

AUDITORS REPORT

To
The Municipal Commissioner
Nagar Nigam
Gorakhpur.

We have audited the attached Balance Sheet of **GORAKHPUR NAGAR NIGAM**, GORAKHPUR, as at 31st March, 2026 and Income and Expenditure Account for the year ending on that date.

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

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion and subjects to our details observation in the enclosed Annexure to this report and Schedule No. 21 pertaining to Notes to Balance Sheet, we report that-

In the case of Balance sheet, it gives a true and fair view of the state of affairs of the Nagar Nigam as at 31st march, 2026.

*In the case of income and Expenditure Account for the year ending 31.03.2026, it gives a true and fair view of the **surplus**.*

For **Maheshwari Vivek & Associates**
Chartered Accountants

(CA: Vivek Maheshwari)

Partner

UDIN: 26405106MPKXGP6652

Date: 10.07.2026

Place: Gorakhpur



ANNEXURE TO THE AUDITORS REPORT
READ WITH AND FORMING PART OF THE REPORT

BOOKS OF ACCOUNTS

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

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

SIGNIFICANT ACCOUNTING POLICIES AND REVENUE RECOGNITION

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

FIXED ASSETS

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

LAND (Code-410-10)

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

BUILDINGS & OTHER CONSTRUCTION (Code-410-20)

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

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

ROADS (Code-410-30)

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

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

BRIDGES (Code-410-30)

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

SEWERAGE AND DRAINAGE (Code-410-31)

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

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

PUBLIC LIGHTINGS (Code-410-33)

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

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

PLANT & MACHINERY (Code-410-40)

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

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

VEHICLE (Code-410-50)

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

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

OFFICE & OTHER EQUIPMENTS (Code-410-60)

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

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

FURNITURE & FIXTURES (Code-410-70)

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

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

DEPRECIATION

Depreciation has been charged for the current year only, at the rate suggested by the Companies Act, 2013.



CURRENT ASSETS, LOANS AND ADVANCES

STOCK IN HAND (INVENTORIES) (CODE-431)

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

SUNDRY DEBTORS (RECEIVABLES) (Code-431)

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

CASH AND BANK BALANCES (Code – 50)

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

LOANS, ADVANCES AND DEPOSITS (Code – 60)

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



LIABILITIES

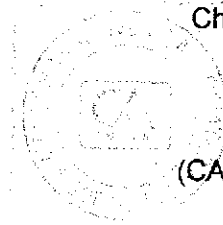
MUNICIPAL (GENERAL FUND) (Code – 310)

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

OTHER:

1. Gorakhpur Nagar Nigam has adopted mercantile system of accounting but prepaid expenses for the unexpired period has not been accounted for.
2. The balances of sundry debtors for taxes etc. and advances to staff are subject to verification.

For Maheshwari Vivek & Associates
Chartered Accountants



(CA. Vivek Maheshwari)
Partner

UDIN: 26405106MPKXGP6652

Date: 10.07.2026

Place: Gorakhpur

Notes on Accounts forming part of Balance Sheet of Gorakhpur Nagar Nigam as on 31st

March, 2026;

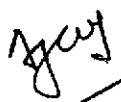
- The accounts have been prepared using historical cost convention and going concern concept, where revenue has been recognized on accrual concepts.
- All grants have been shown in Balance Sheet and Schedule showing balances outstanding against each grants.
- Outstanding payments have been shown in schedule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

