporation
Nashik

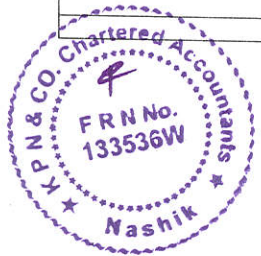


Schedule I-17: Prior Period Items (Net)

Particulars	Amount (Rs) 31.03.23			Amount (Rs) 31.03.22
Income				
Vehicle rent received	-19,364,974.00			-3,885,522,883.15
Octroi Income- Prior Period	-			-
Sub - Total Income (a)	-19,364,974.00			-3,885,522,883.15
Expenses				
Building and Land Rent	-			-
Depreciation- (Prior Period)	-			-
Purchase of Plastic Bag - (Prior Period)	-			-
Prior Period Expenses	4,853,302.00			-8,017,358,202.16
Sub - Total Income (b)	4,853,302.00			-8,017,358,202.16
Total Prior Period (Net) (a-b)	-24,218,276.00			4,131,835,319.01

Schedule I-18: Provision for Doubtful Receivable

Particulars	Amount (Rs) 31.03.23	Amount (Rs) 31.03.23		Amount (Rs) 31.03.22	Amount (Rs) 31.03.22
Provision for Doubtful Receivable	8,547,489.00	8,547,489.00		57,094,892.00	57,094,892.00
		8,547,489.00			57,094,892.00



Comptroller
Chief Accounts & Finance Officer
 Nashik Municipal Corporation
 Nashik

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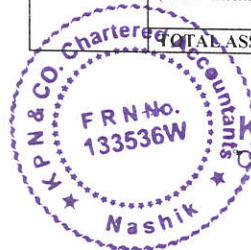


NASHIK MUNICIPAL CORPORATION

RESTATED BALANCE SHEET AS ON 31st MARCH 2023

Code No.	Description of Items	Sch No.	Current Year (2022-2023)		Previous Year (2021-2022)	
			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
	LIABILITIES					
	Reserve & Surplus					
3010000	- Municipal (General) Fund	A	83,265,480,770.38		77,992,732,040.34	
3020000	- Earmarked Funds	B	2,109,438,254.69		1,948,254,278.51	
3030000	- Reserves	C	3,955,593,465.84	89,330,512,490.91	3,546,118,988.34	83,487,105,307.19
3040000	Grants Contributions for specific purposes	D	18,643,680,453.47	18,643,680,453.47	17,664,441,484.38	17,664,441,484.38
	Loans -					
3050000	- Secured Loans	E				
3060000	- Unsecured Loans	F	-----		-----	
	Current Liabilities and Provisions					
3090000	- Deposits Received	G	1,532,371,442.31		1,513,491,189.08	
3120000	- Sundry Creditors & Other Liabilities	H	6,205,310.00		(21,240,000.00)	
3110000	- Provisions	I	8,478,385,561.79	10,016,962,314.10	7,306,188,721.46	8,798,439,910.54
	TOTAL LIABILITIES			117,991,155,258.48		109,949,986,702.11

Code No.	Description of Items	Sch No.	Current Year (2022-2023)		Previous Year (2021-2022)	
			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
	ASSETS					
	Fixed Assets					
	- Gross Block	J	93,543,120,551.50		92,369,001,999.15	
	- Less: Accumulated Depreciation		42,808,713,649.03		40,935,765,324.35	
	- Net Block		50,734,406,902.47		51,433,236,674.80	
4020000	- Capital Work-in-Progress	K	36,465,495,173.01	87,199,902,075.48	31,008,928,493.08	82,442,165,167.88
	Investments					
	- Investments - General Fund	L	1,971,854,372.12		1,121,485,673.49	
	- Investments - Other Funds	M	14,307,368,450.86		13,659,744,464.60	
4030801	- Investments - Others	N	80,950,000.00	16,360,172,822.98	80,950,000.00	14,862,180,138.09
	Current Assets Loans and Advances					
4040000	- Stock in Hand (Inventories)	O	18,906,686.00		19,410,242.00	
4050000	- Sundry Debtors (Receivables)	P	2,887,086,806.96		3,370,261,463.70	
	- Gross amount outstanding		2,905,993,492.96		3,389,671,705.70	
4060000	- Less: Accumulated provision against bad and doubtful Receivables	Q	470,641,075.00	2,435,352,417.96	462,093,586.00	2,927,578,119.70
4070000	Prepaid Expenses	R		646,581.00		1,293,162.00
4100000	Cash and Bank Balances	S		7,325,302,235.52		5,174,264,813.90
4080000	Loans Advances and Deposits	T		4,639,593,213.00		4,512,558,180.00
4090000	Less: Accumulated provision against Loans & Other current assets	U				
4110000	Other Assets	V		30,185,912.54		29,947,120.54
4120000	Miscellaneous Expenditure (to the extent not written off)	W				
	TOTAL ASSETS			117,991,155,258.48		109,949,986,702.11



K P N & Co.
Chartered Accountants

CA Pathyush P. Raghavan
(Partner)
M. No. 607137

Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik

Compiler

For MAPSV & Associates

PARTNER
CA Ravindra Godade
M. No. 137694



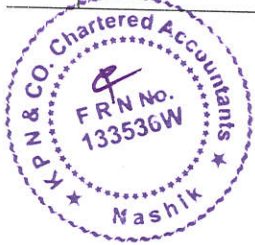
Commissioner

Nashik Municipal Corporation, Nashik



Schedule A: Municipal General Fund | Code No. 3010000 |

Code No.	Particulars	Opening Balance as per last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
3010000	Municipal Fund	41,876,986,412.12	-	41,876,986,412.12	413,160,374.90	41,463,826,037.22
	Interest - Prior Period	-	-	-	-	-
3010100	Excess of Income over Expenditure	36,115,745,628.22	5,685,909,104.94	41,801,654,733.16	-	41,801,654,733.16
	TOTAL (RS.)	77,992,732,040.34	5,685,909,104.94	83,678,641,145.28	413,160,374.90	83,265,480,770.38



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Chief Accounts & Finance Officer
 Nashik Municipal Corporation
 Nashik

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Schedule B: Earmarked Funds | Code No. 3020000 |

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Balika Samruddhi Yojna Fund	304,886.23	304,748.23
	Dalit Vasti Water Supply Project Fund	5,563,904.38	5,563,904.38
	Drainage Yojna Fund	13,900,000.00	
	Energy Conservation and Energy Audit Fund	111,954.82	110,454.82
	Fire Prevention Certificate Fund	360,250,952.48	326,598,202.08
	Godavari Action Plan Fund	14,197,217.03	13,382,715.03
	Labour Welfare Fund Reserve	66,357,797.43	59,087,591.04
	Pension Funds	19,653,699.00	17,043,316.00
	PMC Charges Reserve	1,005,351.00	693,069.00
	Rastriy Nagari Upjivika Abhiyan Funds	28,365,165.16	24,494,922.16
	Ruganata Sahaya Niddhi	7,302,422.35	5,327,651.96
	Securitey Deposit Fund	1,208,861,816.23	1,159,032,663.23
	Sulabh Sauchalaya Yojna Fund	52,160,680.53	52,160,680.53
	Suvarna Jayant Shahri Rojgar Yojna Fund	100,786,189.30	100,786,189.30
	Tree Fund	230,615,563.75	183,667,515.75
	Urban Earthquake Vulner Programme Fund	655.00	655.00
	TOTAL (RS.)	2,109,438,254.69	1,948,254,278.51



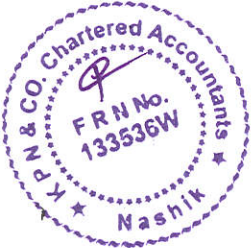
Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik

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Schedule C: Reserves

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Water Supply Reserve Fund	235,426.00	167,014.00
	Building Depreciation Fund	524,544,120.21	449,909,365.43
	Dada Saheb Phalke Fund (Reserves)	7,232,009.00	7,232,009.00
	Mayor Fund	1,511,219.41	1,426,674.33
	Machinery Depreciation Fund	195,000,000.00	165,000,000.00
	Pension Fund	28,339,290.97	26,468,523.85
	Providend Fund Reserve	1,463,826,717.83	1,434,280,375.33
	Sinking Fund	365,754,575.38	343,143,656.34
	State Disaster Management Fund	8,523,797.79	8,523,797.79
	Tax Free Loan Fund	127,076,559.92	127,076,559.92
	Vehicle Depreciation Fund	521,894,447.96	446,845,158.43
	Vetan Rakhiv Nidhi Fund 1	458,645,045.32	283,154,415.87
	Vetan Rakhiv Nidhi Fund 2	230,340,409.30	230,340,409.30
	Waste to Energy Project Fund	22,669,846.75	22,551,028.75
	TOTAL (Rs.)	3,955,593,465.84	3,546,118,988.34




Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik

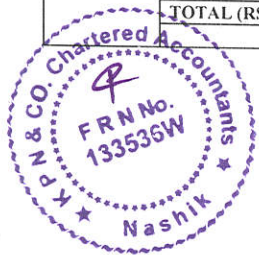






Schedule D: Grants, Contributions for Specific Purposes | Code No. 3040000 |

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Dalit Vasti Sudharna Grants		
	<i>Dalit Vasti Sudharana Yojana Fund</i>	432,662,208.46	329,847,471.46
	<i>Dalit Vasti Sudharna Yojna Fund -Unutilised</i>	256,518,157.00	256,518,157.00
	<i>Dalit Vasti Sudharna Yojna Fund-Utilised</i>	141,173,665.89	38,358,928.89
		34,970,385.57	34,970,385.57
	Govt. of India		
	<i>J.N.N.U.R.M Grants</i>	5,474,809,205.64	5,474,809,205.64
		5,474,809,205.64	5,474,809,205.64
	Basic Services to Urban Poor Fund		
	<i>BSUP Unutilised Grants</i>	1379611483.35	1379611483.35
	<i>BSUP Utilised Grants</i>	50638989.00	50638989.00
		1328972494.35	1328972494.35
	Godaghat Development Funds		
	<i>Godaghat Development Grants Unutilised</i>	294812837.00	294812837.00
		294812837.00	294812837.00
	Road and Traffic Control Project Funds		
	<i>Solid Waste Management Unutilised Grants</i>	328754922.81	328754922.81
	<i>Solid Waste Management Utilised Grants</i>	18095339.80	18095339.80
		310659583.01	310659583.01
	Storm Water Drainage Funds		
	<i>Storm Water Drainage Unutilised Grants</i>	1819423922.19	1819423922.19
		1819423922.19	1819423922.19
	Underground Drainage Funds		
	<i>Underground Drainage Phase-II Unutilised</i>	1387403018.69	1387403018.69
	<i>Underground Drainage Utilised Grants</i>	578136321.68	578136321.68
		809266697.01	809266697.01
	Water Supply Project Fund		
	<i>Water Supply Unutilised Grants</i>	264803021.60	264803021.60
	<i>Water Supply Utilised Grants</i>	137798.39	137798.39
		264665223.21	264665223.21
	Govt. of Maharashtra		
	<i>Grants Sinhastha GOM</i>	6,485,237,385.42	6,482,345,580.42
		6,485,237,385.42	6,482,345,580.42
	Govt. of Maharashtra(Urban Devpl. Deppt)		
	<i>D.P.D.C. City Development Grant</i>	167,294,023.23	163,970,432.14
	<i>Govt. of Maharashtra All(Urban Devpl. Deppt.)</i>	128,412,164.23	125,695,432.14
	<i>Road Grants</i>	7,556,859.00	6,950,000.00
		31,325,000.00	31,325,000.00
	Member of Parliament Grants		
	<i>Member Of Parliament Unutilised Grants</i>	13,021,824.66	12,802,190.66
	<i>Member Of Parliament Utilised Grants</i>	6,175,286.66	5,955,652.66
		6,846,538.00	6,846,538.00
	Other Govt. Agencies		
	<i>Chehadi Water Reservoir</i>	6,070,655,806.06	5,200,666,604.06
	<i>11 Th Finance Commission</i>	19,571,477.00	19,571,477.00
	<i>15 Th Finance Commission</i>	5,257.00	5,257.00
	<i>13Th Finance Commission</i>	913,817,972.00	20,993,382.00
	<i>Amdar Nidhi Unutilised</i>	1,761,986.00	1,657,877.00
	<i>Grants, Contribution for Special Purpose Al</i>	106,587,238.50	106,159,586.50
	<i>Grants Received</i>	1,690,618,502.00	1,709,186,924.00
	<i>NMC ISI Plan Grant</i>	3,251,125,900.43	3,260,867,100.43
	<i>NMC Rajeev awas Yojna Grant</i>	153,341.00	153,341.00
	<i>NMC SC & Navbuddha Kharkul Yojna Grant</i>	11,524,099.92	7,778,558.92
	<i>NMC SJISRY- SC Grant</i>	40,572,530.91	39,799,815.91
	<i>Sivarna Jayanti Yojana Fund (Grants)</i>	3,882,982.04	3,882,982.04
	<i>UDRR Programme Grant</i>	31,007,871.15	30,583,946.15
	<i>UNDP Unutilised Grants</i>	11,059.00	10,767.00
		15,589.11	15,589.11
	TOTAL (RS.)	18,643,680,453.47	17,664,441,484.38



