

AUDITORS REPORT**To****The Municipal Commissioner
Nagar Nigam,
Lucknow****Date : 26.12.2017****Dear Sir,**

We have audited the accompanying financial statements of Nagar Nigam ,Lucknow, Prepared by Double Entry Cell Nagar Nigam, headed by M.F.O. (Chartered Accountant) appointed by Nagar Nigam Lucknow for the Purpose) (hereinafter referred to as "the Management"). The financial statements comprise of the Balance Sheet as at 31st March, 2016, Statement of Income and Expenditure for the year ended on that date.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of the financial statement that gives a true and fair view of the financial position, and financial performance of Nagar Nigam. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error.


In making those risk assessments, the auditor considers internal control relevant to Nagar Nigam's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Opinion

In our opinion to the best of our information and according to the explanations given to us, the financial statements, **subject to Major observations and Notes to Accounts and Annexure forming part of the Report**, are in conformity with the accounting principles generally accepted in India:-

- (a) In the case of Balance sheet, of the state of affairs of the Nagar Nigam at 31st March, 2016
- (b) In the case of the Statements of Income and Expenditure of the surplus for the year ended on that date.

For Habibullah & Company
Chartered Accountant


(CA K.K. Lalchandani)



Place : Lucknow


Date : 26.12.2017

**MAJOR OBSERVATIONS REPORTED ON AUDIT OF ACCOUNTS FOR THE
YEAR 2015-16**

- Statutory liabilities of PF, Income Tax, Service Tax and VAT have not been timely deposited on due dates. Proper details to ascertain the quantum of such liabilities could not be provided to us.
- Property Tax is the major source of Revenue for Municipal Corporation. Property wise dues could not be made available. Like Previous Year Nagar Nigam has made an adhoc Provision of 60% of Dues as Irrecoverable, which in our opinion is highly irregular.
- Some Bank Accounts are showing negative balances due to improper reconciliation. Besides rectification of old outstanding entries in BRS prepared have not been passed in Books of Accounts.
- Proper Party wise details of Liabilities outstanding of Contractors and others are not available.
- Records showing actual Land and other Immovable Properties possessed by Nagar Nigam are not available.
- Fixed Assets Register has not been maintained.
- Grant received from State Government in Previous years is still unutilized due to wrong booking under expenditure

For Habibullah & Company

Chartered Accountant


(CA K.K.Lalchandani)
Partner

Place : Lucknow

Date : 26.12.2017

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

BOOKS OF ACCOUNTS:

Books of the Nagar Nigam were examined, and figures arrived for balance sheet of Financial Year 2015-16, has been prepared in accordance with new coding system as mentioned in "National Municipal Accounts Manual" provided by officials of Nagar Nigam. Opening balances have been taken from previous years Balance Sheet.

SIGNIFICANT ACCOUNTING POLICIES AND REVENUE RECOGNITION

Books are maintained on historical cost convention and going concern concept where revenue has been recognized on accrual concept. Prescribed Accounting Standards have not been followed by the Municipal Corporation. Provisions for Establishment Liabilities towards PF, Pension, Gratuity and Leave Encashment have not been made in the Balance Sheet, only advances from PF has been shown in balance sheet. Further all Income except for Property Tax and Rent Receivable has been accounted for on Cash Basis. Provisions for Expenses except for Contractors Liabilities have not been made in the Balance Sheet. 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 were compiled on the basis of information received and certified from various departments and zones, which are appearing in Opening as per previous Balance Sheet. During current year figure reflected as addition of fixed assets has been taken as per books.

Depreciation has been charged of financial year 2015-16 as per rate prescribed in Income Tax Act.

LAND (Code – 410-10)

We have observed that neither the land is shown location wise nor area of land has been mentioned in schedule B -11. Land value has been taken in the balance sheet on the basis of details provided to us from Account's department. Even location wise details of available land and their respective records could not be provided for our verification.

BUILDING & OTHER CONSTRUCTION (Code – 410-20)

1. Subsidiary Record to verify the authentication of amount shown as addition in building was not provided to us from engineering department. The current year addition of building has been taken as per details provided to us from Account's department. .

ROAD & BRIDGES (Code – 410-30)

Subsidiary Record to verify the area & locations of the Road & bridges shown as addition in the Balance Sheet was not provided to us from engineering department. The current year constructions of Road & Bridges have been taken in accounts as per details provided by Account's Department.

PUBLIC LIGHTINGS (Code – 410-33)

We have observed that area wise lighting points are not provided to us. Value of public lighting taken in balance sheet has been provided by the Account's department, but no subsidiary records produced to us for verification of balances. Even location details of Public Lightings were not made available for our verification.

PLANT & MACHINERY (Code – 410-40)

1. Value of plant & machinery as shown in Balance Sheet is provided by Account's Department. Subsidiary records could not be produced for our verification.
2. Physical verification has not been carried out by the management to arrive at its valuation.

VEHICLE (Code – 410-50)

1. Value of vehicles is shown in Balance Sheet as per values provided by Account's Departments. Subsidiary records could not be produced for our verification
2. Physical verification has not been carried out by the management to arrive at its valuation.

OFFICE & OTHER EQUIPMENTS (Code – 410-60)



1. Value of office & other equipments shown in Balance Sheet are as per details provided by Account's Department. Subsidiary records could not be produced for our verification.
2. Physical verification has not been carried out by the management to arrive at its valuation

FURNITURE, FIXTURES, FITTINGS & ELECTRICAL APPLIANCES (Code 410-70)

1. Value of furniture & fixtures shown in Balance Sheet is as per details provided by Stores & Account's Department. Subsidiary records could not be produced for our verification.
2. Physical verification has not been carried out by the management to arrive at its valuation

INVESTMENTS – GENERAL FUND (Code – 420)

FDR's are shown in balance sheet as per FDR's Register and we have checked the same and found as correct, but the same could not be certified from banks.

Proper schedule for FDR, showing Principal and interest accrued thereon has been attached to the balance sheet.

Provision for Interest Accrued and due on FDRs has been made in the Balance Sheet.

CURRENT ASSETS, LOANS AND ADVANCES

STOCK IN HAND (INVENTORIES) (Code – 430)

1. Value of stock shown in balance sheet is as per details provided by various departments and zones.
2. Closing stock has been taken from the details provided by store department, Engineering department & R.R. Department.
3. Inventory register was not provided to us for verification of balances shown in balance sheet.
4. Schedules for basis of valuation of inventory showing quantity, rate and amount, has not been annexed
5. Physical verification has not been carried out by the management to arrive at its actual quantity.

