

# NAGAR NIGAM LUCKNOW

Balance Sheet as on 31<sup>st</sup> March 2019

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (₹)2018-19	Previous Year Amount (₹)2017-18
1	2	3	3	4
<b>LIABILITIES</b>				
<b>Reserve &amp; Surplus</b>				
3-10	Municipal (General) Fund	B-1	27,218,142,335.36	26,746,160,022.37
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	-	-
	<b>Total Reserves &amp; Surplus</b>		<b>27,218,142,335.36</b>	<b>26,746,160,022.37</b>
3-20	<b>Grants, Contributions for specific purposes</b>	B-4	14,726,010,714.00	14,569,487,726.00
<b>Loans</b>				
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	6,252,427,780.00	6,296,778,525.00
	<b>Total Loans</b>		<b>6,252,427,780.00</b>	<b>6,296,778,525.00</b>
<b>Current Liabilities and Provisions</b>				
3-40	Deposits Received	B-7	180,088,331.10	198,505,801.50
3-41	Deposit works	B-8	1,287,264,338.00	799,560,706.00
3-50	Other Liabilities (Sundry Creditors)	B-9	6,841,505,359.38	7,986,820,636.04
3-60	Provisions	B-10	-	-
	<b>Total Current Liabilities and Provisions</b>		<b>8,308,858,028.48</b>	<b>8,984,887,143.54</b>
<b>TOTAL LIABILITIES</b>			<b>56,505,438,857.84</b>	<b>56,597,313,416.91</b>
<b>ASSETS</b>				
<b>Fixed Assets</b>				
4-10	Gross Block	B-11	29,555,355,070.94	30,105,658,298.42
4-11	Less: Accumulated Depreciation		1,096,406,201.41	1,105,259,999.48
	<b>Net Block</b>		<b>28,458,948,869.53</b>	<b>29,000,398,298.94</b>
4-12	Capital Work-in-Progress	B-11-A	51,603,440.00	264,638,797.00
	<b>Total Fixed Assets</b>		<b>28,510,552,309.53</b>	<b>29,265,037,095.94</b>
<b>Investments</b>				
4-20	Investment – General Fund	B-12	123,298,780.00	151,407,475.00
4-21	Investments – Other Funds	B-13	-	-
	<b>Total Investments</b>		<b>123,298,780.00</b>	<b>151,407,475.00</b>
<b>Current Assets, Loans and Advances</b>				
4-30	Stock in Hand (Inventories)	B-14	358,765,089.00	346,650,250.95
4-31	Sundry Debtors ( Receivables)	B-15	6,258,278,512.16	6,070,052,527.99
4-40	Prepaid Expenses	B-16	918,492.00	-
4-50	Cash and Bank Balances	B-17	5,466,804,594.82	5,002,187,310.76
4-60	Loans, advances and deposits	B-18	15,786,821,080.33	15,761,978,756.27
4-61	Less: Accumulated provision against Loans		-	-
	<b>Net Amount outstanding</b>		<b>27,871,587,768.31</b>	<b>27,180,868,845.97</b>
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>27,871,587,768.31</b>	<b>27,180,868,845.97</b>
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
<b>TOTAL ASSETS</b>			<b>56,505,438,857.84</b>	<b>56,597,313,416.91</b>

NOTE:- Previous Year Figures Are Regrouped And Rearranged.

Compiled from Books of Accounts

For Praveen K Srivastava & Co.

Chartered Accountants

(Partner)

Date: 26/12/19

Place: Lucknow



For & on behalf of:

Nagar Nigam Lucknow

Chief Finance & Accounts Officer

Addl. Municipal Commissioner

Municipal Commissioner

**AUDITOR'S REPORT**

As per our separate report dated 26/01/20

For HABIBULLAH & Co.  
CHARTERED ACCOUNTANTS

Partner

UDIN - 20074788 AAAA 67606

# NAGAR NIGAM LUCKNOW

## Income and Expenditure Statement for the year ended 31<sup>st</sup> March 2019

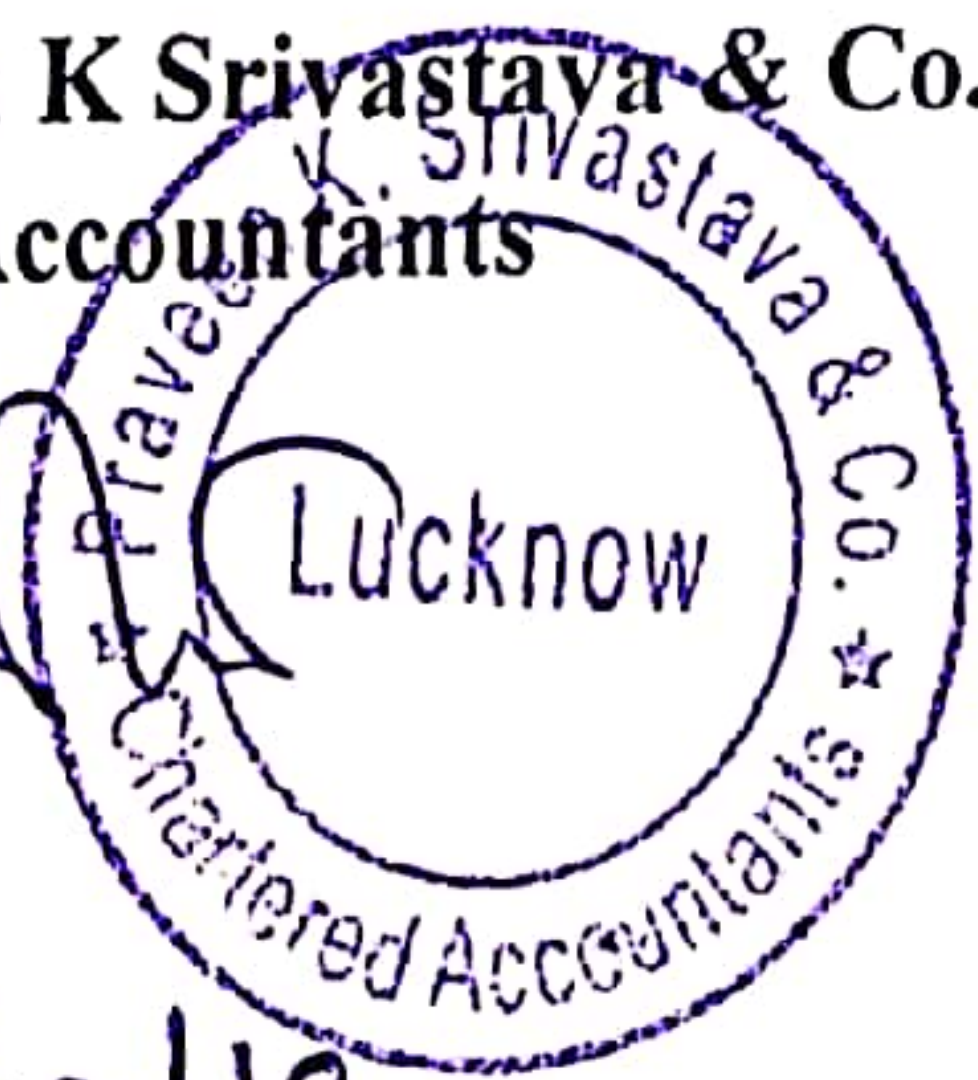
Code No.	Item/ Head of Account	Schedule No	Amount (₹)-2018-19	Amount (₹)-2017-18
1	2	3	4	5
<b>INCOME</b>				
I-10	Tax Revenue	I-1	2,737,937,843.76	2,719,857,163.11
I-20	Assigned Revenues & Compensation	I-2	248,808,577.00	755,495,158.00
I-30	Rental Income from Municipal Properties	I-3	23,128,572.00	48,941,148.44
I-40	Fees & User Charges	I-4	461,839,379.35	426,320,666.00
I-50	Sale & Hire Charges	I-5	36,672,680.21	23,443,398.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	5,700,511,893.00	5,414,642,896.00
I-70	Income from Investments	I-7	16,516,694.00	9,089,860.18
I-71	Interest Earned	I-8	331,713,380.62	102,717,336.00
I-80	Other Income	I-9	4,783,729.30	10,499,097.23
<b>A</b>	<b>Total – INCOME</b>		<b>9,561,912,749.24</b>	<b>9,511,006,722.96</b>
<b>EXPENDITURE</b>				
2-10	Establishment Expenses	I-10	3,569,211,429.18	3,319,069,567.45
2-20	Administrative Expenses	I-11	314,557,596.06	233,137,921.69
2-30	Operations & Maintenance	I-12	3,717,724,542.00	4,308,585,153.24
2-40	Interest & Finance Expenses	I-13	181,055.86	531,803.81
2-50	Programme Expenses	I-14	9,648,460.00	6,041,739.00
2-60	Revenue Grants, Contributions & subsidies	I-15	150,449,636.00	-
2-70	Provisions & Write off-Property Tax	I-16	144,505,872.57	273,768,276.06
2-80	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation	B-11	1,096,406,201.41	1,105,259,999.48
4-30	Consumption of Stock	B-14	-	-
<b>B</b>	<b>Total – EXPENDITURE</b>		<b>9,002,684,793.08</b>	<b>9,246,394,460.73</b>
<b>A-B</b>	<i>Gross surplus/ (deficit) of income overexpenditure before Prior Period Items</i>		559,227,956.16	264,612,262.23
2-80	Add: Prior period Items (Net)	I-19	-	(141,522.00)
	<i>Gross surplus/ (deficit) of income overexpenditure after Prior Period Items</i>		559,227,956.16	264,470,740.23
2-90	<b>Net balance being surplus/ deficit carriedover to Municipal Fund</b>		<b>559,227,956.16</b>	<b>264,470,740.23</b>

NOTE:- Previous Year Figures Are Regrouped And Rearranged.

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

(Partner)

Date: 20/12/19  
Place: Lucknow



For & on behalf of:  
Nagar Nigam Lucknow

20/12/19  
Chief Finance &  
Accounts Officer

Addl. Municipal  
Commissioner

Municipal  
Commissioner

**AUDITOR'S REPORT**

As per our separate report dated 06/01/20

For HABIBULLAH & Co.  
CHARTERED ACCOUNTANTS

06/01/20  
Partner

UPIN - 20074788 AAAAAG 7606

**Schedule I1: Tax Revenue [Code No 110]**

Minor Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2		
11001	Property tax	2,678,306,573.76	2,678,270,859.11
11002	Water tax	-	-
11003	Sewerage Tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	-	-
11007	Vehicle Tax	2,116,036.00	297,300.00
11008	Tax on Animals	2,074,000.00	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	40,933,514.00
11011	Advertisement tax	55,441,234.00	-
11012	Pilgrimage Tax	-	-
11051	Octroi & Toll	-	-
11052	Cess	-	355,490.00
11080	Other taxes	-	-
	<b>Sub-total</b>	<b>2,737,937,843.76</b>	<b>2,719,857,163.11</b>
	Less		
11090	Tax Remissions and Refund [Schedule 1 - 1 (a)]	-	-
	Sub-total	-	-
	<b>Total tax revenue</b>	<b>2,737,937,843.76</b>	<b>2,719,857,163.11</b>



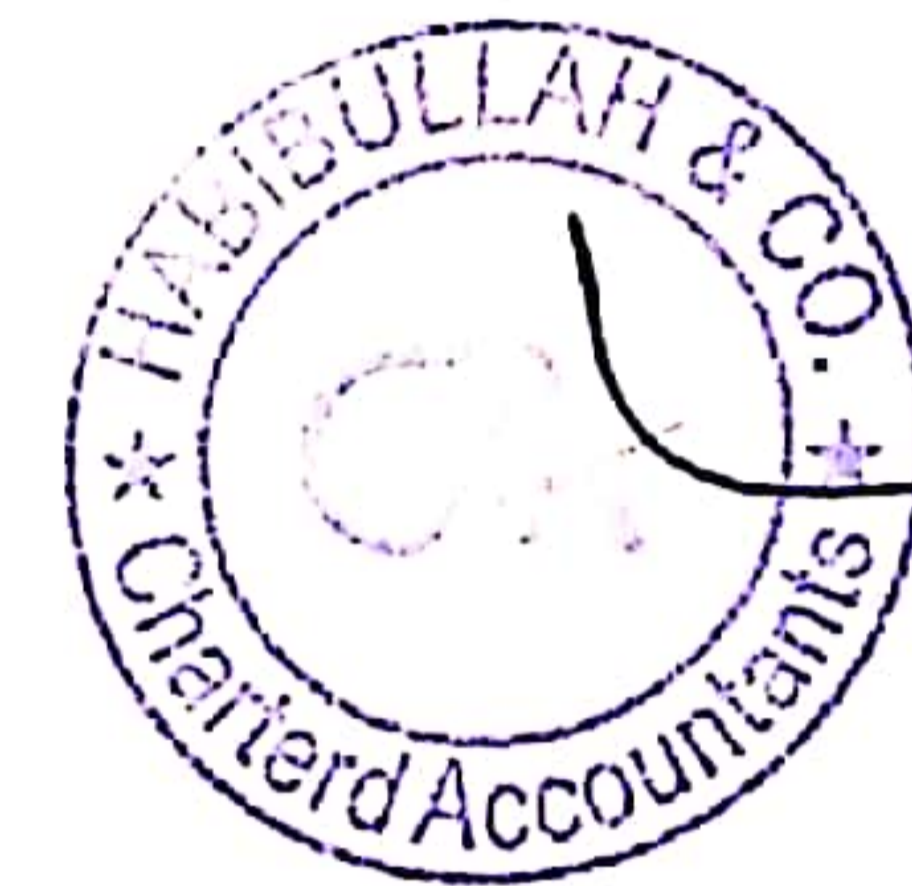
**Schedule I-2 : Assigned Revenues & Compensation [Code No 120]**

