

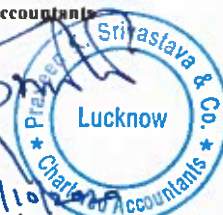
NAGAR NIGAM LUCKNOW

Balance Sheet as on 31st March 2020

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (₹) 2019-20	Previous Year Amount (₹) 2018-19
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	27,74,38,26,748.77	27,21,81,42,335.36
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	-	-
	Total Reserves & Surplus		27,74,38,26,748.77	27,21,81,42,335.36
3-20	Grants, Contributions for specific purposes	B-4	14,75,17,59,056.00	14,72,60,10,714.00
	Loans			
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	6,16,89,51,535.00	6,25,24,27,780.00
	Total Loans		6,16,89,51,535.00	6,25,24,27,780.00
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	24,34,02,920.10	18,00,88,331.10
3-41	Deposit works	B-8	1,24,61,10,903.00	1,28,72,64,338.00
3-50	Other Liabilities (Sundry Creditors)	B-9	7,37,17,43,676.46	6,84,15,05,359.38
3-60	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		8,86,12,57,499.56	8,30,88,58,028.48
	TOTAL LIABILITIES		57,52,57,94,839.33	56,50,54,38,857.84
Code No.	Item/ Head of Account	Schedule No	Current Year Amount (₹) 2019-20	Previous Year Amount (₹) 2018-19
1	2	3	4	5
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	30,32,02,77,655.38	29,55,53,55,070.94
4-11	Less: Accumulated Depreciation		1,11,94,56,491.92	1,09,64,06,201.41
	Net Block		29,20,08,21,163.46	28,45,89,48,869.53
4-12	Capital Work-in-Progress	B-11-A	8,78,13,286.00	5,16,03,440.00
	Total Fixed Assets		29,28,86,34,449.46	28,51,05,52,309.53
	Investments			
4-20	Investment – General Fund	B-12	2,50,78,762.00	12,32,98,780.00
4-21	Investments – Other Funds	B-13	-	-
	Total Investments		2,50,78,762.00	12,32,98,780.00
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	39,18,45,114.00	35,87,65,089.00
4-31	Sundry Debtors (Receivables)	B-15	6,57,82,56,870.83	6,25,82,78,512.16
4-40	Prepaid Expenses	B-16	-	9,18,492.00
4-50	Cash and Bank Balances	B-17	5,39,38,64,282.57	5,46,68,04,594.82
4-60	Loans, advances and deposits	B-18	15,84,81,15,360.48	15,78,68,21,080.33
4-61	Less: Accumulated provision against Loans Net Amount outstanding		-	-
	Total Current Assets, Loans & Advances		28,21,20,81,627.88	27,87,15,87,768.31
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		57,52,57,94,839.33	56,50,54,38,857.84

NOTE:- Previous Year Figures Are Regrouped And Rearranged.

Compiled from Books of Accounts
For Praveen K Srivastava & Co.
Chartered Accountants


 (Partner)
 Date: 24/10/20
 Place: Lucknow

For & on behalf of:
Nagar Nigam Lucknow


 Chief Finance &
Accounts Officer

Addl. Municipal
Commissioner


 Municipal Commissioner

'As per our separate Report, read with Annexure 'A' attached.
 For Habibullah & Co. Chartered Accountants


 K K Lalchandani
(Partner)

UDIN 20074788AAAAV7236

NAGAR NIGAM LUCKNOW

Income and Expenditure Statement for the year ended 31st March 2020

Code No.	Item/ Head of Account	Schedule No	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4	5
INCOME				
I-10	Tax Revenue	I-1	2,61,31,45,876.97	2,73,79,37,843.76
I-20	Assigned Revenues & Compensation	I-2	68,43,156.00	24,88,08,577.00
I-30	Rental Income from Municipal Properties	I-3	2,58,14,338.00	2,31,28,572.00
I-40	Fees & User Charges	I-4	46,63,48,749.28	46,18,39,379.35
I-50	Sale & Hire Charges	I-5	2,42,86,462.00	3,66,72,680.21
I-60	Revenue Grants, Contributions & Subsidies	I-6	6,99,14,54,028.00	5,70,05,11,893.00
I-70	Income from Investments	I-7	59,62,519.00	1,65,16,694.00
I-71	Interest Earned	I-8	48,15,14,255.24	33,17,13,380.62
I-80	Other Income	I-9	57,80,365.00	47,83,729.30
A	Total – INCOME		10,62,11,49,749.49	9,56,19,12,749.24
EXPENDITURE				
2-10	Establishment Expenses	I-10	4,03,18,95,876.50	3,56,92,11,429.18
2-20	Administrative Expenses	I-11	43,06,80,656.86	31,45,57,596.06
2-30	Operations & Maintenance	I-12	4,24,52,03,596.91	3,71,77,24,542.00
2-40	Interest & Finance Expenses	I-13	53,955.36	1,81,055.86
2-50	Programme Expenses	I-14	4,03,54,232.00	96,48,460.00
2-60	Revenue Grants, Contributions & subsidies	I-15	3,19,51,790.00	15,04,49,636.00
2-70	Provisions & Write off-Property Tax	I-16	22,30,24,315.53	14,45,05,872.57
2-80	Miscellaneous Expenses	I-17	29,81,016.00	-
2-72	Depreciation	B-11	1,11,94,56,491.92	1,09,64,06,201.41
4-30	Consumption of Stock	B-14	-	-
B	Total – EXPENDITURE		10,12,56,01,931.08	9,00,26,84,793.08
A-B	Gross surplus/ (deficit) of income overexpenditure before Prior Period Items		49,55,47,818.41	55,92,27,956.16
2-80	Add: Prior period Items (Net)	I-19	-	-
	Gross surplus/ (deficit) of income overexpenditure after Prior Period Items		49,55,47,818.41	55,92,27,956.16
2-90	Net balance being surplus/ deficit carriedover to Municipal Fund		49,55,47,818.41	55,92,27,956.16

NOTE:- Previous Year Figures Are Regrouped And Rearranged.

Compiled from Books of Accounts
For Praveen K Srivastava & Co.
Chartered Accountants

(Partner)
Date: 24/10/2020
Place: Lucknow

For & on behalf of:
Nagar Nigam Lucknow

Chief Finance &
Accounts Officer

Addl. Municipal
Commissioner

Municipal
Commissioner

'As per our separate Report, read with Annexure 'A' attached.
For Habibullah & Co.
Chartered Accountants

K.K. Lalchandani
(Partner)

U DIN NO 20074788AAAAIV9236

Schedule I1: Tax Revenue [Code No 110]

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
11001	Property tax	2,59,35,30,402.97	2,67,83,06,573.76
11002	Water tax	-	-
11003	Sewerage Tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	-	-
11007	Vehicle Tax	-	21,16,036.00
11008	Tax on Animals	6,08,570.00	20,74,000.00
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	1,90,06,904.00	5,54,41,234.00
11012	Pilgrimage Tax	-	-
11051	Octroi & Toll	-	-
11052	Cess	-	-
11080	Other taxes	-	-
	Sub-total	2,61,31,45,876.97	2,73,79,37,843.76
	Less		
11090	Tax Remissions and Refund [Schedule I - 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	2,61,31,45,876.97	2,73,79,37,843.76



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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
12010	Taxes and Duties collected by others	68,43,156.00	24,88,08,577.00
12020	Compensation in lieu of Taxes / duties	-	-
12030	Compensations in lieu of Concessions	-	-
Total assigned revenues & compensation		68,43,156.00	24,88,08,577.00