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Chief Accounts & Finance Officer
 Nashik Municipal Corporation
 Nashik

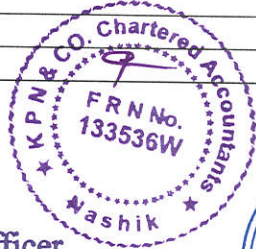
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Schedule E: Secured Loans

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	TOTAL (RS.)	-	-



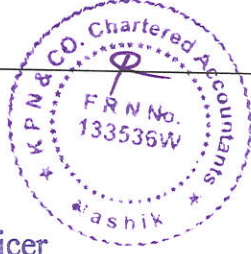

Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik





Schedule F: Unsecured Loans

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Unsecured Loans	-	-
	TOTAL (RS.)	----	----



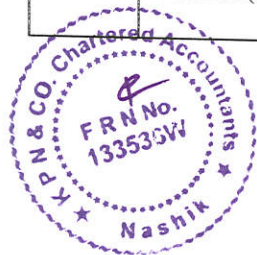

Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik





Schedule G: Deposit Received & Payable

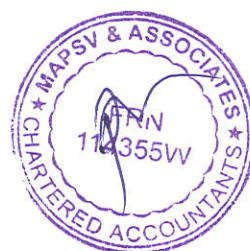
Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
3090207	Octroi Deposit		
3090209	Octroi Deposit (Vehicle Showroom)	45,264,264.00	45,264,264.00
3090200	Security Deposits All	3,797,100.00	3,797,100.00
		1,483,310,078.31	1,464,429,825.08
	TOTAL (RS.)	1,532,371,442.31	1,513,491,189.08



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Nashik Municipal Corporation
Nashik

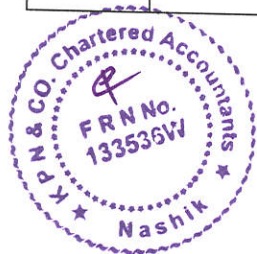
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Schedule H: Other Liabilities (Sundry Creditors)

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Sundry Creditors	6,205,310.00	-21,240,000.00
	TOTAL (RS.)	6,205,310.00	(21,240,000.00)



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Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik

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ANNEXURE TO SCHEDULE "H"

List of Creditors against Contract works, etc. as on 31.03.2023

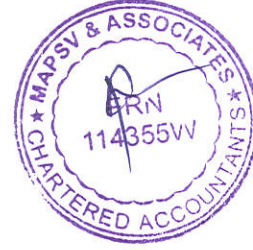
Sr. No.	Name Of Party	Amount (Rs.)
1	Erbis Engineering	6,205,310.00



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Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik

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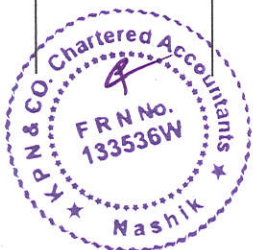
Schedule I: Provisions

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Amount Payable to Government	4857036448.29	4064230175.08
	All Recoveries on Behalf of Govt.	4537953609.52	3782703806.73
	Addition FSI Premium Dues Payable to Govt	4302010549.33	3216014501.53
	Alimony (Divers Exp.)	57300.00	57300.00
	Building and Other Construction Tax	620660.72	845874.73
	Building Construction Cess (Town Planning)	189133224.47	545043717.47
	Education Cess (Recoveries)	37179001.00	17206409.00
	Employment Guarantee Cess(Recoveries)	6838915.00	3824317.00
	EPF 12% EMP Contribution	17945.00	17945.00
	EPF 13.36% Nmc Contribution		
	Notice Fee Govt	4083597.00	4083597.00
	Residential Tax Payable	-2906307.00	-5308579.00
	Warrant Fees Govt	918724.00	918724.00
			0.00
	State Govt Cesses/Levies in Taxes(Due Not Payable)	322,138,775.00	285,159,077.00
	Education Cess (Due But Not Payable)	265620636.00	236374032.00
	Employment Gurantee Cess (Due Not Payable)	43251512.00	37735605.00
	Government Notice Fees (Due Not Payable)	1298976.00	1325520.00
	Government Warrant Fees Payable	2865077.00	2649337.00
	Residential Tax (Due But Not Payable)	9102574.00	7074583.00
			0.00
	TDS Service Tax & WCT/ GST	-3055936.23	-3632708.65
	GST TDS Payable	6337481.30	4143854.62
	TDS/ TCS Payable	-9147946.53	-7404329.27
	Service Tax Payable		
	Surcharge	16360.00	16360.00
	Other Deduction From Contractors	0.00	-126763.00
	W.C.T./Sales Tax	-261831.00	-261831.00
			0.00
	Employee Liability	355280390.80	353601165.80
	Benefits Payable to Staff	2111.00	2111.00
	Bonus & Rewards Payable	2111.00	2111.00
	Medical Reimbursement Payable	0.00	0.00
	Employee Liability Others	10268201.00	8685108.00
	Collected From Other Divisions (Payable)	-121371.00	-121371.00
	Contribute Providend Fund (CPF-LOAN)	812727.00	812727.00
	Flag Day Contribution	9576845.00	7993752.00
	Pension Payable	120858774.00	120858774.00
	Pension Payable All	120858774.00	120858774.00
	Salary & Wages Payable	225181603.20	225145071.20
	Salary & Wages Payable All	225181603.20	225145071.20
	Honorarium Payable	-1030298.40	-1089898.40
	Liability to Citizen	15,427,434.00	15,427,434.00
	Advance Collection of Revenues	0.00	0.00
	Property Tax	0.00	0.00
	Liability to Citizen- Others	15,427,187.00	15,427,187.00
	Stale Cheque	10000.00	10000.00
	Stale Cheque	698865.00	698865.00
	Stale Cheque (2003-2004)	1243564.00	1243564.00
	Stale Cheque (2004-2005)	3761127.00	3761127.00
	Stale Cheque (2005-2006)	6793680.00	6793680.00
	Stale Cheque (2006-2007)	1658920.00	1658920.00
	Stale Cheque (2007-2008)	1261031.00	1261031.00
	Refunds Payable to Public	247.00	247.00
	Refunds Payable to Public All	247.00	247.00

Chief Accounts & Finance Officer

Nashik Municipal Corporation

Nashik



Other Liabilities	776119482.45	658258384.45
Provision for Other Assets	123008612.00	123008612.00
<i>Provision for Decline in Value of Invest-Interest</i>	9583152.00	9583152.00
<i>Provision for Decline in Value of Invest -Principa</i>	86890098.00	86890098.00
<i>(Provision for Ohter Assests (Doubtful)</i>	26535362.00	26535362.00
Excess Income Received for which chllan not prepared	653110870.45	535249772.45
<i>Excess Revenue Collected</i>	6930185	2083962
<i>Fees & User Charges Receivable -Add FSI</i>	646180685.5	533165810.5
<i>Property / Water / MTS Tax Receivable Account</i>	0	0
Provision & Deduction	2474521806.25	2214671562.13
Bills for Utilities/ Services	104,893,256.00	9,345,952.00
<i>Electricity Payable</i>	104363084	9139107
<i>Telephone Bill Payable</i>	320263	-3064
<i>Water Bill Payable</i>	209909	209909
Deduction	1940196.63	1337568.51
<i>E.S.I.C.</i>	17926.00	17926.00
<i>Insurance All (L.I.C.)</i>	1869665.63	1267037.51
<i>Labour Charges</i>	0.00	0.00
<i>Rate Of Recovery</i>	0.00	0.00
<i>Recovery of Star Rate</i>	52605.00	52605.00
Deduction From Salary on A/c.of Govt.Taxes	2583009.00	2898626.00
<i>Income Tax</i>	12634091.00	12937508.00
<i>Profession Tax Payable</i>	-1571350.00	-1562950.00
<i>Profession Tax Payable(Salary)</i>	-8479732.00	-8475932.00
Deduction From Salary Payable to Municipal Fund	2240852940.00	2071360591.00
<i>Contribute Provident Fund (NMC.)</i>	1050776479.00	711405447.00
<i>Deduction From Salary Payable to Municipal Fu</i>	5456369.00	3100834.00
<i>General Fund(Licence Fee of Quarters)</i>	0.00	5121872.00
<i>Govt.Contributed Providend Fund</i>	340848.00	-881228.00
<i>Govt. Provident Fund</i>	0.00	-2641800.00
<i>Providend Fund</i>	1184279244.00	1355255466.00
Deduction From Salary Payable to Res.Institution	124150196.62	129626616.62
<i>Banks</i>	1291282.14	1281282.14
<i>G.I.S.</i>	11040.00	-345900.00
<i>Labour Welfare Fund</i>	8570886.48	14233472.48
<i>L.I.C.</i>	7479444.00	7836384.00
<i>Nmc Home E-</i>	74806861.00	74806861.00
<i>Post Office</i>	7596687.00	7596687.00
<i>Service Charge</i>	176216.00	
<i>Society Fund</i>	24178780.00	24178830.00
<i>Union Contribution</i>	39000.00	39000.00
Provision for Expenses	102208.00	102208.00
<i>Other Adminstrative Expenses(Provisions)</i>	102208.00	102208.00
Grand Total	8478385561.79	7306188721.46



Chief Accounts & Finance Officer

Nashik Municipal Corporation

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Schedule K: Capital Work In Progress

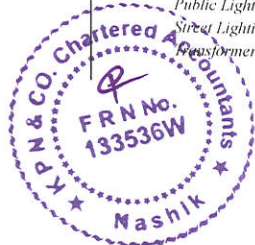
Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Bridges Work in Progress		
	Bridges (W.I.P.) All	560478234.00	491919516.00
	Goda Ghat Development (W.I.P)	317049790.00	248491072.00
		243428444.00	243428444.00
	BSUP Resedential Houses	2352940842.56	2352940842.56
	BSUP (Houses) (Chunchale) P-1 (160)	20976631.00	20976631.00
	BSUP (Houses) (Chunchale) P-1 (1840)	328225395.56	328225395.56
	BSUP (Houses) (Chunchale) P-2 (2000)	491084489.00	491084489.00
	BSUP (Houses) (Chunchale) P-3 (2000)	195530662.00	195530662.00
	BSUP (Houses) (Cidco East West Shivaji) (3520)	528530961.00	528530961.00
	BSUP (Houses) (Panchavati) (2160)	410197141.00	410197141.00
	BSUP (Houses) (Satpur) (800)	141535530.00	141535530.00
	BSUP (Houses) (Wadala S.No. 82) (720)	236860013.00	236860013.00
	Building & Premises (Capital W.I.P)	3496071212.32	2514091231.32
	Anganwadi Wip	26827057.00	26827057.00
	Badminton Hall (Wip)	3641172.00	3641172.00
	Balsanskar Kendra (W.I.P)	234336.00	234336.00
	Building & Premises (W.I.P.) All	1832647112.00	1294494134.00
	Building & Premises W.I.P. Other	737831.00	93321.00
	Compound Wall(WIP)	371244110.00	278302959.00
	Fire Brigade Building (WIP)	10995350.00	10995350.00
	Hospital Buildings (W.I.P.)	495058315.00	487603060.00
	Liabrary W.I.P.	2128472.00	2128472.00
	Library Building (W.I.P)	11017400.00	11017400.00
	Meeting Halls (WIP)	1496441.00	1496441.00
	Offices (WIP)	12218944.00	12218944.00
	Parking Building(WIP)	41517113.00	41517113.00
	Samaj Mandir WIP	11248227.32	11248227.32
	School Buildings (W.I.P.)	171685512.00	162631003.00
	Shed(W.I.P.)	5329256.00	5329256.00
	Sports Academy, Training Center, Hostel building (W.I.I	17207741.00	2337965.00
	Stadium W.I.P.	272687668.00	3199579.00
	Staff Quarters W.I.P.	14040469.00	14040469.00
	Toilets W.I.P.	194108686.00	144734973.00
	Chehadi Water Reservoir	299849.00	299849.00
	Chehadi Water Reservoir (W.I.P)	299849.00	299849.00
	Compost Project (W.I.P)	403691983.00	396655980.00
	Compost Project All (W.I.P)	65919554.00	65919554.00
	Express Feeder WIP	4364379.00	4364379.00
	Garbage Tippers(Compost Project) W.I.P	64536047.00	64536047.00
	Hydraulic Excavator (WIP)	8370974.00	1334971.00
	Machinery Compost Project (W.I.P)	234040445.00	234040445.00
	Sheds (Compost Project)W.I.P	20961831.00	20961831.00
	Tractor Mounted Suction Sweeper (WIP)	3217670.00	3217670.00
	Tractor with Front End Loader(WIP)	1814280.00	1814280.00
	Tractor with Front End Tipper (WIP)	466803.00	466803.00
	Computer & Printer (Under Installation)	218428916.00	192187455.00
	Computer & Printer (W.I.P.) All	60687789.00	49359341.00
	Computers(W.I.P.)	46481470.00	46197084.00
	Printer(W.I.P.)	141305.00	81405.00
	Software (W.I.P)	87543562.00	72974835.00
	Wireless Network System(WIP)	23574790.00	23574790.00
	Computer & Printer (WIP)	3680262.00	3680262.00
	Integrated Application Software (SAP)	3680262.00	3680262.00