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2	3	4
12010	Taxes and Duties collected by others	248,808,577.00	755,495,158.00
12020	Compensation in lieu of Taxes / duties		
12030	Compensations in lieu of Concessions		
<b>Total assigned revenues &amp; compensation</b>		<b>248,808,577.00</b>	<b>755,495,158.00</b>



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

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2		
13002	HRR		
13010	Rent from Civic Amenities	21,597,817.00	30,292,423.44
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents	1,530,755.00	18,648,725.00
	<b>SubTotal</b>	<b>23,128,572.00</b>	<b>48,941,148.44</b>
	<u>Less:</u>		
13090	Rent Remission and Refunds		
	<b>Sub-total</b>		
	<b>Total Rental Income from Municipal</b>	<b>23,128,572.00</b>	<b>48,941,148.44</b>



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

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

Code No	Particulars	Amount (₹) F-Y-2018-19	Amount (₹) F-Y-2017-18
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census	461,839,379.35	426,320,666.00
<b>Total income from fees &amp; user charges – Function wise</b>		<b>461,839,379.35</b>	<b>426,320,666.00</b>



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

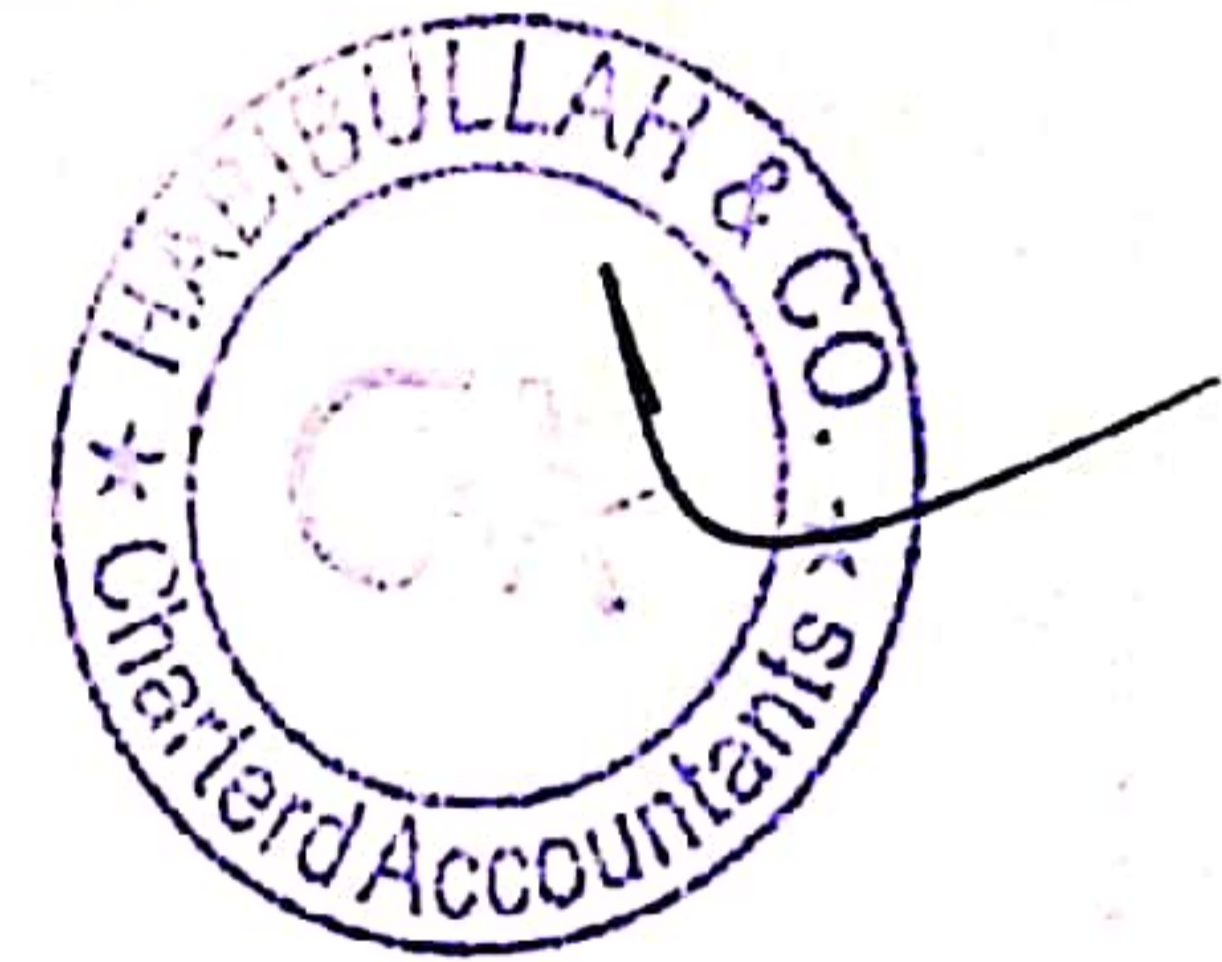
Code No	Particulars	Amount (₹) F-Y-2018-19	Amount (₹) F-Y-2017-18
1	2	3	4
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	10,205,260.00	26,470,634.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	1,408,923.00	1,376,988.00
14014	Development Charges	22,230,760.00	19,502,949.00
14015	Regularization Fees	3,722,050.00	-
14020	Penalties and Fines	2,395,644.00	945,082.00
14040	Other Fees	133,345,403.00	96,505,413.00
14050	User Charges	106,865,791.35	77,280,154.00
14060	Entry Fees	3,142,318.00	167,724.00
14070	Service / Administrative Charges	178,523,230.00	204,071,722.00
14080	Other Charges		
	<b>SubTotal.</b>	<b>461,839,379.35</b>	<b>426,320,666.00</b>
14090	Less: Rent Remission and Refunds	-	
	<b>Sub-total</b>	-	-
	<b>Total income from Fees &amp; User Charges - Income head-wise</b>	<b>461,839,379.35</b>	<b>426,320,666.00</b>



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

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

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2	3	4
	Municipal Body	36,672,680.21	23,443,398.00
	Administration		-
	Finance, Accounts, Audit		-
	Election		-
	Record Room		-
	Estate		-
	Stores & Purchase		-
	Workshop		-
	Census		-
	<b>Total Income from Sale &amp; Hire charges - Function wise</b>	<b>36,672,680.21</b>	<b>23,443,398.00</b>





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

Detailed Head Code	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
15010	Sale of Products	700,921.00	313,077.00
15011	Sale of Forms & Publications	27,002,944.21	11,396,753.00
15012	Sale of stores & scrap	-	-
15030	Sale of Shops-Rent Deptt	-	-
15040	Hire Charges for Vehicles	102,588.00	129,220.00
15041	Hire Charges for Equipment	8,866,227.00	11,604,348.00
<b>Total Income from Sale &amp; Hire charges – income head-wise</b>		<b>36,672,680.21</b>	<b>23,443,398.00</b>



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

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2	3	4
16010	Revenue Grant	5,700,511,893.00	5,414,642,896.00
16020	Re-imburement of expenses	-	-
16030	Contribution towards schemes	-	-
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>5,700,511,893.00</b>	<b>5,414,642,896.00</b>



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

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2		
17010	Interest on Investments	16,516,694.00	9,089,860.18
17020	Dividend		-
17030	Income from projects taken up on commercial basis		-
17040	Profit in Sale of Investments		-
17080	Others		-
<b>Total Income from Investments</b>		<b>16,516,694.00</b>	<b>9,089,860.18</b>



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

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2	3	4
17110	Interest from Bank Accounts	99,831,601.00	102,717,336.00
17120	Interest on Loans and advances to Employees	58,870.00	-
17130	Interest on loans to others	-	-
17180	Other Interest	231,822,909.62	-
	<b>Total. – Interest Earned</b>	<b>331,713,380.62</b>	<b>102,717,336.00</b>



**Schedule I-9: Other Income [Code No180]**

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
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	209,066.00	617,719.00
18060	Excess Provisions written back		265,068.00
18080	Miscellaneous Income	4,574,663.30	9,616,310.23
	<b>Total Other Income</b>	<b>4,783,729.30</b>	<b>10,499,097.23</b>



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

<b>Schedule I-10 (a): Establishment Expenses – Function wise</b>			
<b>Code No</b>	<b>Particulars</b>	<b>Amount (₹)- F-Y-2018-19</b>	<b>Amount (₹)- F-Y-2017-18</b>
<b>1</b>	<b>2</b>		
	Municipal Body Administration Finance, Accounts, Audit Election Sewer department salary Hospital Department salary Pension Record Room Estate	3,569,211,429.18	3,319,069,567.45
<b>Total establishment expenses – Function wise</b>		<b>3,569,211,429.18</b>	<b>3,319,069,567.45</b>

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

<b>Code No</b>	<b>Particulars</b>	<b>Amount (₹)- F-Y-2018-19</b>	<b>Amount (₹)- F-Y-2017-18</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
21010	Salaries, Wages And Bonus	2,802,574,547.18	2,672,941,092.16
21020	Benefits And Allowances	7,635,974.00	9,377,594.00
21030	Pensions	667,775,240.00	576,543,224.29
21040	Other Terminal & Retirement Benefits	91,225,668.00	60,207,657.00
	....	-	-
	.....	-	-
<b>Total establishment expenses – Expenditure head-wise</b>		<b>3,569,211,429.18</b>	<b>3,319,069,567.45</b>



**Schedule I-11 (a): Administrative Expenses – Function wise**

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2	3	4
	Municipal Body	314,557,596.06	233,137,921.69
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
<b>Total administrative expenses – Funtion wise</b>		<b>314,557,596.06</b>	<b>233,137,921.69</b>

**Schedule I-11(b) : Administrative Expenses – Expenditure head-wise**

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2	3	4
22010	Rent, Rates and Taxes	-	120,000.00
22011	Office maintenance	11,825,223.00	5,290,822.00
22012	Communication Expenses	3,551,103.34	3,546,716.60
22020	Books & Periodicals	8,319.00	381,411.00
22021	Printing and Stationery	2,792,774.00	7,830,798.34
22030	Travelling & Conveyance	3,303,377.00	327,525.00
22040	Insurance	2,681,943.00	4,215,186.00
22050	Audit Fees	1,000,000.00	-
22051	Legal Expenses	4,687,381.00	5,483,147.00
22052	Professional and other Fees	3,931,096.72	2,558,213.00
22060	Advertisement and Publicity	18,745,454.00	19,510,639.50
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	21,885,061.33	30,315,063.00
22081	Electricity Charges	26,578,745.00	21,159,509.00
-	City Development Plan	-	-
-	Rent Expenses	210,000.00	-
-	Transportation Charges	169,920.00	-
-	Discount on Property Tax	213,187,198.67	132,398,891.25
<b>Total establishment expenses – expense head wise</b>		<b>314,557,596.06</b>	<b>233,137,921.69</b>



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

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

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2	3	4
	Municipal Body	3,717,724,542.00	4,308,585,153.24
	Administration	-	-
	Finance, Accounts, Audit	-	-
	PLA- SFC Expenses	-	-
	PLA- TFC Expenses	-	-
	Revolving Expenses	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
<b>Total Operations &amp; Maintenance expenses – Function wise</b>		<b>3,717,724,542.00</b>	<b>4,308,585,153.24</b>

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 (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2	3	4
23020	Bulk Purchases	2,647,080.00	723,570.00
23030	Consumption of Stores	2,691,085.00	8,188,366.00
23040	Hire Charges	6,139,419.00	21,718,366.00
23050	Repairs & Maintenance-Infrastructure Assets	1,334,349,855.00	1,675,873,723.01
23051	Repairs & Maintenance-Civic Amenities	236,233,481.00	141,719,500.00
23052	Repairs & Maintenance-Building	7,559,027.00	5,566,515.00
23053	Running & Maintenance-Vehicles	404,542,573.58	317,824,950.51
23054	Electricity Charges-Street Light	664,277,447.00	1,038,077,997.00
23055	Repair & Maintenance- Pumping Station	-	11,459,117.00
23059	Repairs & Maintenance-Others	24,842,730.42	122,392,599.72
23060	SFC Expenses	177,775,269.00	37,927,999.00
23080	Other Operating & Maintenance	856,666,575.00	927,112,450.00
<b>Total operations &amp; maintenance - expense head wise</b>		<b>3,717,724,542.00</b>	<b>4,308,585,153.24</b>