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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
13002	HRR	-	-
13010	Rent from Civic Amenities	2,31,92,992.00	2,15,97,817.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	26,21,346.00	15,30,755.00
SubTotal		2,58,14,338.00	2,31,28,572.00
	<u>Less:</u>		
13090	Rent Remission and Refunds	-	-
Sub-total		-	-
Total Rental Income from Municipal Properties		2,58,14,338.00	2,31,28,572.00



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

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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
	Municipal Body	46,63,48,749.28	46,18,39,379.35
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
Total income from fees & user charges - Function wise		46,63,48,749.28	46,18,39,379.35



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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
14010	Empanelment & Registration Charges		-
14011	Licensing Fees	2,85,47,693.00	1,02,05,260.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	17,70,217.00	14,08,923.00
14014	Development Charges	3,31,70,827.00	2,22,30,760.00
14015	Regularization Fees	17,46,390.00	37,22,050.00
14020	Penalties and Fines	31,73,387.00	23,95,644.00
14040	Other Fees	13,57,42,184.00	13,33,45,403.00
14050	User Charges	9,41,06,337.28	10,68,65,791.35
14060	Entry Fees	18,32,626.00	31,42,318.00
14070	Service / Administrative Charges	16,62,59,088.00	17,85,23,230.00
14080	Other Charges		-
	SubTotal.	46,63,48,749.28	46,18,39,379.35
	Less:		
14090	Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges - Income head-wise	46,63,48,749.28	46,18,39,379.35



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

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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
	Municipal Body	2,42,86,462.00	3,66,72,680.21
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total Income from Sale & Hire charges – Function wise	2,42,86,462.00	3,66,72,680.21



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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
15010	Sale of Products	45,600.00	7,00,921.00
15011	Sale of Forms & Publications	1,62,58,692.00	2,70,02,944.21
15012	Sale of stores & scrap	-	-
15030	Sale of Shops-Rent Deptt	-	-
15040	Hire Charges for Vehicles	1,58,522.00	1,02,588.00
15041	Hire Charges for Equipment	78,23,648.00	88,66,227.00
Total Income from Sale & Hire charges - Income head-wise		2,42,86,462.00	3,66,72,680.21



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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
16010	Revenue Grant	6,99,14,54,028.00	5,70,05,11,893.00
16020	Re-imburement of expenses	-	-
16030	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Subsidies		6,99,14,54,028.00	5,70,05,11,893.00



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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
17010	Interest on Investments	59,62,519.00	1,65,16,694.00
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
Total Income from Investments		59,62,519.00	1,65,16,694.00



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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
17110	Interest from Bank Accounts	10,28,40,682.00	9,98,31,601.00
17120	Interest on Loans and advances to Employees	-	58,870.00
17130	Interest on loans to others	-	-
17180	Other Interest	37,86,73,573.24	23,18,22,909.62
	Total Interest Earned	48,15,14,255.24	33,17,13,380.62



Schedule I-9: Other Income [Code No180]

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
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	3,52,862.00	2,09,066.00
18060	Excess Provisions written back	1,46,507.00	-
18080	Miscellaneous Income	52,80,996.00	45,74,663.30
	Total Other Income	57,80,365.00	47,83,729.30



Schedule I-10: Establishment Expenses [code no 210]

Schedule I-10 (a): Establishment Expenses – Function wise			
Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
	Municipal Body	4,03,18,95,876.50	3,56,92,11,429.18
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
Total establishment expenses – Function wise		4,03,18,95,876.50	3,56,92,11,429.18

Schedule I-10(b): Establishment Expenses – Expenditure head-wise

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
21010	Salaries, Wages And Bonus	3,26,37,78,899.50	2,80,25,74,547.18
21020	Benefits And Allowances	1,21,51,937.00	76,35,974.00
21030	Pensions	66,75,57,464.00	66,77,75,240.00
21040	Other Terminal & Retirement Benefits	8,84,07,576.00	9,12,25,668.00
	-	-
	-	-
Total establishment expenses – Expenditure head-wise		4,03,18,95,876.50	3,56,92,11,429.18



Schedule I-II (a): Administrative Expenses – Function wise

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
	Municipal Body	43,06,80,656.86	31,45,57,596.06
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
	Total administrative expenses – Funtion wise	43,06,80,656.86	31,45,57,596.06

Schedule I-II (b) : Administrative Expenses – Expenditure head-wise

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	3
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	45,21,180.00	1,18,25,223.00
22012	Communication Expenses	28,74,772.56	35,51,103.34
22020	Books & Periodicals	2,12,339.00	8,319.00
22021	Printing and Stationery	26,91,220.00	27,92,774.00
22030	Travelling & Conveyance	88,190.00	33,03,377.00
22040	Insurance	75,74,752.00	26,81,943.00
22050	Audit Fees	-	10,00,000.00
22051	Legal Expenses	49,31,159.00	46,87,381.00
22052	Professional and other Fees	32,39,469.00	39,31,096.72
22060	Advertisement and Publicity	2,34,35,285.10	1,87,45,454.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	1,90,85,472.19	2,18,85,061.33
22081	Electricity Charges	2,80,62,563.00	2,65,78,745.00
-	City Development Plan	-	-
-	Rent Expenses	-	2,10,000.00
-	Transportation Charges	-	1,69,920.00
-	Discount on Property Tax	33,39,64,255.01	21,31,87,198.67
	Total Administrative expenses – expense head wise	43,06,80,656.86	31,45,57,596.06



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

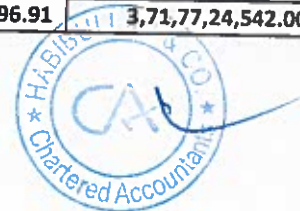
Schedule I-12 (a): Operations & Maintenance Expenses – Function wise

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
	Municipal Body Administration	4,24,52,03,596.91	3,71,77,24,542.00
	Finance, Accounts, Audit	-	-
	PLA- SFC Expenses	-	-
	PLA- TFC Expenses	-	-
	Revolving Expenses	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
Total Operations & Maintenance expenses – Function wise		4,24,52,03,596.91	3,71,77,24,542.00

Note: The total function wise expenses as per Schedule I-12 (a) should tally with the total Operations & maintenance expenses as per Schedule I-12 (b).

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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
23020	Bulk Purchases	89,05,310.00	26,47,080.00
23030	Consumption of Stores	1,62,76,593.09	26,91,085.00
23040	Hire Charges	84,49,529.00	61,39,419.00
23050	Repairs & Maintenance-Infrastructure Assets	1,97,65,77,236.60	1,33,43,49,855.00
23051	Repairs & Maintenance-Civic Amenities	49,33,69,867.02	23,62,33,481.00
23052	Repairs & Maintenance-Building	56,43,565.00	75,59,027.00
23053	Running & Maintenance-Vehicles	44,33,65,307.50	40,45,42,573.58
23054	Electricity Charges-Street Light	78,02,18,048.20	66,42,77,447.00
23055	Repair & Maintenance- Pumping Station	-	-
23059	Repairs & Maintenance-Others	6,11,53,616.50	2,48,42,730.42
23060	SFC Expenses	5,33,21,580.00	17,77,75,269.00
23080	Other Operating & Maintenance	39,79,22,944.00	85,66,66,575.00
Total operations & maintenance - expense head wise		4,24,52,03,596.91	3,71,77,24,542.00



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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
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	53,955.36	1,81,055.86
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	53,955.36	1,81,055.86