For Maheshwari Vivek & Associates

Chartered Accountants


(CA. Vivek Maheshwari)
Partner


Accounts Officer
नगर निगम, गोरखपुर
गोरखपुर

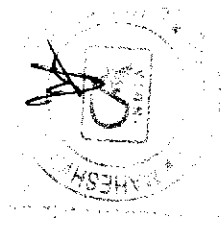

Municipal Commissioner
नगर निगम, गोरखपुर
गोरखपुर

Date: 10.07.2026

Place: Gorakhpur

NAGAR NIGAM GORAKHPUR
Balance Sheet as on 31st March 2026

Code No.	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	22,124,794,439.66	17,748,552,620.67
3-11	Earmarked Funds	B-2	610,288,000.00	0.00
3-12	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		22,735,082,439.66	17,748,552,620.67
3-20	Grants, Contributions for specific purposes	B-4	5,992,303,511.12	3,955,922,695.88
	Loans			
3-30	Secured Loans	B-5	0.00	0.00
3-31	Unsecured Loans	B-6	0.00	0.00
	Total Loans		0.00	0.00
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	108,856,441.00	58,241,961.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	97,255,626.00	71,606,212.00
3-60	Provisions	B-10	70,000.00	64,000.00
	Total Current Liabilities and Provisions		206,182,067.00	129,912,173.00
	TOTAL LIABILITIES		28,933,568,017.78	21,834,387,489.55
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	18,767,275,310.11	15,750,852,070.20
4-11	Less: Accumulated Depreciation		371,231,096.62	298,014,506.08
	Net Block		18,396,044,213.49	15,452,837,564.11
4-12	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		18,396,044,213.49	15,452,837,564.11
	Investments			
4-20	Investment – General Fund	B-12	2,963,747,924.50	0.00
4-21	Investments – Other Funds	B-13	0.00	0.00
	Total Investments		2,963,747,924.50	0.00
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	47,682,865.00	17,935,495.76
4-31	Sundry Debtors (Receivables)	B-15	1,243,683,736.00	442,551,457.84
4-32	Less: (Accumulated prov. against debts)		0.00	0.00



4-40 Prepaid Expenses
 4-50 Cash and Bank Balances
 4-60 Loans, advances and deposits
 4-61 Less: Accumulated provision against Loans
Total Current Assets, Loans & Advances
 4-70 Other Assets
 4-80 Miscellaneous Exp. (to the extent not written off)

TOTAL ASSETS

Notes on Accounts

Compiled from Books of Accounts

For Maheshwari Vivek & Associates
 Chartered Accountants



(CA. Vivek Maheshwari)
 Partner

Date: 10.07.2026

Place: Gorakhpur

B-16	0.00	0.00
B-17	6,032,839,599.63	5,671,493,292.68
B-18	249,569,679.16	249,569,679.16
	0.00	0.00
	7,573,775,879.79	6,381,549,925.44
B-19	0.00	0.00
B-20	0.00	0.00
	28,933,568,017.78	21,834,387,489.55

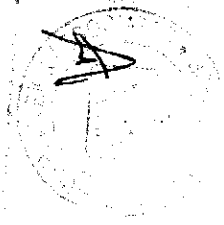
21

Accounts Officer
 10/07/2026

[Signature]
 Municipal Commissioner

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

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year (Capital Expenditure during Year) (Rs.)	Total (Rs.)	Net Surplus during the year ** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5(3+4)	6	7 (5+6)
310- 10	Municipal Fund	17,748,552,620.67				
310- 90	Addition/deletion during Year		3,144,186,049.69		155,093,176.14	
	Prior Period Items		1,076,962,593.16			
	Total Municipal fund (310)	17,748,552,620.67	4,221,148,642.85	21,969,701,263.52	155,093,176.14	22,124,794,439.66



Schedule B- 2: Earmarked Funds

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

Amount in Rs.

Particulars Code No.	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
(a) Opening-Balance							
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/ Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Receipt from GDA)	610,288,000.00						
Total (b)	610,288,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	610,288,000.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*							
Others							
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Nagar Nigam, Gorakhpur

[illegible]

Schedule B- 3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312- 10	Capital Contribution			0.00		0.00
312- 11	Capital Reserve			0.00		0.00
312- 20	Borrowing Redemption Reserve			0.00		0.00
312- 30	Special Funds (Utilised)			0.00		0.00
312- 40	Statutory Reserve			0.00		0.00
312- 50	General Reserve			0.00		0.00
312- 60	Revaluation Reserve			0.00		0.00
	Total Reserve funds	0.00	0.00	0.00	0.00	0.00

Schedule B- 4: Grants & Contribution for Specific Purposes [Code No 320] Amount in-Rs.

