

NAGAR NIGAM LUCKNOW

Balance Sheet

as on 31st March 2023

Code No.	Item/ Head of Account	Schedule No	Amount (₹) as on 31/03/2023	Previous Year Amount (₹) as on 31/03/2022
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	29,02,09,96,476.35	28,36,45,38,894.38
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	-	-
	Total Reserves & Surplus		29,02,09,96,476.35	28,36,45,38,894.38
3-20	Grants, Contributions for specific purposes	B-4	17,65,61,10,983.67	16,51,41,54,502.00
	Loans			
3-30	Secured Loans	B-5	2,00,00,00,000.00	2,00,00,00,000.00
3-31	Unsecured Loans	B-6	5,89,86,09,797.00	5,99,20,42,546.00
	Total Loans		7,89,86,09,797.00	7,99,20,42,546.00
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	47,48,85,672.43	45,66,78,066.43
3-41	Deposit works	B-8	1,40,83,70,030.00	80,55,34,737.00
3-50	Other Liabilities (Sundry Creditors)	B-9	7,51,02,08,409.99	7,06,59,07,085.51
3-60	Provisions	B-10	2,25,13,70,676.00	-
	Total Current Liabilities and Provisions		11,64,48,34,788.42	8,32,81,19,889.04
	TOTAL LIABILITIES		66,22,05,52,045.44	61,19,88,55,831.42
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	31,60,15,09,662.14	31,68,77,98,622.07
4-11	Less: Accumulated Depreciation		1,25,79,81,840.82	1,24,03,46,643.71
	Net Block		30,34,35,27,821.32	30,44,74,51,978.36
4-12	Capital Work-in-Progress	B-11-A	19,39,66,442.00	17,27,16,442.00
	Total Fixed Assets		30,53,74,94,263.32	30,62,01,68,420.36
	Investments			
4-20	Investment – General Fund	B-12	1,10,82,38,875.00	86,82,38,875.00
4-21	Investments – Other Funds	B-13	-	-
	Total Investments		1,10,82,38,875.00	86,82,38,875.00
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	2,15,46,23,478.00	1,62,81,85,368.85
4-31	Sundry Debtors (Receivables)	B-15	6,27,27,86,468.62	6,05,03,22,150.01
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	9,85,31,48,549.14	5,79,25,73,373.03
4-60	Loans, advances and deposits	B-18	16,29,42,60,411.07	16,23,93,67,644.07
4-61	Less: Accumulated provision against Net Loan O/s		-	-
	Total Current Assets, Loans & Advances		34,57,48,18,906.83	29,71,04,48,535.96
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Exp. (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		66,22,05,52,045.44	61,19,88,55,831.42
	Notes to the Accounts forming part of Financial Statements	A		

For & on behalf of Nagar Nigam Lucknow

Compiled from Books of Accounts

For A. Mittal & Associates

Chartered Accountants

CA. Ashutosh Mittal

(Partner)

Place: Lucknow

Date: 29/05/2023

Chief Finance &
Accounts Officer

Addl. Municipal
Commissioner

Municipal
Commissioner

As per our Separate Audit Report of even date
For Habibullah & Co.
Chartered Accountants

(Partner)

UDIN: 23013006BGXUWF6616



NAGAR NIGAM LUCKNOW

Income and Expenditure Statement for the Year ended on 31st March 2023

Code No.	Item/ Head of Account	Sch. No.	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4	5
INCOME				
I-10	Tax Revenue	I-1	3,81,39,64,465.82	2,82,19,60,354.00
I-20	Assigned Revenues & Compensation	I-2	41,21,55,731.00	34,33,61,200.00
I-30	Rental Income from Municipal Properties	I-3	4,00,48,283.29	2,37,51,750.43
I-40	Fees & User Charges	I-4	74,70,39,546.76	58,27,77,429.20
I-50	Sale & Hire Charges	I-5	79,13,681.00	86,83,367.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	9,73,43,06,341.68	9,22,13,42,798.00
I-70	Income from Investments	I-7	5,65,41,249.00	3,30,82,305.00
I-71	Interest Earned	I-8	16,50,07,803.96	20,67,88,142.28
I-80	Other Income	I-9	7,29,90,153.00	5,36,20,560.50
A	Total – INCOME		15,04,99,67,255.51	13,29,53,67,906.41
EXPENDITURE				
2-10	Establishment Expenses	I-10	5,72,94,67,447.34	4,92,56,09,608.48
2-20	Administrative Expenses	I-11	10,90,05,489.85	20,26,83,033.56
2-30	Operations & Maintenance	I-12	6,72,86,88,371.84	5,03,76,54,822.40
2-40	Interest & Finance Expenses	I-13	17,00,37,356.59	17,01,18,094.53
2-50	Programme Expenses	I-14	6,50,30,815.00	4,81,95,208.00
2-60	Revenue Grants, Contributions & subsidies	I-15	25,37,19,983.00	1,25,37,32,280.00
2-70	Discount & Write off-Property Tax	I-16	23,09,28,927.00	17,01,55,173.00
2-71	Miscellaneous Expenses	I-17	2,02,19,046.37	83,57,805.00
2-72	Depreciation	B-11	1,25,79,81,840.82	1,24,03,46,643.71
4-30	Consumption of Stock	B-14	-	-
B	Total – EXPENDITURE		14,56,50,79,277.81	13,05,68,52,668.68
A-B	<i>Gross surplus/ (deficit) of income overexpenditure before Prior Period Items</i>		48,48,87,977.70	23,85,15,237.73
2-80	Add: Prior period Items (Net)	I-19	-	(6,19,45,205.00)
	<i>Gross surplus/ (deficit) of income overexpenditure after Prior Period Items</i>		48,48,87,977.70	17,65,70,032.73
2-90	Net balance being surplus/ deficit carriedover to Municipal Fund		48,48,87,977.70	17,65,70,032.73