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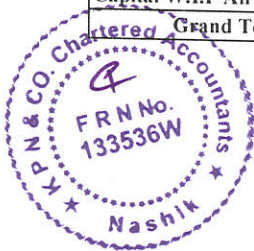
Crimination WIP	195218896.00	158309634.00
Crimination All Wip	195218896.00	158309634.00
Electrical Fittings(Under Installation)	15442064.00	14785691.00
Electrical Fittings (W.I.P.) All	15442064.00	14785691.00
Electrical Installation (Capital W.I.P)	74158955.01	70770886.01
Electrical Installation - Meeting Hall (Wip)	564555.00	564555.00
Electrical Installation Building (W.I.P.)	35828449.00	35157836.00
Electrical Installation(W.I.P.) All	10319170.01	7601714.01
Electrical Installation(W.I.P.) Other	991468.00	991468.00
Signals(W.I.P.)	26455313.00	26455313.00
Equipments Work in Progress	102058534.00	61140355.00
Equipments(W.I.P.) All	99695029.00	58776850.00
Equipments(W.I.P.) Others	1288505.00	1288505.00
Laboratory Equipments (WIP)	1075000.00	1075000.00
Fountains Work in Progress	4288961.00	4288961.00
Fountains(W.I.P.) All	2664938.00	2664938.00
Fountains (W.I.P.) Others	1624023.00	1624023.00
Furniture&Fixtures(Capital W.I.P)	44396313.99	32877800.99
Benches(W.I.P.)(Furniture)	22506454.00	19493844.00
Furniture & Fixtures(W.I.P.) Others	141672.00	141672.00
Furniture & Fixture(W.I.P.) All	21748187.99	13242284.99
Gardens Work in Progress	949927059.00	810918163.00
Benches(Garden) (W.I.P.)	40029636.00	32327654.00
Garden Play Articles (W.I.P.)	182761267.00	177169394.00
Garden (W.I.P.) All	717885501.00	592170460.00
Garden(W.I.P.) Others	1707053.00	1707053.00
Tree Guard Compound (W.I.P)	7543602.00	7543602.00
Gymnasium Work in Progress	155743196.28	147377099.28
Gymnasium Equipment(W.I.P.)	73507129.28	73507129.28
Gymnasium Hall(W.I.P.)All	82236067.00	73869970.00
Intangible & Other Asset	30950291.00	29032886.00
Intangible & Other Asset All (W.I.P)	1246874.00	1246874.00
Statue Installation (W.I.P)	29703417.00	27786012.00
Lands (Capital W.I.P)	435627912.80	395873587.80
Jogging Track (WIP)	39513492.00	32906254.00
Land All WIP	4148353.00	3712950.00
Play Ground (W.I.P.)	391966067.80	359254383.80
Library & Gym Work In Progress	8608223.00	8608223.00
Liabrary W.I.P.	8608223.00	8608223.00
Markets Work in Progress	86506641.00	76000170.00
Markets (W.I.P.) All	83793646.00	73287175.00
Shopping Center & Market (WIP)	2712995.00	2712995.00
Nalls & Gutters- Work in Progress	772761046.00	243706044.00
Nalls & Gutters(W.I.P.)All	772761046.00	243706044.00
Office Equipments Work in Progress	3857433.00	3857433.00
Air Conditioner (W.I.P.)	2390220.00	2390220.00
EPBAX System (W.I.P.)	37675.00	37675.00
Office Equipments(W.I.P.) All	1133725.00	1133725.00
U.P.S. & Battery (W.I.P.)	275813.00	275813.00
Plant&Machinery (Capital W.I.P)	2145566893.00	2074853739.00
Centrifugal Pumpset (WIP)	6035627.00	6035627.00
Elevators(W.I.P.)	15557079.00	15557079.00
Generator Plant(W.I.P.)	14393211.00	14393211.00
Plant & Machinery (W.I.P.) All	119989157.00	113502597.00
Pumping Machinery WIP	79473565.00	35409098.00
Sewerage SPS (WIP)	385247148.00	385247148.00
Sewerage STP(W I P)	1170904569.00	1170904569.00
Submercible Pumpset (Wip)	32974322.00	32974322.00
V. T. Pumpset (WIP)	58010321.00	58010321.00
Water Filtration Plant(WIP)	262981894.00	242819767.00
Public Lighting Work in Progress	677781112.01	641655908.01
Public Lightings (W.I.P.) All	100318342.01	64193138.01
Street Lightings (W.I.P.)	577233049.00	577233049.00
Transformers (W.I.P.)	229721.00	229721.00



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Roads & Foothpaths Work in Progress	11155317771.19	8587370033.19
Black Topped Roads (W.I.P.)	101454106.00	101454106.00
Concrete Road (W.I.P.)	1145931811.99	468653353.99
Road Resurfacing (W.I.P.)	2286017953.00	1462806040.00
Roads & Foothpaths (W.I.P.) Other	44251086.00	43951955.00
Roads & Foot Paths(W.I.P.) All	5631094353.20	5296672089.20
Road Sign Board (Wip)	27453650.00	24516818.00
Traffic Island (W.I.P)	69313503.00	69313503.00
WBM Roads (WIP)	1849801308.00	1120002168.00
Sadugram Development	266573800.00	266573800.00
Sadugram Development Work (WIP)	266573800.00	266573800.00
Sewerage & Drainage Work in Progress	2507842821.99	2340493599.99
Drainage Lines(R.C.C. Gutter.)W.I.P	955454367.00	945924409.00
Sewerage & Drainage(W.I.P.) Other	105717.00	105717.00
Sewerage & Drainage (W.I.P.) All	765666899.00	611761442.00
Sewerage Gas Based Power Plat (STP) W I P	60822192.00	60822192.00
Storm Water Drains(W.I.P.)	695318171.99	692421364.99
Underground Drainage (W.I.P.)	30475475.00	29458475.00
Swimming Pool Work in Progress	12328758.00	3811675.00
Swimming Pool(W.I.P.) All	12328758.00	3811675.00
Theatres & Halls- Work in Progress	3426939.00	3426939.00
Theratres & Halls(W.I.P.) All	3426939.00	3426939.00
Vehicles(Capital W.I.P)	123536061.00	123536061.00
Heavy Motor Vehicles (WIP)	93580000.00	93580000.00
Vehicles All (WIP)	29956061.00	29956061.00
Waterways Work in Progress	5837411057.86	5140089311.93
Borewells (W.I.P.)	14016173.00	14016173.00
BOX/SLAB CULVERT (WIP)	9306712.00	9306712.00
Distribution Lines(New) (604) (W.I.P)	207103280.00	207103280.00
Distribution Lines (W.I.P.)	207624493.00	207624493.00
Mukane Dam Project WIP	1232869919.00	1232869919.00
Water Pumping Station(Building Structure)(WIP)	4295959.00	4295959.00
Water Pumping Station Plant & Machinery(WIP)	103914233.92	90738931.92
Water Tank(W.I.P.)	1379625610.93	1058722702.00
Waterways & Pipelines (Devlop) (WIP)	17195900.00	17195900.00
Waterways & Pipelines(W.I.P.)	1529185878.01	1197765902.01
Waterways (W.I.P.) All	1129937939.00	1098114380.00
Waterways (W.I.P.) Others	2334960.00	2334960.00
Fly Overs- Work in Progress	2777778.00	
Capital W.I.P All Other	3817795356.00	3817795356.00
Grand Total	36465495173.01	31008928493.08



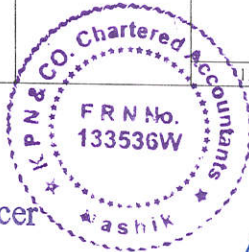
Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik



Schedule L: Investments out of General Fund

Code No.	Particulars	Amount (Rs.) 21.03.23		Amount (Rs.) 31.03.22	
	Fixed Deposits with				
	Bank of Baroda	300,000,000.00		22,749,972.00	
	BOB SSN BG	22,749,972.00			
	Bank of India				
	BOI SSN BG	15,137,749.20		15,137,749.20	
	Central Bank SSN	8,443,594.00		8,443,594.00	
	Central Bank SSN BG	1,500,000,000.00			
	Central Bank SSN BG	8,245,022.00		8,245,022.00	
	Dena Bank SSN BG	16,134,342.00		16,134,342.00	
	Indian Bank SSN				
	Maharashtra Gramin Bank				
	SBI BANK SSN BG	18,887,871.00		18,887,871.00	
	Union Bank SSN			1,000,000,000.00	
			1,889,598,550.20		1,089,598,550.20
	Accrued interest on Fixed Deposits		82,255,821.92		31,887,123.29
	TOTAL (RS.)		1,971,854,372.12		1,121,485,673.49

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Schedule M: Investments out of Other Funds

Code No.	Particulars	Amount (Rs.) 31.03.23		Amount (Rs.) 31.03.22	
	Providend Fund	1,390,723,059.00		1,430,645,059.00	
	Vehicle Depreciation Fund	662,569,000.00		636,350,000.00	
	Labour Welfare Fund	65,500,000.00		61,800,000.00	
	Rugnata Sahaya Niddhi	29,788,000.00		28,411,000.00	
	Sinking Fund	280,957,720.00		346,460,720.00	
	SJSRY (S.C.)	2,240,000.00		2,240,000.00	
	Vetan Rakhiv Niddhi	1,352,100,000.00		2,048,925,000.00	
	Fire tax	649,600,000.00		419,800,000.00	
	Mayor Fund	1,360,000.00		1,294,000.00	
	FDR in VRN(Infrastructure Pro.)	1,804,750,000.00		1,750,250,000.00	
	Building Depreciation Fund	472,186,838.00		452,935,838.00	
	Karmuktha Karz Rokhi	5,000,000.00		5,000,000.00	
	D C Pension Fund	587,700,000.00		175,000,000.00	
	Development Fund	1,289,592,000.00		916,700,000.00	
	Covid 19	-		-	
	Pension Fund	40,500,000.00		38,900,000.00	
	NMC Machinery Dep.Fund	205,729,000.00		196,323,000.00	
	FDR In General Deposit *	1,277,572,502.00		1,308,344,502.00	
			10,117,868,119.00		9,819,379,119.00
	Sweep FDR	3,882,947,747.66		3,620,411,731.99	
	Interest Accrued & Due But not received	-	3,882,947,747.66	-	3,620,411,731.99
	Accrued interest on Fixed Deposits	306,552,584.20	306,552,584.20		219,953,613.61
	TOTAL (RS.)		14,307,368,450.86		13,659,744,464.60

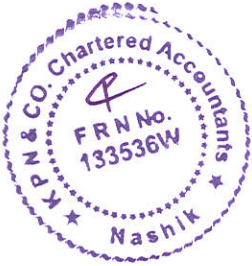


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Chief Accounts & Finance Officer
 Nashik Municipal Corporation
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Schedule N: Others Investments

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Shares in Nashik Enggineering Cluster	79,700,000.00	79,700,000.00
	Shares in Nashik Mahanagar Parivahan Mahamandal Ltd.	1,000,000.00	1,000,000.00
	Equity Shares in Nashik Mahanagar Smart City Development Corporation	250,000.00	250,000.00
	TOTAL (RS.)	80,950,000.00	80,950,000.00



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Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik

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Schedule O: Stock In Hand

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Stores All	18906686.00	19410242.00
	TOTAL	18,906,686.00	19,410,242.00



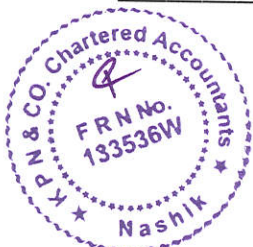
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Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik

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Schedule P: Sundry Debtors Receivables

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Receivable for Fees & User Charges		
	BPMS A/c No.596901110000007 Receivable	-576,945,680.96	-7,013,240.83
	CT Scan / MRI Receivable A/c	-574,094,845.96 -2,850,835.00	-7,013,240.83
	Receivable for Property Tax	1,887,238,173.00	1,823,890,219.99
	NMC UBI Online P Tax Water Tax & MTS Receivable	-	99,661,923.99
	Receivable for Property Tax All	1,887,238,173.00	1,724,228,296.00
	Receivable From Government	-	
	Grant Received From Government		
	Social Economical & Cast Survey Income		
	Special Grants Received		
	Receivables Control Accounts	322,138,775.00	285,159,077.00
	Education Cess -Govt Receivable	265,620,636.00	236,374,032.00
	Employment Gurantee Cess-Govt Receivable	43,251,512.00	37,735,605.00
	Government Notice Fees	1,298,976.00	1,325,520.00
	Government Warrant Fees	2,865,077.00	2,649,337.00
	Residential Tax Receivable	9,102,574.00	7,074,583.00
	Receivables for Cess	-	-
	Receivables for Cess All		
	Receivables for Other Taxes	856,914,179.96	897,731,222.80
	Octroi Receivable	1,076,353.00	1,076,353.00
	Property / Water / MTS Tax Receivable Account	-393039524.2	-360,365,757.20
	NMC UBI Online P Tax Water Tax & MTS Receivable	99,721,494.17	-
	Receivables for Other Taxes All - Water	1,149,155,857.00	1,257,020,627.00
	Receivables From Divisions	31,284,177.25	31,284,177.25
	Property / Water / MTS Tax Receivable Account Cidco	31,284,177.25	31,284,177.25
	Receivables From Other Sources	366,457,182.71	339,210,007.49
	General Fund Receivable	366,457,182.71	339,210,007.49
	Rent Receivable	-	
	Total	2,887,086,806.96	3,370,261,463.70



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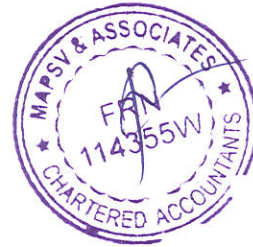
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Schedule Q: Accumulated Provisions against bad and doubtful receivables

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Accumulated provision against bad & doubtful receivables On Property Taxes	470,641,075.00	462,093,586.00
	TOTAL	470,641,075.00	462,093,586.00


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Schedule R: Prepaid Expenses

Code No,	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Prepaid Insurance	646,581.00	1,293,162.00
	TOTAL	646,581.00	1,293,162.00



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Chief Accounts & Finance Officer
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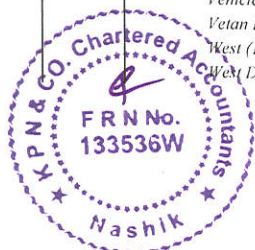
Schedule S: Cash & Bank Balances

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Axis Bank		
	Satpur E- Payment	501,196.00	501,196.00
	West E-Payment	203,692.00	203,692.00
		297,504.00	297,504.00
	Bank of Baroda Nashik		
	NMC Machinery Dep.Fund A c No.17660100018249	30,013,068.21	9,055.45
		30,013,068.21	9,055.45
	Bank of Maharashtra General		
	Nashik DAY NULM BOM A c No.60399478826	24,802.00	3,586,044.00
		24,802.00	3,586,044.00
	Bank of Maharashtra		
	HUDCO BOM Current A/c	-83,581,758.65	144,076,600.56
	90 Cr Loan Dedicated Account BOB 17660200000885	20,670,820.00	20,670,820.00
	Bank of Maharashtra LBT(60133858915)	-127,597,267.47	100,280,477.77
	Bank of Maharashtra LBT Online A c	19.75	19.75
	BOM LBT Online A c 60144793521	2.45	2.45
	C.C in Bank of Maharashtra (3113)	9,639.00	9,639.00
	Dada Saheb Phalkhe Fund(937)	-130,719.34	-130,129.34
	Escrow Octroi (9769)	9,702.78	9,702.78
	Loan A c. (9887) 20105102314	123,487.06	124,683.03
	Octroi Bk Of Maha(60102510475)	12,892,938.93	12,890,120.93
	Octroi Current BK of Maha(60102511729)	10,439,598.19	10,221,244.19
	Central Bk of India		
	Nmc Urban Sports Infra Struc.A c No.3506262610	22,207,208.53	21,600,420.33
		22,207,208.53	21,600,420.33
	DENA BK		
	13th Finance Commission(063910024927)	44,254,195.63	49,469,103.03
	Maharashtra Suvarnajayanti Nag.A c No.000610029908	3,851,085.70	3,746,976.70
	NMC Alpasankhy Fund A c No.117610018216	15,681,273.18	15,257,348.18
	NMC Haritkumbha Nidhi A c No.063910031459	1,874,288.18	1,809,772.18
	NMC M O P Hemant Godse A c No.117610018106	33,665.00	26,749.00
	Nmc Navinyapurna Yojana A c No.117610018261	51,541.64	50,392.64
	NMC Waste to Energy Project A c No.063910028938	21,182,349.25	27,116,654.25
		1,579,992.68	1,461,210.08
	ICICI Bank		
	E Payment ICICI - 02705013086	-45,187,195.86	-45,187,195.86
	ICICI Bank Nashik Road 2705013091	-45,486,170.00	-45,486,170.00
	ICICI Bank, New Nashik 2705013089	-441,136.00	-441,136.00
	ICICI Bank Panchavati 27050130088		
	ICICI Bank Satpur 02705013092	253,913.00	253,913.00
	ICICI Bank Satpur 2705013092	321,416.00	321,416.00
	ICICI Bank Satpur 2705013092	162,577.00	162,577.00
	ICICI Bank, West 2705013090	9,732.14	9,732.14
	Water & Property Tax A c No.2705013238	-7,528.00	-7,528.00
	Janalaxmi Bank		
	Octroi Current (2652)	151,553.74	151,553.74
	Octroi Current (4555)	59,715.00	59,715.00
	Octroi Daily (2631)	89,618.85	89,618.85
		2,219.89	2,219.89
	J.N.N.R.U.M. Axis Bank		
	S.G.M.S (115010100292009)	2,095.00	2,095.00
		2,095.00	2,095.00
	J.N.N.U.R.M. B.O.B.		
	JNNURM Water Supply Pkg.2 A c No.17660100018017	343,369,417.93	353,510,563.13
	NMC JNNURM Godavari Riv F.Dev.A c No.17660100017220	304,152,775.85	313,639,243.25
	NMC JNNURM P.M.C.A c No.17660100017222	30,133,536.15	29,319,034.15
	NMC JNNURM Solid Waste Manag A c No.17660100017219	5,179,847.38	4,867,600.78
	NMC JNNURM Underground Sewer A c No.17660100017221	1,156,594.15	1,125,331.15
	NMC JNNURM Water Supply Sch.A c No.17660100017218	1,302,484.45	3,132,708.85
	Bank of Baroda	1,388,656.15	1,351,121.15
		55,523.80	55,523.80
	J.N.N.U.R.M. Dena Bank		
	Drainage Phase-II (063910024681)	498,036,093.00	482,302,303.71
	S.G.M.S.Chunchale 1-1840(63910024442)	461,326,914.09	447,183,822.79
	S.G.M.S. Dena Bk (063910024014)Chunchale 123-4160	10,715,735.38	10,250,455.25
	S.G.M.Snk East,Cidco(Shivajiwadi)3520(63910024445)	11,621,231.98	11,033,359.98
	S.G.M.S. Panchavati -2160(63910024439)	6,545,289.69	6,347,742.39
	S.G.M.S. Satpur -800 (63910024446)	3,220,257.58	3,086,355.98
	S.G.M.S. Shadla 82-720(63910024447)	3,270,279.66	3,135,230.06
		1,336,384.62	1,265,337.26

Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik



J.N.N.U.R.M.SBI	83,964,785.79	83,486,558.79
S.B.I.B.S.U.P. Beneficiary Share A c No.32915206870	19,912,929.00	19,912,929.00
S.B.I.B.S.U.P. Beneficiary Share A c No.34320803081	14,106,306.79	13,628,079.79
S.B.I.B.S.U.P. Beneficiary Share A c No Sweep Fdr	49,945,550.00	49,945,550.00
J.N.N.U.R.M. UBI	-8,348,051.00	-8,854,490.00
Rain Drainage UBI(323802011003405)	-8,348,051.00	-8,854,490.00
Kotak Mahendra Bank A/c	524,210.00	506,251.00
Kotak Mahendra G.S.T.A c No.8080016894	6,514.00	6,291.00
Nmc Basic Services Dev.Fund A c No.3112860050	464,589.00	448,678.00
Nmc Dalitetar Yojana Nidhi A c No.9844661234	53,035.00	51,214.00
Nmc Health Center Nidhi A c No.3112865277	4.00	4.00
Nmc Paryatan Nidhi A c No.9844664321	68.00	64.00
Nashik Road Bank	74,352.50	74,352.50
Nashik Road Deolali City (782)	-24238.00	-24238.00
Nashik Road Deolali Village (7328)	98,590.50	98,590.50
NDCC BANK	-1,022.00	-1,022.00
Panchavati(Adgaon) 232-357	-1,534.00	-1,534.00
Panchavati(Makhmalabad) A c No.121	512.00	512.00
S.B.I. Bank	831,277,728.63	991,341,684.41
Balika Samrudhi Fund (10980257207)	5,201.23	5,063.23
Building Depreciation Fund (10980257514)	40,109,821.26	13,433.26
Cidco Division Bank (32268632472)	-67,318.00	-67,318.00
Dalit Vasti Sudharna Yojana Fund (10980257183)	-667,232.00	11,622,476.60
DAY NULM Nashik Corporation A c No. 39235541150		
East (10980249309)	-1,020,051.00	-1,020,051.00
East Division Bank (32268618072)	871,506.00	871,506.00
Gandhi Nagar (10980249354)	-5,668.00	-5,668.00
General Fund (10980249194)	-2.00	-2.00
General Fund / Vetan Rakhiv Nidhi (10980257127)	-158,581,749.70	-67,628,540.70
J.N.N.U.R.M. Solidwaste Man Dep. Fund(31271953941)	-	-
Kamodnagar (10980249343)	-33,187.00	-33,187.00
Labour Welfare Fund(10980257058)	-1,929,611.00	-4,667,670.00
Mayor Fund (10980257092)	-1,592.00	-2,891.00
MOP Dr.Narendra Jadhav A c No.41142352514	219,594.00	
Nmc Amdar Nidhi (Current A c) A c No.34320811627	-5,470.50	50,867.50
NMC COVID 19 A c No.39482523841	7,802,496.18	-8,319,572.74
N.M.C. DC Pension Scheme(32080750439)	113,666,763.01	372,000,214.00
NMC Develop. Fund (Current A c) A c No.34320767993	19,693,399.76	7,303,493.00
Nmc Edu Dept DCPS SBI A c No.39203579339		
Nmc Edu Dept Pension SBI A c No.39203578449		
N.M.C. En Conservation & En.Au.Fund (10980257263)	56,518.33	55,018.33
N M C Fire Prevention Certificate Fund(34320815087)	-8,008,308.39	-16,617,132.00
NMC - General Fund (32166277091)	186,883,373.23	640,028,141.77
NMC PMAY SBI A c No.39242287057	-	-
N.M.C. Rajeew Awaas Yojana(31700557136)	-	53,667.00
NMC-Recruitment (32110366338)	2,382,342.00	2,382,991.00
N.M.C. Schedule Caste & Nav Baudha Giharkul Yojna	26,258,223.00	25,485,508.00
NMC State Disaster Mang.A c No.34320808943	-	2,039.50
N.M.C. Tax A c (W.C.T.)(31793162809)	1,243,964.00	1,245,134.00
NMC Tax Revenue A c No.39199682747	225,331.00	200,522.00
NMPML SBI A c No. 39235760148(NMC Share)	-	-
Panchavati (10980249332)	-576,824.00	-576,824.00
Panchavati Division Bank (32268632642)	331,194.00	331,194.00
Pension Fund (10980257138)	461,837.94	11,708.94
Pradhan Mantri Avas Yojana SBI A C No.39242287057	-	18,475,487.50
Providend Fund (10980257149)	20,098,119.00	147,499.00
Rugnata Sahaya Fund (10980257194)	25,780.39	9,676.39
Satpur (10980249321)	-1,013,105.00	-1,013,105.00
Satpur Division Bank (32268632278)	917,850.00	917,850.00
Security Deposit Bank (32269230226)	33,306,377.05	10,712,383.49
Sinking Fund (10980257150)	718.45	14,396.45
SUH DAY NULM Nashik Corporation A c No. 39235541648	-	-
Sulabh Shachalaya Fund (10980257218)	-	-
Tree Fund (10980257503)	17,724,653.65	29,895.65
Urban Earthquake Vulner Fund (109802587354)	19,918.11	19,389.11
Vehicle Depreciation Fund (10980257161)	30,020,091.63	50,383.63
Vetan Rakhiv Nidhi (Current A c)-34320772562	502,497,175.00	887,458.50
West (10980249296)	-1,688,732.00	-1,688,732.00
West Division Bank (32268632331)	54,331.00	54,980.00