Particulars	Government Grants	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.						
(a) Opening Balance	3,955,922,695.88	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Grants *						
(i) Grant received during the year	5,185,496,499.75	0.00	0.00	0.00	0.00	0.00
(ii) Interest/ Dividend earned on Grant Investments	100,941,970.49					
(iii) Profit on disposal of Grant Investments						
(iv) Appreciation in Value of Grant Investments						
(v) Other addition (Specify Nature)						
Total (b)	5,286,438,470.24	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	9,242,361,166.12	0.00	0.00	0.00	0.00	0.00

Nagar Nigam, Gorakhpur

A

[illegible]

Nagar Nigam, Gorakhpur

Schedule B-5: Secured Loans [Code No 330]

Amount in Rs.

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

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

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

Schedule B-7: Deposits Received [Code No 340]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	108,856,441.00	58,241,961.00
340-20	From Revenues	0.00	0.00
340-30	From staff	0.00	0.00
340-80	From Others	0.00	0.00
	Total deposits received	108,856,441.00	58,241,961.00

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

Amount in Rs.

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

Schedule B- 9: Other Liabilities (Sundry Creditors) [Code No 350]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350- 10	Creditors (Gross Salary)		0.00
350- 11	Employee Liabilities		
350- 12	Government Dues Payable	1,440,709.00	1,715,332.00
350- 20	Recoveries Payable	0.00	0.00
350- 80	Others (contractors)	95,814,917.00	69,890,880.00
	Total Other liabilities (Sundry Creditors).	97,255,626.00	71,606,212.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360- 10	Provision for Expenses	70,000.00	64,000.00
360- 20	Provision for Interest	0.00	0.00
360- 30	Provision for Other Assets	0.00	0.00
Total Provisions		70,000.00	64,000.00

[Handwritten Signature]

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

Amount in Rs.

Code No	Particulars	Gross Block				Depreciation		Net Block
		Opening Balance	Additions during the period from Own Fund & SFC	Additions during the period from Other Grant	Deductions during the period	Cost at the end of the year	Rate of Depreciation of the year	
1	2	3	4	5	6	7	10	11
410-10	Land	1,458,234,658.00	0.00	0.00	0.00	1,458,234,658.00	0%	1,458,234,658.00
410-20	Buildings	798,487,238.91	12,381,645.00	166,260,646.00	0.00	977,129,529.91	1.63%	961,202,318.57
	Infrastructure Assets							
410-30	Roads and Bridges	8,927,126,158.21	27,065,301.00	1,525,285,699.00	0.00	10,479,477,158.21	1.63%	10,308,661,680.53
410-31	Sewerage and drainage	471,143,451.21	0.00	101,478,927.00	0.00	572,622,378.21	1.63%	563,288,633.44
410-32	Water ways :							
	Lakes And Ponds	85,979,804.00	0.00	28,091,591.00	0.00	114,071,395.00	0%	114,071,395.00
	Water Works	1,783,195,400.73	15,928,201.00	607,767,885.00	0.00	2,406,891,486.73	1.63%	2,367,659,155.50
	Distribution							
410-33	Public Lighting	285,737,481.33	4,251,339.00	112,024,093.00	0.00	402,012,913.33	6.63%	375,359,457.18
	Other assets							
410-40	Plants & Machinery	1,507,042,691.16	2,934,766.00	702,303,987.00	0.00	2,212,281,444.16	4.75%	2,107,198,075.56
410-50	Vehicles	24,104,337.59	0.00	0.00	0.00	24,104,337.59	11.31%	21,378,137.01
410-60	Office & other equipment	13,127,728.51	8,099,782.00	0.00	0.00	21,227,510.51	6.63%	19,820,126.56
410-70	Furniture, fixtures, fittings and electrical appliances	783,142.14	0.00	0.00	0.00	783,142.14		731,219.82
410-72	Parks	97,875,472.31	0.00	563,884.00	0.00	98,439,356.31	6.63%	98,439,356.31
	Total	15,452,837,564.11	70,661,034.00	3,243,776,712.00	0.00	18,767,275,310.11		18,396,044,213.49