SUNDRY DEBTORS (RECEIVABLES) (Code – 431)

1. Value shown in balance sheet is as per details provided by Computer Section.



2. The sundry debtors show details of only zone wise house tax receivables but it is not supported by any Individual House wise outstanding. Zone wise list provided by computer section in supporting of given figures. **As per long discussion of higher authority of Nagar Nigam it was informed that provision made @ 60% of gross receivables of property tax,** because out of gross value many properties are not come under property tax, but being shown by Computer System and demand is being generated accordingly year after year.
3. Lease Rent receivables against shops, kalyan mandap etc. has been taken in balance sheet. It should be classified / categorized according to areas.
4. Receivables against parking contracts are not shown in balance sheet.
5. Receivables against Road Cuttings have not been taken in Balance Sheet.
6. The Demand and Collection Registers were not provided to us for verification of given figures in balance sheet.

PREPAID EXPENSES (Code – 40)

1. Value shown in balance sheet shown under the head has been provided by R. R. Departments, but there subsidiaries records were not produced for our verification. During current year figure arrived as per books.

CASH AND BANK BALANCES

Bank reconciliation Statements are prepared only for during the year reflecting opening differences of last bank reconciliation whereby certain Banks are showing Negative Balance, thus defeating the very purpose of Bank reconciliation. List of Bank Accounts showing Negative Balance is as follows:-

<u>Name & A/c No. of Banks</u>	<u>Amount (Rs.)</u>
Allahabad Bank-88391	1,51,304.77
Axis Bank -996527	2,28,38,276.00
Axis Bank-88652	7,56,313.36
BOB Narahi (LIC)-69965/7300	53,93,912.00
P.N.B. Zone-5 (4711)	23,37,533.98
SBI Kaiserbagh JNNURM-92259	19,54,63,213.00
SBI Labagh-40195	90,42,337.00
UBI Chandganj-LDA-49757	15,23,95,120.00
UBI Indira Nagar-3857	33,08,665.52



1. The Bank Account of UBI Chandganj-LDA-49757 has been considered as dormant by bank Dated:-..... whereas its showing negative balance of Rs.15,23,95,120.00 in books of Nagar Nigam as on date.

LOANS, ADVANCES AND DEPOSITS (Code – 60)

1. Value shown in balance sheet is as per list provided by Accounts Departments which includes PF advance, building advance, and vehicle advance to employees. In vehicle advance we found that negative figure has been reflected in balance sheet. During the course of audit it was observed that the same amount has been deducted from employees transferred from other districts which are still payable. Similarly in PF advance we found that current year figure has been taken as details provided by concerned department but deduction has been taken as per books that do not match with details. PF advance and its recovery are subject to reconciliation.
2. Provision for interest on loan receivable has not been made in the balance sheet.

LIABILITIES

MUNICIPAL (GENERAL FUND) (Code – 310)

Excess of Income over Expenditure has been transferred to Municipal General Fund.

GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES (Code – 320)

1. Classification of Central and State grants have been made in balance sheet. No grant register was provided to us for verification of given figure in balance sheet.
2. Grant wise expenses have not been allocated to specific grant, whereby on one hand grant is being reflected as unutilized/liability while respective head of account of income & expenses are getting affected accordingly, thus affecting the True and Fair view of the Municipal Corporation for the Year.

SECURED LOANS (Code – 330)

No secured loan shown in balance sheet.

UNSECURED LOANS (Code – 330)

Unsecured Loan shown in balance sheet pertains to amount received from State Govt. against ULB Share of JNNURM Grant, but no records produced for its verification.



DEPOSITS RECEIVED (Code – 340)

1. Security Deposit received from contractors and other third parties is as per details provided from various zones, but no individual party wise list were available
2. Subsidiaries records could not be produced for verification of balances given in balance sheet.

DEPOSITS WORK (Code – 341) Development by agencies)

Deposit work of Colonies handed over for maintenance by the Development Authorities, Awas Vikas Parishad, U.P. and other Development Agencies are reflected in the balance sheet.

OTHER LIABILITIES (Code – 350)

Liabilities include liabilities towards Creditors, Employees, and Government etc. which has been taken as per books. Subsidiary records have not been provided to us to verify the same.

Date: 26.12.2017

Place: Lucknow

For Habibullah & Co.
Chartered Accountants

(K.K. Lalchandani)
Partner



NAGAR NIGAM LUCKNOW
Balance Sheet as on 31st March 2016

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	9,781,174,841.46	10,225,826,321.82
3-11	Earmarked Funds	B-2		
3-12	Reserves	B-3		
	Total Reserves & Surplus		9,781,174,841.46	10,225,826,321.82
3-20	Grants, Contributions for specific purposes	B-4	14,040,165,657.00	17,313,243,070.00
	Loans			
3-30	Secured Loans	B-5		
3-31	Unsecured Loans	B-6	5,751,738,525.00	5,731,738,525.00
	Total Loans		5,751,738,525.00	5,731,738,525.00
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	61,003,194.50	124,611,573.00
3-41	Deposit works	B-8	2,514,020,640.00	1,997,636,826.00
3-50	Other Liabilities (Sundry Creditors)	B-9	8,585,498,604.01	7,384,478,986.76
3-60	Provisions	B-10		
	Total Current Liabilities and Provisions		11,160,522,438.51	9,506,727,385.76
	TOTAL LIABILITIES		40,733,601,461.97	42,777,535,302.58
Code No.	Item/ Head of Account	Schedule No	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4	5
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	15,876,216,540.81	15,142,717,563.24
4-11	Less: Accumulated Depreciation		974,048,595.07	969,257,677.43
	Net Block		14,902,167,945.75	14,173,459,885.81
4-12	Capital Work-in-Progress	B-11-A	143,572,447.00	143,334,847.00
	Total Fixed Assets		15,045,740,392.75	14,316,794,732.81
	Investments			
4-20	Investment - General Fund	B-12	194,656,201.00	178,202,858.00
4-21	Investments - Other Funds	B-13		
	Total Investments		194,656,201.00	178,202,858.00
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	82,368,131.64	64,622,575.24
4-31	Sundry Debtors (Receivables)	B-15	3,756,157,273.73	3,148,766,785.65
4-40	Prepaid Expenses	B-16	1,457,465.97	867,985.21
4-50	Cash and Bank Balances	B-17	6,882,804,357.57	9,749,563,023.36
4-60	Loans, advances and deposits	B-18	14,770,417,639.31	15,318,717,342.31
4-61	Less: Accumulated provision against Loans Net Amount outstanding			
	Total Current Assets, Loans & Advances		25,493,204,868.22	28,282,537,711.77
4-70	Other Assets	B-19		
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20		
	TOTAL ASSETS		40,733,601,461.97	42,777,535,302.58

*Note: The Balance Sheet has been compiled as per information & explanation provided

For & on behalf of:
Habibullah & Company
(Chartered Accountants)

K.K. Lalchandani
(Partner)
Membership no. 074788
Date: 26/12/17
Place: Lucknow

For & on behalf of:
Nagar Nigam Lucknow

Municipal Finance Officer - Chief Account Officer


Addl. Municipal Commissioner

Municipal Commissioner

NAGAR NIGAM LUCKNOW
Income and Expenditure Statement
for the year ended 31st March 2016