For & on behalf of Nagar Nigam Lucknow

Compiled from Books of Accounts

For A. Mittal & Associates

Chartered Accountants



CA. Ashutosh Mittal
(Partner)

Place: Lucknow

Date: 29/05/2023


Chief Finance &
Accounts Officer


Addl. Municipal
Commissioner


Municipal
Commissioner

As per our Separate Audit Report of even date
For Habibullah & Co.
Chartered Accountants

(Partner)

UDIN: 23013006BGXUWF6616



Schedule I1: Tax Revenue [Code No 110]

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
11001	Property tax	3,81,02,57,799.82	2,82,12,30,480.00
11002	Water tax	-	-
11003	Sewerage Tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	37,06,666.00	7,29,874.00
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11051	Octroi & Toll	-	-
11052	Cess	-	-
11080	Other taxes	-	-
	Sub-total	3,81,39,64,465.82	2,82,19,60,354.00
	Less		
11090	Tax Remissions and Refund [Schedule 1 - 1 (a)]	-	-
	Sub-total		
	Total tax revenue	3,81,39,64,465.82	2,82,19,60,354.00



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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
12010	Taxes and Duties collected by others	41,21,55,731.00	34,33,61,200.00
12020	Compensation in lieu of Taxes / duties	-	-
12030	Compensations in lieu of Concessions	-	-
Total assigned revenues & compensation		41,21,55,731.00	34,33,61,200.00



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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2		4
13002	HRR	-	-
13010	Rent from Civic Amenities	3,13,73,694.29	2,13,79,257.43
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	86,74,589.00	23,72,493.00
SubTotal		4,00,48,283.29	2,37,51,750.43
	<u>Less:</u>		
13090	Rent Remission and Refunds	-	-
Sub-total		-	-
Total Rental Income from Municipal Properties		4,00,48,283.29	2,37,51,750.43



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

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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
	Municipal Body Administration	74,70,39,546.76	58,27,77,429.20
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
Total income from fees & user charges – Function wise		74,70,39,546.76	58,27,77,429.20

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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	4,36,17,841.00	3,07,85,852.00
14012	Fees for Grant of Permit	4,75,840.00	-
14013	Fees for Certificate or Extract	2,62,11,355.00	1,12,62,851.00
14014	Development Charges	4,56,10,911.00	3,36,78,723.00
14015	Regularization Fees	15,800.00	-
14020	Penalties and Fines	2,06,08,466.00	2,57,82,319.00
14040	Other Fees	30,76,63,645.00	21,52,70,475.00
14050	User Charges	25,72,31,392.76	22,32,22,531.20
14060	Entry Fees	1,86,950.00	11,800.00
14070	Service / Administrative Charges	4,54,17,346.00	4,27,62,878.00
14080	Other Charges	-	-
SubTotal.		74,70,39,546.76	58,27,77,429.20
14090	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total income from Fees & User Charges – Income head-wise		74,70,39,546.76	58,27,77,429.20



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

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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
	Municipal Body Administration	79,13,681.00	86,83,367.00
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
Total Income from Sale & Hire charges – Function wise		79,13,681.00	86,83,367.00

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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
15010	Sale of Products	58,200.00	34,400.00
15011	Sale of Forms & Publications	47,57,441.00	76,02,285.00
15012	Sale of stores & scrap	-	-
15030	Sale of Shops-Rent Deptt	-	-
15040	Hire Charges for Vehicles	2,71,106.00	1,37,834.00
15041	Hire Charges for Equipment	28,26,934.00	9,08,848.00
Total Income from Sale & Hire charges – Income head-wise		79,13,681.00	86,83,367.00



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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
16010	Revenue Grant	9,73,43,06,341.68	9,22,13,42,798.00
16020	Re-imburement of expenses	-	0
16030	Contribution towards schemes	-	0
Total Revenue Grants, Contributions & Subsidies		9,73,43,06,341.68	9,22,13,42,798.00



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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
17010	Interest on Investments	5,65,41,249.00	3,30,82,305.00
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
Total Income from Investments		5,65,41,249.00	3,30,82,305.00