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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
25010	Election Expenses	12,99,541.00	
25020	Own Programmes	3,86,43,710.00	96,48,460.00
25030	Share in Programmes of others	4,10,981.00	-
Total Programme Expenses		4,03,54,232.00	96,48,460.00

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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
26010	Grants	3,19,51,790.00	15,04,49,636.00
Total Revenue Grants, Contributions & Subsidies		3,19,51,790.00	15,04,49,636.00

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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
27010	Provisions for Doubtful receivables	22,30,24,315.53	14,45,05,872.57
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
Total Provisions & Write off		22,30,24,315.53	14,45,05,872.57

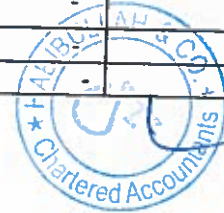


Schedule I-17: Miscellaneous Expenses [Code No 271]

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	29,81,016.00	-
Total Miscellaneous expenses		29,81,016.00	-

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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
Income			
28010	Taxes	-	-
28020	Other – Revenues	-	-
28030	Recovery of revenues written off	-	-
28040	Other income	-	-
Sub – Total Income (a)		-	-
Expenses			
28050	Refund of Taxes	-	-
28060	Refund of Other – Revenues	-	-
28080	Other Expenses	-	-
Sub – Total Income (b)		-	-
Total Prior Period (Net) (a-b)		-	-



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

Code No.	Particulars	Balance as on 01.04.2019	Addition made during the year *	Prior Year Adjustment	Total	Deductions during the year	Amount in ₹
							Balance as on 31.03.2020
1	2	3	4	5	6 (3+ 4+5)	7	8 (6-7)
31010	Municipal Fund	27,218,142,335.36	544,510,278.41	18,825,865.00	27,743,826,748.77	-	27,743,826,748.77
	Total Municipal fund (310)	27,218,142,335.36	544,510,278.41	18,825,865.00	27,743,826,748.77	-	27,743,826,748.77



Schedule B-4: Grants & Contribution for Specific Purposes [Code No 320]
B-4: Grants, Contributions for Specific Purposes

Particulars	Grants from Central Government-32010						Amount in ₹
	Grant from JNNURM	Central Govt Grant-ANRUT	Sansad Nidhi	Smart City	Swachh Bharat Mission	Other	
	3201001	3201005	3201003	3201004	3201005	32010	
	8,47,44,53,916.00	34,63,64,504.00	1,55,83,633.00	8,86,86,560.00	8,89,55,257.00	-	9,01,50,41,870.00
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Grants *	-	71,31,028.00	42,68,900.00	1,50,00,000.00	9,67,61,675.00	-	12,31,61,603.00
(i) Grant received during the year	-	-	-	-	-	-	-
(ii) Interest/ Dividend earned on Grant Investments	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (a+b)	8,47,44,53,916.00	71,31,028.00	42,68,900.00	1,50,00,000.00	9,67,61,675.00	-	12,31,61,603.00
(c) Payments out of funds	8,47,44,53,916.00	35,34,95,332.00	1,98,50,533.00	10,36,86,560.00	18,87,16,932.00	-	9,13,82,03,473.00
(i) Capital expenditure on Fixed Assets*	-	48,03,223.00	61,01,474.00	1,50,00,000.00	5,50,63,799.00	-	8,09,68,496.00
Others	-	-	-	-	-	-	-
Sub-total	-	48,03,223.00	61,01,474.00	1,50,00,000.00	5,50,63,799.00	-	8,09,68,496.00
(ii) Revenue Expenditure on Salary, Wages and allowances etc	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-	-
(iii) Other	-	-	-	-	-	-	-
Loss on disposal of Grant Investments	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-
Grants Refunded/Transferred State Govt.	2,83,55,587.00	-	-	-	-	-	2,83,55,587.00
Sub-total	2,83,55,587.00	-	-	-	-	-	2,83,55,587.00
Total (c) (+/-) (a-iii)	2,83,55,587.00	48,03,223.00	61,01,474.00	1,50,00,000.00	5,50,63,799.00	-	10,93,24,083.00
Net balance at the year end - (a+ b) - c)	8,44,60,98,329.00	34,86,92,309.00	1,37,49,059.00	8,86,86,560.00	13,16,53,133.00	-	9,02,88,79,390.00
Total Grants & Contribution for Specific Purposes	8,44,60,98,329.00	34,86,92,309.00	1,37,49,059.00	8,86,86,560.00	13,16,53,133.00	-	9,02,88,79,390.00



Schedule B- 4: Grants & Contribution for Specific Purposes [Code No 320]
 B-4: Grants, Contributions for Specific Purposes

Particulars	Grants from State Government-32020											Total
	JNNURM State Share	Vidhyak Nidhi	State Govt. (Karnata Fund)	State Govt. Nagariya Sauryapuni (SdMC)	Grant for Kanha Pashu Ashray	Grant For Kaji House) zarhara	Grant for Kanha Gauthaha & Beshbara Pashu Ashra	Grant For Slaughter House (Vadhihaha)	State Govt Grant Annuat Yojna	State Govt. S.B.M.	Cemetery Development Grant	
Code No.	3202001	3202002	32020	3202010	3202011	3202012	3202014	3202012				
(a) Opening Balance	5,145,271,000.00	48,448,118.00	20,000,000.00		135,850,000.00		50,000,000.00	257,051,597.00			54,348,129.00	5,710,968,844.00
(b) Additions to the Grants *												
(i) Grant received during the year												
(ii) interest/ Dividend earned on Grant Investments												
(iii) Profit on disposal of Grant Investments												
(iv) Appreciation in Value of Grant Investments												
(v) Other addition (Specify nature)												
Total (a+b)	5,145,271,000.00	21,921,200.00	20,000,000.00	17,692,000.00	135,850,000.00		50,000,000.00	257,051,597.00			7,350,000.00	5,710,968,844.00
(c) Payments out of funds												
(i) Capital expenditure on Fixed Assets*												
Others												
Sub-total.		28,350,378.00		6,702,000.00								35,052,378.00
(ii) Revenue Expenditure on												
Salary, Wages and allowances etc.												
Rent												
Other administrative charges												
Sub-total												
(iii) Other:												
Loss on disposal of Grant Investments												
Diminution in Value of Grant Investments												
Grants Relouced/Transferred State Govt												
Sub-total												
Total (c) i.e. (ii) + (iii)		28,350,378.00		6,702,000.00								35,052,378.00
Net balance at the year end - i.e. (a) - (b) + (c)	5,145,271,000.00	42,018,940.00	20,000,000.00	10,990,000.00	135,850,000.00		50,000,000.00	257,051,597.00			61,698,129.00	5,722,879,666.00
Total Grants & Contribution for Specific Purposes	5,145,271,000.00	42,018,940.00	20,000,000.00	10,990,000.00	135,850,000.00		50,000,000.00	257,051,597.00			61,698,129.00	5,722,879,666.00
												14,751,759,056.00
												14,751,759,056.00
												28,355,587.00
												28,355,587.00
												184,376,441.00
												14,751,759,056.00
												14,751,759,056.00