Code No.	Item/ Head of Account	Schedule No	Amount (₹)	Previous Year Amount (₹)
1	2	3	4	5
INCOME				
I-10	Tax Revenue	I-1	3,134,478,425.86	2,315,017,232.37
I-20	Assigned Revenues & Compensation	I-2	734,067,197.00	430,468,843.00
I-30	Rental Income from Municipal Properties	I-3	24,648,327.00	18,446,577.00
I-40	Fees & User Charges	I-4	463,797,969.73	271,884,218.00
I-50	Sale & Hire Charges	I-5	36,579,580.50	33,292,476.06
I-60	Revenue Grants, Contributions & Subsidies	I-6	4,599,557,717.00	4,350,271,611.00
I-70	Income from Investments	I-7	14,686,003.50	21,820,243.48
I-71	Interest Earned	I-8	49,692,258.21	51,759,947.24
I-80	Other Income	I-9	6,596,251.01	1,535,818.66
A	Total - INCOME		9,064,103,729.81	7,494,496,966.81
EXPENDITURE				
2-10	Establishment Expenses	I-10	2,435,335,336.00	2,323,596,392.00
2-20	Administrative Expenses	I-11	83,129,845.24	988,051,291.79
2-30	Operations & Maintenance	I-12	4,467,169,636.60	2,606,263,568.05
2-40	Interest & Finance Expenses	I-13	15,410.48	42,488.96
2-50	Programme Expenses	I-14	6,635,027.00	3,926,037.00
2-60	Revenue Grants, Contributions & subsidies	I-15	2,838,460.02	33,006,686.00
2-70	Provisions & Write off-Property Tax	I-16	910,743,290.38	523,293,408.39
2-80	Miscellaneous Expenses	I-17		
2-72	Depreciation	B-11	974,048,595.07	969,257,677.43
4-30	Consumption of Stock	B-14		
B	Total - EXPENDITURE		8,879,915,600.79	7,447,437,549.62
A-B	Gross surplus/ (deficit) of income overexpenditure before Prior Period Items		184,188,129.02	47,059,417.19
2-80	Add: Prior period Items (Net)	I-19	(260,000.00)	
	Gross surplus/ (deficit) of income overexpenditure after Prior Period Items		183,928,129.02	47,059,417.19
2-90	Net balance being surplus/ deficit carriedover to Municipal Fund		183,928,129.02	47,059,417.19


For & on behalf of:
Habibullah & Company
 (Chartered Accountants)

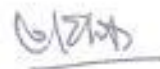

K.K. Latchandam
 (Partner)
 Membership no. 074788
 Date: 26/12/17
 Place: Lucknow



For & on behalf of:
Nagar Nigam Lucknow


 Municipal
 Finance Officer


 Addl. Municipal
 Commissioner


 Chief Account Officer


 Municipal
 Commissioner

Schedule I1: Tax Revenue [Code No 110]

Minor Code No	Particulars	Amount (₹)
1	2	3
11001	Property tax	3,130,241,735.86
11002	Water tax	-
11003	Sewerage Tax	-
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	-
11007	Vehicle Tax	2,945,840.00
11008	Tax on Animals	1,290,850.00
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement tax	-
11012	Pilgrimage Tax	-
11051	Octroi & Toll	-
11052	Cess	-
11080	Other taxes	-
	Sub-total	3,134,478,425.86
	Less -	-
11090	Tax Remissions and Refund [Schedule 1 - 1 (a)]	-
	Sub-total	-
	Total tax revenue	3,134,478,425.86



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

Code No	Particulars	Amount (₹)
1	2	3
12010	Taxes and Duties collected by others	734,067,197.00
12020	Compensation in lieu of Taxes / duties	-
12030	Compensations in lieu of Concessions	-
Total assigned revenues & compensation		734,067,197.00



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

Code No	Particulars	Amount (₹)
1	2	3
13002	HRR	-
13010	Rent from Civic Amenities	18,630,897.00
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	6,017,430.00
SubTotal		24,648,327.00
<i>Less:</i>		
13090	Rent Remission and Refunds	-
Sub-total		-
Total Rental Income from Municipal Properties		24,648,327.00



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

Schedule I-4 (a): Fees & User Charges - Function wise

Code No	Particulars	Amount (₹)
1	2	3
	Municipal Body	463,797,969.73
	Administratiop	-
	Finance, Accounts, Audit	-
	Election	-
	Record Room	-
	Estate	-
	Stores & Purchase	-
	Workshop	-
	Census	-
	-----	-
Total income from fees & user charges – Function wise		463,797,969.73



Schedule I-4 : Fees & User Charges - Income Head-Wise [Code 140]

Code No	Particulars	Amount (₹)
1	2	3
14010	Empanelment & Registration Charges.	-
14011	Licensing Fees	7,727,127.00
14012	Fees for Grant of Permit	-
14013	Fees for Certificate or Extract	2,094,483.00
14014	Development Charges	42,144,716.00
14015	Regularization Fees	125,000.00
14020	Penalties and Fines	2,458,742.00
14040	Other Fees	208,718,142.00
14050	User Charges	57,005,361.73
14060	Entry Fees	189,985.00
14070	Service / Administrative Charges	143,334,413.00
14080	Other Charges	-
SubTotal.		463,797,969.73
	Less:	
14090	Rent Remission and Refunds	
Sub-total		-
Total income from Fees & User Charges - Income head-wise		463,797,969.73



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

Schedule I-5 (a): Sale & Hire Charges – Function wise

Code No	Particulars	Amount (₹)
1	2	3
	Municipal Body	36,579,580.50
	Administration	-
	Finance, Accounts, Audit	-
	Election	-
	Record Room	-
	Estate	-
	Stores & Purchase	-
	Workshop	-
	Census	-
	-
	Total Income from Sale & Hire charges – Function wise	36,579,580.50



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

Detailed Head Code	Particulars	Amount (₹)
15010	Sale of Products	15,551,266.50
15011	Sale of Forms & Publications	11,763,421.00
15012	Sale of stores & scrap	-
15030	Sale of Shops-Rent Deptt	-
15040	Hire Charges for Vehicles	120,060.00
15041	Hire Charges for Equipment	9,144,833.00
Total Income from Sale & Hire charges – income head-wise		36,579,580.50



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

Code No	Particulars	Amount (₹)
1	2	3
16010	Revenue Grant	4,599,557,717.00
16020	Re-imburement of expenses	-
16030	Contribution towards schemes	-
Total Revenue Grants, Contributions & Subsidies		4,599,557,717.00



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

Code No	Particulars	Amount (₹)
1	2	3
17010	Interest on Investments	14,686,003.50
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
Total Income from Investments		14,686,003.50



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

Code No	Particulars	Amount (₹)
1	2	3
17110	Interest from Bank Accounts	49,692,258.21
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total. – Interest Earned	49,692,258.21



Schedule I-9: Other Income [Code No180]