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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
17110	Interest from Bank Accounts	12,44,99,342.50	17,14,16,990.32
17120	Interest on Loans and advances to Employees	2,50,405.00	-
17130	Interest on loans to others	-	-
17140	Profit in Sale of Investments	-	-
17180	Other Interest	4,02,58,056.46	3,53,71,151.96
	Total Interest Earned	16,50,07,803.96	20,67,88,142.28



Schedule I-9: Other Income [Code No180]

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
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	12,60,146.00	4,66,175.00
18060	Excess Provisions written back	6,25,352.00	4,06,152.00
18080	Miscellaneous Income	7,11,04,655.00	5,27,48,233.50
Total Other Income		7,29,90,153.00	5,36,20,560.50



Scheeule I-10: Establishment Expenses [coee no 210]

Scheeule I-10 (a): Establishment Expenses – Function wise			
Coe No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
	Municipal Body	5,72,94,67,447.34	4,92,56,09,608.48
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer Department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
Total establishment expenses – Function wise		5,72,94,67,447.34	4,92,56,09,608.48

Scheeule I-10(b): Establishment Expenses – Expenditure head-wise			
Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
21010	Salaries, Wages Ane Bonus	4,48,30,88,959.34	4,03,85,81,372.50
21020	Benefits Ane Allowances	1,83,71,478.00	1,92,61,940.00
21030	Pensions	82,98,22,016.00	78,11,74,020.98
21040	Other Terminal & Retirement Benefits	39,81,84,994.00	8,65,92,275.00
	ESI(3.25%)	-	-
	Logistic 5%	-	-
Total establishment expenses – Expenditure head-wise		5,72,94,67,447.34	4,92,56,09,608.48



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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
	Municipal Body Administration	10,90,05,489.85	20,26,83,033.56
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
Total administrative expenses – Funtion wise		10,90,05,489.85	20,26,83,033.56

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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	19,79,129.00	37,05,068.00
22012	Communication Expenses	89,09,710.00	44,44,898.00
22020	Books & Periodicals	41,984.00	2,20,330.00
22021	Printing and Stationery	1,14,30,496.85	71,11,965.15
22030	Travelling & Conveyance	1,48,956.00	1,03,288.00
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	19,62,212.00	55,48,361.00
22052	Professional and other Fees	47,34,866.36	61,07,852.00
22060	Advertisement and Publicity	2,49,38,966.00	6,65,97,472.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	2,82,29,814.64	6,26,50,167.41
22081	Electricity Charges	2,66,29,355.00	4,61,93,632.00
-	City Development Plan	-	-
-	Rent Expenses	-	-
-	Transportation Charges	-	-
-	Discount on Property Tax	-	-
Total Administrative expenses – expense head wise		10,90,05,489.85	20,26,83,033.56



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

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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
	Municipal Body	6,72,86,88,371.84	5,03,76,54,822.40
	Administration	-	-
	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		6,72,86,88,371.84	5,03,76,54,822.40

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 (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
23020	Bulk Purchases	2,57,83,833.00	50,97,172.00
23030	Consumption of Stores	5,16,16,668.00	3,72,45,286.00
23040	Hire Charges	2,19,72,075.00	6,23,63,010.20
23050	Repairs & Maintenance-Infrastructure Assets	2,58,09,16,230.00	1,83,86,41,719.00
23051	Repairs & Maintenance-Civic Amenities	76,25,25,429.00	60,41,78,606.00
23052	Repairs & Maintenance-Building	1,31,60,732.00	69,90,315.00
23053	Running & Maintenance-Vehicles	47,70,51,602.00	50,04,30,801.00
23054	Electricity Charges-Street Light	93,03,54,692.00	91,91,17,867.20
23055	Repair & Maintenance- Pumping Station	-	-
23059	Repairs & Maintenance-Others	12,10,75,837.00	2,45,12,916.00
23060	SFC Expenses	63,29,75,079.00	14,13,49,500.00
23080	Other Operating & Maintenance	1,02,53,48,911.00	82,98,96,878.00
23001	Insurance on vehicle	42,98,487.00	37,01,330.00
23090	Rain Water Harvesting Exp	-	10,47,992.00
23091	Solid Waste Management	8,16,08,796.84	6,30,81,430.00
Total operations & maintenance - expense head wise		6,72,86,88,371.84	5,03,76,54,822.40



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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
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	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	37,358.59	1,18,096.53
24080	Other Finance Expenses	-	-
24090	Interest on Bond	16,99,99,998.00	16,99,99,998.00
Total Interest & Finance Charges		17,00,37,356.59	17,01,18,094.53



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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
25010	Election Expenses	15,86,197.00	23,57,056.00
25020	Own Programmes	4,74,31,631.00	3,66,57,795.00
25030	Share in Programmes of others	1,60,12,987.00	91,80,357.00
Total Programme Expenses		6,50,30,815.00	4,81,95,208.00