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

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
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	181,055.86	531,803.81
24080	Other Finance Expenses	-	-
<b>Total Interest &amp; Finance Charges</b>		<b>181,055.86</b>	<b>531,803.81</b>



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

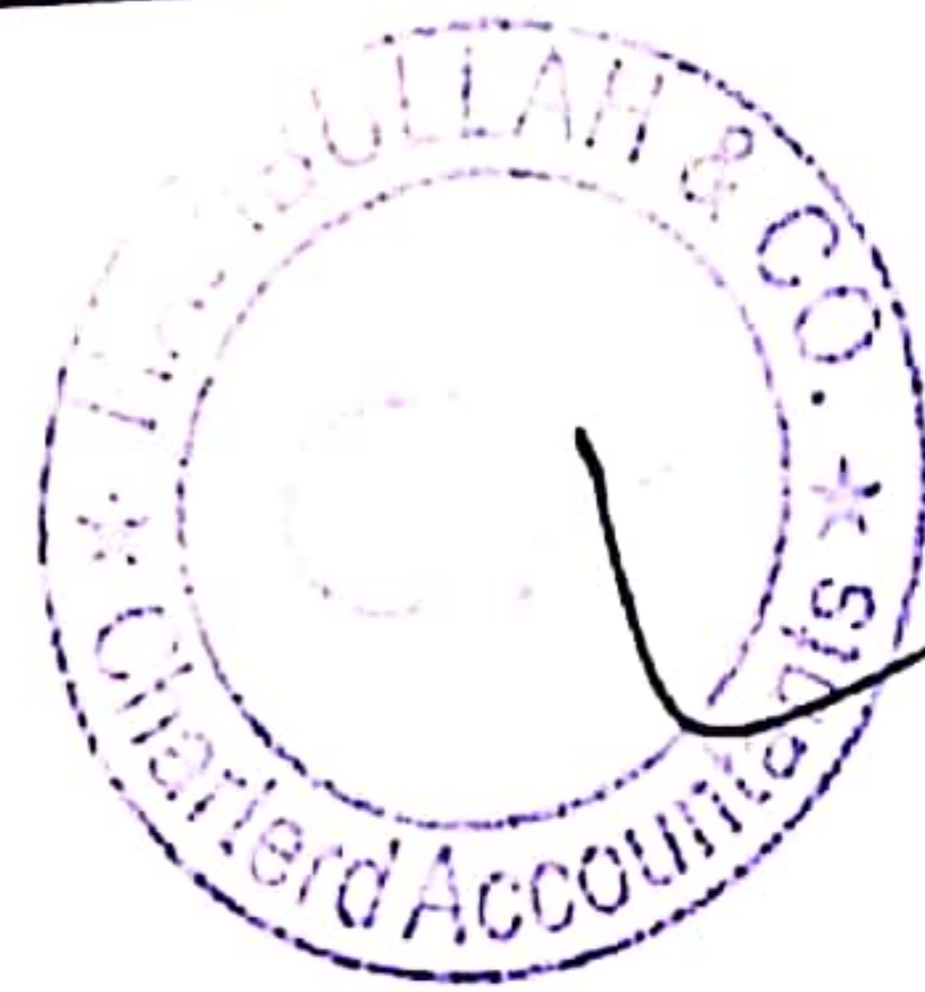
Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2	3	4
25010	Election Expenses	9,648,460.00	6,041,739.00
25020	Own Programmes		
25030	Share in Programmes of others		
<b>Total Programme Expenses</b>		<b>9,648,460.00</b>	<b>6,041,739.00</b>

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

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2	3	4
26010	Grants	150,449,636.00	-
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>150,449,636.00</b>	<b>-</b>

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

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2	3	4
27010	Provisions for Doubtful receivables	144,505,872.57	273,768,276.06
27020	Provision for other Assets		
27030	Revenues written off		
27040	Assets written off		
27050	Miscellaneous Expense written off		
<b>Total Provisions &amp; Write off</b>		<b>144,505,872.57</b>	<b>273,768,276.06</b>

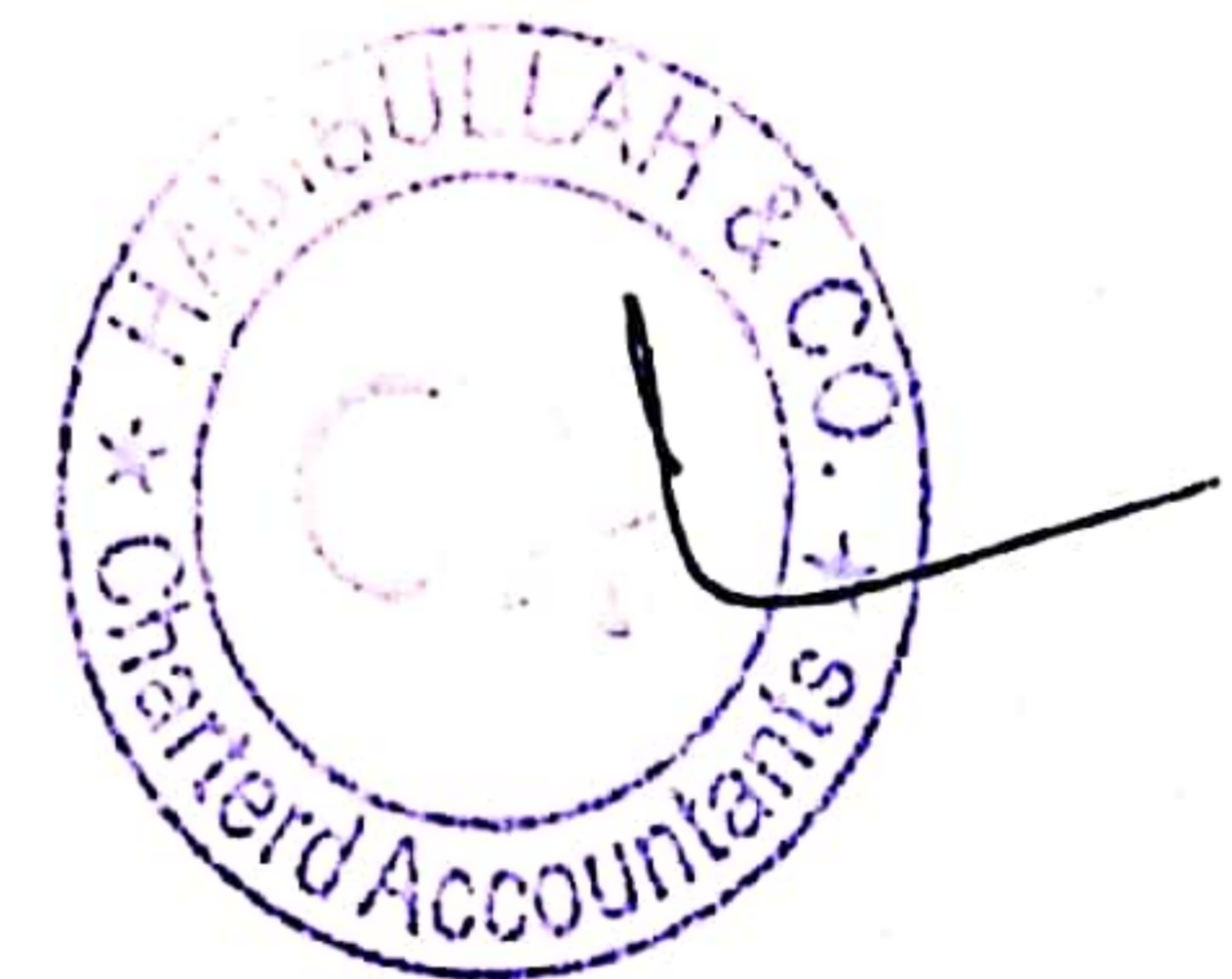


**Schedule I-17: Miscellaneous Expenses [Code No 271]**

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2		
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses		
<b>Total Miscellaneous expenses</b>			

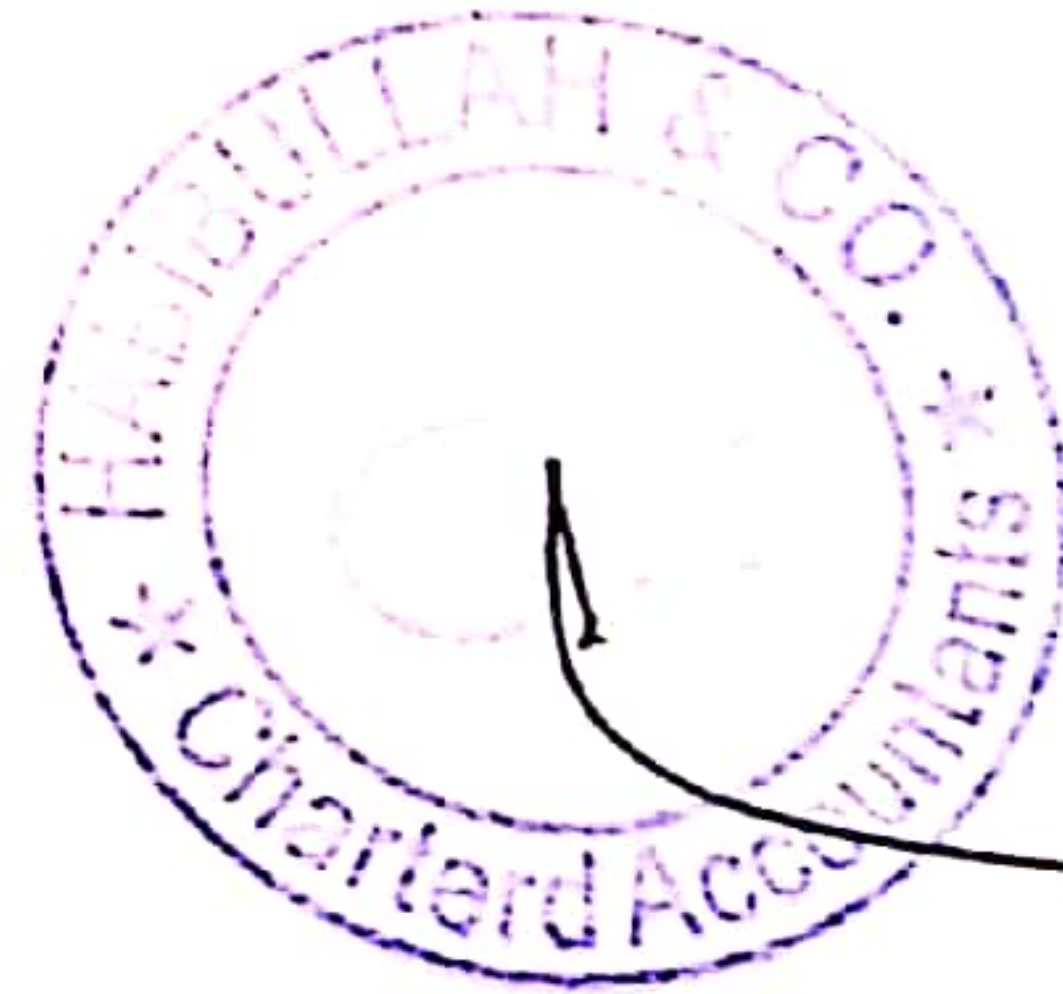
**Schedule I-19: Prior Period Items (Net) [Code No 280]**

Code No	Particulars	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
1	2	3	4
<b>Income</b>			
280-10	Taxes		-
280-20	Other – Revenues		-
280-30	Recovery of revenues written off		-
280-40	Other income		-
<b>Sub – Total Income (a)</b>		-	-
<b>Expenses</b>			
28050	Refund of Taxes		-
28060	Refund of Other – Revenues		-
28080	Other Expenses		141,522.00
<b>Sub – Total Income (b)</b>		-	141,522.00
<b>Total Prior Period (Net) (a-b)</b>		-	(141,522.00)