Code No	Particulars	Amount (₹)
1	2	3
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed asses	-
18040	Recovery from Employees	-
18050	Unclaimed Refund/ Liabilities	3,740,801.00
18060	Excess Provisions written back	187,511.01
18080	Miscellaneous Income	2,667,939.00
Total Other Income		6,596,251.01



Schedule I-10: Establishment Expenses – Expenditure head-wise

Code No	Particulars	Amount (₹)
1	2	3
21010	Salaries, Wages And Bonus	2,147,627,732.00
21020	Benefits And Allowances	10,019,166.00
21030	Pensions	229,275,680.00
21040	Other Terminal & Retirement Benefits	48,412,758.00
	-
	-
Total establishment expenses – Expenditure head-wise		2,435,335,336.00



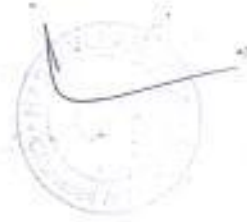
Schedule I-11 : Administrative Expenses – Expenditure head-wise

Code No	Particulars	Amount (₹)
1	2	3
22010	Rent, Rates and Taxes	-
22011	Office maintenance	7,891,949.00
22012	Communication Expenses	2,044,191.00
22020	Books & Periodicals	217,808.00
22021	Printing and Stationery	9,091,560.00
22030	Travelling & Conveyance	81,031.00
22040	Insurance	3,451,033.24
22050	Audit Fees	1,000,000.00
22051	Legal Expenses	4,151,720.00
22052	Professional and other Fees	1,757,534.00
22060	Advertisement and Publicity	9,338,463.00
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	14,185,074.00
22081	Electricity Charges	29,573,882.00
	City Development Plan	345,600.00
Total establishment expenses – expense head wise		83,129,845.24



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

Code No	Particulars	Amount (₹)
1	2	3
23020	Bulk Purchases	259,500.00
23030	Consumption of Stores	2,784,609.20
23040	Hire Charges	8,666,897.00
23050	Repairs & Maintenance-Infrastructure Assets	2,559,651,115.08
23051	Repairs & Maintenance-Civic Amenities	99,179,681.00
23052	Repairs & Maintenance-Building	17,079,989.00
23053	Running & Maintenance-Vehicles	344,333,514.32
23054	Electricity Charges-Street Light	878,693,414.00
23059	Repairs & Maintenance-Others	159,985,547.00
23080	Other Operating & Maintenance	396,535,370.00
Total operations & maintenance - expense head wise		4,467,169,636.60



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

Code No	Particulars	Amount (₹)
1	2	3
24010	Interest on Loans from Central Government	-
24020	Interest on Loans from State Government	-
24030	Interest on Loans from Government Bodies & associations	-
	Interest on Loans from International Agencies	-
24050	Interest on Loans from Banks & Other Financial Institutions	-
24060	Other Interest	-
24070	Bank Charges	15,410.48
24080	Other Finance Expenses	-
Total Interest & Finance Charges		15,410.48



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

Code No	Particulars	Amount (₹)
1	2	3
25010	Election Expenses	
25020	Own Programmes	6,635,027.00
25030	Share in Programmes of others	-
Total Programme Expenses		6,635,027.00



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

Code No	Particulars	Current year (₹)
1	2	3
26010	Grants	260,000.00
26020	Donation- Kedarnath Rahat Kosh Prior Period Expense	2,578,460.02
Total Revenue Grants, Contributions & Subsidies		2,838,460.02



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

Code No	Particulars	Amount (₹)
1	2	3
27010	Provisions for Doubtful receivables	910,743,290.38
27020	Provision for other Assets	-
27030	Revenues written off	-
27040	Assets written off	-
27050	Miscellaneous Expense written off	-
Total Provisions & Write off		910,743,290.38



Schedule I-19: Prior Period Items (Net) [Code No 280]

Code No	Particulars	Amount (₹)
1	2	3
	Income	
280-10	Taxes	-
280-20	Other – Revenues	-
280-30	Recovery of revenues written off	-
280-40	Other income	-
	Sub – Total Income (a)	-
	Expenses	
28050	Refund of Taxes	-
28060	Refund of Other – Revenues	260,000.00
28080	Other Expenses	-
	Sub – Total Income (b)	260,000.00
	Total Prior Period (Net) (a-b)	(260,000.00)



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

Code No.	Particulars	Opening balance as per the last account (₹)	Additions during the year * (₹)	Total (₹)	Deductions during the year ** (₹)	Balance at the end of the current year (₹)
1	2	3	4	5 (3+4)	6	7 (5-6)
31010	Municipal Fund	10,225,826,321.82	184,347,093.47	10,410,173,415.29	628,998,573.83	9,781,174,841.46
31090	Excess of Income Over Expenditure	-	-	-	-	-
	Total Municipal fund (310)	10,225,826,321.82	184,347,093.47	10,410,173,415.29	628,998,573.83	9,781,174,841.46



Schedule B.1. Grants & Contributions for Benefits Department (Fyde No.) 2018/2019

Particulars	Fiscal Year Current Government 2018										Total (T)								
	Grant from 2018/2019	Special Fund	Special CAs	Special Mortgage	Other	Total (G)	2018/2019 State Share	Voluntary Mortg	Likelihood	Special Disaster		Grants Publications	Armed Forces Mortg	Other State Govt	State Govt Grants/State Govt Grants Mortg	Negative Subst	Community Development Grant	Books Tablet	Total (H)
Grants to 2018/2019	8,346,872,000.00	3,118,000.00	373,284.00	320,000.00	11818	8,355,653,572.00	5,145,271,000.00	1,728,200.00	1,612,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Income	7,944,252.00					7,944,252.00	11,714,944.00	36,213,217.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Expenditure	12,458,458.00					12,458,458.00	36,213,217.00	1,823,000.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Assets	12,458,458.00					12,458,458.00	11,714,944.00	36,213,217.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Liabilities	45,755,817.00					45,755,817.00	36,213,217.00	1,823,000.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Equity	15,532,817.00					15,532,817.00	11,714,944.00	36,213,217.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Income	7,944,252.00					7,944,252.00	11,714,944.00	36,213,217.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Expenditure	12,458,458.00					12,458,458.00	36,213,217.00	1,823,000.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Assets	12,458,458.00					12,458,458.00	11,714,944.00	36,213,217.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Liabilities	45,755,817.00					45,755,817.00	36,213,217.00	1,823,000.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Equity	15,532,817.00					15,532,817.00	11,714,944.00	36,213,217.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Income	7,944,252.00					7,944,252.00	11,714,944.00	36,213,217.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Expenditure	12,458,458.00					12,458,458.00	36,213,217.00	1,823,000.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Assets	12,458,458.00					12,458,458.00	11,714,944.00	36,213,217.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Liabilities	45,755,817.00					45,755,817.00	36,213,217.00	1,823,000.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00
Net Equity	15,532,817.00					15,532,817.00	11,714,944.00	36,213,217.00	1,823,000.00	11,818,000.00	3,140,000.00	2,213,800.00	5,648,814,790.00	192,200,000.00	16,885,000.00	2,540,500.00	8,363,364,000.00	5,532,790.00	17,114,896,000.00