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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
26010	Grants	25,37,19,983.00	1,25,37,32,280.00
Total Revenue Grants, Contributions & Subsidies		25,37,19,983.00	1,25,37,32,280.00

Schedule I-16: Discount & Write off-Property Tax (code-270)

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
27010	Discount and for Doubtful receivables	23,09,28,927.00	17,01,55,173.00
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
Total Provisions & Write off		23,09,28,927.00	17,01,55,173.00



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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
1	2	3	4
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	2,02,19,046.37	83,57,805.00
Total Miscellaneous expenses		2,02,19,046.37	83,57,805.00

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

Code No	Particulars	Amount (₹) 2022-23	Amount (₹) 2021-22
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	-	6,19,45,205.00
Sub – Total Income (b)		-	6,19,45,205.00
Total Prior Period (Net) (a-b)		-	(6,19,45,205.00)



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

							<i>Amount in ₹</i>
Code No.	Particulars	Balance as on 01.04.2022	Addition made during the year *	Prior Year Adjustment	Total	Deductions during the year	Closing Balance
1	2	3	4	5	6 (3+ 4-5)	7	8 (6-7)
31010	Municipal Fund	28,36,45,38,894.38	48,48,87,977.70	(17,15,69,604.00)	29,02,09,96,476.08	-	29,02,09,96,476.08
Total Municipal fund (310)		28,36,45,38,894.38	48,48,87,977.70	(17,15,69,604.00)	29,02,09,96,476.08	-	29,02,09,96,476.08



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

Amount in ₹

Particulars	Grants from Central Government-32010										Total (₹)
	Grant from JNNURM	Swachh Bharat Mission	Sansad Nidhi	Smart City	Central Govt Grant-AMRUT	Safe city Yojana	15th finance commission	Incentive for Bond			
Code No.	3201001	3201002	3201003	3201004	3201005	3201006	3201007	3201008			
(a) Opening Balance	8,44,60,98,329	34,19,21,980	63,14,713	-	19,66,19,495	7,33,89,970	1,29,36,75,835	26,00,00,000			10,61,80,20,322
(b) Additions to the Grants *											
(i) Grant received during the	-	-	-	-	-	-	2,32,43,00,000	-			2,32,43,00,000
(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)	-	-	-	-	-	-	2,32,43,00,000	-			2,32,43,00,000
Total (a+ b)	8,44,60,98,329	34,19,21,980	63,14,713	-	19,66,19,495	7,33,89,970	3,61,79,75,835	26,00,00,000			12,94,23,20,322
(c) Payments out of funds											
Total (c)	-	34,19,21,980	-	-	1,21,49,195	3,33,47,085	79,30,59,462	-			83,85,55,742
Net balance at the year end - (a+ b)-(c)	8,44,60,98,329	-	63,14,713	-	18,44,70,300	4,00,42,885	2,82,49,16,373	26,00,00,000			11,76,18,42,600
Total Grants & Contribution for Specific Purposes	8,44,60,98,329	-	63,14,713	-	18,44,70,300	4,00,42,885	2,82,49,16,373	26,00,00,000			11,76,18,42,600



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 Grant (Central & State)	
	JNNURM State Share	Vidhayak Nidhi	State Govt. Swachh Bharat Mission	Grant for Kanha Pashu Ashray	Cemetery Development Grant	Grant For Slaughter House (Vadhshala)	State Govt Grant Amrut Yojna	NULM (No vending Zone)	Grant (Shelter Home)	State Govt. Grant - Chakbasht Kothi	Total (Rs)		
Code No.	3202001	3202002	3202008	3202011	3202012	3202015	3202016	3202017	3202018	3202020			
(a) Opening Balance	5,14,52,71,000	4,25,68,743	4,94,40,777	10,30,61,481	10,32,34,129	5,00,00,000	19,71,09,288	29,60,000	24,88,762	20,00,00,000		5,89,61,34,180	16,51,41,54,502
(b) Additions to the Grants *													
(i) Grant received during the		2,92,09,000		24,86,68,000			1,29,58,728		1,29,68,200			30,38,03,928	2,62,81,03,928
(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)		2,92,09,000		24,86,68,000			1,29,58,728		1,29,68,200			30,38,03,928	2,62,81,03,928
Total (a+ b)	5,14,52,71,000	7,17,77,743	4,94,40,777	35,17,29,481	10,32,34,129	5,00,00,000	21,00,68,016	29,60,000	1,54,56,962	20,00,00,000		6,19,99,38,108	19,14,22,58,430
(c) Payments out of funds		2,02,76,384		27,93,18,742			60,74,599					30,56,69,725	1,14,42,25,466
Total (c)		2,02,76,384		27,93,18,742			60,74,599					30,56,69,725	1,14,42,25,466
Net balance at the year end - (a+ b)-(c)	5,14,52,71,000	5,15,01,359	4,94,40,777	7,24,10,739	10,32,34,129	5,00,00,000	20,39,93,417	29,60,000	1,54,56,962	20,00,00,000		5,89,42,68,383	17,65,61,10,984
Total Grants & Contribution for Specific Purposes	5,14,52,71,000	5,15,01,359	4,94,40,777	7,24,10,739	10,32,34,129	5,00,00,000	20,39,93,417	29,60,000	1,54,56,962	20,00,00,000		5,89,42,68,383	17,65,61,10,984



