

విషయము నెంబరు : 326 -----

విషయము :- అకౌంటు - నగరాభివృద్ధి సంస్థ విశాఖపట్టణం -  
1989-90 సంవత్సరము యొక్క అకౌంటు  
ఆడిట్ చేయుట గురించి.

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అడిండా నోటు :

విశాఖపట్టణం, నగరాభివృద్ధి సంస్థ యొక్క మొసరులు జి.ఆర్.కుమార్  
అండ్ కో వారివే తయారుచేయబడిన 1989-90 సంవత్సరము అకౌంటు  
పరిశీలన చేయుటకు నగరాభివృద్ధి సంస్థకు నివేదించడమైనది.

అకౌంటు స్టేటుమెంటు కాపీలు జతపర్చడమైనది. 1989-90వ  
సంవత్సరము యొక్క అకౌంటు ఆడిట్ చేయుటకు అకౌంటెంట్ జనరల్,  
ప్యాదరాబాదు వారిని కోరమైనది.

## VISAKHAPATNAM URBAN DEVELOPMENT AUTHORITY

BALANCE SHEET AS ON 31st MARCH 1990

Last Year Rs.Lacs	LIABILITIES	Sch Ref	Amount Rs.Lacs	AMOUNT Rs.Lacs	Last Year Rs.Lacs	ASSETS	Sch Ref	Amount Rs.Lacs	Amount Rs.Lacs
	RESERVES / SURPLUS :					FIXED ASSETS :	<A>		
57.70	a) Income & Expenditure (SURPLUS)		74.77		329.52	a) Buildings		358.54	
50.74	b) Depreciation Reserve	<A>	68.57		18.47	b) Tools & Plant		17.42	
739.99	c) Layout Development Fund	<U>	2,267.04	2,410.38	6.32	c) Furniture		6.58	
					0.99	d) Dist. Documentation Centre		1.14	
									385.68
	GRANTS / FINANCIAL ASSISTANCE :					INVESTMENTS :	<J>		
15.00	a) For Land Compensation		25.00		360.13	a) General Funds		750.68	
0.22	b) For Remuneration Scheme		0.22		35.00	b) Sinking Funds		35.00	
172.27	c) For Deposit Works	<H>	266.47			c) P F Funds		-	
162.64	d) For Grants	<B>	200.14	491.83	0.75	d) HUDCO Debentures		0.75	
									786.43
	LOANS / BORROWINGS					CURRENT ASSETS / LOANS & ADVANCES			
367.22	a) From State Government	<C>	370.88		3.18	a) Loans & Advances			
436.54	b) From HUDCO	<D>	499.26		53.36	-VLC with APSEB	<N>	3.15	
10.00	c) From Commercial Banks		-	870.14		-Advances Recoverable		60.24	
									63.39
	CURRENT LIABILITIES & PROVISIONS					b) Deposits			
160.08	a) EMD & Other Deposits	<G>	279.62		0.89	-With P & T Dept.		0.89	
0.30	b) Suspense a/c		-		0.44	-With APSEB		0.44	
2.17	c) P F Dues	<E>	2.24						1.33
0.89	d) Other Provisions		0.89			c) Development Works			
0.62	e) FBF		0.62		418.54	-Grants	<B>	430.67	
37.90	f) Premature/Refundable				200.43	-Deposit Works	<H>	319.21	
	Allottee Receipts	<F>	453.80	737.17	549.18	-Work-in-Progress	<L>	452.45	
					6.63	-Other Schemes	<O>	7.82	
					8.82	-Engineering Store	<K>	63.95	
						-Suspense a/c	<I>	1.68	
									1,275.78
						d) Dues from Allotees			
						(i) Demands Due:-			
					2563.30	-Houses/Sites Cost		3,489.18	
					307.51	-Recoverable Charges		233.39	
					240.21	(ii) Demands not due		1,413.29	
					3111.02	TOTAL DUES	<U>	5,235.86	
					2913.05	Less : Collection (-)	<F>	3,325.28	
									1,910.58
						e) Other Accruals:			
					8.14	-Int. on PFRs/VLC	<T>	31.82	
					0.58	-Rent on Buildings	<V>	14.86	
									46.68
						f) Cash/Bank Balances:			
					14.81	-Cash at bank		39.60	
					0.13	-Cash in hand		0.05	
									39.65
2,214.28	TOTAL :			4,509.52	2,214.28	TOTAL :			4,509.52