✓

Schedule B-12: Investments - General Fund [Code 420]

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities	0		0.00	0.00
420-20	State Government Securities	0		0.00	0.00
420-30	Debentures and Bonds	0		0.00	0.00
420-40	Preference Shares	0		0.00	0.00
420-50	Equity Shares	0		0.00	0.00
420-60	Units of Mutual Funds	0		0.00	0.00
420-80	Other Investments - Bank FD	0		2,963,747,924.50	0.00
Total of Investments General Fund				2,963,747,924.50	0.00

Schedule B-13: Investments - Other Funds [Code 421]

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
1	2	3	4	5	6
421-10	Central Government Securities	0.00	0.00	0.00	0.00
421-20	State Government Securities	0.00	0.00	0.00	0.00
421-30	Debentures and Bonds	0.00	0.00	0.00	0.00
421-40	Preference Shares	0.00	0.00	0.00	0.00
421-50	Equity Shares	0.00	0.00	0.00	0.00
421-60	Units of Mutual Funds	0.00	0.00	0.00	0.00
421-80	Other Investments	0.00	0.00	0.00	0.00
Total of Investments Other Funds				0.00	0.00

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
430-10	Stores	47682865.00	17,935,495.76
430-20	Loose Tools	0.00	0.00
430-30	Others	0.00	0.00
Total Stock in hand.		47,682,865.00	17,935,495.76

✓

Schedule B- 15: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Prior Period Items (Rs.)	Closing Balance (Rs.)	Previous Year Balance (Rs.)
1	2	4	5 = 3 + 4	6
431-10	Receivables for Property Taxes	432,705,342.21	577,798,010.00	255,297,321.79
	Less than 5 years *			
	More than 5 years*			
	Sub – total			
431-91	Less: State Government Cesses/ Levies in Taxes – Control Accounts	0.00	0.00	0.00
	Net Receivables of Property Taxes	432,705,342.21	577,798,010.00	255,297,321.79
431-19	Receivable of Water & Sewerage Taxes	502,282,418.67	502,029,430.00	156,806,421.33
	Less than 3 years*			
	More than 3 years*			
	Sub- total			
431-99	Less: State Government Cesses/ Levies in Taxes – Control Accounts	0.00	0.00	0.00
	Net Receivables of Water & Sewerage Taxes	502,282,418.67	502,029,430.00	156,806,421.33
431-20	Receivables of Cess Income	0.00	0.00	0.00
	Less than 3 years*			
	More than 3 years*			
	Sub- total			
431-30	Receivables for Fees and User Charges	141,974,832.28	163,856,296.00	16,560,387.72
	Less than 3 years*			
	More than 3 years*			
	Sub – total			
431-40	Receivables from Other Sources	0.00	0.00	13,887,327.00
	Less than 3 years*			
	More than 3 years*			
	Sub – total			
431-50	Receivables from Government	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	1,076,962,593.16	1,243,683,736.00	442,551,457.84

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

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

✓

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

Code No	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
450-10	Cash	0.00	0.00
	Balance with Bank –		
	Municipal Funds		
450-21	Nationalised Banks	3481312433.13	2,692,057,186.69
450-22	Other Banks	2550572098.50	2,978,506,294.99
450-23	Scheduled Co-operative Banks	955068.00	929,811.00
450-24	Post Office		
	Sub-total	6,032,839,599.63	5,671,493,292.68
450-41	Balance with Bank –		
	Special Funds		
450-42	Nationalised Banks	0.00	0.00
450-43	Other Scheduled Banks	0.00	0.00
450-44	Scheduled Co-operative	0.00	0.00
	Post Office	0.00	0.00
	Sub-total	0.00	0.00
	Balance with Bank –		
	Grant Funds		
450-61	Nationalised Banks	0.00	0.00
450-62	Other Scheduled Banks	0.00	0.00
450-63	Scheduled Co-operative	0.00	0.00
450-64	Post Office	0.00	0.00
	Sub-total	0.00	0.00
	Total Cash and Bank balances	6,032,839,599.63	5,671,493,292.68