Schedule B-5: Secured Loans [Code No 330]

Amount in ₹

Code No.	Particulars	Balance as on 01.04.2022	Deductions during the year	Addition made during the year	Closing Balance
1	2	3	4	5	6
33010	Loans from Central Government	-	-	-	-
33020	Loans from State Government	-	-	-	-
33030	Loans from Govt. Bodies & Associations	-	-	-	-
33040	Loans from International Agencies	-	-	-	-
33050	Loans from Banks & Other Financial Institutions	-	-	-	-
33060	Other Term Loans	-	-	-	-
33070	Bonds & Debentures	2,00,00,00,000	-	-	2,00,00,00,000
33080	Other Loans	-	-	-	-
Total Secured Loans		2,00,00,00,000	-	-	2,00,00,00,000



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

Amount in ₹

Code No.	Particulars	Balance as on 01.04.2022	Deductions during the year	Addition made during the year	Closing Balance
1	2	3	4	5	6
33110	Loans from Central Government	-	-	-	-
33120	Loans from State Government-ULB Share	5,35,80,07,546.00	9,34,32,749.00	-	5,26,45,74,797
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	-	-	-	-
33180	Loan From State Government for Naya Savera	48,00,00,000.00	-	-	48,00,00,000
33190	Intt. Free Loan Pt. Deen Dayal Upadhyay Scheme	15,40,35,000.00	-	-	15,40,35,000
Total Unsecured Loans		5,99,20,42,546.00	9,34,32,749.00	-	5,89,86,09,797
					-



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

Code No.	Particulars	Balance as on 01.04.2022	Addition made during the year	Paid during the Year	Amount in ₹	
					Closing Balance	
1	2	3	4	5	6	
34010	From Contractors	45,66,78,066	3,29,71,207	1,47,63,601	47,48,85,672	
34020	From Revenues	-	-	-	-	
34030	From staff	-	-	-	-	
34080	From Others	-	-	-	-	
Total Deposits Received		45,66,78,066	3,29,71,207	1,47,63,601	47,48,85,672	



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

Amount in ₹

Code No.	Particulars	Balance as on 01.04.2022	Addition made during the year	Utilisation / expenditure Amount (₹)	Closing Balance
1	2	3	4	5	6
34110	Civil Works	80,55,34,737	1,88,19,900	4,50,01,841	77,93,52,796
34120	Electrical works	-	-	-	-
34180	Others	-	62,90,17,234	-	62,90,17,234
Total Deposit Works		80,55,34,737	64,78,37,134	4,50,01,841	1,40,83,70,030



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

Amount in ₹

Code No.	Particulars	Balance as on 01.04.2022	Addition made during the year	Amount paid/adjusted during the year	Closing Balance
1	2	3	4	5	6
35010	Creditors-Other Liabilities	3,49,41,77,520	3,18,06,90,840	3,36,92,30,715	3,30,56,37,645
35012	Interest Accrued and Due-JNNURM	16,81,25,798	-	-	16,81,25,798
35020	Recoveries Payable	13,06,65,716	19,28,20,847	19,65,68,129	12,69,18,434
35030	Government Dues Payable	1,07,16,236	58,05,423	-	1,65,21,659
35040	Refunds Payable	-	-	-	-
35041	Advance Collection of Revenues	6,55,69,488	2,04,428	1,97,028	6,55,76,888
35050	Advance Booking of Flats	1,28,43,162	10,56,55,621	29,23,465	11,55,75,318
35060	Other Grants	1,78,51,16,983	-	-	1,78,51,16,983
35070	Bond Interest Payable	6,19,45,205	6,19,45,205	6,19,45,205	6,19,45,205
35080	Others-Creditors (Party)	1,33,67,46,978	7,35,23,31,637	6,82,42,88,135	1,86,47,90,481
Total Other Liabilities		7,06,59,07,086	10,89,94,54,001	10,45,51,52,677	7,51,02,08,410



Schedule B-1: Fixed Assets [Code No. 410&411]