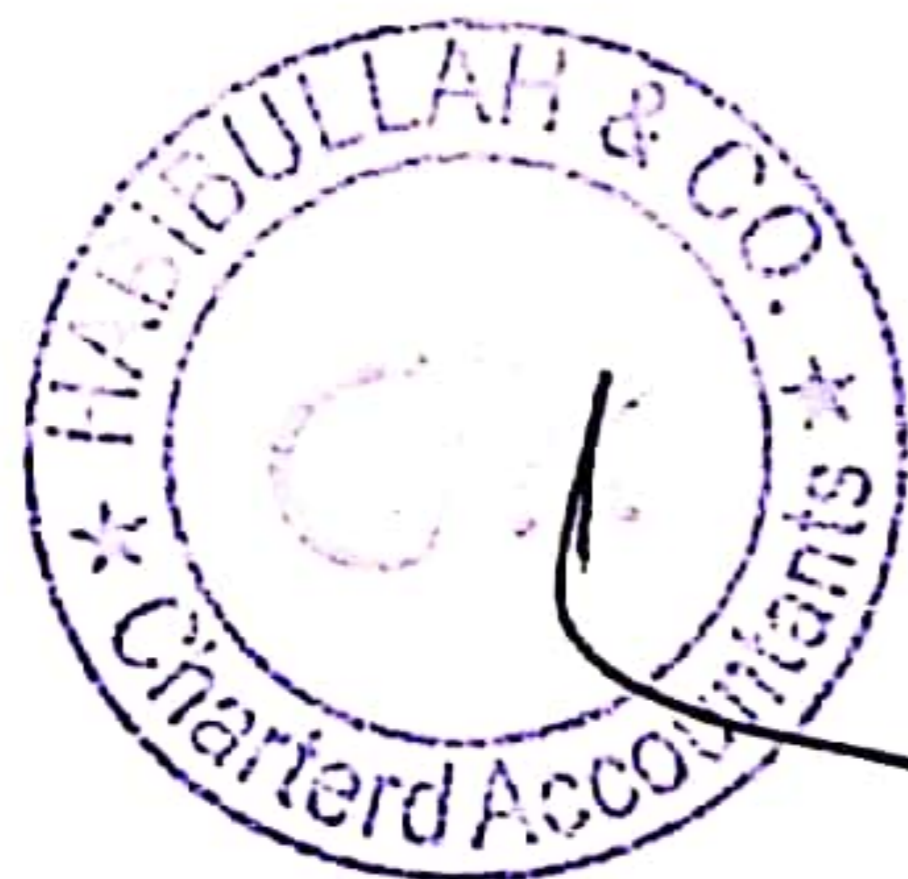
**Schedule B- 1: Municipal (General) Fund [Code No 310]**

Code No.	Particulars	Balance as on 01.04.2018	Addition made during the year *	Prior Year Adjustment	Total	Deductions during the year	Amount in ₹	
							Balance as on 31.03.2019	Balance as on 31.03.2018
1	2	3	4		5 (3+ 4)	6	7(5-6)	7 (5- 6)
31010	Municipal Fund	26,746,160,022.37	569,223,883.65	(97,241,570.66)	27,218,142,335.36	-	27,218,142,335.36	26,746,160,022.37
<b>Total Municipal fund (310)</b>		<b>26,746,160,022.37</b>	<b>569,223,883.65</b>	<b>(97,241,570.66)</b>	<b>27,218,142,335.36</b>	<b>-</b>	<b>27,218,142,335.36</b>	<b>26,746,160,022.37</b>



4. Grants, Contributions for Specific Purposes [Code No 320]

Particulars	Grants from Central Government-32010					Amount in ₹
	Grant from JNNURM	Central Govt Grant-AMRUT	Sansad Nidhi	Smart City	Swachh Bharat Mission	
<b>Code No.</b>	<b>3201001</b>	<b>3201005</b>	<b>3201003</b>	<b>3201004</b>	<b>3201005</b>	<b>Total (₹)</b>
(a) Opening Balance	8,474,453,916.00	329,810,504.00	20,415,130.00	2,426,020.00	21,025,601.00	8,848,131,171.00
(b) Additions to the Grants *	-	16,554,000.00	6,084,000.00	86,260,540.00	123,966,515.00	232,865,055.00
(i) Grant received during the year						
(ii) Interest/ Dividend earned on Grant						
(iii) Profit on disposal of Investments						
(iv) Appreciation in Value of Grant Investments						
(v) Other addition (Specify nature)						
Total (b)	-	16,554,000.00	6,084,000.00	86,260,540.00	123,966,515.00	232,865,055.00
Total (a+ b)	8,474,453,916.00	346,364,504.00	26,499,130.00	88,686,560.00	144,992,116.00	9,080,996,226.00
(c) Payments out of funds						
(i) Capital expenditure on						
Fixed Assets*						
Others						
Sub-total.						
Contd. From page 25						
Particulars						
Code No.						
(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.			10,917,497.00		104,477,636.00	115,395,133.00
Sub-total			10,917,497.00		104,477,636.00	115,395,133.00
Total (c) [i+ ii+ iii]			10,917,497.00		104,477,636.00	115,395,133.00
Net balance at the year end - (a+ b)-( c)	8,474,453,916.00	346,364,504.00	15,581,633.00	88,686,560.00	40,514,480.00	8,965,601,093.00
Total Grants & Contribution for Specific Purposes	8,474,453,916.00	346,364,504.00	15,581,633.00	88,686,560.00	40,514,480.00	8,965,601,093.00

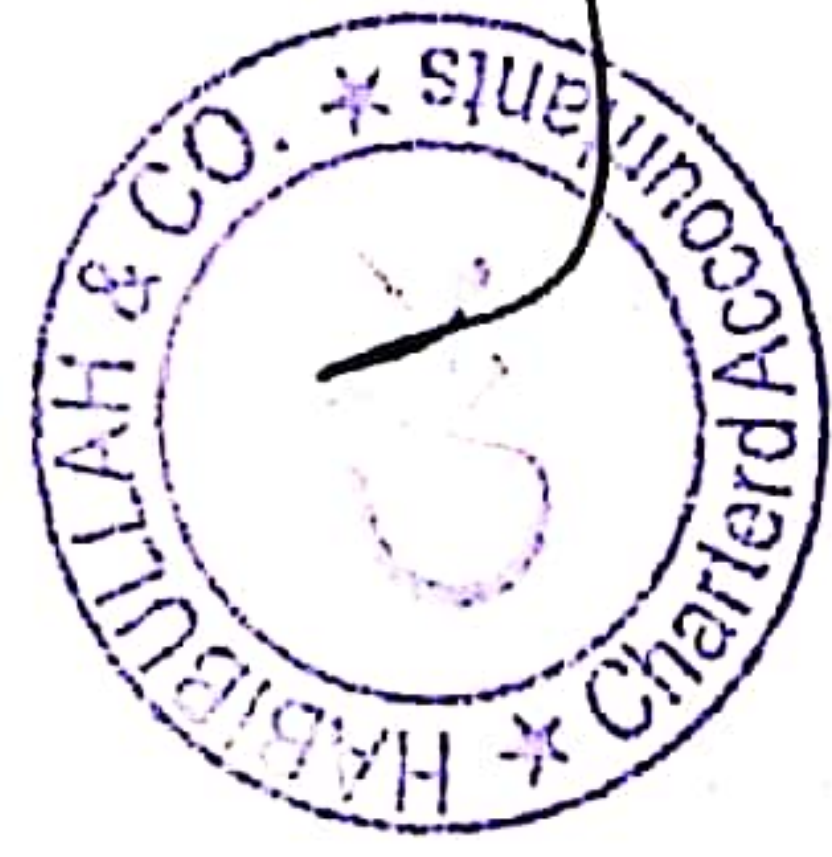


Schedule B-4: Grants & Contribution for Specific Purposes [Code No 320]

B-4: Grants, Contributions for Specific Purposes

Amount in ₹

Particulars	Grants from State Government-32020										Total	
	JNNURM State Share	Vidhayak Nidhi	State Govt.	State Govt Duda Deposit	Grant for Kanha Pashu Ashray	Grant For Kajji House) zarihara	Grant for Kanha Beshahara Pashu Ashray	Grant For Slaughter House(Vadhshala)	State Govt Grant Amrut Yojna	State Govt. S.B.M.		Cemetery Development Grant
Code No.	3202001	3202002	32020	3202010						3202014	3202012	
(a) Opening Balance	5,145,271,000.00	29,955,149.00	20,000,000.00	2,542,500.00	45,074,000.00	49,864,000.00	40,912,000.00	50,000,000.00	258,995,000.00	49,440,777.00	29,302,129.00	5,721,356,555.00
(b) Additions to the Grants *		24,778,500.00									25,046,000.00	49,824,500.00
(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 (b)		24,778,500.00									25,046,000.00	49,824,500.00
Total (a+b)	5,145,271,000.00	54,733,649.00	20,000,000.00	2,542,500.00	45,074,000.00	49,864,000.00	40,912,000.00	50,000,000.00	258,995,000.00	49,440,777.00	54,348,129.00	14,852,177,281.00
(c) Payments out of funds												
(i) Capital expenditure on Fixed Assets*												
Others												
Sub-total.												
Contd. From page 25												
Particulars												
Code No.												
(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		6,285,531.00		2,542,500.00					1,943,403.00			10,771,434.00
Refunded/Transferred- State Govt.		6,285,531.00		2,542,500.00					1,943,403.00			10,771,434.00
Sub-total		6,285,531.00		2,542,500.00					1,943,403.00			10,771,434.00
Total (c) [(i+ ii+ iii)]		48,448,118.00			45,074,000.00	49,864,000.00	40,912,000.00	50,000,000.00	257,051,597.00	49,440,777.00	54,348,129.00	14,726,010,714.00
Net balance at the year end - (a+b)-(c)	5,145,271,000.00	48,448,118.00	20,000,000.00		45,074,000.00	49,864,000.00	40,912,000.00	50,000,000.00	257,051,597.00	49,440,777.00	54,348,129.00	14,726,010,714.00
Total Grants & Contribution for Specific Purposes	5,145,271,000.00	48,448,118.00	20,000,000.00		45,074,000.00	49,864,000.00	40,912,000.00	50,000,000.00	257,051,597.00	49,440,777.00	54,348,129.00	14,726,010,714.00



Schedule B-6: Unsecured Loans [Code No 331]				Amount in ₹	
Code No.	Particulars	Balance as on 01.04.2018	Deductions during the year	Addition made during the year	Balance as on 31.03.2019
1	2	3	4	5	6
33110	Loans from Central Government	-	-	-	-
33120	Loans from State government-ULB Share	5,731,738,525.00	93,432,745.00	-	5,638,305,780.00
33130	Loans from Govt. bodies & Associations	-	-	-	-
33140	Loans from international	-	-	-	-
33150	Loans from banks & other financial institutions	-	-	-	-
33160	Other Term Loans	-	-	-	-
33170	Bonds & debentures Intt. Free Loan Pt. Deen Dayal Upadhyay Scheme	85,040,000.00	-	49,082,000.00	134,122,000.00
33180	Loan From State Government for Naya Savera	480,000,000.00	-	-	480,000,000.00
<b>Total Un-Secured Loans</b>		<b>6,296,778,528.00</b>	<b>93,432,745.00</b>	<b>49,082,000.00</b>	<b>6,252,427,780.00</b>

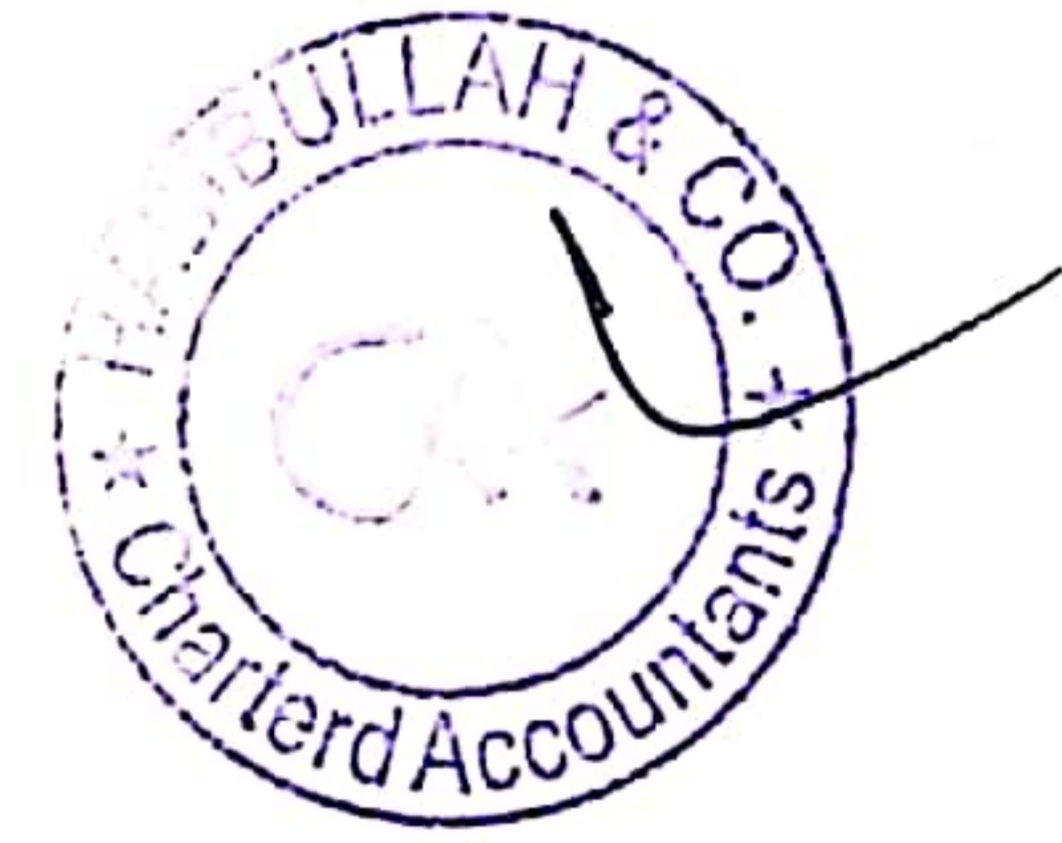


**Schedule B-7: Deposits Received [Code No 340]**

Code No.	Particulars	Balance as on 01.04.2018	Addition made during the year	Paid during the Year	Balance as on 31.03.2019
1	2	3	4	5	
34010	From Contractors	198,505,801.50	87,182,851.60	105,600,322.00	180,088,331.10
34020	From Revenues	-	-	-	-
34030	From staff	-	-	-	-
34080	From Others	-	-	-	-
<b>Total deposits received</b>		<b>198,505,801.50</b>	<b>87,182,851.60</b>	<b>105,600,322.00</b>	<b>180,088,331.10</b>