✓

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

Code No	Particulars	Opening Balance at The beginning of the year (Rs.)	Paid during the current Year (Rs.)	Accumulated Balances	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6	6
460-10	Loans and advances to employees	0.00	0.00	0.00	0.00	0.00
460-20	Employee Provident Fund	0.00				0.00
460-30	Loans to Others	0.00	0.00	0.00	0.00	0.00
460-40	Advance to Suppliers and Contractors	0.00		0.00		0.00
460-50	Advance to Others	249,569,679.16	0.00	0.00	0.00	249,569,679.16
460-60	Deposit with External Agencies	0.00				0.00
460-80	Other Current Assets	0.00				0.00
461	Sub -Total	249,569,679.16	0.00		0.00	249,569,679.16
	- Less: Accumulated Provisions against Loans, Advances and Deposits	0.00	0.00		0.00	0.00
	(Schedule B - 18 (a))					
	Total Loans, advances, and deposits	249,569,679.16	0.00		0.00	249,569,679.16

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

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

✓

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

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

2

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

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

(Signature)

NAGAR NIGAM GORAKHPUR
Income and Expenditure Statement for the year ending 31.03.2026

Code No.	Item/ Head of Account	Schedule No	CurrentYear Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
INCOME				
I-10	Tax Revenue	I-1	734,822,420.00	514,839,299.70
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	76,098,590.00	54,220,214.00
I-40	Fees & User Charges	I-4	586,316,133.00	158,678,973.00
I-50	Sale & Hire Charges	I-5	11,724,857.00	18,741,620.64
I-60	Revenue Grants, Contributions & Subsidies	I-6	2,730,944,412.25	1,985,850,238.68
I-70	Income from Investments	I-7	9,177,168.00	0.00
I-71	Interest Earned	I-8	119,216,499.51	175,486,062.35
I-80	Other Income	I-9	97,870,930.00	27,085,835.17
A	Total – INCOME		4,366,171,009.76	2,934,902,243.54
EXPENDITURE				
2-10	Establishment Expenses	I-10	1,623,933,990.00	1,467,999,443.00
2-20	Administrative Expenses	I-11	71,649,424.00	59,662,008.00
2-30	Operations & Maintenance	I-12	1,928,698,736.00	943,449,683.00
2-40	Interest & Finance Expenses	I-13	0.00	0.00
2-50	Programme Expenses	I-14	0.00	0.00
2-60	Revenue Grants, Contributions & subsidies	I-15	1,507,638.00	676,859.00
2-70	Provisions & Write off	I-16	0.00	0.00
2-71	Miscellaneous Expenses	I-17	214,056,949.00	48,211,260.00
2-72	Depreciation		371,231,096.62	298,014,506.08
B	Total – EXPENDITURE		4,211,077,833.62	2,818,013,759.08
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		155,093,176.14	116,888,484.46
2-80	Add: Prior period Items (Net)	I-18	0.00	0.00
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		155,093,176.14	116,888,484.46
2-90	Net balance being surplus/ deficit carriedover to Municipal Fund		155,093,176.14	116,888,484.46

Compiled from Books of Accounts

For Maheshwari Vivek & Associates
Chartered Accountants

(CA. Vivek Maheshwari)
Partner

Date: 10.07.2026
Place: Gorakhpur

Accounts Officer

नगर निगम, गोरखपुर

Municipal Commissioner

नगर निगम, गोरखपुर

NAGAR NIGAM GORAKHPUR
YEAR ENDING: 31st March 2026

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

Minor Code No	Particulars	Current year (Rs.)	PreviousYear (Rs.)
1	2	3	4
110-01	Property tax	368,460,538.00	225,267,058.40
110-02	Water tax	365,231,583.00	229,421,206.30
110-03	Sewerage Tax	1,130,299.00	7,138,241.00
110-04	Conservancy Tax	0.00	0.00
110-05	Lighting Tax	0.00	0.00
110-06	Education tax	0.00	0.00
110-07	Vehicle Tax	0.00	0.00
110-08	Tax on Animals	0.00	0.00
110-09	Electricity Tax	0.00	0.00
110-10	Professional Tax	0.00	0.00
110-11	Advertisement tax	0.00	0.00
110-12	Pilgrimage Tax	0.00	0.00
110-51	Octroi & Toll	0.00	0.00
110-52	Cess	0.00	0.00
110-80	<u>Other taxes:</u>		
	Cinema hall tax	0.00	0.00
Sub-total		734,822,420.00	461,826,505.70
Less: -			
110-90	Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
Total tax revenue		734,822,420.00	461,826,505.70