Code No	Particulars	Gross Block					Accumulated Depreciation			Net Block	
		Opening Balance	Total Additions	Additions from 01.04.2022 to 30.09.2022	Additions From 01.10.2022 to - 31.03.2023	Sale/De molition during the	Cost at the end of the year	Rate of Depre ciation	Total Dep. at the end of the Period	At the end Of current Period	At the End of PV- 2022-23
		3	4	5	6	7	8	9	10	11	12
41010	Land	19,26,04,98,574.00	-	-	-	-	19,26,04,98,574.00	-	-	19,26,04,98,574.00	19,26,04,98,574.00
41020	Buildings	1,35,42,88,564.28	11,10,462.00	-	11,10,462.00	-	1,35,53,99,026.28	5%	6,77,42,189.76	1,28,76,56,836.51	1,35,42,88,564.28
4102001	Buildings	1,07,35,01,774.65	11,10,462.00	-	11,10,462.00	-	1,07,46,12,236.65	5%	5,37,02,850.28	1,02,09,09,386.37	1,07,35,01,774.65
4102002	Buildings zone-08	3,38,82,576.02	-	-	-	-	3,38,82,576.02	5%	16,94,128.80	3,21,88,447.21	3,38,82,576.02
4102003	Shooting Range	9,94,31,098.30	-	-	-	-	9,94,31,098.30	5%	49,71,554.92	9,44,59,543.39	9,94,31,098.30
4102004	Command & Control Center- Smart City	11,34,392.91	-	-	-	-	11,34,392.91	5%	56,719.65	10,77,673.26	11,34,392.91
4102005	Kaji House at Zarhara-Building	2,96,19,893.25	-	-	-	-	2,96,19,893.25	5%	14,80,994.66	2,81,38,898.59	2,96,19,893.25
4102006	Building-Kantha Gausahala & Beshahara Pashu Ashrya Infrastructure Assets	11,67,18,829.15	-	-	-	-	11,67,18,829.15	5%	58,35,941.46	11,08,82,887.69	11,67,18,829.15
41030	Roads and Bridges	4,30,23,49,420.92	-	-	-	-	4,30,23,49,420.92	10%	43,02,34,942.09	3,87,21,14,478.83	4,30,23,49,420.92
4103001	Concrete Road & Bridges	1,38,81,73,672.54	-	-	-	-	1,38,81,73,672.54	10%	13,88,17,367.25	1,24,93,56,305.29	1,38,81,73,672.54
4103003	Others Road & Bridges	2,91,41,75,748.38	-	-	-	-	2,91,41,75,748.38	10%	29,14,17,574.84	2,62,27,58,173.54	2,91,41,75,748.38
41031	Sewerage and drainage	2,77,74,68,386.32	1,37,09,000.00	63,36,637.00	73,72,413.00	-	2,79,11,77,436.32	10%	27,87,49,122.98	2,51,24,28,313.33	2,77,74,68,386.32
4103101	Open Sewerage & Drainage	1,55,33,35,256.14	5,83,306.00	-	5,83,306.00	-	1,55,39,18,562.14	10%	15,53,62,690.91	1,39,85,55,871.23	1,55,33,35,256.14
4103102	Sewerage, Nala & Drains	1,22,41,33,130.18	1,31,25,744.00	63,36,637.00	67,89,107.00	-	1,23,72,58,874.18	10%	12,33,86,432.07	1,11,38,72,442.11	1,22,41,33,130.18
41032	Waterways-	58,37,52,009.64	5,04,61,599.00	2,89,18,007.00	2,15,43,592.00	-	63,42,13,608.64	15%	9,35,16,271.90	54,06,97,336.74	58,37,52,009.64
4103201	Borwell (Handpumps)	43,13,99,117.96	5,04,61,599.00	2,89,18,007.00	2,15,43,592.00	-	48,18,60,716.96	15%	7,06,63,338.14	41,11,97,378.82	43,13,99,117.96
4103202	Open Wells	79,19,619.11	-	-	-	-	79,19,619.11	15%	11,87,942.87	67,31,676.25	79,19,619.11
4103204	Pumping station	11,94,82,402.81	-	-	-	-	11,94,82,402.81	15%	1,79,22,360.42	10,15,60,042.39	11,94,82,402.81
4103205	Water Tank	54,82,709.85	-	-	-	-	54,82,709.85	15%	8,22,406.48	46,60,303.37	54,82,709.85
4103206	Water Supply	1,88,07,072.40	-	-	-	-	1,88,07,072.40	15%	28,21,060.86	1,59,86,011.54	1,88,07,072.40
4103207	38HP D-WATERING PUMPING SET	6,61,087.50	-	-	-	-	6,61,087.50	15%	99,163.13	5,61,924.38	6,61,087.50
41033	Public lighting:-	58,76,34,067.84	77,20,83,036.95	-	77,20,83,036.95	-	1,35,97,17,104.79	15%	14,60,51,337.95	1,21,36,65,766.84	58,76,34,067.84