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

Code No.	Particulars	Balance as on 01.04.2018	Addition made during the year	Utilisation / expenditure Amount (₹)	Balance as on 31.03.2019
1	2	3	4	5	
34110	Civil Works	799,560,706.00	673,739,550.00	186,035,918.00	1,287,264,338.00
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
<b>Total of deposit works</b>		<b>799,560,706.00</b>	<b>673,739,550.00</b>	<b>186,035,918.00</b>	<b>1,287,264,338.00</b>





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

*Amount in ₹*

Code No.	Particulars	Balance as on 01.04.2018	Addition made during the year	Amount paid/adjusted during the year	Balance as on 31.03.2019
1	2				3
35010	Creditors-Other Liabilities	3,406,787,999.95	2,733,175,568.00	2,684,097,788.00	3,455,865,779.95
	Employee Liabilities		27,704,413.00	26,109,332.00	1,595,081.00
35012	Interest Accrued and Due- JNNURM	164,149,780.00	2,907,744.00	-	167,057,524.00
35020	Recoveries Payable	121,895,565.58	166,563,940.01	172,291,629.00	116,167,876.59
35030	Government Dues Payable	-	-	-	-
35040	Refunds Payable	-	-	-	-
35041	Advance Collection of other Liabilities	65,161,194.00 9,797,962.00	247,683.07 6,487,000.00	233,078.00 1,064,000.00	65,175,799.07 15,220,962.00
35030	Other Grant	1,401,808,595.00	-	-	1,401,808,595.00
35080	Others-Creditors (Party)	2,817,219,539.51	3,374,346,569.66	4,572,952,367.40	1,618,613,741.77
<b>Total Other liabilities (Sundry Creditors).</b>		<b>7,986,820,636.04</b>	<b>6,311,432,917.74</b>	<b>7,456,748,194.40</b>	<b>6,841,505,359.38</b>



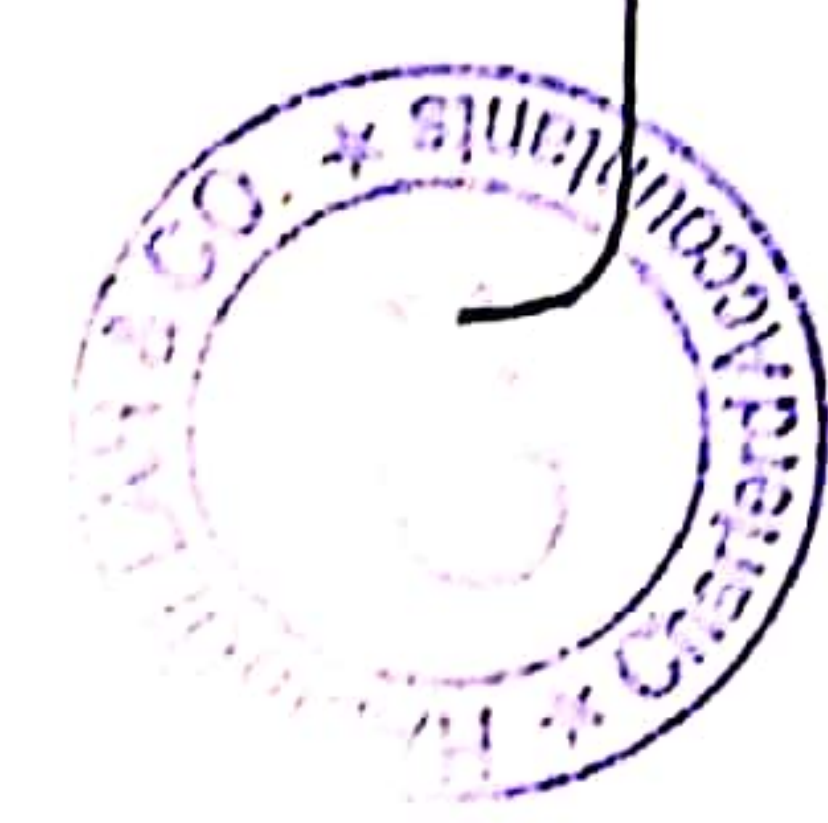
Schedule B-10: Provisions [Code No. 360]

Amount in `

Code No.	Particulars	Balance as on 01.04.18	Addition made during the year	Provision written back during the year	Amount 31.3.19
1	2	3	4	5	6=(3+4-5)
3603003	Provision for Doubtfull Debts-Property Tax	3,929,971,081.66	273,768,276.06	-	4,203,739,357.72
	<b>Total Provislons</b>	<b>3,929,971,081.66</b>	<b>273,768,276.06</b>	<b>-</b>	<b>4,203,739,357.72</b>



Schedule B-1: Fixed Assets (Code No. 4105-111)



Code No	Particulars	Gross Block				Accumulated Depreciation				Total Dep. at the end of the year	Net Book Value at the end of the year		
		Opening Balance	Additions from 01.04.2018 to 30.09.2018	Deletions from 01.04.2018 to 31.03.2019	Salvage (less) on during the period	Year	Rate of Depreciation (SLM)	Dep. for 360 days	Maximum during the period for less than 180 days			Products in use	
41001	Land	18,081,523.40	-	-	-	-	-	-	-	-	-	-	-
41002	Buildings	1,52,657,888.50	31,428,458.00	21,428,458.00	18,081,523.40	10%	18,081,523.40	1,80,81,523.40	1,80,81,523.40	1,80,81,523.40	1,80,81,523.40	1,80,81,523.40	1,80,81,523.40
41003	Buildings	1,47,854,339.26	2,108,548.00	17,014,818.00	1,855,441,121.80	10%	1,855,441,121.80	1,85,54,411.22	1,85,54,411.22	1,85,54,411.22	1,85,54,411.22	1,85,54,411.22	1,85,54,411.22
41004	Buildings	41,135,786.44	3,131,859.00	4,411,638.00	48,678,244.44	10%	48,678,244.44	4,86,78,244.44	4,86,78,244.44	4,86,78,244.44	4,86,78,244.44	4,86,78,244.44	4,86,78,244.44
41005	Buildings	1,07,883.80	-	-	42,788,321.00	10%	42,788,321.00	4,27,88,321.00	4,27,88,321.00	4,27,88,321.00	4,27,88,321.00	4,27,88,321.00	4,27,88,321.00
41006	Buildings	-	118,426,698.00	-	118,426,698.00	10%	118,426,698.00	11,84,26,698.00	11,84,26,698.00	11,84,26,698.00	11,84,26,698.00	11,84,26,698.00	11,84,26,698.00
41007	Buildings	-	143,572,447.00	-	143,572,447.00	10%	143,572,447.00	14,35,72,447.00	14,35,72,447.00	14,35,72,447.00	14,35,72,447.00	14,35,72,447.00	14,35,72,447.00
41008	Buildings	3,943,413,618.37	-	-	3,943,413,618.37	10%	3,943,413,618.37	3,94,34,136.18	3,94,34,136.18	3,94,34,136.18	3,94,34,136.18	3,94,34,136.18	3,94,34,136.18
41009	Buildings	1,892,574,636.40	-	-	1,892,574,636.40	10%	1,892,574,636.40	1,89,25,746.36	1,89,25,746.36	1,89,25,746.36	1,89,25,746.36	1,89,25,746.36	1,89,25,746.36
41010	Buildings	2,550,438,781.97	-	-	2,550,438,781.97	10%	2,550,438,781.97	2,55,04,387.82	2,55,04,387.82	2,55,04,387.82	2,55,04,387.82	2,55,04,387.82	2,55,04,387.82
41011	Buildings	1,083,319,161.15	-	-	1,083,319,161.15	10%	1,083,319,161.15	1,08,33,191.62	1,08,33,191.62	1,08,33,191.62	1,08,33,191.62	1,08,33,191.62	1,08,33,191.62
41012	Buildings	2,131,312,520.00	-	-	2,131,312,520.00	10%	2,131,312,520.00	2,13,13,125.20	2,13,13,125.20	2,13,13,125.20	2,13,13,125.20	2,13,13,125.20	2,13,13,125.20
41013	Buildings	5,911,876.00	-	-	5,911,876.00	10%	5,911,876.00	5,91,187.60	5,91,187.60	5,91,187.60	5,91,187.60	5,91,187.60	5,91,187.60
41014	Buildings	19,052,656.00	-	-	19,052,656.00	10%	19,052,656.00	1,90,52,656.00	1,90,52,656.00	1,90,52,656.00	1,90,52,656.00	1,90,52,656.00	1,90,52,656.00
41015	Buildings	560,795,752.59	-	-	560,795,752.59	10%	560,795,752.59	56,07,957.53	56,07,957.53	56,07,957.53	56,07,957.53	56,07,957.53	56,07,957.53
41016	Buildings	429,872,995.81	-	-	429,872,995.81	10%	429,872,995.81	42,98,72,995.81	42,98,72,995.81	42,98,72,995.81	42,98,72,995.81	42,98,72,995.81	42,98,72,995.81
41017	Buildings	14,581,427.75	-	-	14,581,427.75	10%	14,581,427.75	1,45,81,427.75	1,45,81,427.75	1,45,81,427.75	1,45,81,427.75	1,45,81,427.75	1,45,81,427.75
41018	Buildings	897,134.52	-	-	897,134.52	10%	897,134.52	89,713.45	89,713.45	89,713.45	89,713.45	89,713.45	89,713.45
41019	Buildings	36,028,441.53	-	-	36,028,441.53	10%	36,028,441.53	3,60,28,441.53	3,60,28,441.53	3,60,28,441.53	3,60,28,441.53	3,60,28,441.53	3,60,28,441.53
41020	Buildings	44,881,902.26	-	-	44,881,902.26	10%	44,881,902.26	4,48,81,902.26	4,48,81,902.26	4,48,81,902.26	4,48,81,902.26	4,48,81,902.26	4,48,81,902.26
41021	Buildings	40,884,987.09	-	-	40,884,987.09	10%	40,884,987.09	4,08,84,987.09	4,08,84,987.09	4,08,84,987.09	4,08,84,987.09	4,08,84,987.09	4,08,84,987.09
41022	Buildings	3,528,203.17	-	-	3,528,203.17	10%	3,528,203.17	3,52,820.32	3,52,820.32	3,52,820.32	3,52,820.32	3,52,820.32	3,52,820.32
41023	Buildings	64,548,650.27	-	-	64,548,650.27	10%	64,548,650.27	6,45,48,650.27	6,45,48,650.27	6,45,48,650.27	6,45,48,650.27	6,45,48,650.27	6,45,48,650.27
41024	Buildings	2,204,763.00	-	-	2,204,763.00	10%	2,204,763.00	2,20,476.30	2,20,476.30	2,20,476.30	2,20,476.30	2,20,476.30	2,20,476.30
41025	Buildings	38,773,007.77	-	-	38,773,007.77	10%	38,773,007.77	3,87,73,007.77	3,87,73,007.77	3,87,73,007.77	3,87,73,007.77	3,87,73,007.77	3,87,73,007.77
41026	Buildings	8,453,250.00	-	-	8,453,250.00	10%	8,453,250.00	8,45,325.00	8,45,325.00	8,45,325.00	8,45,325.00	8,45,325.00	8,45,325.00
41027	Buildings	11,118,550.00	-	-	11,118,550.00	10%	11,118,550.00	1,11,18,550.00	1,11,18,550.00	1,11,18,550.00	1,11,18,550.00	1,11,18,550.00	1,11,18,550.00
41028	Buildings	283,293,315.64	-	-	283,293,315.64	10%	283,293,315.64	28,32,933.16	28,32,933.16	28,32,933.16	28,32,933.16	28,32,933.16	28,32,933.16
41029	Buildings	1,827,121.34	-	-	1,827,121.34	10%	1,827,121.34	1,82,712.13	1,82,712.13	1,82,712.13	1,82,712.13	1,82,712.13	1,82,712.13
41030	Buildings	3,646,176.10	-	-	3,646,176.10	10%	3,646,176.10	3,64,617.61	3,64,617.61	3,64,617.61	3,64,617.61	3,64,617.61	3,64,617.61
41031	Buildings	31,544,804.88	-	-	31,544,804.88	10%	31,544,804.88	3,15,44,804.88	3,15,44,804.88	3,15,44,804.88	3,15,44,804.88	3,15,44,804.88	3,15,44,804.88
41032	Buildings	3,925,785.75	-	-	3,925,785.75	10%	3,925,785.75	3,92,578.58	3,92,578.58	3,92,578.58	3,92,578.58	3,92,578.58	3,92,578.58
41033	Buildings	4,832,362.80	-	-	4,832,362.80	10%	4,832,362.80	4,83,236.28	4,83,236.28	4,83,236.28	4,83,236.28	4,83,236.28	4,83,236.28
41034	Buildings	22,025,611.50	-	-	22,025,611.50	10%	22,025,611.50	2,20,25,611.50	2,20,25,611.50	2,20,25,611.50	2,20,25,611.50	2,20,25,611.50	2,20,25,611.50
41035	Buildings	1,579,123.65	-	-	1,579,123.65	10%	1,579,123.65	1,57,912.37	1,57,912.37	1,57,912.37	1,57,912.37	1,57,912.37	1,57,912.37
41036	Buildings	51,951,030.74	-	-	51,951,030.74	10%	51,951,030.74	5,19,51,030.74	5,19,51,030.74	5,19,51,030.74	5,19,51,030.74	5,19,51,030.74	5,19,51,030.74
41037	Buildings	1,182,824.33	-	-	1,182,824.33	10%	1,182,824.33	1,18,282.43	1,18,282.43	1,18,282.43	1,18,282.43	1,18,282.43	1,18,282.43
41038	Buildings	5,421,824.65	-	-	5,421,824.65	10%	5,421,824.65	5,42,182.47	5,42,182.47	5,42,182.47	5,42,182.47	5,42,182.47	5,42,182.47
41039	Buildings	4,768,042.77	-	-	4,768,042.77	10%	4,768,042.77	4,76,804.28	4,76,804.28	4,76,804.28	4,76,804.28	4,76,804.28	4,76,804.28
41040	Buildings	4,915,608.80	-	-	4,915,608.80	10%	4,915,608.80	4,91,560.88	4,91,560.88	4,91,560.88	4,91,560.88	4,91,560.88	4,91,560.88
41041	Buildings	40,583,372.41	-	-	40,583,372.41	10%	40,583,372.41	4,05,83,372.41	4,05,83,372.41	4,05,83,372.41	4,05,83,372.41	4,05,83,372.41	4,05,83,372.41
41042	Buildings	16,960,240.98	-	-	16,960,240.98	10%	16,960,240.98	1,69,60,240.98	1,69,60,240.98	1,69,60,240.98	1,69,60,240.98	1,69,60,240.98	1,69,60,240.98
41043	Buildings	1,475,335.50	-	-	1,475,335.50	10%	1,475,335.50	1,47,533.55	1,47,533.55	1,47,533.55	1,47,533.55	1,47,533.55	1,47,533.55
41044	Buildings	5,183,635.04	-	-	5,183,635.04	10%	5,183,635.04	5,18,363.50	5,18,363.50	5,18,363.50	5,18,363.50	5,18,363.50	5,18,363.50
41045	Buildings	61,589,130.81	-	-	61,589,130.81	10%	61,589,130.81	6,15,89,130.81	6,15,89,130.81	6,15,89,130.81	6,15,89,130.81	6,15,89,130.81	6,15,89,130.81
41046	Buildings	36,383,499.82	-	-	36,383,499.82	10%	36,383,499.82	3,63,83,499.82	3,63,83,499.82	3,63,83,499.82	3,63,83,499.82	3,63,83,499.82	3,63,83,499.82
41047	Buildings	2,412,736.41	-	-	2,412,736.41	10%	2,412,736.41	2,41,273.64	2,41,273.64	2,41,273.64	2,41,273.64	2,41,273.64	2,41,273.64
41048	Buildings	10,490,864.82	-	-	10,490,864.82	10%	10,490,864.82	1,04,90,864.82	1,04,90,864.82	1,04,90,864.82	1,04,90,864.82	1,04,90,864.82	1,04,90,864.82
41049	Buildings	6,740,878.22	-	-	6,740,878.22	10%	6,740,878.22	6,74,087.82	6,74,087.82	6,74,087.82	6,74,087.82	6,74,087.82	6,74,087.82
41050	Buildings	108,092.69	-	-	108,092.69	10%	108,092.69	10,809.27	10,809.27	10,809.27	10,809.27	10,809.27	10,809.27
41051	Buildings	64,308.40	-	-	64,308.40	10%	64,308.40	6,430.84	6,430.84	6,430.84	6,430.84	6,430.84	6,430.84
41052	Buildings	577,951.50	-	-	577,951.50	10%	577,951.50	57,795.15	57,795.15	57,795.15	57,795.15	57,795.15	57,795.15
41053	Buildings	74,590.00	-	-	74,590.00	10%	74,590.00	7,459.00	7,459.00	7,459.00	7,459.00	7,459.00	7,459.00
41054	Buildings	487,304.00	-	-	487,304.00	10%	487,304.00	48,730.40	48,730.40	48,730.40	48,730.40	48,730.40	48,730.40
41055	Buildings	1,695,844.55	-	-	1,695,844.55	10%	1,695,844.55	1,69,584.45	1,69,584.45	1,69,584.45	1,69,584.45	1,69,584.45	1,69,584.45
41056	Buildings	87,071.56	-	-	87,071.56	10%	87,071.56	8,707.16	8,707.16	8,707.16	8,707.16	8,707.16	8,707.16
41057	Buildings	1,275,352.29	-	-	1,275,352.29	10%	1,275,352.29	1,27,535.23	1,27,535.23				