Chitambar
Nashik Municipal Corporation
Nashik



Sinhastha Bank Account

Bank of Maharashtra
MSMNDVP & S A/c No.60211427833
Nmc Sinhastha BOM - 60163195291
Nmc BOM Current A/c No.60214325408(Sinhastha)
NMC Sinhastha Kumbh M Fund Dena Bank -063910029416

STATE BANK OF HYDERABAD

NMC- UDRR PROGRAMME (62176384857)

Union Bank of India

15th Finance PCMP City UBI A/c No.596902010015212
15th Finance WSM UBI A/c No.596901110000002
Amrut Yojana(Green Spac) UBI A/c No.596902050000010
Amrut Yojana(Sevage II) UBI A/c No.596902050000012
Amrut Yojana(Sevage I) UBI A/c No.596902050000011
BPMS Online A/c No.596901110000007
C D W P UBI A/c No.596902010015506
Mazi Vasundhara Abhiyan A/c No.323802011012486
Nmc Addi.F S I Premium A/c No.596902050000014
Nmc Basic Services Dev UBI A/c No.596902050000004
Nmc Dalitetar VSY Nidhi UBI A/c No.596902050000005
Nmc DPDC Land Acqation UBI A/c No. 596902050000009
Nmc GST UBI A/c No.596901010050800
Nmc Health General Grant A/c No.596902050000007
NMC MTS ONLINE BHARNA AC NO-596901110000001
Nmc Nilgiriabag WTP YBI A/c No.596902050000008
NMC Paryatan Nidhi UBI A/c No.596902050000006
NMC Sarvsadharan V R Nidhi A/c No 596901110000006
Nmc SMA Nidhi UBI A/c No.596902050000003
NMC Smart Light Escrow UBI A/c No. 596901110000004
NMC UBI Online Receipt A/c No.323801010927216
Nmc Vishesh Rakhiv Nidhi UBI A/c 596901110000006
UBI East Div. A/c No.323801010927217
UBI Nashik Road Div.A/c No.323801010927213
UBI Nashik West Div. A/c No.323801010927227
UBI New Nashik Div. A/c No.323801010927224
UBI Panchavati Div A/c No.323801010927218
UBI Satpur Div. A/c No.323801010927214
Smart Solar Energy Saving Escrow 596901110000003
C T Scan /MRI Machine A/c No.323802011014060

Yes Bank

Amrut Yojana (Drainage) Yes Bk A/c No.2194600000705
Amrut Yojana (Drainage II) A/c No.0021946000000281
Amrut Yoj.(Green Space) Yes Bk A/c No.2194600000250
NMC Add FSI Premium A/c Yes Bk.2194600000575
Nmc DPDC Land Acquation Grant A/c No.2194600000049
NMC MTS Tax Yes Bank A/c No.2194600000447
NMC Nilgiriabag WTP Automation A/c No.2194600000094
NMC PMAY YES BANK 002194600000236
NMC Property Tax Yes Bank A/c No.21946000000390
NMC Rastriy Nagari Up Jivika Abhiyan A/c No.0000051
NMC Smart City Nidhi A/c No.21946000000141
NMC Water Tax Yes Bank A/c No.21946000000411
SBA Yes Bank A/c No.0021946000000110
Yes Bank L.B.T.A/c No.002181400000084
Smart City S.P.V. Account No.21946000000200
Yes Bank Online A/c No. 002181400000091
SUH DAY NULM Nmc A/c No.21946000000388

SRI RAM CO-OP BANK- CURRENT A/C

Grand Total

105,181,874.13

102,187,991.77

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101,605,259.10
2,744,702.50
-1,083,460.47

1,813,202.00
98,755,605.10
2,744,702.50
-1,125,517.83

11,059.00

10,767.00

11,059.00

10,767.00

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7,772,274.49
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7,817,708.00
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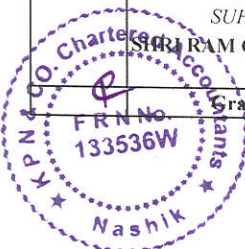
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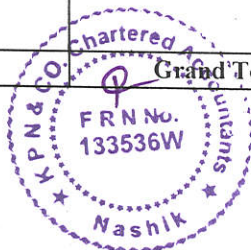
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Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik

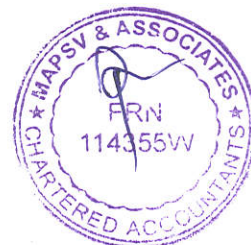


Schedule T: Loan Advances & Deposits

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Advances to Contractors & Suppliers	23,938,975.00	23,938,975.00
	Mobilisation Advances	4,784,028.00	4,784,028.00
	Public Works	-943,204.00	-943,204.00
	Steel Advance	10,248,151.00	10,248,151.00
	Mylan Pharmaceuticals Pvt Ltd Advance	7,000,000.00	7,000,000.00
	Jadhav Traders (Advance for Oxygen Cylinder)	2,850,000.00	2,850,000.00
	Advances to Others	2,233,860.00	2,233,860.00
	Advance Against Programme	1,911,128.00	1,911,128.00
	Advance Against Project	2,732.00	2,732.00
	Anandiyatri Production(Advance)	320,000.00	320,000.00
	Deposits with External Agency	81,330,958.00	81,211,328.00
	Corpus Fund City Managers Assoc. of Mah.(CMAM)	-	-
	Deposits with External Agency(All)	533,659.00	533,659.00
	Electricity(Deposits with External Agency)	77,394,755.00	77,275,125.00
	Security Deposit (NHAI)	3,341,921.00	3,341,921.00
	Telephones(Deposits with External Agency)	60,623.00	60,623.00
	Water (Deposits with External Agency)	-	-
	Loans & Advances to Employees	-111,734,293.00	-61,870,436.00
	Conveyance	6,810,412.00	6,143,132.00
	6th Pay Comission (Advance)	-1,415.00	-1,415.00
	Computer Advance	379,819.00	410,879.00
	Festival Advance	20,388,750.00	32,931,163.00
	General Advance	27,199,801.00	41,578,854.00
	Housing Loan	-166,491,546.00	-143,340,248.00
	RAJU KUTE (ADVANCE)	-	350,000.00
	Vehicles Advance	-20,114.00	57,199.00
	Provident Fund Loans	1,887,855,011.00	1,711,075,751.00
	Providend Fund Loans(All)	1,887,855,011.00	1,711,075,751.00
	Deposits (Asset)	755,218,702.00	755,218,702.00
	Deposit with Collector Office	31,485,710.00	31,485,710.00
	Deposit with Dy.Superintendent Land Acquisition	198,655,920.00	198,655,920.00
	Security Deposit with Court	525,077,072.00	525,077,072.00
	Bank Gurantee(Advances)	1,000,000.00	1,000,000.00
	Long Term Loans and Advances	1,999,750,000.00	1,999,750,000.00
	Grand Total	4,639,593,213.00	4,512,558,180.00



Company
Chief Accounts & Finance Officer
Nashik Municipal Corporation
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Schedule V: Other Assets

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
	Accumulated Provisions Against Debtors	6,254,353.00	6,254,353.00
	MTS Receivable -East	554,814.00	554,814.00
	MTS Receivable - Nashik Road	429,803.00	429,803.00
	MTS Receivable -Panchavati	798,951.00	798,951.00
	MTS Receivable -Satpur	471,989.00	471,989.00
	MTS Receivable -West	3,998,796.00	3,998,796.00
	Litigation Court Cases	23,458,267.00	23,458,267.00
	Amount Paid Against Court Cases	9,523,923.00	9,523,923.00
	Appeal Fees Paid Under Protest	13,934,344.00	13,934,344.00
	TDS on FDR	473,292.54	234,500.54
	Grand Total	30,185,912.54	29,947,120.54

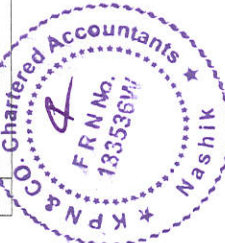


C. M. J. Patil
Chief Accounts & Finance Officer
 Nashik Municipal Corporation
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Sl. No.	Particulars	Rate	Additions during the year				Deductions/Transferred			Total	As on 01.04.2022	Depreciation			Net Block
			April to September	October to March	Total		April to September	October to March	Total			Rectification Adjustment	Depreciation to be Charged	Accumulated Depreciation Charge upto 31.03.2023	
1	Freehold Lands														
1.1	Accommodation & Reservation Area	0.00%	-	-	-	-	-	-	-	-	119,471,894.00	-	-	-	119,471,894.00
1.2	Govt Dated Land	0.00%	-	-	-	-	-	-	-	-	5,296,972,130.00	-	-	-	5,296,972,130.00
1.3	Paving Track	0.00%	-	-	-	-	-	-	-	-	53,076,794.00	-	-	-	53,076,794.00
1.4	Land Acquisition	0.00%	-	63,496.00	63,496.00	-	-	-	-	63,496.00	20,632,764,682.20	-	-	-	20,632,764,682.20
1.5	Land	0.00%	-	-	-	-	-	-	-	-	961.00	-	-	-	961.00
1.6	Other	0.00%	-	-	-	-	-	-	-	-	13,606,264.00	-	-	-	13,606,264.00
1.7	Plot Ground	0.00%	73,897.00	-	73,897.00	-	-	-	-	73,897.00	101,802,985.00	-	-	-	101,802,985.00
1.8	TRD-Freehold Land	0.00%	-	-	-	-	-	-	-	-	2,750,226,094.00	-	-	-	2,750,226,094.00
1.9	Land Acquisition Charges (Simhadh)	0.00%	-	-	-	-	-	-	-	-	903,678,180.00	-	-	-	903,678,180.00
1.10	Land All	0.00%	498,984,154.00	533,902,786.00	1,032,886,940.00	-	-	-	-	1,032,886,940.00	8,430,361,114.00	-	-	-	8,430,361,114.00
1.11	Land All	0.00%	499,650,051.00	533,966,282.00	1,033,616,333.00	-	-	-	-	1,033,616,333.00	39,443,847,888.20	-	-	-	39,443,847,888.20
2	Buildings														
2.1	Swimming Pools	6.66%	-	-	-	-	-	-	-	-	135,478,403.46	-	-	-	135,478,403.46
2.2	Swimming Pools	6.66%	-	-	-	-	-	-	-	-	55,091,334.45	-	-	-	55,091,334.45
2.3	Attendance Shed	6.66%	-	-	-	-	-	-	-	-	11,413,364.90	-	-	-	11,413,364.90
2.4	Attendance Shed	6.66%	-	-	-	-	-	-	-	-	7,088,490.00	-	-	-	7,088,490.00
2.5	Attendance Shed	6.66%	-	-	-	-	-	-	-	-	481,072,712.00	-	-	-	481,072,712.00
2.6	Compound Wall	6.66%	-	-	-	-	-	-	-	-	49,269,920.80	-	-	-	49,269,920.80
2.7	Compound Wall	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.8	Fire Breakdown Building	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.9	Guest House Building	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.10	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.11	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.12	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.13	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.14	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.15	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.16	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.17	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.18	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.19	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.20	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.21	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.22	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.23	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.24	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.25	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.26	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.27	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.28	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.29	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.30	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.31	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.32	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.33	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.34	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.35	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.36	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.37	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.38	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.39	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.40	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.41	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.42	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.43	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.44	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.45	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.46	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.47	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.48	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.49	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.50	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.51	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.52	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.53	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.54	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.55	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.56	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.57	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.58	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.59	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.60	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.61	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.62	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.63	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.64	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.65	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.66	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.67	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.68	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.69	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.70	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.71	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.72	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.73	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.74	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.75	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.76	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.77	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.78	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.79	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.80	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.81	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.82	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.83	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.84	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.85	Hospital Buildings	6.66%	-	-	-	-	-	-	-	-	1,606,437.00	-	-	-	1,606,437.00
2.86	Hospital Buildings	6.66%</													