Schedule B-6: Unsecured Loans [Code No 331]					Amount in ₹
Code No.	Particulars	Balance as on 01.04.2019	Deductions during the year	Addition made during the year	Balance as on 31.03.2020
1	2	3	4	5	6
33110	Loans from Central Government	-	-	-	-
33120	Loans from State Government-ULB Share	5,638,305,780.00	93,432,745.00	-	5,544,873,035.00
33130	Loans from Govt. Bodies & Associations	-	-	-	-
33140	Loans from International Agencies	-	-	-	-
33150	Loans from Banks & Other Financial Institutions	-	-	-	-
33160	Other Term Loans	-	-	-	-
33170	Bonds & debentures	-	-	-	-
	Intt. Free Loan Pt. Deen Dayal Upadhyay Scheme	134,122,000.00	-	9,956,500.00	144,078,500.00
33180	Loan From State Government for Naya Savera	480,000,000.00	-	-	480,000,000.00
Total Unsecured Loans		6,252,427,780.00	93,432,745.00	9,956,500.00	6,168,951,535.00



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

Amount in ₹

Code No.	Particulars	Balance as on 01.04.2019	Addition made during the year	Paid during the Year	Balance as on 31.03.2020
1	2	3	4	5	6
34010	From Contractors	180,088,331.10	133,368,289.00	70,053,700.00	243,402,920.10
34020	From Revenues	-	-	-	-
34030	From staff	-	-	-	-
34080	From Others	-	-	-	-
Total Deposits Received		180,088,331.10	133,368,289.00	70,053,700.00	243,402,920.10

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

Amount in ₹

Code No.	Particulars	Balance as on 01.04.2019	Addition made during the year	Utilisation / expenditure Amount (₹)	Balance as on 31.03.2020
1	2	3	4	5	6
34110	Civil Works	1,287,264,338.00	494,506,550.00	535,659,985.00	1,246,110,903.00
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
Total Deposit Works		1,287,264,338.00	494,506,550.00	535,659,985.00	1,246,110,903.00



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

Amount in ₹

Code No.	Particulars	Balance as on 01.04.2019	Addition made during the year	Amount paid/adjusted during the year	Balance as on 31.03.2020
1	2	3	4	5	6
35010	Creditors-Other Liabilities	3,455,865,779.95	3,178,738,917.05	2,929,742,302.00	3,704,862,395.00
	Employee Liabilities	1,595,081.00	-	-	1,595,081.00
35012	Interest Accrued and Due- JNNURM	167,057,524.00	1,068,274.00	-	168,125,798.00
35020	Recoveries Payable	116,167,876.59	302,573,332.95	299,529,119.00	119,212,090.54
35030	Government Dues Payable	(1,703,434.13)	3,320,007.00	-	1,616,572.87
35040	Refunds Payable	-	-	-	-
35041	Advance Collection of Revenues	65,175,799.07	751,801.00	299,720.00	65,627,880.07
	Other Liabilities	15,220,962.00	125,000.00	1,189,000.00	14,156,962.00
35030	Other Grant	1,401,808,595.00	446,992,787.75	-	1,848,801,382.75
35080	Others-Creditors (Party)	1,618,613,741.77	6,213,906,229.69	6,384,774,457.23	1,447,745,514.23
	Total Other Liabilities (Sundry Creditors)	6,839,801,925.25	10,147,476,349.44	9,615,534,598.23	7,371,743,676.46



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

Code No	Particulars	Gross Block					Accumulated Depreciation				Net Block	
		Opening Balance	Additions from 01.10.2019 to 30.09.2019	Additions from 01.10.2019 to 31.03.2020	Sale/Demotion during the period	Cost at the end of the year	Rate of Depreciation (SLM)	Dep. for 360 days	Additions during the period for less than 180 days	Deducted during	Total Dep. at the end of the year	At the end of current year-2019-20
41010	Land											
41000	Buildings	19,06,15,23,407.00	1,74,63,286.00	90,55,966.00							19,08,80,42,659.00	19,06,15,23,407.00
4100001	Buildings	3,67,09,70,131.60	3,70,34,216.00	36,98,004.00							3,72,10,34,216.60	3,67,09,70,131.60
4102002	Buildings zone-08	4,40,31,937.49		36,98,004.00							4,40,31,937.49	4,40,31,937.49
	Command & Control Center- Smart City	14,74,194.80									14,74,194.80	14,74,194.80
	Kali House at Zarhara-Building	3,84,92,389.00									3,84,92,389.00	3,84,92,389.00
	Building-Kantha Gausahals & Beshahara	10,78,43,849.00									10,78,43,849.00	10,78,43,849.00
	Pashu Ashva	12,92,15,202.00									12,92,15,202.00	12,92,15,202.00
4112003	Shooting Range											
	Infrastructure Assets											
41030	Roads and Bridges	3,54,90,72,266.37	35,69,35,657.00	58,15,68,917.00							4,06,78,97,593.52	3,54,90,72,266.37
4103001	Concrete Road & Bridges	1,25,33,17,352.40	3,61,40,617.00	3,61,40,617.00							1,25,33,17,352.40	1,25,33,17,352.40
4103003	Others Road & Bridges	2,29,57,54,903.97	54,54,28,300.00	54,54,28,300.00							2,29,57,54,903.97	2,29,57,54,903.97
41031	Sewerage and drainage	2,82,72,02,690.66	20,46,22,682.00	37,06,95,153.00							3,08,08,03,231.00	2,82,72,02,690.66
4103101	Open Sewerage & Drainage	1,92,49,29,659.56	2,94,93,763.00	6,70,20,287.00							1,92,49,29,659.56	1,92,49,29,659.56
4103102	Sewerage, Nala & Drains 4103102	90,22,73,031.09	17,51,28,919.00	30,36,74,866.00							90,22,73,031.09	90,22,73,031.09
41032	Waterways-	81,90,83,662.38	7,57,97,581.00	4,55,32,667.00							51,90,83,662.38	81,90,83,662.38
4103201	Borwell (Handpumps)	37,37,89,318.61		2,67,98,324.00							37,37,89,318.61	37,37,89,318.61
4103202	Open Wells	1,23,94,213.75		1,84,67,371.00							1,23,94,213.75	1,23,94,213.75
4103204	Pumping station	10,15,03,389.97	2,51,69,773.00	1,84,67,371.00							10,15,03,389.97	10,15,03,389.97
4103205	Water Tank	7,62,564.52	17,678.00	4,66,912.00							7,62,564.52	7,62,564.52
4103206	Water Supply	3,06,24,175.53									3,06,24,175.53	3,06,24,175.53
41033	Public Lighting-	3,77,34,212.26									3,77,34,212.26	3,77,34,212.26
4103301	Lamp post	3,47,52,239.09									3,47,52,239.09	3,47,52,239.09
4103302	Transformer	29,81,973.17									29,81,973.17	29,81,973.17
	Other assets											
41040	Plants & Machinery	6,25,34,161.95		3,42,65,768.00							7,68,00,127.00	6,25,34,161.95
4104004	Generator	25,78,428.18									25,78,428.18	25,78,428.18
4104001	Plant & Machinery	3,33,19,724.77		3,42,85,768.00							3,33,19,724.77	3,33,19,724.77
4104003	Skid Steer Loader	71,85,262.00									71,85,262.00	71,85,262.00
4104002	Sweeping Machine	94,50,767.00									94,50,767.00	94,50,767.00
41050	Vehicles	26,96,22,602.39	7,20,273.00	7,29,65,906.00							26,96,22,602.39	26,96,22,602.39
4105010	3 Wheeler Vehicle-4105010	22,36,959.34		20,80,000.00							22,36,959.34	22,36,959.34
4105005	GPS System	35,69,725.10									35,69,725.10	35,69,725.10
	Cranes -4105005	2,68,13,083.98									2,68,13,083.98	2,68,13,083.98
	DUMPER PLACER CONTAINER	49,93,734.25									49,93,734.25	49,93,734.25
	Balena Isp	65,06,340.80									65,06,340.80	65,06,340.80
	ICB	2,76,24,163.40		69,02,091.00							2,76,24,163.40	2,76,24,163.40
4105004	Jeeps - 4105004	13,42,287.65									13,42,287.65	13,42,287.65
4105011	Other Vehicles-4105011	4,41,58,375.74	59,988.00	98,000.00							4,41,58,375.74	4,41,58,375.74
4105016	Mahindra Scorpio	10,05,400.33									10,05,400.33	10,05,400.33
4105009	Tota Pickup	57,50,223.50									57,50,223.50	57,50,223.50
4105012	Tankers - 4105007	36,27,820.77									36,27,820.77	36,27,820.77
	Tota 2070I-4105014	41,78,287.80									41,78,287.80	41,78,287.80
4105013	TIPPER TRUCK	3,48,35,866.41									3,48,35,866.41	3,48,35,866.41
4105008	Tractor-4105013	4,38,82,205.73									4,38,82,205.73	4,38,82,205.73
4105006	Tractor-4105008	12,54,035.50									12,54,035.50	12,54,035.50
4105001	Trucks - 4105006	46,74,571.29	4,231,700.00	2,60,79,000.00							46,74,571.29	46,74,571.29
4106001	Office & other equipment	5,34,69,530.81	2,39,155.00	2,39,96,955.00							5,34,69,530.81	5,34,69,530.81
4106002	Air Conditioners	3,80,00,686.79	57,84,444.02	15,49,536.83							3,80,00,686.79	3,80,00,686.79
4106007	Computers	45,41,862.95	2,80,997.00	58,920.00							45,41,862.95	45,41,862.95
4106002	Computer Software	1,27,83,518.52	43,42,191.02	8,57,688.00							1,27,83,518.52	1,27,83,518.52
4106003	Faxes & Telephones	57,29,746.22									57,29,746.22	57,29,746.22
4106010	LED TV-4106010	91,878.69	45,784.00								91,878.69	91,878.69
4106008	Mobile	4,46,238.83									4,46,238.83	4,46,238.83
4106009	Other Equipments	5,60,765.50		26,970.00							5,60,765.50	5,60,765.50
4106004	Photocopiers	1,15,60,296.40	80,222.00	5,35,130.83							1,15,60,296.40	1,15,60,296.40
4106005	Refrigerators	19,22,588.42									19,22,588.42	19,22,588.42
4106006	Water Cooler	85,573.06		65,848.00							85,573.06	85,573.06
		12,58,197.21	10,35,250.00	65,848.00							12,58,197.21	12,58,197.21