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

Code No.	Particulars	Opening balance as the beginning of the year Amount (₹)	Additions during the current year Amount (₹)	Closing Amount (₹)
1	2			3
33110	Loans from Central Government	-	-	-
33120	Loans from State government-ULB Share	5,731,738,525.00	20,000,000.00	5,751,738,525.00
33130	Loans from Govt. bodies & Associations	-	-	-
33140	Loans from international	-	-	-
33150	Loans from banks & other financial institutions	-	-	-
33160	Other Term Loans	-	-	-
33170	Bonds & debentures	-	-	-
33180	Other Loans	-	-	-
Total Un-Secured Loans		5731738525	20,000,000.00	5,751,738,525.00



Schedule B-7: Deposits Received [Code No 340]*Amount in ₹*

Code No.	Particulars	Opening balance as the beginning of the year Amount (₹)	Additions during the current year Amount (₹)	Paid during the Year	Amount (₹)
1	2				3
34010	From Contractors	124,611,573.00	53,792,247.50	117,400,626.00	61,003,194.50
34020	From Revenues	-	-	-	-
34030	From staff	-	-	-	-
34080	From Others	-	-	-	-
Total deposits received		124,611,573.00	53,792,247.50	117,400,626.00	61,003,194.50



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

Amount in ₹

Code No.	Particulars	Opening balance as the beginning of the year Amount (₹)	Additions during the current year Amount (₹)	Utilisation / expenditure Amount (₹)	Balance outstanding at the end of the current year Amount (₹)
1	2	3	4	5	6
34110	Civil Works	1,997,636,826.00	829,043,880.00	312,660,066.00	2,514,020,640.00
34120	Electrical works				
34180	Others				
Total of deposit works		1,997,636,826.00	829,043,880.00	312,660,066.00	2,514,020,640.00



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

Amount in ₹

Code No.	Particulars	Opening	Addition during the year	Deduction during the year	Amount (₹)
1	2				3
35010	Creditors-Other Liabilities	1,535,047,291.55	2,569,761,010.00	1,918,666,951.75	2,186,141,349.80
	Employee Liabilities				
35012	Interest Accrued and Due- JNNURM	248,022,213.00	10,701,957.00	-	258,724,170.00
35020	Recoveries Payable	73,812,026.54	584,468,883.04	530,996,192.00	127,284,717.58
35030	Government Dues Payable				
35040	Refunds Payable				
35041	Advance Collection of	64,730,856.00	849,538.00	442,928.00	65,137,466.00
35030	Other Grant	4,202,898,400.00	5,957,095,805.00	5,692,368,000.00	3,938,170,595.00
35080	Others-Creditors (Party)	1,259,968,199.67	11,595,689,950.96	10,845,617,845.00	2,010,040,305.63
Total Other liabilities (Sundry)		7,384,478,986.76	20,718,567,144.00	18,988,091,916.75	8,585,498,604.01



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

Code No.	Particulars	Opening balance (₹)	Additions during the year (₹)	Deduction during the year (₹)	Amount (₹)
1	2				3
3603003	Provision for Doubtfull Debts-Property Tax	4702027351.75	910743290.38	0	5,612,770,642.13
	Total Provisions	4702027351.75	910743290.4	0	5,612,770,642.13