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

V

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

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



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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	0.00	0.00
130-20	Rent from Office Buildings	75,313,390.00	39,442,391.00
130-30	Rent from Guest Houses	0.00	0.00
130-40	Rent from lease of lands	721,700.00	14,191,811.00
130-80	Other rents	63,500.00	586,012.00
	Sub-Total	76,098,590.00	54,220,214.00
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	76,098,590.00	54,220,214.00



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

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	20,836,165.00	21,553,115.00
140-11	Licensing Fees	7,235,259.00	6,705,513.00
140-12	Fees for Grant of Permit	0.00	0.00
140-13	Fees for Certificate or Extract	522,568.00	509,010.00
140-14	Netaji Subhash Chandra Bose Nagar	0.00	0.00
140-15	Regularization Fees	574,470.00	7,000.00
140-20	Penalties and Fines	10,364,504.00	5,710,304.00
140-40	Taxi Stand	1,457,646.00	1,997,586.00
140-40A	Stamp Fee	252,638,612.00	0.00
140-40B	Road cutting charges	168,984,223.00	61,354,322.00
140-50	Water User Charges	331,085.00	744,196.00
140-60	Entry Fees	0.00	0.00
140-70	Service / Administrative Charges	0.00	9,504,020.00
140-80	Other Charges	79,826,687.00	51,054,247.00
140-80A	Advertisement Fees	43,544,914.00	52,552,454.00
	Sub-Total.	586,316,133.00	211,691,767.00
	Less:		
140-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total income from Fees & User Charges –	586,316,133.00	211,691,767.00
	Income head-wise		
140-50	User Charges		
	Revenue from Hospitals	0.00	0.00
		0.00	0.00

Handwritten signature

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

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

Detailed Head Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
150-10	Sale of Water	479,678.00	351,497.00
150-11	Sale of Forms & Publications	10,536,924.00	13,046,593.00
150-12	Sale of stores & scrap	708,255.00	5,343,530.64
150-30	Sale of Others	0.00	0.00
150-40	Hire Charges for Vehicles	0.00	0.00
150-41	Hire Charges for Equipment	0.00	0.00
Total Income from Sale & Hire charges – income head-wise		11,724,857.00	18,741,620.64



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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
160-10	Revenue Grant	2,730,944,412.25	1,985,850,238.68
160-20	Re-imbursement of expenses	0.00	0.00
60-30	Contribution towards schemes	0.00	0.00
Total Revenue Grants, Contributions & Subsidies		2,730,944,412.25	1,985,850,238.68

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
170-10	Interest on Investments	0.00	0.00
170-20	Dividend	0.00	0.00
170-30	Income from projects taken up on commercial basis	9,177,168.00	0.00
	Profit in Sale of Investments	0.00	0.00
170-40	Others		
Total Income from Investments		9,177,168.00	0.00



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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	40,536,088.51	104,178,438.35
171-20	Interest on Loans and advances to Employees	0.00	0.00
	Interest on loans to others	0.00	0.00
171-30	Other Interest	78,680,411.00	71,307,624.00
Total. – Interest Earned		119,216,499.51	175,486,062.35

Schedule I-9: Other Income [Code No180]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
180-10	Deposits Forfeited	0.00	0.00
180-11	Lapsed Deposits	0.00	0.00
180-20	Insurance Claim Recovery	1,011,976.00	1,342,997.00
180-30	Profit on Disposal of Fixed asses	0.00	0.00
180-40	Recovery from Employees	0.00	16,848.00
180-50	Unclaimed Refund/ Liabilities	0.00	0.00
180-60	Excess Provisions written back	0.00	0.00
180-80	Miscellaneous Income	96,858,954.00	25,725,990.17
Total Other Income		97,870,930.00	27,085,835.17

