

Butwal Sub Metropolitan City Office

Butwal, Rupandehi

Balance Sheet

As of Ashadh 31, 2073 (July 15, 2016)

Particulars	Annex	Ashadh 2073	Ashadh 2072
		Amount	Amount
<i>Resources & Liabilities</i>			
Municipality Fund	1	459,651,169.92	492,073,749.73
Capital Reserve Fund		74,679.51	99,572.68
Disaster Management Fund		106,233.24	924.88
Fire Brigade Operation & Management Fund		426,416.84	149,529.20
Environment Protection Fund		3,082,168.51	2,424,710.01
Auto Institute Mgmt.Fund		405,173.90	202,384.63
RUPP Interest Fund	2	1,817,674.78	1,817,674.78
Repair & Maintenance Fund	3	9,397,613.82	4,393,887.00
Akshya Kosh Liability	4	5,468,684.87	5,155,922.69
Long Term Loan (TDF)	5	38,274,810.64	25,060,914.69
<i>Current Liabilities & Provisions</i>			
Refundable Deposit	6	22,415,677.51	20,726,521.40
Staff Welfare Fund		35,198,097.07	33,639,161.94
Educational Development Fund		14,442,118.44	13,140,252.92
Sundry Payable	7	22,267,414.00	4,881,491.00
Tax Deducted at Source Payable		128,354.00	18,082.00
Accrued Income (Haatbazar Mgmt.)		1,801,111.00	2,642,000.00
Provision for Advance	8	730,651.45	730,651.45
Total Liabilities		615,688,049.50	607,157,431.00
<i>Assets & Applications</i>			
Fixed Assets	9	455,888,341.24	458,410,876.54
Advance to NWSC		5,000,000.00	5,000,000.00
<i>Current Assets</i>			
Advance	10	41,670,165.45	43,885,365.45
Bank Balance	11	107,656,099.81	97,512,746.01
Investment in RUPP Programe	12	265,443.00	265,443.00
Telephone Deposit		89,000.00	89,000.00
Staff Advance		2,319,000.00	1,994,000.00
Investment in Ujirsingh Auto Company Ltd.	13	2,800,000.00	-
Total Assets		615,688,049.50	607,157,431.00

Butwal Sub Metropolitan City Office

Butwal, Rupandehi

Profit & Loss Account

(2072 Shrawan 1 To 2073 Ashadh 31)

Particular	Annex	FY 2072/073	FY 2071/072
		Amount	Amount
1. Internal Revenue:		145,009,092.42	123,091,769.37
1.1 Local Tax	14	53,293,722.97	44,040,239.24
1.2 Service Charge	15	22,795,970.30	19,040,503.68
1.3 Fee	16	37,468,513.84	31,481,109.00
1.4 Sales	17	685,104.00	35,000.00
1.5 Resource Mobilization	18	1,444,241.00	1,215,902.00
1.6 Principle, Interest, Dividend & Bonus	19	-	-
1.7 Other Income	20	29,321,540.31	27,279,015.45
2. External Revenue		313,303,960.79	263,643,492.72
2.1 GoN Grant-Conditional	21	123,271,122.00	98,975,594.00
2.2 GoN Grant-Unconditional	22	79,094,810.00	58,068,187.00
2.3 DDC Grant- Conditional	23	16,942,911.00	6,808,465.00
2.4 Revenue Sharing	24	10,252,839.00	6,795,222.00
2.5 Foreign Aid -Conditional		6,000,364.27	51,673,692.24
2.6 Users Committee Sharing		77,741,914.52	41,322,332.48
Total Income (A)		458,313,053.21	386,735,262.09
1. Revenue Expenditure	25	162,060,780.14	131,766,631.26
1.1 Consumption Exp.		87,741,151.56	92,496,484.83
1.2 Operation of Office & Service Exp.		18,148,594.58	9,632,914.43
1.3 Capacity Development		6,507,734.00	2,738,732.00
1.4 Social Security Allowance		49,663,300.00	26,898,500.00
2. Public Construction & Social Exp.	26	323,610,320.75	228,894,141.49
3. Depreciation	27	5,064,532.13	4,004,258.60
Total Expenditure(B)		490,735,633.02	364,665,031.35
Net Profit/Loss Transfer To B/S		(32,422,579.81)	22,070,230.74

Butwal Sub Metropolitan City Office

Butwal, Rupandehi

(2072 Shrawan 1 To 2073 Ashadh 31)

Cash Flow Statement

Particular	F/Y 2072/073	F/Y 2071/072
Cash From Operating Activities		
Net Surplus	(32,422,579.81)	22,070,230.74
Add: Depreciation	5,064,532.13	4,004,258.60
Cash from Operating Activities before Changes in Working Capital	(27,358,047.68)	26,074,489.34
Adjustment: Change in Working Capital		
Change in Refundable Deposit	1,689,156.11	4,643,429.68
Change in Staff Welfare Fund	1,558,935.13	6,819,955.95
Change in Sundry Payable	17,385,923.00	(2,003,556.00)
Change in Provision for Advance	-	-
Change in Advance	2,215,200.00	(38,945,157.00)
Change in TDS Payable	110,272.00	13,277.00
Change in Loan & Advance	-	31,047.00
Change in Staff Advance	(325,000.00)	(350,000.00)
Cash From Operating Activities (A)	<u>(4,723,561.44)</u>	<u>(3,716,514.03)</u>
(B) Cash from Investing Activitis	<u>(5,366,890.00)</u>	<u>(8,043,641.00)</u>
Fixed Assets Purchase	(2,566,890.00)	(8,043,641.00)
Investment in Ujursingh Auto Ltd.	(2,800,000.00)	
(C) Cash from Financing Activities	<u>20,233,805.24</u>	<u>12,442,616.86</u>
Increase/ Decrease in Municipality Fund	-	(377,267.26)
Change in Telephone Deposit	-	-
Change in Disaster Management Fund	105,308.36	(31,855.62)
Change in RUPP Interest Fund	-	-
Change in Repair & Maintenance Fund	5,003,726.82	18,400.00
Change in Fire Brigade Operation & Management Fund	276,887.64	147,094.97
Change in Environment Protection Fund	657,458.50	2,070,078.91
Change in Auto Institute Fund	202,789.27	199,382.63
Change in Akshya Kosh Liability	312,762.18	277,371.59
Change in Educational Development Fund	1,301,865.52	5,975,777.29
Accrued Income	(840,889.00)	1,140,889.00
Change in Long Term Loan	13,213,895.95	3,022,745.35
Net Cash Flow (A+B+C)	10,143,353.80	682,461.83
Opening Balance of Bank	97,512,746.01	96,830,284.18
Closing Balance of Bank	107,656,099.81	97,512,746.01