Schedule B-11: Field Accumulation Code No. 4168.4111

Club No.	Particulars	Groundwork				Accumulated Depreciation				Field Dep. at the end of the year		Net Book	
		Opening Balance	Additions from 01.01.2015 to 30.09.2015	Sub-Deductions during the period	Cost at the end of the year	Rate of Depreciation (p.a.)	Dep. for 365 days	4.68 times during the period (100 days)	Field Dep. during the period	Field Dep. at the end of the year	At the end of the year	At the end of the previous year	
41020	Land	5,01,777,400.00	0.00	0.00	5,01,777,400.00	0%	0.00	0.00	0.00	5,01,777,400.00	5,01,777,400.00	0.00	
41021	Building	1,09,17,22,281.52	48,17,500.00	82,28,700.00	1,09,17,22,281.52	10%	1,09,17,222.82	10,91,72,222.82	1,09,17,222.82	1,09,17,222.82	1,09,17,222.82	0.00	
41028	Basin and Sinks	2,48,041,801.88	3,11,12,000.00	3,48,388,400.00	3,48,388,400.00	10%	3,48,388,400.00	34,838,840.00	3,48,388,400.00	3,48,388,400.00	3,48,388,400.00	0.00	
41030	Concrete Road & Drains	1,45,99,020.00	0.00	1,45,99,020.00	1,45,99,020.00	10%	1,45,99,020.00	14,59,902.00	1,45,99,020.00	1,45,99,020.00	1,45,99,020.00	0.00	
41031	Chimney Road & Ponds	1,06,21,548.99	0.00	1,06,21,548.99	1,06,21,548.99	10%	1,06,21,548.99	10,62,154.89	1,06,21,548.99	1,06,21,548.99	1,06,21,548.99	0.00	
41032	Open Sewerage & Overhead	4,84,075,431.25	1,88,59,810.00	4,92,935,241.25	4,92,935,241.25	10%	4,92,935,241.25	49,293,524.12	4,92,935,241.25	4,92,935,241.25	4,92,935,241.25	0.00	
41033	Overhead Water	8,90,200,796.74	2,02,12,000.00	9,10,320,796.74	9,10,320,796.74	10%	9,10,320,796.74	91,032,079.67	9,10,320,796.74	9,10,320,796.74	9,10,320,796.74	0.00	
41034	Waterworks	1,00,000,000.00	0.00	1,00,000,000.00	1,00,000,000.00	10%	1,00,000,000.00	10,000,000.00	1,00,000,000.00	1,00,000,000.00	1,00,000,000.00	0.00	
41035	Open Well - 4168.020	1,00,000,000.00	0.00	1,00,000,000.00	1,00,000,000.00	10%	1,00,000,000.00	10,000,000.00	1,00,000,000.00	1,00,000,000.00	1,00,000,000.00	0.00	
41036	Pondage structure	1,00,000,000.00	0.00	1,00,000,000.00	1,00,000,000.00	10%	1,00,000,000.00	10,000,000.00	1,00,000,000.00	1,00,000,000.00	1,00,000,000.00	0.00	
41037	Water Tanks	58,566,209.58	0.00	58,566,209.58	58,566,209.58	10%	58,566,209.58	5,856,620.95	58,566,209.58	58,566,209.58	58,566,209.58	0.00	
41038	Water pump	66,519,310.00	0.00	66,519,310.00	66,519,310.00	10%	66,519,310.00	6,651,931.00	66,519,310.00	66,519,310.00	66,519,310.00	0.00	
41039	Water pump	4,08,03,111.11	0.00	4,08,03,111.11	4,08,03,111.11	10%	4,08,03,111.11	40,803,111.11	4,08,03,111.11	4,08,03,111.11	4,08,03,111.11	0.00	
41040	Other fixed assets	96,361,618.31	1,12,890.00	96,474,508.31	96,474,508.31	10%	96,474,508.31	9,647,450.83	96,474,508.31	96,474,508.31	96,474,508.31	0.00	
41041	Vehicle	1,00,000,000.00	0.00	1,00,000,000.00	1,00,000,000.00	10%	1,00,000,000.00	10,000,000.00	1,00,000,000.00	1,00,000,000.00	1,00,000,000.00	0.00	
41042	3 Wheelers Vehicle	2,00,000,000.00	0.00	2,00,000,000.00	2,00,000,000.00	10%	2,00,000,000.00	20,000,000.00	2,00,000,000.00	2,00,000,000.00	2,00,000,000.00	0.00	
41043	Truck	45,000,000.00	0.00	45,000,000.00	45,000,000.00	10%	45,000,000.00	4,500,000.00	45,000,000.00	45,000,000.00	45,000,000.00	0.00	
41044	Motor Vehicle	1,54,000,000.00	0.00	1,54,000,000.00	1,54,000,000.00	10%	1,54,000,000.00	15,400,000.00	1,54,000,000.00	1,54,000,000.00	1,54,000,000.00	0.00	
41045	Other Vehicle	5,50,000,000.00	0.00	5,50,000,000.00	5,50,000,000.00	10%	5,50,000,000.00	55,000,000.00	5,50,000,000.00	5,50,000,000.00	5,50,000,000.00	0.00	
41046	Tractor	9,500,000.00	0.00	9,500,000.00	9,500,000.00	10%	9,500,000.00	950,000.00	9,500,000.00	9,500,000.00	9,500,000.00	0.00	
41047	Tractor	8,442,000.00	0.00	8,442,000.00	8,442,000.00	10%	8,442,000.00	844,200.00	8,442,000.00	8,442,000.00	8,442,000.00	0.00	
41048	Tractor	53,208,000.00	0.00	53,208,000.00	53,208,000.00	10%	53,208,000.00	5,320,800.00	53,208,000.00	53,208,000.00	53,208,000.00	0.00	
41049	Tractor	27,204,000.00	0.00	27,204,000.00	27,204,000.00	10%	27,204,000.00	2,720,400.00	27,204,000.00	27,204,000.00	27,204,000.00	0.00	
41050	Tractor	1,700,000.00	0.00	1,700,000.00	1,700,000.00	10%	1,700,000.00	170,000.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00	
41051	Tractor	2,451,000.00	0.00	2,451,000.00	2,451,000.00	10%	2,451,000.00	245,100.00	2,451,000.00	2,451,000.00	2,451,000.00	0.00	
41052	Tractor	2,001,000.00	0.00	2,001,000.00	2,001,000.00	10%	2,001,000.00	200,100.00	2,001,000.00	2,001,000.00	2,001,000.00	0.00	
41053	Tractor	176,000.00	0.00	176,000.00	176,000.00	10%	176,000.00	17,600.00	176,000.00	176,000.00	176,000.00	0.00	
41054	Tractor	88,000.00	0.00	88,000.00	88,000.00	10%	88,000.00	8,800.00	88,000.00	88,000.00	88,000.00	0.00	
41055	Tractor	400,000.00	0.00	400,000.00	400,000.00	10%	400,000.00	40,000.00	400,000.00	400,000.00	400,000.00	0.00	
41056	Tractor	1,700,000.00	0.00	1,700,000.00	1,700,000.00	10%	1,700,000.00	170,000.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00	
41057	Tractor	1,61,000.00	0.00	1,61,000.00	1,61,000.00	10%	1,61,000.00	16,100.00	1,61,000.00	1,61,000.00	1,61,000.00	0.00	
41058	Tractor	56,000.00	0.00	56,000.00	56,000.00	10%	56,000.00	5,600.00	56,000.00	56,000.00	56,000.00	0.00	
41059	Tractor	2,37,875.00	0.00	2,37,875.00	2,37,875.00	10%	2,37,875.00	23,787.50	2,37,875.00	2,37,875.00	2,37,875.00	0.00	
41060	Tractor	1,01,000.00	0.00	1,01,000.00	1,01,000.00	10%	1,01,000.00	10,100.00	1,01,000.00	1,01,000.00	1,01,000.00	0.00	
41061	Tractor	1,01,000.00	0.00	1,01,000.00	1,01,000.00	10%	1,01,000.00	10,100.00	1,01,000.00	1,01,000.00	1,01,000.00	0.00	
41062	Tractor	581,382.12	0.00	581,382.12	581,382.12	10%	581,382.12	58,138.21	581,382.12	581,382.12	581,382.12	0.00	
41063	Tractor	62,841,838.28	0.00	62,841,838.28	62,841,838.28	10%	62,841,838.28	6,284,183.82	62,841,838.28	62,841,838.28	62,841,838.28	0.00	
41064	Tractor	2,00,500.00	0.00	2,00,500.00	2,00,500.00	10%	2,00,500.00	20,050.00	2,00,500.00	2,00,500.00	2,00,500.00	0.00	
41065	Tractor	2,344,327.88	0.00	2,344,327.88	2,344,327.88	10%	2,344,327.88	234,432.78	2,344,327.88	2,344,327.88	2,344,327.88	0.00	
41066	Tractor	1,137,500.00	0.00	1,137,500.00	1,137,500.00	10%	1,137,500.00	113,750.00	1,137,500.00	1,137,500.00	1,137,500.00	0.00	
41067	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41068	Tractor	4,79,000.00	0.00	4,79,000.00	4,79,000.00	10%	4,79,000.00	47,900.00	4,79,000.00	4,79,000.00	4,79,000.00	0.00	
41069	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41070	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41071	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41072	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41073	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41074	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41075	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41076	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41077	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41078	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41079	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41080	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41081	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41082	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41083	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41084	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41085	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41086	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00	1,00,000.00	1,00,000.00	1,00,000.00	0.00	
41087	Tractor	1,00,000.00	0.00	1,00,000.00	1,00,000.00	10%	1,00,000.00	10,000.00					

Schedule B- 11: Capital Work In Progress [Code No 412]

Code No.	Particulars	Opening balance (₹)	Construction During the Year	Deduction During the Year	Closing Balance(₹)
4121001	Kanha Upwan	-	-	-	-
4121002	Shooting Range	143,334,847.00	237,600.00	-	143,572,447.00
4121003	Traffic Park	-	-	-	-
Total		143,334,847.00	237,600.00	-	143,572,447.00



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

Code No.	Particulars	With whom invested	Face value (₹)	Current year		Previous Year	
				Carrying Cost (₹)	5	Carrying Cost (₹)	6
1	2	3	4	5	6	6	6
42001	TDS FDR						
42010	Central Government Securities						
42020	State Government Securities						
42030	Debentures and Bonds						
42040	Preference Shares						
42050	Equity Shares						
42060	Units of Mutual Funds						
42080	Other Investments						
	Total of Investments General Fund			194,656,201.00	178,202,858.00		
				194,656,201.00	178,202,858.00		



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

Amount in Rs.