Schedule B-1: Fixed Assets (Code No. J10&J11)

Code No	Particulars	Gross Block					Accumulated Depreciation					Net Block	
		Opening Balance	Additions from 01.04.2019 to 30.09.2019	Additions from 01.10.2019 to 31.03.2020	Scale/Demolition during the period	Cost at the end of the year	Opening Balance	Rate of Depreciation (SLM)	Dep. for 360 days	Additions during the period for less than 180 days	Deductions during	Total Dep. at the end of the year	At the end of current year-2019-20
1	2	3	4	5	6	7	8	9	10	11	12	13	13
41050	Vehicles	28,99,22,602.39	7,20,273.00	7,29,85,906.00	-	34,36,06,781.39	-	4,05,96,433.00	54,72,442.95	-	4,60,68,875.95	29,75,39,905.44	26,99,22,602.39
4105010	3 Wheeler Vehicle-4105010	22,36,959.34	-	20,80,000.00	-	43,16,959.34	-	3,35,544.00	1,56,000.00	-	4,91,544.00	38,25,415.34	32,36,959.34
4105005	GPS System	35,69,725.10	-	-	-	35,69,725.10	-	5,35,459.00	-	-	5,35,459.00	30,34,266.10	35,69,725.10
	Cranes - 4105005	2,68,13,083.98	-	-	-	2,68,13,083.98	-	40,21,963.00	-	-	40,21,963.00	2,27,91,120.98	2,68,13,083.98
	DUMPER PLACER CONTAINER	49,93,734.25	-	-	-	49,93,734.25	-	7,49,060.00	-	-	7,49,060.00	42,44,674.25	49,93,734.25
	Bakery Jarp	65,08,340.80	-	-	-	65,08,340.80	-	9,75,951.00	-	-	9,75,951.00	55,30,389.80	65,08,340.80
	JCB	2,76,24,163.40	-	69,02,091.00	-	3,45,26,254.40	-	41,43,625.00	5,17,656.83	-	46,61,281.83	2,98,64,972.58	2,76,24,163.40
4105004	Jeeps -4105004	13,42,297.65	-	98,000.00	-	14,40,297.65	-	2,01,345.00	7,350.00	-	2,08,695.65	11,40,952.65	13,42,297.65
4105011	Other Vehicles-4105011	4,41,50,375.74	-	-	-	4,41,50,375.74	-	1,50,810.00	-	-	1,50,810.00	4,30,495.74	4,41,50,375.74
4105016	Mahindra Scorpio	10,05,400.33	-	-	-	10,05,400.33	-	8,62,534.00	-	-	1,42,866.33	8,62,534.00	10,05,400.33
4105009	Tata Pickup	57,50,223.50	-	-	-	57,50,223.50	-	8,62,534.00	-	-	8,62,534.00	57,50,223.50	57,50,223.50
4105008	Tankers -4105007	36,27,820.77	-	-	-	36,27,820.77	-	5,44,173.00	-	-	5,44,173.00	36,27,820.77	36,27,820.77
4105014	Tata 2070-4105014	41,78,267.80	-	-	-	41,78,267.80	-	6,26,740.00	-	-	6,26,740.00	35,51,527.80	41,78,267.80
4105012	Tata ACE-4105012	3,48,35,868.41	4,21,120.00	-	-	3,52,56,988.41	-	52,88,548.00	-	-	52,88,548.00	2,99,68,438.41	3,48,35,868.41
4105013	TIPPER TRUCK	4,38,82,205.73	-	2,60,79,000.00	-	6,99,61,205.73	-	65,82,331.00	-	-	65,82,331.00	4,33,48,874.73	4,38,82,205.73
4105013	Tractor-4105013	12,54,035.50	-	1,44,07,860.00	-	13,98,895.50	-	1,88,105.00	-	-	1,88,105.00	12,10,730.50	12,54,035.50
4105008	Tractor-4105008	46,74,571.29	-	-	-	46,74,571.29	-	8,05,303.00	-	-	8,05,303.00	46,74,571.29	46,74,571.29
4105006	Trucks - 4105006	5,34,69,530.81	2,39,155.00	2,33,98,955.00	-	7,71,07,640.81	-	80,56,303.00	17,54,921.63	-	98,11,224.63	6,72,96,416.19	5,34,69,530.81
41060	Office & other equipment	3,90,00,686.79	57,84,444.02	35,49,556.83	-	4,83,34,687.64	-	67,17,766.00	1,16,216.76	-	68,33,983.14	3,95,00,686.79	3,90,00,686.79
4106001	Air Conditioners	45,41,862.95	2,80,997.00	59,920.00	-	48,83,779.95	-	7,23,429.00	4,494.00	-	7,27,923.38	41,54,856.57	45,41,862.95
4106002	Computers	1,27,83,518.52	43,42,191.02	8,57,688.00	-	1,79,83,397.54	-	25,68,856.00	64,326.60	-	26,33,182.60	1,53,50,215.94	1,27,83,518.52
4106007	Computer Software	57,29,746.22	-	-	-	57,29,746.22	-	8,59,462.00	-	-	8,59,462.00	48,70,284.22	57,29,746.22
4106003	Faxes & Telephones	91,878.69	45,784.00	-	-	1,37,662.69	-	20,649.00	-	-	20,649.00	1,17,013.69	91,878.69
4106010	LED-TV-4106010	4,46,238.83	-	-	-	4,46,238.83	-	66,936.00	-	-	66,936.00	3,79,302.83	4,46,238.83
4106008	Mobile	5,60,785.50	26,970.00	26,970.00	-	5,87,755.50	-	84,115.00	2,022.75	-	86,137.75	5,01,597.75	5,60,785.50
4106009	Other Equipments	1,15,80,286.40	80,222.00	5,39,130.83	-	1,21,99,649.23	-	17,49,078.00	40,434.81	-	17,89,512.81	1,04,10,136.42	1,15,80,286.40
4106004	Photocopiers	19,22,588.42	-	-	-	19,22,588.42	-	2,88,388.00	-	-	2,88,388.00	16,34,200.42	19,22,588.42
4106005	Refrigerators	85,573.06	-	-	-	85,573.06	-	12,836.00	-	-	12,836.00	72,737.06	85,573.06
4106006	Water Cooler	12,56,197.21	10,35,250.00	65,848.00	-	23,59,295.21	-	3,44,017.00	4,938.60	-	3,48,955.60	20,10,339.61	12,56,197.21