4103301	Lamp post	58,58,02,763.94	77,20,83,036.95	-	77,20,83,036.95	-	1,35,78,85,800.89	15%	14,57,76,642.36	1,21,21,09,158.53	58,58,02,763.94
4103302	Transformer	18,31,303.89	-	-	-	-	18,31,303.89	15%	2,74,695.58	15,56,608.31	18,31,303.89
41040	Other assets	18,68,47,225.70	16,31,39,226.85	4,20,19,227.00	-	-	34,99,86,452.55	15%	5,24,97,967.88	29,74,88,484.66	18,68,47,225.70
4104001	Plants & Machinery	8,92,54,697.29	4,20,19,227.00	16,31,39,226.85	-	-	13,12,73,924.29	15%	1,96,91,088.64	11,15,82,835.65	8,92,54,697.29
4104002	Sweeping Machine	1,44,71,402.15	-	-	-	-	1,44,71,402.15	15%	21,70,710.32	1,23,00,691.83	1,44,71,402.15
4104003	Skid Steer Loader	44,12,649.20	-	-	-	-	44,12,649.20	15%	6,61,897.38	37,50,751.82	44,12,649.20
4104004	Generator	15,83,477.05	-	-	-	-	15,83,477.05	15%	2,37,521.56	13,45,955.50	15,83,477.05
4104005	Sanitizer Machine	-	-	-	-	-	-	15%	-	-	-
4104006	Smart 2.2 Cum underground waste collection system	1,70,00,000.00	-	-	-	-	1,70,00,000.00	15%	25,50,000.00	1,44,50,000.00	1,70,00,000.00
4104007	Air purification system with air	6,01,25,000.00	-	-	-	-	6,01,25,000.00	15%	2,71,86,749.98	3,29,482,050.02	6,01,25,000.00
4104008	Upgradation of Nagariya Bus Stop & Bus Station	-	12,11,19,999.85	12,11,19,999.85	-	-	18,12,44,999.85	15%	2,71,86,749.98	15,40,749,999.87	18,12,44,999.85
41050	Vehicles	69,31,65,638.23	1,59,48,654.00	18,43,755.00	1,41,04,899.00	-	70,91,14,292.23	15%	10,53,09,276.41	60,38,05,015.82	69,31,65,638.23
4105004	Jeeps - 4105004	8,24,338.20	-	-	-	-	8,24,338.20	15%	1,23,650.73	7,00,687.47	8,24,338.20
4105005	Trucks - 4105005	1,64,66,585.03	-	-	-	-	1,64,66,585.03	15%	24,69,987.75	1,39,96,597.28	1,64,66,585.03
4105006	Trucks - 4105006	8,56,22,497.05	1,37,69,999.00	-	1,37,69,999.00	-	9,93,92,496.05	15%	1,38,76,124.48	8,55,16,371.57	8,56,22,497.05
4105007	Tankers - 4105007	50,32,935.65	-	-	-	-	50,32,935.65	15%	7,54,940.35	42,77,995.31	50,32,935.65
4105008	Trolley-4105008	38,21,304.45	-	-	-	-	38,21,304.45	15%	5,73,195.67	32,48,108.78	38,21,304.45
4105009	RIKSHAW -HAND HEAVY DUTY- 4105009	45,98,500.00	2,47,800.00	2,47,800.00	-	-	48,46,300.00	15%	7,26,945.00	41,19,355.00	45,98,500.00
4105010	3 Wheeler Vehicle-4105010	27,63,862.84	-	-	-	-	27,63,862.84	15%	4,14,579.43	23,49,283.41	27,63,862.84
4105011	Other Vehicles-4105011	2,80,93,913.33	3,34,900.00	-	3,34,900.00	-	2,84,28,813.33	15%	42,39,204.50	2,41,89,608.83	2,80,93,913.33
4105012	Tata ACE-4105012	2,12,94,244.55	-	-	-	-	2,12,94,244.55	15%	31,94,136.68	1,81,00,107.87	2,12,94,244.55
4105013	Tractor-4105013	5,62,01,956.12	8,42,000.00	-	-	-	5,70,43,956.12	15%	85,56,593.42	4,84,87,362.70	5,62,01,956.12
4105014	Tata 207D-4105014	25,65,978.98	-	-	-	-	25,65,978.98	15%	3,84,896.85	21,81,082.13	25,65,978.98
4105015	Boleto Jeep-4105015	39,95,707.03	-	-	-	-	39,95,707.03	15%	5,99,356.05	33,96,350.98	39,95,707.03
4105016	Tata Pickup	35,31,356.03	-	-	-	-	35,31,356.03	15%	5,29,703.40	30,01,652.62	35,31,356.03
4105017	Mahindra Scorpio-4105017	6,17,441.13	-	-	-	-	6,17,441.13	15%	92,616.17	5,24,824.96	6,17,441.13
4105018	GFS System on Vehicle-4105018	50,91,368.51	-	-	-	-	50,91,368.51	15%	7,63,705.28	43,27,663.23	50,91,368.51
4105019	DUMPER PLACER CONTAINER	30,66,777.26	-	-	-	-	30,66,777.26	15%	4,60,116.59	26,06,660.67	30,66,777.26
4105020	JCB	5,18,41,155.08	-	-	-	-	5,18,41,155.08	15%	77,76,173.26	4,40,64,981.82	5,18,41,155.08