Sr. No.	Particulars	Rate	Additions during the year			Deductions/Transferred			Depreciation			Net Block
			As on 01.04.2022	Rectification Adjustment	Total	April to September	October to March	Total	As on 01.04.2022	Rectification Adjustment	Depreciation Charged	WDV As on 31.03.2023
4	Crematorium	15.00%	136,530,056.20	-	-	-	-	-	136,530,056.20	-	-	-
4.1	Crematorium Building	15.00%	27,639,064.00	-	-	-	-	-	27,639,064.00	-	-	-
4.2	Sub Total	15.00%	164,169,120.20	-	-	-	-	-	164,169,120.20	-	-	-
5	Gardens	10.00%	33,114,374.00	-	-	-	-	-	33,114,374.00	-	-	-
5.1	Gardens & Others	10.00%	2,397,671,462.74	-	-	-	-	-	2,397,671,462.74	-	-	-
5.2	Gardens, Parks & Horticulture Works	10.00%	17,346,663.00	-	-	-	-	-	17,346,663.00	-	-	-
5.3	Benchies	10.00%	604,118,217.29	-	-	-	-	-	604,118,217.29	-	-	-
5.4	Play Articles & Other	10.00%	11,289,814.00	-	-	-	-	-	11,289,814.00	-	-	-
5.5	Development works	10.00%	3,299,158,261.03	-	-	-	-	-	3,299,158,261.03	-	-	-
5.6	Tree Ground Compensated	10.00%	44,316,979.00	-	-	-	-	-	44,316,979.00	-	-	-
6	Intangible and Other Assets	15.00%	2,240,231.00	-	-	-	-	-	2,240,231.00	-	-	-
6.1	Stange Identification	15.00%	46,557,236.00	-	-	-	-	-	46,557,236.00	-	-	-
6.2	Intangible and Other Assets	15.00%	2,240,231.00	-	-	-	-	-	2,240,231.00	-	-	-
7	Salties & Gutters	6.66%	219,234,753.00	-	-	-	-	-	219,234,753.00	-	-	-
7.1	Salties & Gutters	6.66%	143,415.00	-	-	-	-	-	143,415.00	-	-	-
7.2	Salties & Gutters others	6.66%	219,089,338.00	-	-	-	-	-	219,089,338.00	-	-	-
8	Bridges	6.66%	1,702,474,195.61	-	-	-	-	-	1,702,474,195.61	-	-	-
8.1	Bridges	6.66%	3,609,376.00	-	-	-	-	-	3,609,376.00	-	-	-
8.2	Chit on River other than Gudayin	6.66%	1,702,474,195.61	-	-	-	-	-	1,702,474,195.61	-	-	-
8.3	Bridges Others	6.66%	3,609,376.00	-	-	-	-	-	3,609,376.00	-	-	-
8.4	Ecological Development	6.66%	15,572,222.00	-	-	-	-	-	15,572,222.00	-	-	-
9	Roads & Footpaths	6.66%	580,940,780.00	-	-	-	-	-	580,940,780.00	-	-	-
9.1	Black Topped Road & Footpaths	6.66%	1,332,077,032.01	-	-	-	-	-	1,332,077,032.01	-	-	-
9.2	Concrete Road & Footpaths	6.66%	88,895,005.00	-	-	-	-	-	88,895,005.00	-	-	-
9.3	Road & Footpaths Other	6.66%	15,862,880,312.17	-	-	-	-	-	15,862,880,312.17	-	-	-
9.4	Roads & Footpaths	6.66%	851,779,250.00	-	-	-	-	-	851,779,250.00	-	-	-
9.5	Traffic Island	6.66%	1,817,833.00	-	-	-	-	-	1,817,833.00	-	-	-
9.6	Concrete Island	6.66%	19,054,473.00	-	-	-	-	-	19,054,473.00	-	-	-
9.7	Road Road Easing	6.66%	1,817,833.00	-	-	-	-	-	1,817,833.00	-	-	-
9.8	Road Sign Board	6.66%	30,418,845.00	-	-	-	-	-	30,418,845.00	-	-	-
9.9	Subgram Development Work All	6.66%	23,800,150,234.48	-	-	-	-	-	23,800,150,234.48	-	-	-
10	Fountains	10.00%	25,488,795.00	-	-	-	-	-	25,488,795.00	-	-	-
11	Public Lighting	15.00%	1,725,875,227.00	-	-	-	-	-	1,725,875,227.00	-	-	-
11.1	Street Lighting-Street Lighting - Full Depreciated	15.00%	602,860,875.00	-	-	-	-	-	602,860,875.00	-	-	-
11.2	Street Lighting - Full Depreciated	15.00%	6,091,564.00	-	-	-	-	-	6,091,564.00	-	-	-
12	Sewerage and Drainage	6.66%	1,687,843,882.00	-	-	-	-	-	1,687,843,882.00	-	-	-
12.1	Drainage, Inland (RCC Gutters)	6.66%	2,486,773,408.01	-	-	-	-	-	2,486,773,408.01	-	-	-
12.2	Storm Water Drains	6.66%	1,373,480,015.99	-	-	-	-	-	1,373,480,015.99	-	-	-
12.3	Sewerage and Drainage All	6.66%	32,258,531.00	-	-	-	-	-	32,258,531.00	-	-	-
12.4	Sewerage Gas Based Power Plant (STP)	6.66%	1,084,335.00	-	-	-	-	-	1,084,335.00	-	-	-
12.5	Underground Drainage	6.66%	5,590,915,892.40	-	-	-	-	-	5,590,915,892.40	-	-	-
13	Others	6.66%	337,444.00	-	-	-	-	-	337,444.00	-	-	-



Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik



Sr. No.	Particulars	Rate	Additions during the year			Deductions/Transferred		Total	Total Gross Assets as on 31.03.2023	Depreciation			Accumulated Depreciation upto 31.03.2023	Net Block	
			April to September	October to March	Total	April to September	October to March			As on 01.04.2022	Rectification Adjustment	Depreciation Charged		WDV As on 31.03.2023	WDV As on 31.03.2022
13	Theatres & Halls	15.00*	-	-	-	-	-	-	54,330,794.40	54,330,794.40	-	-	54,330,794.40	-	-
13.1	Theatres & Halls (Nashik)	15.00*	-	-	-	-	-	-	54,330,794.40	54,330,794.40	-	-	54,330,794.40	-	-
13.1.1	Sub Total	15.00*	-	-	-	-	-	-	54,330,794.40	54,330,794.40	-	-	54,330,794.40	-	-
14	Waterways	6.66*	-	-	-	-	-	-	27,470,103.00	17,086,465.78	-	1,829,508.86	18,915,974.64	8,554,128.36	10,361,846.32
14.1	Boatways	6.66*	-	-	-	-	-	-	3,255,701,239.15	3,098,294,886.08	-	157,406,352.67	3,255,701,239.15	-	157,406,352.67
14.2	Distribution Lines	6.66*	-	-	-	-	-	-	47,593.00	42,899.42	-	3,169.69	46,600.11	1,523.89	4,603.58
14.3	Open Wells	6.66*	-	-	-	-	-	-	201,567,623.00	201,567,623.00	-	-	201,567,623.00	-	-
14.4	Water Pumping Station Building & Structures	10.00*	-	-	-	-	-	-	99,655,714.00	99,655,714.00	-	-	99,655,714.00	-	-
14.5	Water pumping plant & machinery	15.00*	-	-	-	-	-	-	1,058,297,189.21	1,058,297,189.21	-	-	1,058,297,189.21	-	-
14.6	Water Tanks	15.00*	96,518.00	-	96,518.00	-	-	96,518.00	1,058,297,189.21	1,058,297,189.21	-	-	1,058,297,189.21	-	-
14.7	Waterways & Pipelines (Development)	6.66*	-	-	-	-	-	-	1,382,337,240.00	1,382,337,240.00	-	-	1,382,337,240.00	-	-
14.8	Waterways & Pipelines (Old)	6.66*	-	-	-	-	-	-	233,687,186.00	107,208,714.64	-	135,472.36	17,885.40	30,423.30	126,478.47
14.9	Septic Tank	6.66*	-	-	-	-	-	-	48,009.00	48,009.00	-	-	48,009.00	-	-
14.10	Waterways Other	6.66*	-	-	-	-	-	-	678,756.00	99,110.30	-	45,505.15	13,505.45	543,140.55	588,345.70
14.11	Sub Total	6.66*	96,518.00	-	96,518.00	-	-	96,518.00	7,260,290,040.58	6,129,230,132.37	-	312,032,442.06	6,440,262,574.44	829,017,466.14	1,131,953,990.21
15	Furniture, Stationery, Phone, etc.	15.00*	-	-	-	-	-	-	3,416,531.00	15,761,286.00	-	-	15,761,286.00	-	-
15.1	General	15.00*	-	-	-	-	-	-	18,735,007.00	50,505,275.01	-	-	50,505,275.01	-	-
15.2	Books	15.00*	-	-	-	-	-	-	828,127.00	828,127.00	-	-	828,127.00	-	-
15.3	Carbonds	15.00*	-	-	-	-	-	-	15,761,286.00	15,761,286.00	-	-	15,761,286.00	-	-
15.4	Divisional Office	15.00*	-	-	-	-	-	-	51,490,032.01	50,505,275.01	-	-	50,505,275.01	-	-
15.5	Furniture & Fixture All	15.00*	137,229.00	-	137,229.00	-	-	137,229.00	587,350.00	587,350.00	-	-	587,350.00	-	-
15.6	Fire Brigade	15.00*	-	-	-	-	-	-	1,608,700.00	872,398.00	-	-	872,398.00	-	-
15.7	Garden	15.00*	255,195.00	-	255,195.00	-	-	255,195.00	5,733,650.00	5,733,650.00	-	-	5,733,650.00	-	-
15.8	Hospital	15.00*	-	-	-	-	-	-	4,241,128.00	4,241,128.00	-	-	4,241,128.00	-	-
15.9	Police Station	15.00*	-	-	-	-	-	-	14,540,047.00	14,540,047.00	-	-	14,540,047.00	-	-
15.10	Labour	15.00*	-	-	-	-	-	-	14,540,047.00	14,540,047.00	-	-	14,540,047.00	-	-
15.11	Libraries	15.00*	-	-	-	-	-	-	14,540,047.00	14,540,047.00	-	-	14,540,047.00	-	-
15.12	Photoplumes Exhibits	15.00*	-	-	-	-	-	-	24,338,641.00	24,338,641.00	-	-	24,338,641.00	-	-
15.13	Rain, Gandhi Bhawan	15.00*	-	-	-	-	-	-	1,404,334.00	1,404,334.00	-	-	1,404,334.00	-	-
15.14	Sonar Mandir	15.00*	-	-	-	-	-	-	38,767,804.00	38,767,804.00	-	-	38,767,804.00	-	-
15.15	School	15.00*	-	-	-	-	-	-	2,958,038.00	815,978.00	-	-	815,978.00	-	-
15.16	Sign Board	15.00*	479,240.00	-	479,240.00	-	-	479,240.00	318,994.65	318,994.65	-	-	318,994.65	-	-
15.17	Stamps	15.00*	-	-	-	-	-	-	336,466.00	336,466.00	-	-	336,466.00	-	-
15.18	Stationery	15.00*	-	-	-	-	-	-	3,137,196.70	3,137,196.70	-	-	3,137,196.70	-	-
15.19	Swimming Pool	15.00*	-	-	-	-	-	-	1,943,240.00	1,943,240.00	-	-	1,943,240.00	-	-
15.20	Tarangan	15.00*	-	-	-	-	-	-	49,964.00	49,964.00	-	-	49,964.00	-	-
15.21	Charts	15.00*	-	-	-	-	-	-	3,442,796.00	3,442,796.00	-	-	3,442,796.00	-	-
15.22	CABINETS	15.00*	-	-	-	-	-	-	91,667.00	63,900.23	-	-	63,900.23	-	-
15.23	Furniture & Fixture other	15.00*	-	-	-	-	-	-	791,555.00	791,555.00	-	-	791,555.00	-	-
15.24	Commeceio Furniture	15.00*	-	-	-	-	-	-	494,938.00	344,083.15	-	-	344,083.15	-	-
15.25	Sub Total	15.00*	1,142,244.00	1,662,814.00	2,805,058.00	-	-	2,805,058.00	196,074,253.71	196,074,253.71	-	-	196,074,253.71	-	-
16	Plant & Machinery	10.00*	-	-	-	-	-	-	15,382,627.00	12,893,041.15	-	-	12,893,041.15	-	-
16.1	Construction Pumps	10.00*	-	-	-	-	-	-	8,542,976.00	8,542,976.00	-	-	8,542,976.00	-	-
16.2	Chlorination System	10.00*	-	-	-	-	-	-	39,711,740.00	39,711,740.00	-	-	39,711,740.00	-	-
16.3	Generator Plant	10.00*	-	-	-	-	-	-	706,796,598.70	600,551,856.10	-	-	600,551,856.10	-	-
16.4	Plant and Machinery	10.00*	-	-	-	-	-	-	798,568,010.50	722,980,632.05	-	-	722,980,632.05	-	-
16.5	Power Transformer and other equipment	10.00*	-	-	-	-	-	-	35,923,870.00	68,841,132.34	-	-	68,841,132.34	-	-
16.6	Sub Total	10.00*	-	-	-	-	-	-	15,382,627.00	12,893,041.15	-	-	12,893,041.15	-	-
17	Gravitation Pumpset	10.00*	-	-	-	-	-	-	8,542,976.00	8,542,976.00	-	-	8,542,976.00	-	-
18	Gravitation Pumpset	10.00*	-	-	-	-	-	-	39,711,740.00	39,711,740.00	-	-	39,711,740.00	-	-
19	Gravitation Pumpset	10.00*	-	-	-	-	-	-	706,796,598.70	600,551,856.10	-	-	600,551,856.10	-	-
20	Gravitation Pumpset	10.00*	-	-	-	-	-	-	798,568,010.50	722,980,632.05	-	-	722,980,632.05	-	-
21	Gravitation Pumpset	10.00*	-	-	-	-	-	-	35,923,870.00	68,841,132.34	-	-	68,841,132.34	-	-
22	Gravitation Pumpset	10.00*	-	-	-	-	-	-	15,382,627.00	12,893,041.15	-	-	12,893,041.15	-	-
23	Gravitation Pumpset	10.00*	-	-	-	-	-	-	8,542,976.00	8,542,976.00	-	-	8,542,976.00	-	-
24	Gravitation Pumpset	10.00*	-	-	-	-	-	-	39,711,740.00	39,711,740.00	-	-	39,711,740.00	-	-
25	Gravitation Pumpset	10.00*	-	-	-	-	-	-	706,796,598.70	600,551,856.10	-	-	600,551,856.10	-	-
26	Gravitation Pumpset	10.00*	-	-	-	-	-	-	798,568,010.50	722,980,632.05	-	-	722,980,632.05	-	-
27	Gravitation Pumpset	10.00*	-	-	-	-	-	-	35,923,870.00	68,841,132.34	-	-	68,841,132.34	-	-
28	Gravitation Pumpset	10.00*	-	-	-	-	-	-	15,382,627.00	12,893,041.15	-	-	12,893,041.15	-	-
29	Gravitation Pumpset	10.00*	-	-	-	-	-	-	8,542,976.00	8,542,976.00	-	-	8,542,976.00	-	-
30	Gravitation Pumpset	10.00*	-	-	-	-	-	-	39,711,740.00	39,711,740.00	-	-	39,711,740.00	-	-
31	Gravitation Pumpset	10.00*	-	-	-	-	-	-	706,796,598.70	600,551,856.10	-	-	600,551,856.10	-	-
32	Gravitation Pumpset	10.00*	-	-	-	-	-	-	798,568,010.50	722,980,632.05	-	-	722,980,632.05	-	-
33	Gravitation Pumpset	10.00*	-	-	-	-	-	-	35,923,870.00	68,841,132.34	-	-	68,841,132.34	-	-
34	Gravitation Pumpset	10.00*	-	-	-	-	-	-	15,382,627.00	12,893,041.15	-	-	12,893,041.15	-	-
35	Gravitation Pumpset	10.00*	-	-	-	-	-	-	8,542,976.00	8,542,976.00	-	-	8,542,976.00	-	-
36	Gravitation Pumpset	10.00*	-	-	-	-	-	-	39,711,740.00	39,711,740.00	-	-	39,711,740.00	-	-
37	Gravitation Pumpset	10.00*	-	-	-	-	-	-	706,796,598.70	600,551,856.10	-	-	600,551,856.10	-	-
38	Gravitation Pumpset	10.00*	-	-	-	-	-	-	798,568,010.50	722,980,632.05	-	-	722,980,632.05	-	-
39	Gravitation Pumpset	10.00*	-	-	-	-	-	-	35,923,870.00	68,841,132.34	-	-	68,841,132.34	-	-
40	Gravitation Pumpset	10.00*	-	-	-	-	-	-	15,382,627.00	12,893,041.15	-	-	12,893,041.15	-	-
41	Gravitation Pumpset	10.00*	-	-	-	-	-	-	8,542,976.00	8,542,976.00	-	-	8,542,976.00	-	-
42	Gravitation Pumpset	10.00*	-	-	-	-	-	-	39,711,740.00	39,711,740.00	-	-	39,711,740.00	-	-
43	Gravitation Pumpset	10.00*	-	-	-	-	-	-	706,796,598.70	600,551,856.10	-	-	600,551,856.10	-	-
44	Gravitation Pumpset	10.00*	-	-	-	-	-	-	798,568,010.50	722,980,632.05	-	-	722,980,632.05	-	-
45	Gravitation Pumpset	10.00*	-	-	-	-	-	-	35,923,870.00	68,841,132.34	-	-	68,841,132.34	-	-
46	Gravitation Pumpset	10.00*	-	-	-	-	-	-	15,382,627.00	12,893,041.15	-	-	12,893,041.15	-	-
47	Gravitation Pumpset	10.00*	-	-	-	-	-	-	8,542,976.00	8,542,976.00	-	-	8,542,976.00	-	-
48	Gravitation Pumpset	10.00*	-	-	-	-	-	-	39,711,740.00	39,711,740.00	-	-	39,711,740.00	-	-
49	Gravitation Pumpset	10.00*	-	-	-	-	-	-	706,796,598.70	600,551,856.10	-	-	600,551,856.10	-	-
50	Gravitation Pumpset	10.00*	-	-	-	-	-	-	798,568,010.50	722,980,632.05	-	-	722,980,632.05	-	-
51	Gravitation Pumpset	10.00*	-	-	-	-	-	-	35,923,870.00	68,841,132.34	-	-	68,841,132.34	-	-
52	Gravitation Pumpset	10.00*	-	-	-	-	-	-	15,382,627.00	12,893,041.15	-	-	12,893,041.15	-	-
53	Gravitation Pumpset	10.00*	-	-	-	-	-	-	8,542,976.00	8,542					