41070	Furniture, fixtures, fittings and electrical appliances	4,71,87,370.40	50,43,908.00	41,79,432.00	-	5,64,10,710.40	-	52,23,328.00	2,08,971.60	-	54,32,299.60	5,09,78,611.00	4,71,87,370.40
4107007	Almirah	30,74,195.29	16,464.00	16,464.00	-	47,207.29	-	3,05,768.00	823.20	-	3,06,591.20	27,67,581.29	30,74,195.29
4107010	CCTV Camera	43,37,160.45	5,28,501.00	7,02,336.00	-	55,67,997.45	-	4,86,566.00	35,116.80	-	5,21,682.80	50,46,316.65	43,37,160.45
4107003	Chairs	51,47,075.35	1,31,700.00	-	-	52,78,775.35	-	5,27,878.00	-	-	5,27,878.00	47,50,897.35	51,47,075.35
4107002	Cupboards	1,412.50	-	6,95,383.00	-	6,96,795.50	-	141.00	-	-	34,910.15	6,61,885.35	1,412.50
4107006	Electrical Fittings	1,84,93,574.31	20,75,108.00	4,03,138.00	-	2,09,71,820.31	-	20,56,868.00	20,156.90	-	22,77,024.90	1,88,94,795.41	1,84,93,574.31
4107005	Fans	3,10,410.00	-	1,69,636.00	-	4,79,046.00	-	31,041.00	8,481.80	-	39,522.80	4,40,533.20	3,10,410.00
4107008	FURNITURE	1,53,67,083.99	23,08,999.00	21,70,635.00	-	1,98,46,717.99	-	17,67,568.00	1,08,531.75	-	18,76,099.75	1,79,70,218.24	1,53,67,083.99
4107008	Table	4,72,972.51	-	21,840.00	-	4,94,812.51	-	47,297.00	1,092.00	-	48,389.00	4,46,423.51	4,72,972.51
41080	Other fixed assets(Total)	38,47,17,688.75	1,57,86,071.00	3,86,09,348.00	-	43,91,13,107.75	-	4,00,50,377.00	19,30,467.40	-	4,19,80,844.40	39,71,32,263.35	38,47,17,688.75
4108001	(01) Tin Shade	26,24,170.70	1,55,43,200.00	1,55,43,200.00	-	1,81,67,370.70	-	2,62,417.00	7,71,160.00	-	10,39,577.00	1,71,27,793.70	26,24,170.70
4108002	(02) Fountain	2,08,35,726.95	16,32,500.00	3,97,806.00	-	2,32,47,533.95	-	22,26,823.00	22,75,763.30	-	22,75,763.30	2,09,71,269.65	2,08,35,726.95
4108003	(03) Public Toilets	8,43,57,983.26	80,98,165.00	9,78,999.00	-	9,33,49,147.26	-	92,45,615.00	1,44,649.95	-	93,90,264.95	8,59,58,882.31	8,43,57,983.26
4108004	(04) Loader	2,13,700.00	3,38,311.00	-	-	5,52,011.00	-	55,174.00	-	-	55,174.00	4,96,567.00	2,13,700.00
4108005	(05) Parking Stand	14,29,80,772.25	-	63,25,371.00	-	14,93,06,143.25	-	1,42,98,008.00	3,16,268.55	-	1,46,14,276.55	13,46,93,171.70	14,29,80,772.25
4108006	(06)Boots	0.25	-	-	-	0.25	-	-	-	-	-	0.25	0.25
4108007	(07) Lanes & Ponds	25,95,409.40	-	-	-	25,95,409.40	-	2,59,541.00	-	-	2,59,541.00	23,35,868.40	25,95,409.40
4108008	(08)Water Works Distribution	1.00	-	-	-	1.00	-	-	-	-	-	1.00	1.00
4108009	(09)Other Assets	26,56,900.45	-	10,56,595.00	-	37,13,495.45	-	2,65,690.00	52,829.75	-	2,65,690.00	23,91,210.45	26,56,900.45
4108011	(11) Statue	1,53,89,331.04	3,57,787.00	-	-	1,57,471,118.04	-	15,74,712.00	-	-	15,74,712.00	1,51,76,171.29	1,53,89,331.04
4108012	Shamsan Ghat	54,10,806.45	-	56,70,075.00	-	69,94,647.45	-	5,41,081.00	79,192.05	-	6,20,273.05	63,74,374.40	54,10,806.45
4108014	(12)Kantha upwan	6,92,84,563.40	53,59,608.00	45,58,461.00	-	7,92,02,632.40	-	74,64,417.00	2,27,923.05	-	76,92,340.05	53,86,571.25	6,92,84,563.40
4108016	(14) DHUBI GHAT	25,94,559.83	-	25,94,559.83	-	25,94,559.83	-	2,59,456.00	-	-	2,59,456.00	23,35,103.83	25,94,559.83
4108016	Hattu Thica	90,90,689.63	-	90,90,689.63	-	90,90,689.63	-	9,09,069.00	-	-	9,09,069.00	81,81,620.63	90,90,689.63
4108013	Traffic Park	2,67,54,281.14	-	-	-	2,67,54,281.14	-	26,75,426.00	-	-	26,75,426.00	2,40,78,855.14	2,67,54,281.14
4108015	(15)Cair	1,29,478.00	-	-	-	1,29,478.00	-	12,948.00	-	-	12,948.00	1,16,530.00	1,29,478.00
	Total	28,45,89,48,869.53	69,91,68,128.02	1,16,71,40,657.83	-	30,32,02,77,655.38	-	1,05,79,43,912.00	1,11,15,880.54	-	3,11,94,56,429.92	29,20,08,21,163.46	28,45,89,48,869.53



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

Amount in ₹

Code No.	Particulars	Balance as on 01.04.2019	Construction During the Year	Deduction During the Year	Balance as on- 31.03.2020
4121001	Kanha Upwan	-	-	-	-
4121002	Shooting Range	-	-	-	-
	Building-(NN Office)-Chakbast Kothi	49,755,322.00	108,467.00	-	49,863,789.00
	Kaji House at Zarhara	-	-	-	-
	Para Housing Project	-	-	-	-
	Kanha Gaushala & Beshahara Pashu Ashrya	-	18,234,910.00	-	18,234,910.00
	Carcass Utilization Plant	-	-	-	-
	Kanha Pashu Ashray, Kanpur Road	-	-	-	-
4121003	Traffic Park	1,554,868.00	-	-	1,554,868.00
	Modern Slaughter House	293,250.00	17,866,469.00	-	18,159,719.00
	Total	51,603,440.00	36,209,846.00	-	87,813,286.00

NOTE:- Previous Year Figures Are Regrouped And Rearranged.