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

Code No.	Particulars	Balance as on 01.04.2018	Construction During the Year	Deduction During the Year	Amount in ₹	
					Balance as on- 31.03.2019	Balance as on- 31.03.2018
4121001	Kanha Upwan	-	-	-	-	-
4121002	Shooting Range	143,572,447.00	-	143,572,447.00	-	143,572,447.00
	Building-(NN Office)-Chakbast Kothi	49,755,322.00	-	-	49,755,322.00	49,755,322.00
	Kaji House at Zarhara	17,409,698.00	25,359,623.00	42,769,321.00	-	17,409,698.00
	Kanha Gaushala & Beshahara Pashu Ashrya	26,768,357.00	93,058,142.00	119,826,499.00	-	26,768,357.00
	Kanha Pashu Ashray kanpur road	26,839,723.00	-	26,839,723.00	-	26,839,723.00
4121003	Traffice Park	-	1,554,868.00	-	1,554,868.00	-
	Modern Slaughter House	293,250.00	-	-	293,250.00	293,250.00
	<b>Total</b>	<b>264,638,797.00</b>	<b>119,972,633.00</b>	<b>306,168,267.00</b>	<b>51,603,440.00</b>	<b>264,638,797.00</b>

NOTE:- Previous Year Figures Are Regrouped And Rearranged.



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

Code No.	Particulars	With whom invested	Face value	Amount (₹)- F-Y-2018-19	Amount (₹)- F-Y-2017-18
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			123,298,780.00	151,407,475.00
42080	Other Investments			123,298,780.00	151,407,475.00
	<b>Total of Investments General Fund</b>				



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

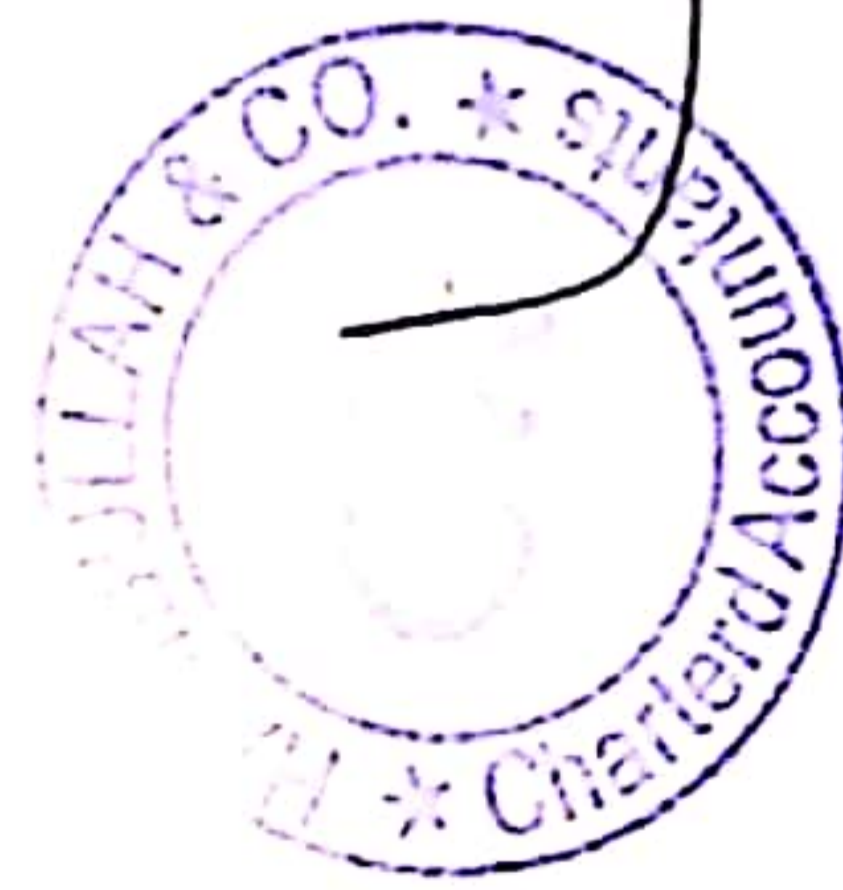
<i>Amount in Rs.</i>					
Code No.	Particulars	Opening Stock as on 01.04.18	Addition made during the year	Consumption during the year	Closing Stock as on 31.03.2019
1	2	3	4	5	
4301001	Stores	16,149,364.95	18,841,530.00	16,149,364.95	18,841,530.00
	Stores-Flood pumping station	-	-	-	-
43030	Others	-	-	-	-
	Work In Progress Commercial Complex at Kamta	7,491,836.00			7,491,836.00
	Multy Story Apartment-at aurangabad	323,009,050.00	9,372,673.00	-	332,381,723.00
	Para Housing Project	-	50,000.00	-	50,000.00
	<b>Total Stock in hand.</b>	<b>346,650,250.95</b>	<b>28,214,203.00</b>	<b>16,149,364.95</b>	<b>358,765,089.00</b>

NOTE:- Previous Year Figures Are Regrouped And Rearranged.



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

Code No.	Particulars	Opening Balance as on 01.04.2018	Demand During the year 2018-19	Int. On House tax	Discount	Adjustment	Total Demand	Received during the year	Closing Balance as on 31.03.2019	Provision (w/41%)	Provision upto 31.3.2018	Provision for C.Y.	Net Receivables (as on 31.03.2019)	Net Receivables (as on 31.03.2018)
1	2													
43110	Receivables for Property Taxes	10,253,022,823.71	2,678,306,573.76	231,822,909.62	213,187,198.67	-	12,949,965,108.42	2,344,488,936.97	10,605,476,171.45	4,348,245,230.29	4,203,739,357.72	144,505,872.57	6,257,230,941.16	6,049,283,465.99
	Less than 5 years*													
	More than 5 years*													
	Sub - total	10,253,022,823.71	2,678,306,573.76	231,822,909.62	213,187,198.67	-	12,949,965,108.42	2,344,488,936.97	10,605,476,171.45	4,348,245,230.29	4,203,739,357.72	144,505,872.57	6,257,230,941.16	6,049,283,465.99
43191	Less: State Government Cesses/ Levies in Taxes - Control Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
43119	Net Receivables of Property Taxes	10,253,022,823.71	2,678,306,573.76	231,822,909.62	213,187,198.67	-	12,949,965,108.42	2,344,488,936.97	10,605,476,171.45	4,348,245,230.29	4,203,739,357.72	144,505,872.57	6,257,230,941.16	6,049,283,465.99
	Receivable of Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
	Less than 3 years*	-	-	-	-	-	-	-	-	-	-	-	-	-
	More than 3 years*	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub- total	-	-	-	-	-	-	-	-	-	-	-	-	-
43199	Less: State Government Cesses/ Levies in Taxes - Control Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
43120	Net 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	-	-	-	-	-	-	-	-	-	-	-	-	-
4314001	Receivables from Other Sources :-	-	-	-	-	-	-	-	-	-	-	-	-	-
4314007	Rent	18,672,068.00	88,500.00	-	-	18,672,068.00	88,500.00	-	18,500.00	-	-	-	88,500.00	18,877,068.00
4314003	Income Receivable	2,096,994.00	-	2,096,994.00	-	2,096,994.00	1,890,453.00	931,382.00	959,071.00	-	-	-	939,071.00	2,096,994.00
	Interest	-	1,890,453.00	-	-	-	1,890,453.00	-	-	-	-	-	-	-
	Others	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub - total	20,769,062.00	1,978,953.00	-	-	20,769,062.00	1,978,953.00	931,382.00	1,047,571.00	-	-	-	1,047,571.00	20,769,062.00
43150	Receivables from Government	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total of Sundry Debtors (Receivables)	10,273,791,885.71	2,680,285,526.76	231,822,909.62	213,187,198.67	20,769,062.00	12,951,944,061.42	2,345,420,318.97	10,606,523,742.45	4,348,245,230.29	4,203,739,357.72	144,505,872.57	6,258,278,512.16	6,070,052,327.99