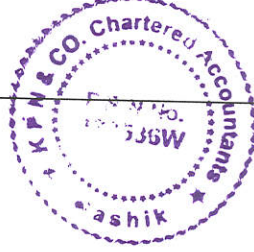
Sl. No.	Particulars	Rate	Additions during the year			Deductions/Transferred			Depreciation			Net Block	
			As on 01.04.2022	Rectification Adjustment	Total	April to September	October to March	Total	As on 01.04.2022	Rectification Adjustment	Depreciation Charged	WDV As on 31.03.2023	WDV As on 31.03.2022
20	Office Equipments	20.00%	5,788,715.00	-	-	-	-	-	5,788,715.00	-	-	5,788,715.00	-
20.1	AIR CONDITONERS	20.00%	1,067,532.00	-	-	-	-	-	1,067,532.00	-	-	1,067,532.00	-
20.2	IPRAN System	20.00%	107,061.00	-	-	-	-	-	107,061.00	-	-	107,061.00	-
20.3	Fan	20.00%	121,077.00	-	-	-	-	-	121,077.00	-	-	121,077.00	-
20.4	Fix Maching	20.00%	2,748,460.00	-	-	-	-	-	2,748,460.00	-	-	2,748,460.00	-
20.5	Inverter	20.00%	1,039,901.00	-	-	-	-	-	1,039,901.00	-	-	1,039,901.00	-
20.6	Mobiles - Fully depreciated	20.00%	2,104,278.00	-	-	-	-	-	2,104,278.00	-	-	2,104,278.00	-
20.7	Mobiles - Fully depreciated	20.00%	1,039,901.00	-	-	-	-	-	1,039,901.00	-	-	1,039,901.00	-
20.8	BEHREDAIERS	20.00%	224,700.00	-	-	-	-	-	224,700.00	-	-	224,700.00	-
20.9	Television	20.00%	1,434,091.00	-	-	-	-	-	1,434,091.00	-	-	1,434,091.00	-
20.10	UPS & Batteries	20.00%	23,787,736.00	-	-	-	-	-	23,787,736.00	-	-	23,787,736.00	-
20.11	Conference System	20.00%	537,675.00	-	-	-	-	-	537,675.00	-	-	537,675.00	-
20.12	Xerox Machine	20.00%	1,617,846.00	-	-	-	-	-	1,617,846.00	-	-	1,617,846.00	-
	Sub Total		40,815,532.00		1,607,284.00				42,422,816.00		868,455.60	39,133,997.60	2,550,790.00
21	Equipments	15.00%	14,273,302.00	-	-	-	-	-	14,273,302.00	-	-	14,273,302.00	-
21.1	Fire Alarm	15.00%	607,401.00	-	-	-	-	-	607,401.00	-	-	607,401.00	-
21.2	85% Fire All 15%	15.00%	476,280.00	-	-	-	-	-	476,280.00	-	-	476,280.00	-
21.3	Blackstone Engine Machine	15.00%	65,300,631.00	-	-	-	-	-	65,300,631.00	-	-	65,300,631.00	-
21.4	Equipments Other All	15.00%	179,428,859.00	-	-	-	-	-	179,428,859.00	-	-	179,428,859.00	-
21.5	Hospital Equipments	15.00%	307,404.00	-	-	-	-	-	307,404.00	-	-	307,404.00	-
21.6	Labaratory	15.00%	11,835,667.00	-	-	-	-	-	11,835,667.00	-	-	11,835,667.00	-
21.7	Solar Water Heater	15.00%	1,279,200.00	-	-	-	-	-	1,279,200.00	-	-	1,279,200.00	-
21.8	Water Cooler	15.00%	3,202,984.00	-	-	-	-	-	3,202,984.00	-	-	3,202,984.00	-
21.9	Xerox Machine	15.00%	9,565,130.00	-	-	-	-	-	9,565,130.00	-	-	9,565,130.00	-
21.10	Camera	15.00%	270,150.00	-	-	-	-	-	270,150.00	-	-	270,150.00	-
21.11	Biometric	15.00%	15,236,865.00	-	-	-	-	-	15,236,865.00	-	-	15,236,865.00	-
21.12	Fire Equipments	15.00%	149,956.00	-	-	-	-	-	149,956.00	-	-	149,956.00	-
21.13	BIO-MARIC SYSTEM	15.00%	270,000.00	-	-	-	-	-	270,000.00	-	-	270,000.00	-
21.14	E Learning Equipment	15.00%	793,809.00	-	-	-	-	-	793,809.00	-	-	793,809.00	-
21.15	SURVEILLING SYSTEM	15.00%	303,236,199.00	-	-	-	-	-	303,236,199.00	-	-	303,236,199.00	-
	Sub Total		364,738,254.00		61,502,065.00				425,240,319.00		36,136,714.88	425,240,319.00	126,679,152.24
22	Fix Over	6.66%	81,000,000.00	-	-	-	-	-	81,000,000.00	-	-	81,000,000.00	-
22.1	Sub Total		81,000,000.00		81,000,000.00				81,000,000.00		5,391,600.00	73,011,846.58	13,382,753.42
23	Computers & Printers	20.00%	70,230,019.00	-	-	-	-	-	70,230,019.00	-	-	70,230,019.00	-
23.1	Computer-Fully Depreciated	20.00%	23,054,315.00	-	-	-	-	-	23,054,315.00	-	-	23,054,315.00	-
23.2	Computer-Addition	20.00%	3,981,047.00	-	-	-	-	-	3,981,047.00	-	-	3,981,047.00	-
23.3	Printers-Addition	20.00%	20,813,808.00	-	-	-	-	-	20,813,808.00	-	-	20,813,808.00	-
23.4	Wireless Network System	20.00%	458,000.00	-	-	-	-	-	458,000.00	-	-	458,000.00	-
23.5	software	20.00%	5,024,401.00	-	-	-	-	-	5,024,401.00	-	-	5,024,401.00	-
	Sub Total		124,461,240.00		57,869.00				124,519,109.00		4,848,532.00	130,266,741.30	0
24	Electrical Fittings	15.00%	6,847,297.00	-	-	-	-	-	6,847,297.00	-	-	6,847,297.00	-
24.1	Electrical Fittings All	15.00%	5,886,994.00	-	-	-	-	-	5,886,994.00	-	-	5,886,994.00	-
24.2	Cable & Equipments	15.00%	12,744,291.00	-	-	-	-	-	12,744,291.00	-	-	12,744,291.00	-
	Sub Total		19,591,288.00		117,454,590.00				19,591,288.00		1,873,284,462.33	50,734,406,898.29	51,133,236,670.61
	GRAND TOTAL		92,169,001,999.15		617,343,958.00				92,169,001,999.15		1,873,284,462.33	50,734,406,898.29	51,133,236,670.61

Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik



Schedule W: Miscellaneous Expenses (to the extent not written off)

Code No.	Particulars	Amount (Rs.) 31.03.23	Amount (Rs.) 31.03.22
		-	-
	TOTAL (RS.)	-	-




Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik







Nashik Municipal Corporation
Restated Cash Flow Statement as on 31st March 2023

Sr. No.	Particulars	Amount in Rs. (FY 2022-23)	Amount in Rs. (FY 2021-22)
A	<u>Cash Flow from Operating Activity</u>		
	Surplus/(Deficit) from Income & Expenditure Account	5,685,909,105	10,567,504,660
	<u>Add: Non-Cash Expenses</u>		
	Depreciation	1,873,284,362	3,975,952,123
	Provision for Overdue Taxes & Income	8,547,489.00	57,094,892.00
	Interest, Bank Guarantee Charges & Bank Charges Paid	14,282,403	8,116,847
	Appropriations		-
	<u>Less: Non-Operative Income</u>		
	Interest Received	-75,273,188	-60,952,399
	Cash flow before working capital changes	7,506,750,171	14,547,716,123
	Working Capital Adjustments		
	Changes in Current Assets	365,598,458	-4,472,592,680
	Changes in Current Liabilities	1,209,974,915	1,784,577,424
	Net Working Capital Changes	1,575,573,372	-2,688,015,256
	Net Cash flow from Operating Activities (A)	9,082,323,543	11,859,700,868
B	<u>Cash Flow from Investment Activity</u>		
	Purchase of Fixed Assets	-6,631,021,270	-16,800,703,943
	Investments Made (Net) / Matured (Net)	-1,497,992,685	3,046,353,108
	Interest on investments	75,273,188	60,952,399
	Net Cash flow from Investment Activities (B)	-8,053,740,767	-13,693,398,437
C	<u>Cash Flow from Financing Activity</u>		
	Interest, Bank Guarantee Charges & Bank Charges Paid	-14,282,403	-8,116,847
	Loan Taken		-
	Increase in Capital Reserves Funds	1,136,737,048	2,569,706,797
	Cash Flow from Financing Activity (C)	1,122,454,645	2,561,589,950
D	Net Surplus / (Deficit) [D = A + B + C]	2,151,037,422	727,892,381
E	Add: Opening Cash & Cash Equivalents (E)	5,174,264,814	4,446,372,433
F	Closing Cash & Cash Equivalents [F = D + E]	7,325,302,236	5,174,264,814

(0.00)

Subject to our audit on even date

Auditor

For K P N & CO

Chartered Accountants

Pradyush
CA Pradyush Prakash Raghavan



compiler

For MAPSV & Associates

[Signature]
PARTNER
CA Ravindra Godade
M No. 137694



[Signature]
Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik

[Signature]
Commissioner
Nashik Municipal Corporation, Nashik

Significant Accounting policies

The Significant Accounting Policies and Principles adopted for compiling Restated Balance Sheet, Restated Income and Expenditure & Restated Cash Flow Statement of Nashik Municipal Corporation as on 31st March 2023 covers the following:

1. Income and Expenditure Statement:

The accounting of revenue is carried out on accrual basis for all possible items, duly considering the nature of income. In cases where income is realized through challans, revenue is recognized at the point of preparation of challans, since such preparation establishes the enforceable right to receive the income.

Balances relating to unreconciled challans are maintained in a control account within debtors pending for definitive identification and classification. Provisions for sundry debtors are determined based on confirmations obtained from the respective departments. For all tax streams, the year-end receivable is derived as opening balance plus current-year demand less collections during the year, with residual balances presented as receivables and subjected to provisioning and disclosure in accordance with the accounting policy.

- a) Tax Revenue: Tax revenues, including property tax, water tax, sewerage tax, conservancy tax, and streetlight tax, are recognized on an accrual basis consistent with the revenue recognition criteria, subject to reasonable certainty of ultimate collection.
- b) Octroi, professional tax, vehicle tax, and rental income from municipal properties are recognized on an accrual basis when the enforceable right to receive arises and amounts are measurable with reasonable certainty.
- c) Interest Income: Interest on fixed deposits is recognized on a time proportion basis using the accrual method where determinable; receipts are recorded on collection where accrual is not reasonably estimable.
- d) Establishment expenses: Establishment expenses comprise salaries, wages, bonuses, pension and other retirement benefits, and incidental employee-related costs, recognized on an accrual basis in the period of service.
- e) Other expenditures: Other expenditures are recognized on an accrual basis upon approval of last approving authority and on incurrence of the underlying obligation, matched to the period of benefit.

2. Grants -

Grants are recognized when there is reasonable assurance that attached conditions will be complied with and the grants will be received. Grants related to revenue are recognized in the Statement of Income as income. Grants related to capital are recognized under the capital in the Balance Sheet.



Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik



In the absence of classification details, nature wise grant balances have not been adjusted and remain carried forward pending verification. The Corporation is undertaking a comprehensive reconciliation to ensure accurate recognition, presentation, and disclosure of grant; consequential adjustments, if any, will be effected upon completion of this exercise with appropriate disclosures.

3. Sundry Creditors

Sundry creditors are recognized upon occurrence of a present obligation for approval of last approving authority coupled with other relevant parameters.

4. Fixed Assets -

Fixed assets are recognized when they are expected to provide future economic benefits to the Corporation.

The opening balance of fixed assets has been brought forward from the previous year's Restated Financial Statements. In the current Restated Financial Statements, fixed assets represent the cost incurred by various works departments for capital infrastructure, including the opening balance and expenditures capitalized during the year. Assets for which final completion certificates have not been received from the concerned departments, for all possible items, are classified as Capital Work in Progress (CWIP) until completion and formal acceptance. Movable assets, to the extent identified and verifiable, are recognized on the basis of vendor bills or invoices, with qualifying items capitalized as fixed assets.

5. Capital Work in Progress -

Movable assets, under installation or assembly carried as Capital Work in Progress (CWIP). For immovable assets, capitalization is effected upon receipt of completion/hand over certificates from the competent authority; pending such certification, related expenditures are presented as CWIP and are not depreciated. Management considers this policy consistent with applicable accounting principles and appropriate for a true and fair presentation in the Restated Financial Statements.

6. Depreciation -

The Nashik Municipal Corporation charges depreciation on the SLM basis as per the useful lives prescribed under the applicable norms/policy (NMAM) on the gross block of fixed assets. In the absence of a detailed item-wise fixed asset register for certain legacy assets, depreciation has been computed on a gross block basis for those classes.

7. Investments -

Fixed Deposit & Sweep Deposit

Investments comprises of fixed deposit and sweep deposit accounts with banks.

Investment is valued at cost. Interest on fixed & sweep deposits is recognized on a



Chief Accounts & Finance Officer
Nashik Municipal Corporation
Nashik

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time proportion basis using the accrual method where determinable; receipts are recorded on collection where accrual is not reasonably estimable.

Other Investments

The Corporation has made the following investments, which are recorded at face value:

- Nashik Smart City Development Corporation Limited - 50% equity stake
- Nashik Mahanagar Parivahan Mahamandal Limited - 100% equity stake.

These investments are long-term and carried at cost.

8. Deposits -

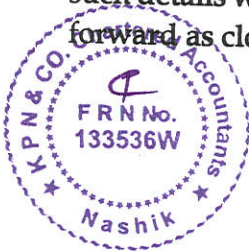
Municipal Corporation has an unpaid liability against deposit received from contractor or supplier. The same are booked on the basis of day books & bank statements.

9. Receivables:

The opening balances of receivables, as provided by the respective departments, have been brought forward. During the year, demands for taxes are raised, and collections received are adjusted against these demands. Sundry debtors are recognized based on confirmations received from the respective departments. The closing balance of receivables at the end of the Financial Year is determined after considering the opening balances, current year demands, and collections, with any resulting difference being recorded in the Income Control Account to ensure compliance with the accrual concept of accounting.

10. Closing Stock -

The closing stock has been accounted for on the basis of details and confirmations received from the concerned departments. In respect of departments from which such details were not received, the opening balances of stock have not been carried forward as closing balances.




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Nashik Municipal Corporation, Nashik



Notes to Accounts

The Notes to Accounts form an integral part of the financial statements and provide detailed disclosures required under applicable accounting standards. These notes aim to offer transparency, clarity, and additional information to stakeholders regarding the financial position and performance of the corporation. In opinion of corporation the following notes does not have any material impact on financial statement of the corporation.

1. Old Balances -

The Nashik Municipal Corporation has certain old unreconciled balances under debtors, creditors, and advances, deposits, liabilities, which have been carried forward over the years.

Some very old balances pertaining to loans, debtors, creditors and advances have been reconciled during the year on the basis of balance confirmations obtained from the respective departments. Differences identified, if any, have been appropriately adjusted in the books of accounts either by way of write-off or write-back or reclassification or rectification.

Management is undertaking a focused reconciliation exercise; appropriate adjustments (write-off/write-back/reclassification/rectification) will be recorded on completion with requisite approvals.

2. Education Department

The Education Department was merged with the Nashik Municipal Corporation in the year 2015. The process of merging and consolidation of its accounts with the Nashik Municipal Corporation's accounts is still under progress. Accordingly, the accounts pertaining to the Education Department have not been considered in these Restated financial statements.

3. Sweep Deposits

Interest on sweep deposits has been recognized on redemption/maturity in cases where formal bank confirmations were not available during the period; recognition is based on verified credit entries in the bank statements. In the absence of sweep deposit balance confirmations, balances and interest have been accounted for on the basis of bank statement entries and available correspondence, subject to subsequent confirmation and reconciliation.

4. Bank Balances

There are certain old unreconciled bank balances pertaining to bank accounts that have since been closed; these balances continue to lie in the books and are currently under detailed reconciliation and review by management. Upon completion of the reconciliation exercise, appropriate accounting adjustments, if any, will be carried out to write back/write off/reclassify/rectify such items.



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There are differences between balances as per day book, bank statement and those reflected in the Tally accounting system arising from incorrect accounting treatment and timing/classification issues; these are under detailed reconciliation. All bank account details, as provided by the corporation, have been incorporated in book of accounts. Pending completion of reconciliation, the balances as per Tally have been carried in the books of account, and adjustments (write-off/write-back/reclassification/rectification) will be recorded upon completion of the reconciliation with proper approvals.

Bank Balances are subject to reconciliation and rectification.

5. Employee Advances -

There are differences between employee advance balances as per the books of accounts and the employee advance register maintained by the Nashik Municipal Corporation. The differences mainly relate to certain unrecorded/uncaptured entries in the employee advance register. Management has reviewed the matter and is in the process of reconciling the same.

6. Old Stale Cheques -

Certain cheques issued in past years which have not been presented for payment till date have been parked under a Control Account. These cheques, though considered time-barred, are still being carried in the books under a Control Account until their status is fully reconciled.

7. Interest on Housing Loan

The interest charged on housing loans provided to employees was not separately disclosed as interest income in the Income & Expenditure Statement as data was not available. Consequently, both the interest income and the outstanding receivables from employees against the housing loans were understated. Steps are taken by concern department to ensure proper segregation and reporting of such transactions.

8. Other Disclosures

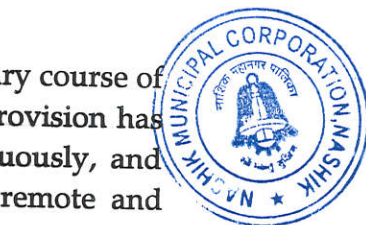
For improved financial presentation and clarity, certain items have been regrouped and reclassified where necessary. These changes have been made without impacting the overall financial results.

9. Contingent Liabilities

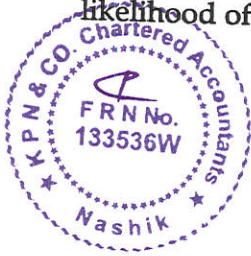
The Corporation may face claims, disputes, or demands in the ordinary course of business that are currently not reliably measurable, and hence no provision has been recognised at this stage. Such matters are monitored continuously, and contingent liabilities are disclosed only where an outflow is not remote and estimation is practicable, with non-disclosure when such disclosure would seriously prejudice the Corporation's position as permitted by the standards.



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Based on management's assessment as of the reporting date, no contingent liability requires recognition and no disclosure is necessary beyond this policy, as the likelihood of material outflow is assessed as remote.




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