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

Code No.	Particulars	With whom invested	Face value	Amount (₹)- 2019-20	Amount (₹)- 2018-19
1	2	3	4	5	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	Banks	24,837,195.00	25,078,762.00	123,298,780.00
	Total of Investments General Fund		24,837,195.00	25,078,762.00	123,298,780.00

Schedule B-14: Stock in Hand (Inventories) [Code 430]*Amount in Rs.**Amount in ₹*

Code No.	Particulars	Opening Stock as on 01.04.2019	Addition made during the year	Consumption during the year	Closing Stock as on 31.03.2020
1	2	3	4	5	6
4301001	Stores	18,841,530.00	24,537,985.00	18,841,530.00	24,537,985.00
	Stores-Flood pumping station	-	-	-	-
43030	Others	-	-	-	-
	Work In Progress				
	Commercial Complex at Kamta	7,491,836.00	-	-	7,491,836.00
	Multy Story Apartment-at Aurangabad	332,381,723.00	989,972.00	-	333,371,695.00
	Para Housing Project	50,000.00	26,393,598.00	-	26,443,598.00
	Total Stock in hand	358,765,089.00	25,527,957.00	18,841,530.00	391,845,114.00

NOTE:- Previous Year Figures Are Regrouped And Rearranged.



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

Code No.	Particulars	Opening Balance as on 01.04.2019	Demand During the year 2019-20	Intt. On House tax	Discount	Adjustment	Total Demand	Received during the year	Closing Balance as on 31.03.2020	Provision (@1%)	Provision upto 31.3.2019	Provision for C.Y.	Net Receivables (as on 31.03.2020)	Net Receivables (as on 31.03.2019)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
43110	Receivables for Property Taxes Less than 5 years* More than 5 years* Sub - total	10,605,476,171.45	2,593,530,402.97	378,673,573.24	333,964,255.01	-	13,243,715,892.65	2,094,277,976.01	11,149,437,916.64	4,571,269,545.82	4,348,245,230.29	223,024,315.53	6,578,168,370.82	6,257,330,941.16
43191	Less: State Government Cesses/ Levies in Taxes - Control Accounts	10,605,476,171.45	2,593,530,402.97	378,673,573.24	333,964,255.01	-	13,243,715,892.65	2,094,277,976.01	11,149,437,916.64	4,571,269,545.82	4,348,245,230.29	223,024,315.53	6,578,168,370.82	6,257,330,941.16
43119	Net Receivables of Property Taxes Receivable of Other Taxes	10,605,476,171.45	2,593,530,402.97	378,673,573.24	333,964,255.01	-	13,243,715,892.65	2,094,277,976.01	11,149,437,916.64	4,571,269,545.82	4,348,245,230.29	223,024,315.53	6,578,168,370.82	6,257,330,941.16
43199	Less than 3 years* More than 3 years* Sub- total	-	-	-	-	-	-	-	-	-	-	-	-	-
43120	Less: State Government Cesses/ Levies in Taxes - Control Accounts Net Receivables of Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
43130	Receivables of Cess Income Less than 3 years* More than 3 years* Sub- total	-	-	-	-	-	-	-	-	-	-	-	-	-
43130	Charges Less than 3 years* More than 3 years* Sub- total	-	-	-	-	-	-	-	-	-	-	-	-	-
43140	Receivables from Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
431401	Rent	88,500.00	-	-	-	-	88,500.00	-	88,500.00	-	-	-	88,500.00	88,500.00
4314007	Income Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
4314001	Interest	959,071.00	-	-	959,071.00	-	-	-	-	-	-	-	-	959,071.00
4314001	Others	-	-	-	-	-	-	-	-	-	-	-	-	-
43140	Sub - total	1,047,571.00	-	-	959,071.00	-	88,500.00	-	88,500.00	-	-	-	88,500.00	1,047,571.00
43150	Receivables from Government	-	-	-	-	-	-	-	-	-	-	-	-	-
43150	Total of Sundry Debtors (Receivables)	10,606,523,742.45	2,593,530,402.97	378,673,573.24	333,964,255.01	959,071.00	13,243,804,392.65	2,094,277,976.01	11,149,526,416.64	4,571,269,545.82	4,348,245,230.29	223,024,315.53	6,578,256,870.82	6,258,278,512.16



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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	918,492.00
	Total Prepaid expenses	-	918,492.00

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

Code No	Particulars	Amount (₹) 2019-20	Amount (₹) 2018-19
1	2	3	4
45010	Cash	-	-
	Balance with Bank – Municipal Funds		
45020	Nationalised Banks	5,393,864,282.57	5,466,804,594.82
45023	Scheduled Co-operative Banks	-	-
	Sub-total	5,393,864,282.57	5,466,804,594.82
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	5,393,864,282.57	5,466,804,594.82



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

Code No	Particulars	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 (₹) 2019-20	Balance outstanding at the end of the year (₹)-2018-19
I	2	3	4	5	6	6
46010	Loans and advances to employees					
4601001	HBA	5,754,703.00	-	1,410,581.00	4,344,122.00	5,754,703.00
4601012	Medical advance	2,403,750.00	1,020,000.00	2,403,750.00	1,020,000.00	2,403,750.00
4601008	Temporary Advance-4601008	150,000.00	-	-	150,000.00	150,000.00
4601011	Sweeper Welfare Fund-4601011	1,546,651.00	536,814.00	356,307.00	1,727,158.00	1,546,651.00
4601009	Co-Operative Advance-4601009	-	-	-	-	-
4601010	Employee Welfare Fund-4601010	575,450.00	-	586,229.00	(10,779.00)	575,450.00
4601005	Vehicle Advance-4601005	-	-	-	-	-
4601007	Salary Advance-4601007	-	-	-	-	-
	Sub-Total	10,430,554.00	1,556,814.00	4,756,867.00	7,230,501.00	10,430,554.00
46020	Employee Provident Fund Loans	-	1,828,700.00	1,828,700.00	-	-
46030	Loans to Others	-	-	-	-	-
46040	Advance to Suppliers and Contractors	15,114,445,170.00	66,460,449.00	40,000.00	15,180,865,619.00	15,114,445,170.00
46050	Advance to Others	-	-	668,528.00	(668,528.00)	-
	Advance to Parties	141,770,388.00	-	-	141,770,388.00	141,770,388.00
46060	Deposits with External Agencies	-	-	-	-	-
46080	Other Current Assets	518,471,534.20	445,846.28	-	518,917,380.48	520,174,968.33
	Sub-Total	15,785,117,646.20	70,291,809.28	7,294,095.00	15,848,115,360.48	15,786,821,080.33
461	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	-	-	-	-
	Total Loans, advances, and deposits	15,785,117,646.20	70,291,809.28	7,294,095.00	15,848,115,360.48	15,786,821,080.33



Notes on Accounts

BOOKS OF ACCOUNTS:

For the financial year-2019-20, books of accounts of Nagar Nigam Lucknow are prepared in accordance with new coding system as mentioned in "National Municipal Accounts Manual". 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 has been followed. Provisions for Establishment Liabilities towards Pension, Gratuity and Leave Encashment have not been provided in the Balance Sheet, these expenses are provided as and when they are incurred. As per past practice all Income except for property tax has been accounted for on cash basis as per challan prepared by the organisation.