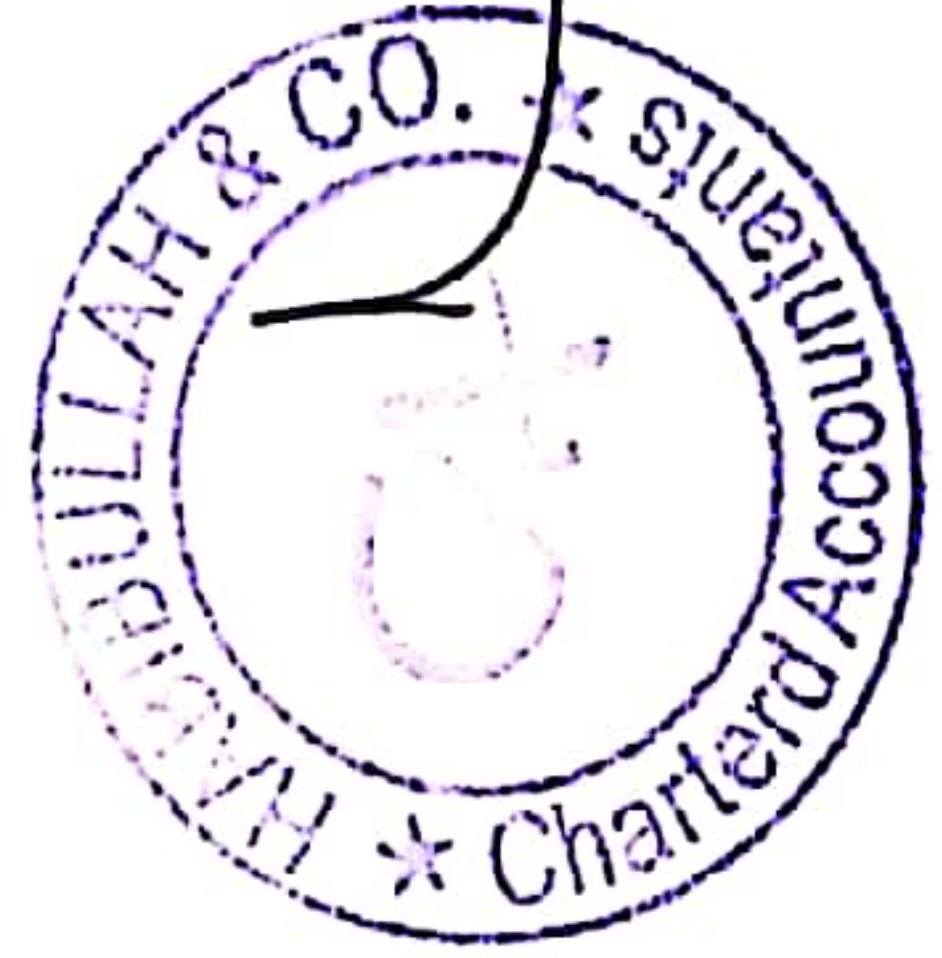


**Schedule B-16: Prepaid Expenses [Code No 440]**

Code No	Particulars	Amount (₹) F-Y- 2018-19	Amount (₹) F-Y- 2017-18
1	2	3	4
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance	918,492.00	-
	<b>Total Prepaid expenses</b>	<b>918,492.00</b>	<b>-</b>

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

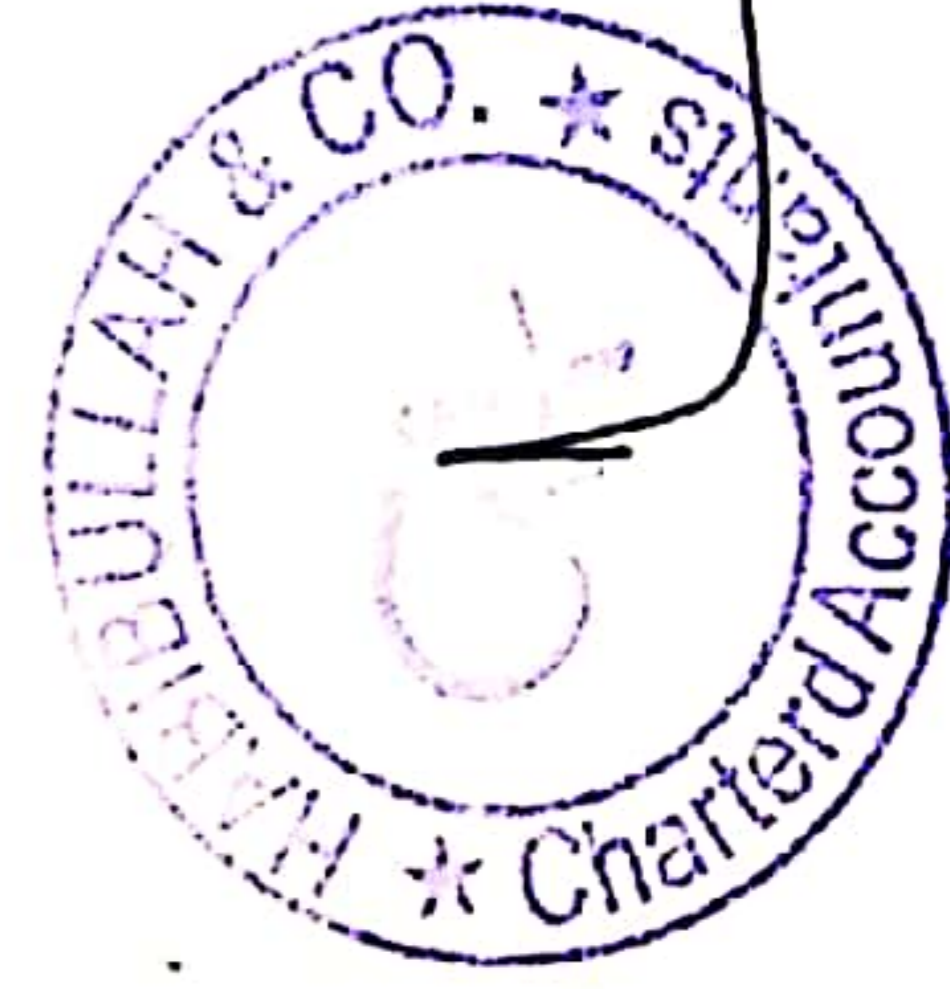
Code No	Particulars	Amount (₹) F-Y- 2018-19	Amount (₹) F-Y- 2017-18
1	2	3	4
45010	Cash		
	<b>Balance with Bank – Municipal Funds</b>		
45020	Nationalised Banks	5,466,804,594.82	5,002,187,310.76
45023	Scheduled Co-operative Banks		
	<b>Sub-total</b>	<b>5,466,804,594.82</b>	<b>5,002,187,310.76</b>
45041	<b>Balance with Bank – _____ Special Funds</b>		
45042	Nationalised Banks LC-for Shooting Range-Axis Bank 596952		
45043	Other Scheduled Banks		
45044	Scheduled Co-operative Banks Post Office		
	<b>Sub-total</b>		
45061	<b>Balance with Bank – Grant Funds</b>		
45062	Nationalised Banks		
45063	Other Scheduled Banks		
45064	Scheduled Co-operative Banks Post Office		
	<b>Sub-total</b>		
	<b>Total Cash and Bank balances</b>	<b>5,466,804,594.82</b>	<b>5,002,187,310.76</b>





**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 (₹)- 2018-19
1	2	3	4	5	6
46010	Loans and advances to employees				
4601001	HBA	7,042,728.00	334,635.00	1,622,660.00	5,754,703.00
4601012	Medical advance	1,747,500.00	656,250.00	-	2,403,750.00
4601008	Temporary Advance-4601008	150,000.00	-	-	150,000.00
4601011	Sweeper Welfare Fund-4601011	905,292.00	1,066,514.00	425,155.00	1,546,651.00
4601009	Co-Operative Advance-4601009	1,751,632.00	-	1,751,632.00	-
4601010	Employee Welfare Fund-4601010	534,764.00	468,750.00	428,064.00	575,450.00
4601005	Vehicle Advance-4601005	-	-	-	-
4601007	Salary Advance-4601007	-	-	-	-
	<b>Sub -Total</b>	<b>12,131,916.00</b>	<b>2,526,149.00</b>	<b>4,227,511.00</b>	<b>10,430,554.00</b>
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	15,035,942,110.00	112,478,298.00	33,975,238.00	15,114,445,170.00
46050	Advance to Others	50,000,000.00	-	50,000,000.00	-
	Advance to Parties	141,770,388.00	-	-	141,770,388.00
46080	Other Current Assets	522,134,342.27	4,468,422.75	6,427,796.69	520,174,968.33
	<b>Sub -Total</b>	<b>15,749,846,840.27</b>	<b>119,472,869.75</b>	<b>94,630,545.69</b>	<b>15,786,821,080.33</b>
461	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	-	-	-
	<b>Total Loans, advances, and deposits</b>	<b>15,286,828,704.31</b>	<b>119,472,869.75</b>	<b>94,630,545.69</b>	<b>15,786,821,080.33</b>



## Notes on Accounts

### BOOKS OF ACCOUNTS:

For the financial year-2018-19, 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

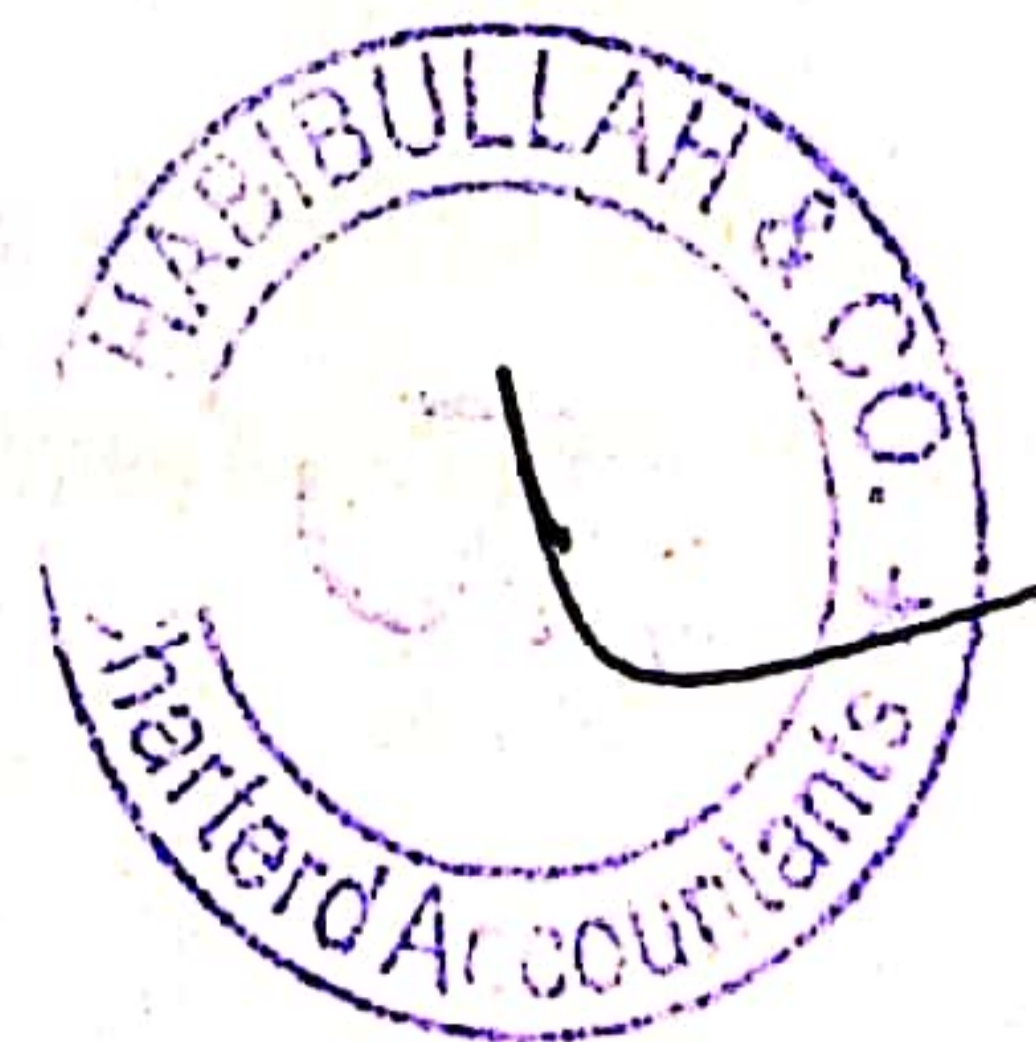
Books are maintained on historical cost convention and going concern concept has been followed. Prescribed Accounting Standards have been followed by the Municipal Corporation except for the accounting standard on employee retirement benefits. Provisions for Establishment Liabilities towards Pension, Gratuity and Leave Encashment have not been provided in the Balance Sheet, these expenses are provided as and when they are incurred. All Income except for property tax and rent receivable has been accounted for on cash Basis.