Code No.	Particulars	Opening Stock Amount (₹)	Consumption during the year	Closing Stock Amount (₹)
1	2	3		3
4301001	Stores	32,247,639.24	26,489,126.29	43,057,278.64
	Stores-Flood pumping station	32,374,936.00	6,935,917.00	39,310,853.00
43030	Others			
	Total Stock in hand.	64,622,575.24	33,425,043.29	82,368,131.64



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

Code No.	Particulars	Opening Balance as on 01.04.2015	Demand During the year 2015-16	Total Demand	Received during the year	Closing Balance as on 31.03.2016	Provision - Opening (65/60%)	During the Year Provision	Net Receivables as on 31.03.2016
1	2								
43110	Receivables for Property Taxes Less than 5 years* More than 5 years* Sub - total	7,896,712,252.93	3,089,390,966.41	10,926,103,219.34	1,571,485,482.44	9,354,617,736.90	4,702,027,351.76	910,743,290.38	3,741,847,084.76
43191	Less: State Government Cesses/ Levies in Taxes - Control Accounts	7,836,712,252.93	3,089,390,966.41	10,926,103,219.34	1,571,485,482.44	9,354,617,736.90	4,702,027,351.76	910,743,290.38	3,741,847,084.76
43119	Net Receivables of Property Taxes Receivable of Other Taxes Less than 3 years* More than 3 years* Sub- total	7,896,712,252.93	3,089,390,966.41	10,926,103,219.34	1,571,485,482.44	9,354,617,736.90	4,702,027,351.76	910,743,290.38	3,741,847,084.76
43199	Less: State Government Cesses/ Levies in Taxes - Control Accounts								
43120	Net Receivables of Other Taxes Receivables of Cess Income Less than 3 years* More than 3 years* Sub- total								
43130	Receivables for Fees and User Charges Less than 3 years* More than 3 years* Sub- total								
43140	Net Receivables of Other Taxes Receivables from Other Sources :- Rent	8,020,111.00	7,103,822.00	15,123,933.00	7,205,182.00	7,918,751.00			7,918,751.00
4314001	Income Receivable	6,061,773.67	2,096,994.00	2,096,994.00		2,096,994.00			2,096,994.00
4314003	Interest	14,081,884.07	4,294,433.97	10,356,207.44	6,061,773.47	4,294,433.97			4,294,433.97
43150	Sub - total Receivables from Government		13,495,249.97	27,577,134.44	13,266,955.47	14,310,178.97			14,310,178.97
	Total of Sundry Debtors (Receivables)	7,850,794,137.40	3,102,886,216.38	10,953,680,353.78	1,584,752,437.91	9,368,927,915.87	4,702,027,351.76	910,743,290.38	3,756,157,273.73



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

Code No 1	Particulars 2	Amount (₹) 3	P.Y. Amount (₹) 4
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	1,457,465.97	867,985.21
		1,457,465.97	867,985.21



Schedule B17 :Cash and Bank Balances [Code No 450]

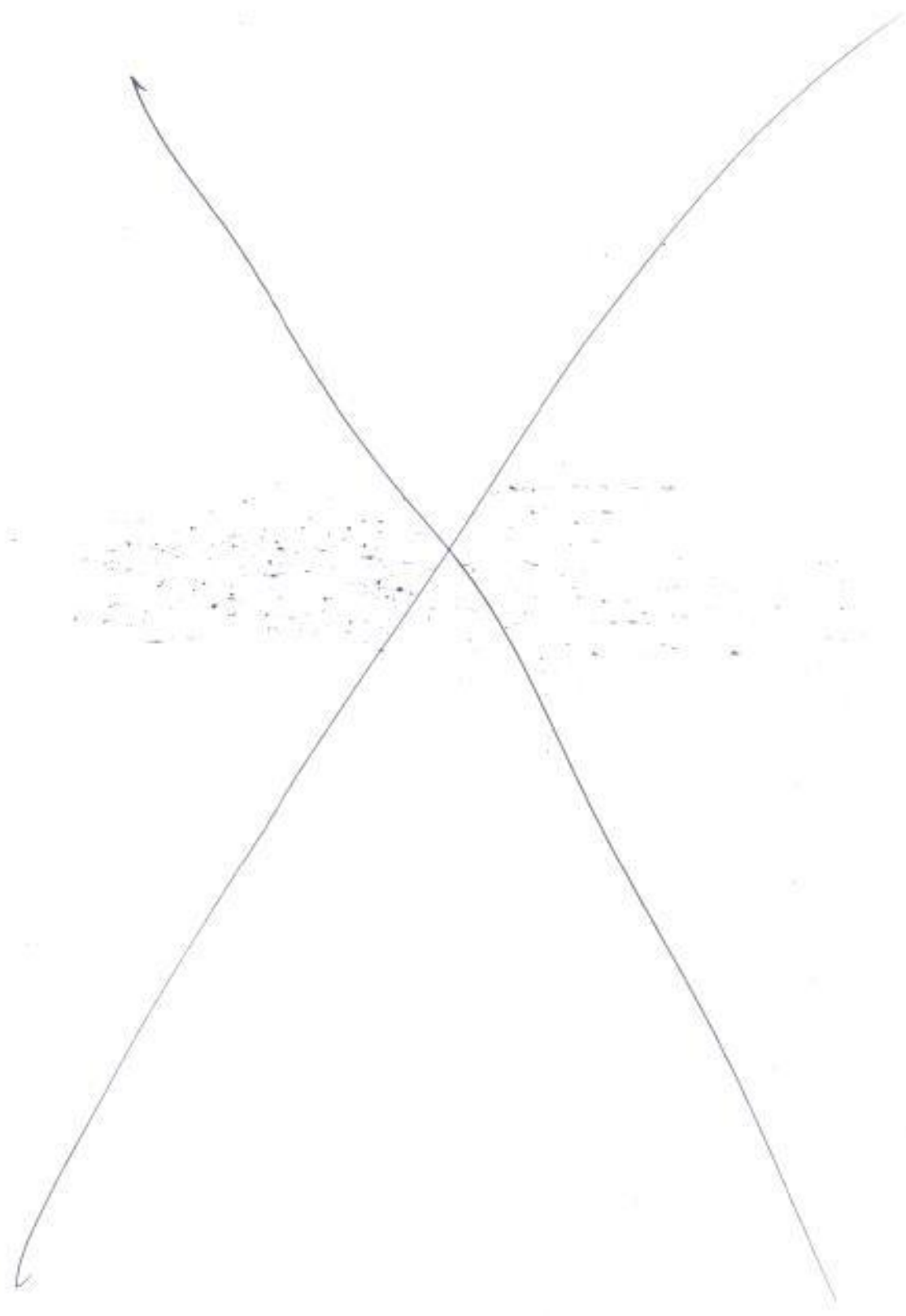
Code No	Particulars	Amount (₹)
1	2	3
45010	Cash	-
	Balance with Bank – Municipal Funds	
45020	Nationalised Banks	6,882,804,357.57
45023	Scheduled Co-operative Banks	-
	Sub-total	6,882,804,357.57
45041	Balance with Bank – _____ Special Funds	
45042	Nationalised Banks	
	LC-for Shooting Range-Axis Bank 596952	
45043	Other Scheduled Banks	
45044	Scheduled Co-operative Banks	
	Post Office	
	Sub-total	
	Balance with Bank – _____ Grant Funds	
45061	Nationalised Banks	
45062	Other Scheduled Banks	
45063	Scheduled Co-operative Banks	
45064	Post Office	
	Sub-total	
	Total Cash and Bank balances	6,882,804,357.57