## VISAKHAPATNAM URBAN DEVELOPMENT AUTHORITY

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 1989-90

RECEIPTS	Sch Ref	Amount Rs.	Amount Rs.	PAYMENTS	Sch Ref	Amount Rs.	Amount Rs.
OPENING BALANCES :				ACQUISITION OF FIXED ASSETS <A>			
Cash at bank		14.81		-Buildings		--	
Cash in hand		0.13	14.94	-Tools & Plant		0.95	
				-Furniture & Fixtures		0.26	
				-Dist. Documentation Centre		0.15	1.36
GRANTS/FINANCIAL ASSISTANCE : <D>				REPAYMENT OF LOANS :			
-For Establishment (Govt)		7.50		A)Principal Amounts			
-For Schemes (Govt/others)		37.50		-State Government <C>		8.84	
-For Land Compensation		10.00	55.00	-HUDCO <D>		55.79	
				-Bank Loans		10.00	74.63
LOANS RECEIVED :				B)Interest Charges			
-From HUDCO <D>		118.51		-State Government		12.13	
-From State Government <C>		12.50		-HUDCO		57.09	
-From Commercial Banks		-		-Banks		0.02	69.24
			131.01	DEVELOPMENT EXPENDITURE :			
RECEIPTS FROM ALLOTTEES (NET) :				-Work-in-Progress <L>		473.00	
-Towards Demand Dues <F>			828.15	-Deposit Works <H>		118.78	
				-Grants <B>		-	591.78
OTHER RECEIPTS :				OTHER PAYMENTS :			
-EMD's/Other Deposits <G>		171.97		-Advances Recoverable <N>		6.88	
-Deposit Works/Grants <H&L>		94.20		-Other Advances <M>		-	
-Misc Income/Receipts <S>		46.22		-Engg Stores <K>		138.93	
-Interest on FDR's etc <T>		30.81		-Miscellaneous Deposits <G>		52.43	
-Rents on Shops <V>		36.54		-Suspense A/c <I>		1.98	
-Engg Stores Adj <N>		83.80		-Master Zonal Plan <D>		1.19	201.41
-Penal Interest <S>		4.13		ESTABLISHMENT CHARGES :			
-Provident Fund (Net) <E>		0.09	467.75	-Salaries & Allowances <P>		83.25	
WITHDRAWAL OF INVESTMENTS : <J>			1,697.63	-Contingencies <Q>		37.08	
				-Other Establishment Charges <R>		7.88	128.21
				INVESTMENTS MADE : <J>			2,088.18
				CLOSING BALANCES :			
				-Cash at bank		39.60	
				-cash in hand		0.05	39.65
TOTAL		Rs.	3,194.48	TOTAL		Rs.	3,194.48

## VISAKHAPATNAM URBAN DEVELOPMENT AUTHORITY

## INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR 1987-90

ast Year Rs.Lacs	EXPENDITURE	Sch Ref	Amount Rs.Lacs	Amount Rs.Lacs	!Last Year Rs.Lacs	INCOME	Sch Ref	Amount Rs.Lacs	Amount Rs.Lacs
	SALARIES & ALLOWANCES								
64.46	-Salaries & Allowances	<P>	82.35	!		GENERAL RECEIPTS :	<S>		
0.30	-Staff Welfare Expenses	<R>	3.20	!		4.47 -Fines & Forfeitures		5.78	
0.48	-LS & PS	<P>	0.90	!		0.44 -Tender fees		4.78	
				86.45	!	0.76 -Sales of application forms		4.36	
					!	0.39 -Rents on DWR Hire charges		0.52	
					!	0.10 -Lease rent		0.16	
					!	3.97 -Sundry Receipts		25.27	
	OFFICE CONTINGENCIES	<O>				0.20 -Priorperiod income(staff recoveries)			
5.03	-Maintenance of Buildings		3.79	!					40.87
0.59	-Advertisement Charges		5.93	!					
2.92	-Vehicle Maintenance		4.41	!					
1.25	-Printing & Stationery		5.51	!		ALLOTTEE RECEIPTS :	<S>		
0.06	-Postage & Telephone Charges		4.57	!		4.99 -Penal Interest		4.13	
1.52	-Electricity Charges		4.20	!		-Interest		5.34	
7.00	-Contribution / Grants								9.47
3.55	-TA & LTC	<R>	4.68	!					
4.49	-Office Expenditure		2.43	!		INTEREST EARNED ON INVESTMENT: <T>			
	-Bank Interest		0.02	!		38.92 -For this year			54.49
7.75	-Miscellaneous Expenses		1.90	!					
				37.14	!				
	MAINTENANCE EXPENDITURE					RENT ON SHOPS & BUILDINGS	<V>		
	-Maintenance of parks	<O>	3.98	!		13.93 -for this Year			50.81
	-Maintenance of Nursery	<O>	0.67	!					
				4.65	!				
						GRANTS-IN-AID FROM GOVERNMENT			
						15.00 -for establishment			7.50
17.27	DEPRECIATION ON FIXED ASSETS	<A>		17.83	!				
	EXCESS OF INCOME OVER EXPENDITURE			17.07	!	33.50 EXCESS OF EXPENDITURE OVER INCOME			
116.67	TOTALS:			163.14	!	116.67	TOTALS:		163.14

SUBJECT NO. 326

APPROVED. ALSO RESOLVED TO ENTRUST  
THE WORK OF PREPARATION OF ACCOUNTS  
FOR THE YEAR 1990-91, 1991-92 AND  
1992-93 TO THE CHARTERED ACCOUNTANT  
AND TO GET THE WORK COMPLETED BY 31.12.93.