Schedule I-10 : Establishment Expenses – Function wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body	356,426,861.00	277,452,509.00
	Administration	65,924,580.00	52,722,424.00
	Finance, Accounts, Audit	15,604,359.00	15,309,038.00
	Water Supply	77,233,277.00	88,238,558.00
	Sewer department salary	12,527,076.00	13,509,602.00
	Hospital Department salary	5,381,222.00	4,536,966.00
	Property tax Department	49,606,417.00	48,004,089.00
	Health	880,747,006.00	820,453,659.00
	Lighting Estb.	28,314,023.00	24,598,764.00
	Workshop	32,872,917.00	29,501,412.00
	Public works	83,886,428.00	80,260,747.00
	Rent & License deptt	15,409,824.00	13,411,675.00
Total establishment expenses – Function wise		1,623,933,990.00	1,467,999,443.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	0.00	0.00
220-11	Office maintenance	2,259,134.00	2,275,225.00
220-12	Communication Expenses	1,062,267.00	880,569.00
220-20	Books & Periodicals	45,732.00	15,234.00
220-25	Printing and Stationery	5,931,814.00	5,175,942.00
220-30	Travelling & Conveyance	17,969,391.00	13,464,918.00
220-40	Insurance	6,457,550.00	347,663.00
220-50	Audit Fees	70,000.00	64,000.00
220-51	Legal Expenses	2,421,321.00	1,191,318.00
220-52	Professional and other Fees	982,120.00	794,352.00
220-60	Advertisement and Publicity	11,350,880.00	10,410,388.00
220-61	Membership & subscriptions	-0.00	0.00
	Education Expenses	0.00	0.00
220-80	Other Administrative Expenses	23,099,215.00	25,042,399.00
Total establishment expenses – expense head wise		71,649,424.00	59,662,008.00

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

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-10	Power & Fuel	188,711,128.00	186,599,377.00
230-20	Bulk Purchases	26,758,714.00	23,718,487.00
230-30	Consumption of Stores	89,639,302.00	64,961,610.00
230-40	Hire Charges		
230-51	Repairs & maintenance –Infrastructure Assets	713,119,290.00	490,968,343.00
230-52	Repairs & maintenance – Civic Amenities	151,293,570.00	29,806,980.00
230-53	Repairs & maintenance – Buildings	62,585,825.00	50,462,192.00
240-60	Water supply & sewerage	653,852,370.00	67,160,510.00
		1,885,960,199.00	913,677,499.00

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Vehicles	42,738,537.00	29,772,184.00
230-59	Repairs & maintenance – Others	0.00	0.00
230-80	Other operating & maintenance expenses	0.00	0.00

Total operations & maintenance - expense head wise	1,928,698,736.00	943,449,683.00
---	-------------------------	-----------------------

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

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

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
250-10	Election Expenses	0.00	0.00
250-20	Own Programmes	0.00	0.00
250-30	Share in Programmes of others (Covid 19)	0.00	0.00
	Total Programme Expenses \	0.00	0.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
260-10	Grants [give details]	0.00	0.00
260-20	Contributions [give details]		
	Pensionary Contribution	0.00	0.00
	Employee Insurance	1,507,638.00	676,859.00
260-30	Subsidies [give details]	0.00	0.00
	Total Revenue Grants, Contributions & Subsidies	1,507,638.00	676,859.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	0.00	0.00
270-20	Provision for other Assets	0.00	0.00
270-30	Revenues written off	0.00	0.00
270-40	Assets written off	0.00	0.00
270-50	Miscellaneous Expense written off	0.00	0.00
	Total Provisions & Write off	0.00	0.00

Schedule I-17: Miscellaneous Expenses [Code No 271]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets	0.00	0.00
271-20	Loss on disposal of Investments	0.00	0.00
271-80	Other Miscellaneous Expenses	214,056,949.00	48,211,260.00
	Total Miscellaneous expenses	214,056,949.00	48,211,260.00

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

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

AF