FIXED ASSETS:-

Fixed Assets are taken at cost incurred at the time of purchase and its other expenses are directly attributable to the assets. Depreciation for current financial year has been provided at the rate as applied in previous year.

INVESTMENTS – GENERAL FUND (Code – 420)

The FDR Amounting to Rs. 2,50,78,762.00 has been shown under the head **Investments General Fund-420** as against Rs. 12,32,98,780.00 in previous year. Interest accrued on these FDR'S has been taken in books of accounts as and when FDR get matured.

CURRENT ASSETS, LOANS AND ADVANCES

STOCK IN HAND (INVENTORIES) (Code – 430)

- Closing stock has been taken from the details provided by store department, Engineering department & R.R. Department.
- Inventory is valued at lower of *cost* and *net realizable value*.



SUNDRY DEBTORS (RECEIVABLES) (Code – 431)

- Sundry debtors are mainly receivable of Property Tax from various property owners. During the year an amount of Rs- 22,30,24,315.53/- has been written off (Previous Year Rs. 14,45,05,872.57/-) and the same has been credited in this account.

PREPAID EXPENSES (Code – 440)

- No prepaid expenses have been provided in balance sheet under this head. In previous year (i.e.2018-19) prepaid expenses of Rs. 9,18,492.00/- have been provided under this head. These expenses are related to general insurance of vehicle and property held by Nagar Nigam.

CASH AND BANK BALANCES

- Cash collected is deposited in the bank account on daily basis therefore there is no cash balance at the end of the year.
- Bank Balances are depicted in schedule B-17.
- Several bank accounts are closed in earlier year, but due to non-reconciliation of those bank accounts, the balances are still appearing the books of accounts. One of the bank account closed whose closing balance was Rs. 1,31,03,020.00 was received through a draft is not deposited as on 31st March 2020 is shown under Bank balances.

LOANS, ADVANCES AND DEPOSITS (Code – 60)

- Temporary loan which are provided to the staff against retirement benefits, are recoverable from retirement benefits paid at the time of retirement of respective employees. Details are provided in schedule B-18.
- An amount of Rs. 7,41,25,027.00 has been deducted by Income Tax Department against TDS demand etc. Nagar Nigam is under the process of rectification of such errors and rectification of such errors and recovery of the same from I Tax Department. Same is reflected as deposit with Income Tax department under the head Loans, Advances & Deposits.

LIABILITIES

MUNICIPAL (GENERAL FUND) (Code – 310)

- i. Excess of Income over Expenditure has been transferred to Municipal General Fund.
- ii. There were few Grants received in earlier years and appeared as unspent grant which has been transferred to "*General Fund Account*" as the expenses against those grants have already been done in previous years.



- iii. Amount of Rs. 63,27,748.00 paid as Compensation to Ansal Housing Construction as per the order of Hon'ble court is treated as prior period item and has been transferred to "**General Fund Account**"
- iv. Amount of Rs. 1,16,99,180.00 paid as Interest demand of TDS belongs to previous years, hence treated as prior period adjustment and has been transferred to "**General Fund Account**"
- v. The un cleared cheques of PF & Pension paid during earlier years were accumulated in the Nodal accounts have been credited to the tune of Rs. 4,75,08,600/- in the Municipal General Fund Account during the year.
- vi. Prior period adjustments were directly charged through Municipal General Fund account as per the practice in previous years. Amount of Rs. 798,937/- was debited and Rs. 14,53,860 is credited during the year.

GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES (Code – 320)

- Classification of Central and State grants have been made in balance sheet as per the grant register maintained by the department.
- Amount utilized for specific purposes have been debited to its corresponding related grant.

SECURED LOANS (Code – 330)

No secured loan shown in balance sheet.

UNSECURED LOANS

Unsecured Loan shown in balance sheet pertains to amount received from State Govt. against ULB Share of JNNURM Grant (code-3312002), loan from state government for Naya Savera Project.(Code-330), loan from state government revolving Fund (Code-3312002) and Interest Free loan under Pt. Deen Dayal Upadhyay Scheme. These Loans are Interest free and there is no scheduled payment obligation against these loans. The recoveries of loan are made from "Grant" at the time of its release. An amount of Rs. 9,34,32,745/-is been deducted from the SFC grant during the current year.



DEPOSITS RECEIVED (Code – 340)

Security Deposit received from contractors and other third parties is as per details provided from various zones.

DEPOSITS WORK (Code – 341-Development by agencies)

Deposit work of Colonies has been handed over for the maintenance by the Development Authorities to *Awaz Vikas Parishad, U.P.* and other Development Agencies.

Details regarding deposit work are reflected in the balance sheet in schedule B-8.

OTHER LIABILITIES (Code – 350)

Other Liabilities includes liabilities towards Creditors, Employees, and Government etc. which has been taken as per books.

Contingent Liability

Many Cases are pending in High Court and various other lower courts. The outcomes of these cases are remote and the financial implications are not ascertainable at present point of time.

Revenue Recognition

The major source of income of Nagar Nigam is from Property tax and revenue grants received from governments. The Income has been divided into **9 Heads** and further under various subheads. For all these heads and subheads 9 schedules (I-1 to I-9) has been attached clearly stating income from various sources.

a. Property Tax

The Property Tax department of the organization has filtered and mined the property tax data and noted that the outstanding demand includes the amounts receivable from school, colleges and other exempted property owner. The unrealizable demands as appearing in their data system are 41% approx. In view of the same the organization has written off Rs-22,30,24,315.53 during the year 2019-20 (Previous Year Rs 14,45,05,872.57/-). The Amount written off are 41% of the unrecovered amount of current year.



b. Interest Income

Provision for Interest Accrued and due on FDRs and interest credited by bank has been taken into consideration in Income & Expenditure Account.

c. Government Grant

Revenue Government grant received from Central Government, State Government and various department of central/state government has been credited to income and expenditure account and applied accordingly. The accounting of grants and unutilized grants has been done as per AS-12 issued by ICAI.

d. Other Income

Other income includes fees and user charges, sale & hire charges, rental income from municipal properties and has been taken into consideration in income & expenditure account as and when challan of its receipt is obtained.

Expenditure

The major expenditure of the corporation is towards development of Roads, Bridges, Sewer, Drainage, Street Lighting etc. All the expenditure which was of capital nature have been added to their respective block and the expenses which have been met out from specific grants is reduced from such specific grant. All other expenditure has been charged in Income & Expenditure Account. The schedules from I-10 to I-17 containing details of all revenue expenditure are enclosed.

a. Establishment Expenses

Expenditure under this head includes salary and wages, Benefit and allowance, pensions other terminal retirement benefit and EPF.

b. Depreciation

Depreciation in current financial year has been provided at the rates as applied in previous year and Depreciation computed by applying these rates has been charged in Income & Expenditure Account.

For Praveen K Srivastava & Co.
(Chartered Accountants)


(Partner)
Date:
Place: Lucknow



For & on behalf of:
Nagar Nigam Lucknow


Chief Finance &
Accounts Officer


24.10.2020
Addl. Municipal
Commissioner


Municipal
Commissioner