Schedule B18: Loans, advances and deposits [Code 460]

Code No	Particulars	3	4	5	6
		Opening Balance at the beginning of the year (₹)	Paid during the current Year (₹)	Recovered during the year (₹)	Balance outstanding at the end of the year (₹)
46010	Loans and advances to employees				
4601001	HBA	7,029,005.00	2,733,736.00	1,259,134.00	8,503,607.00
4601012	Medical advance	-	862,500.00	-	862,500.00
4601008	Temporary Advance-4601008	150,000.00	-	-	150,000.00
4601011	Sweeper Welfare Fund-4601011	269,338.00	1,028,891.00	674,447.00	623,802.00
4601009	Co-Operative Advance-4601009	(248,652.00)	33,538,252.00	30,636,700.00	2,652,900.00
4601010	Employee Welfare Fund-4601010	(779,888.00)	2,510,410.00	1,149,339.00	581,233.00
4601005	Vehicle Advance-4601005	(591,097.00)	1,050.00	1,050.00	(591,097.00)
4601007	Salary Advance-4601007	506,000.00	13,325,750.00	13,831,750.00	-
	Sub -Total	6,334,776.00	54,000,589.00	47,552,420.00	12,782,945.00
46020	Employee Provident Fund Loans	17,484,156.00	36,422,000.00	27,269,232.00	26,636,924.00
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	14,771,593,580.00	62,142,000.00	626,320,480.00	14,207,415,100.00
46050	Advance to Others	50,055,665.00	-	-	50,055,665.00
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	473,249,165.31	277,840.00	-	473,527,005.31
	Sub -Total	15,318,717,342.31	152,842,429.00	701,142,132.00	14,770,417,639.31
461	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	-	-	8,496,052,000.00
	Total Loans, advances, and deposits	15,318,717,342.31	152,842,429.00	701,142,132.00	14,770,417,639.31





Notes on account forming part of Balance Sheet as on 31.03.2016:-

1. The financial statements for the year ended on 31.03.2016 are subject to information provided to us and has been prepared in accordance with new coding system as mentioned in "National Municipal Accounts Manual".

Basis of presentation

2. The accounts have been prepared on the basis of going concern concept, with revenue recognized and expenses accounted on accrual basis.
3. All Expenditures have been segregated into capital expenditure & revenue expenditure (For example:- Repair of road has been shown in Ledger head-Road & Bridges (2305001), while construction of road has been shown in ledger head-Road & Bridges (4103003).
4. Grant from State finance commission, Vidhayak Nidhi, Livelihood grant and grant for schools is revenue grant so these have been taken as revenue grant in Group-Revenue Grant(16010).
5. Capital Grant received has been taken as liability but expenses made from the particular grant cannot be ascertained as utilization certificate has not been provided to us.
6. Some Bank Accounts have not been reconciled for the year. Even for Bank Accounts reconciled adjustment entries have not been made in the Books of Accounts, whereby certain bank are showing Negative Balance thus defeating the very purpose of Bank Reconciliation.
7. Expenditure made in respect of assets from capital grants have been shown in assets side of Balance sheet.
8. Unsecured loan includes JNNURM fund received as ULB share for specific projects which are to be refunded to Central Government.
9. Deposit received includes balance of security deposit from contractors, shown in schedule B-7.
10. Deposit work includes civil & electrical works. Value has been shown in schedule B-8.




11. Other Liabilities includes payment outstanding to contractors, employees & other revenue expenses payable (refer schedule B-9)
12. Payable recoveries related to TDS, VAT & Service Tax etc. have been shown in Schedule B-9.
13. Investment-General fund includes carrying cost of FDR provided by the cash department of Lucknow Nagar Nigam, shown in schedule B-12.
14. Stock as on closing date taken from the details provided by store department, Engineering department & R.R. Department.
15. Sundry Recoverable includes receivables of property tax & shop rent. Value shown in Schedule B-15.
16. Provision for doubtful debts @ 60% has been made on receivables of property tax.
17. Details of Property tax received are subject to reconciliation.
18. Prepaid insurance details related to insurance on vehicles have been shown in schedule B-16. Value taken as per details provided by R.R. Department.
19. Loan & Advances under current assets includes balancing figure of advances given to employee's i.e. temporary advance, house building advance etc. The value has been shown in schedule B-18.
20. Advance Given to employees as house building advance has been shown as per records provided by Lucknow Nagar Nigam.
21. Details of PF loan, Advance & recoveries are subject to reconciliation with fund section.
22. Opening balance of PF Advance & PF advance given during the year has been shown as per details provided by fund section of Lucknow Nagar Nigam.



23. Advances given by Lucknow Nagar Nigam includes advance given to Jal Nigam for the specific projects but utilization certificate not produced by the Jal Nigam. Value of advance has been show in schedule B-18.
24. Collection and payment of VAT is subject to reconciliation and confirmation from respective parties' bill or contractor's register, as well as to the statutory authorities.
25. Collection and payment of Service Tax is subject to reconciliation and confirmation from respective parties' bill or contractor's register, as well as to the statutory authorities.
26. Depreciation on Fixed Assets has been charged as per depreciation rates mentioned in "Income Tax Act,1961" on written down value method.
27. Mapping of fixed assets and their respective valuation has been conducted by the officials of Nagar Nigam, assets for which no valuation has been provided have been taken on a notional value of ₹ 1.
28. Reciepts pertaining to Infrastucture Development Fund are shown as part of Revenue and trated as Income Expenditure account instead of showing it as Infrastucture Development Fund.
29. We have taken the "other construction (4108009)" mentioned in the depreciation schedule from the budget booklet of Lucknow Nagar Nigam & depreciation charged on the same @ 10%.
30. Balances have been regrouped and rearranged were ever necessary to make changes in the format of the Financial Statements.

For & On behalf of


Habibullah & Company
Chartered Accountants


(K.K.Lalchandani) Chief Finance & Acct.
Partener Officer



For & On behalf of

Nagar Nigam


Addl.Municipal Municipal
Commisioner Commisioners