### 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-12,32,98,780.00 has been shown under the head **Investments General Fund-420** as against Rs. 15,14,07,475.00 in previous year. Interest accrued on these FDR'S has been taken in books of accounts as and when FDR get matured. However in case of those FDR'S where TDS has been deducted, the Interest has been accounted for as per Form 26 AS.



## 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-14,45,05,872.57/- has been written off (Previous Year Rs. 27,37,68,276.06/-) and the same has been credited in this account.

### **PREPAID EXPENSES (Code – 440)**

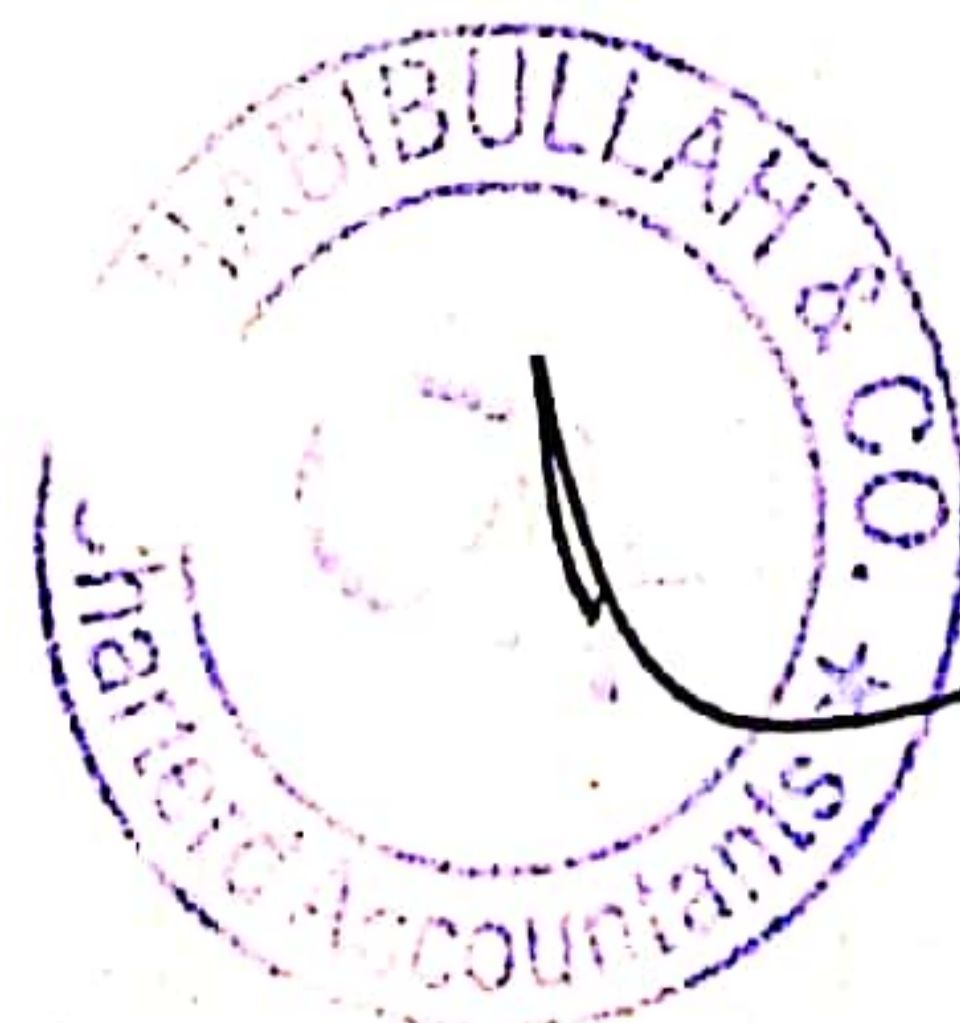
- Prepaid expenses of Rs. 9,18,492.00/- have been provided in balance sheet under this head. In previous year (i.e.2017-18) no prepaid expenses have been provided under this head. These expenses are related to general insurance of vehicle and property held by Nagar Nigam.

### **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. The net balance of Rs 60,74,892.36 transferred to General fund account during the year.

### **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 employee. Details are provided in schedule B-18.
- An amount of Rs. 7,41,25,027.00 has been deducted by I. 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 I 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.

### **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)**

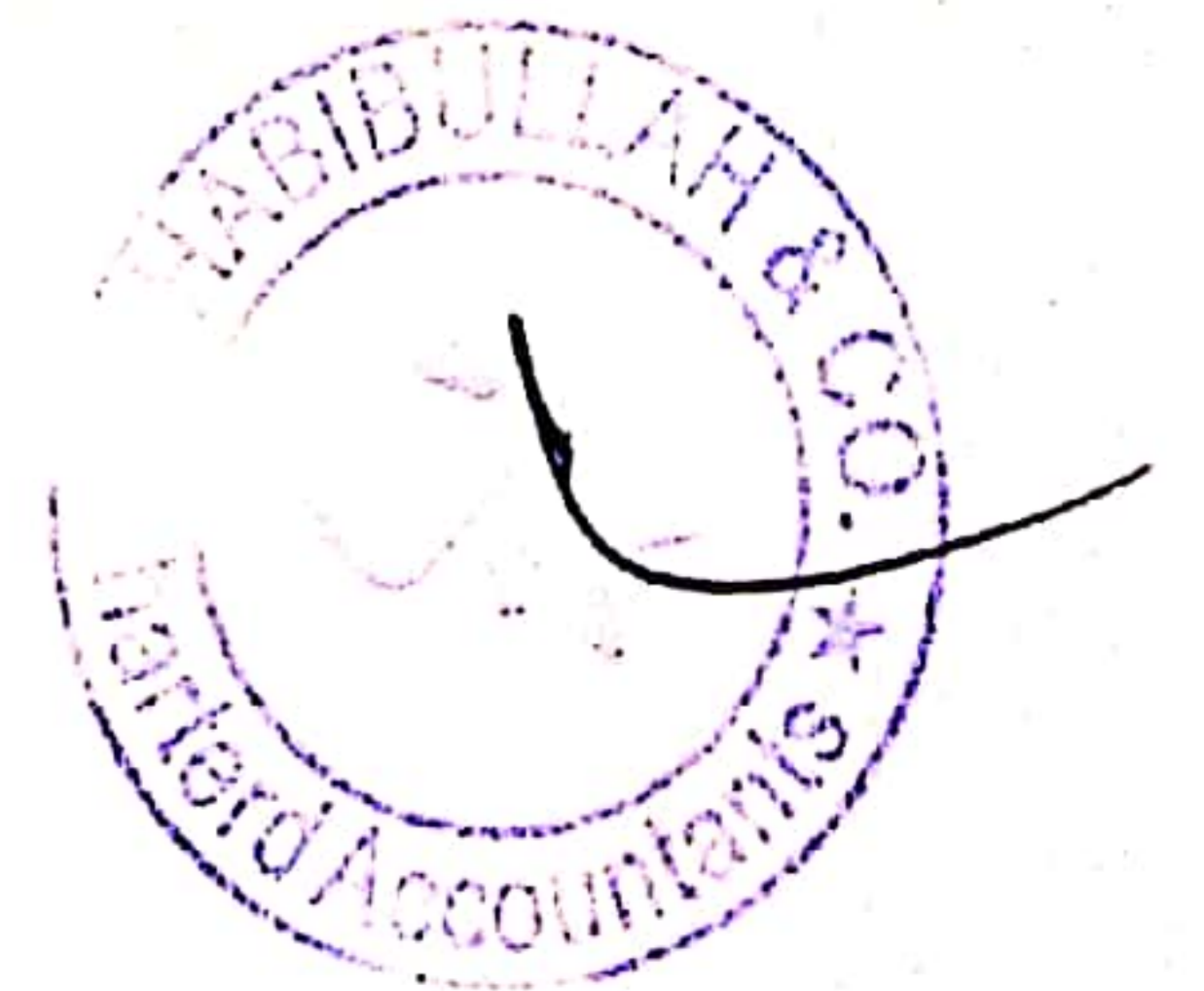
No secured loan shown in balance sheet.

### **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. The recoveries of loan are made from "Grant" at the time of its release. However no recovery has been made by the Government during the last three years also there is no scheduled payment obligation against these loans.

### **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 are subject to reconciliation and confirmation has been taken as per books of accounts.

### **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**

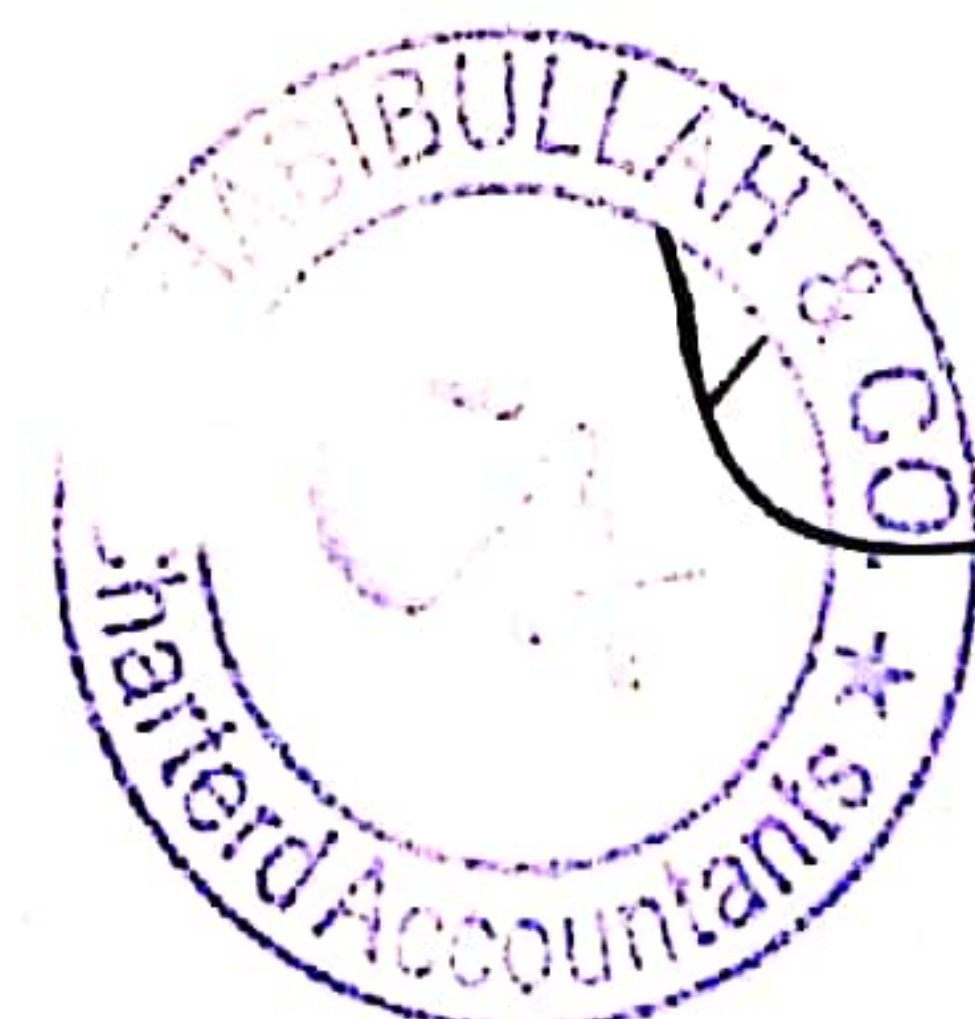
The major source of income of Nagar Nigam is from Property tax and revenue grants received from governments. The Income has been divided into **9 Heads** and further under various subheads. For all these heads and subheads 9 schedules (I-1 to I-9) has been attached clearly stating income from various 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-14,45,05,872.57 during the year 2018-19 (Previous Year Rs 27,37,68,276.06/-). 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 received.

**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)

*[Signature]*  
*[Signature]*  
(Partner)  
Date: 20/12/19  
Place: Lucknow



For & on behalf of:

Nagar Nigam Lucknow

*[Signature]*  
20/12/19  
Chief Finance & Accounts Officer

*[Signature]*  
20-12-2019  
Addl. Municipal Commissioner

*[Signature]*  
Municipal Commissioner

**AUDITOR'S REPORT**

*As per our separate report dated 06/01/20*

For HABIBULLAH & Co.  
CHARTERED ACCOUNTANTS

*[Signature]*  
06/01/20  
Partner

UDIN - 20074788 AAAAA62606