Code No	Particulars	GrossBlock					Accumulated Depreciation			NetBlock	
		Opening Balance	Total Additions	Additions from 01.04.2022 to 30.09.2022	Additions From 01.10.2022 to 31.03.2023	Sale/De molition during the	Cost at the end of the year	Rate of Depre ciation	Total Dep. at the end of the Period	At the end Of current Period	At the End of PV- 2022-23
1	2	3	4	5	6	7	8	9	10	11	12
4105021	TIPPER TRUCK	23,43,85,823.74	-	-	-	-	23,43,85,823.74	15%	3,51,57,873.56	19,92,27,950.18	23,43,85,823.74
4105022	Loader	6,15,43,962.50	-	-	-	-	6,15,43,962.50	15%	92,31,594.38	5,23,12,368.13	6,15,43,962.50
4105023	Tricycle	10,18,05,930.75	7,53,955.00	7,53,955.00	-	-	10,25,59,885.75	15%	1,53,83,982.86	8,71,75,902.89	10,18,05,930.75
4106001	Office & other equipment	7,26,31,714.55	34,98,259.00	15,54,766.00	19,43,493.00	-	7,61,29,973.55	15%	1,12,73,734.06	6,48,56,239.49	7,26,31,714.55
4106001	Air Conditioners	37,50,406.62	4,73,464.00	61,950.00	4,11,514.00	-	42,23,870.62	15%	6,02,717.04	36,21,153.58	37,50,406.62
4106003	Computers	1,69,77,527.48	23,47,419.00	14,47,460.00	8,99,959.00	-	1,93,24,946.48	15%	28,31,245.05	1,64,93,701.43	1,69,77,527.48
4106003	Faxes & Telephones	90,360.69	45,356.00	45,356.00	-	-	1,35,716.69	15%	20,357.50	1,15,359.18	90,360.69
4106004	Photocopiers	13,39,550.84	-	-	-	-	13,39,550.84	15%	2,00,932.63	11,38,618.22	13,39,550.84
4106005	Refrigerators	52,552.15	-	-	-	-	52,552.15	15%	7,882.82	44,669.33	52,552.15
4106006	Water Cooler	14,52,470.32	-	-	-	-	14,52,470.32	15%	2,17,870.55	12,34,599.77	14,52,470.32
4106007	Computer Software	36,87,989.04	-	-	-	-	36,87,989.04	15%	5,53,198.36	31,34,790.68	36,87,989.04
4106008	Mobile	3,67,16,606.59	-	-	-	-	3,67,16,606.59	15%	55,07,490.99	3,12,09,115.60	3,67,16,606.59
4106009	Other Equipments	75,93,506.33	22,999.00	-	22,999.00	-	76,16,505.33	15%	11,40,750.87	64,75,754.46	75,93,506.33
4106010	LED-TV-4106010	2,74,046.65	1,45,584.00	-	1,45,584.00	-	4,19,630.65	15%	52,025.80	3,67,604.85	2,74,046.65
4106011	CCTV Camera	6,96,697.85	4,63,437.00	-	4,63,437.00	-	1,39,262.45	15%	1,39,262.45	10,20,872.40	6,96,697.85
410700	Furniture, fixtures, fittings and electrical appliances	7,17,48,358.20	4,36,717.00	99,474.00	3,37,243.00	-	7,21,85,075.20	10%	72,01,645.37	6,49,83,429.83	7,17,48,358.20
4107002	Cupboards	5,36,126.72	9,300.00	-	9,300.00	-	44,19,974.12	10%	53,612.67	4,82,514.04	5,36,126.72
4107003	Chairs	44,10,674.12	-	-	-	-	44,19,974.12	10%	4,41,532.41	39,78,441.70	44,10,674.12
4107005	Fans	7,07,366.03	-	-	-	-	7,07,366.03	10%	70,736.60	6,36,629.42	7,07,366.03
4107006	Electrical Fittings	2,46,79,740.38	1,23,522.00	-	1,23,522.00	-	2,48,03,262.38	10%	24,74,150.14	2,23,29,112.25	2,46,79,740.38
4107007	Almirah	23,35,384.43	-	-	-	-	23,35,384.43	10%	2,33,538.44	21,01,845.99	23,35,384.43
4107008	Table	3,61,603.36	21,616.00	-	21,616.00	-	3,83,219.36	10%	37,241.14	3,45,978.22	3,61,603.36
4107009	FURNITURE	3,42,03,377.36	99,474.00	-	99,474.00	-	3,43,02,851.36	10%	34,30,285.14	3,08,72,566.22	3,42,03,377.36
4107010	CCTV Camera	45,14,085.81	1,82,805.00	-	1,82,805.00	-	46,96,890.81	10%	4,60,548.83	42,36,341.98	45,14,085.81
4107011	Coolers	-	-	-	-	-	-	-	-	-	-
410800	Other fixed assets(Total)	55,70,68,018.69	13,36,70,679.00	6,03,00,332.00	7,33,70,347.00	-	69,07,38,697.69	10%	6,54,05,352.42	62,53,33,345.27	55,70,68,018.69
4108001	(01)Tin Shade	1,38,73,513.23	37,91,923.00	-	37,91,923.00	-	1,76,65,436.23	10%	15,76,947.47	1,60,88,488.76	1,38,73,513.23
4108002	(02)Fountain	1,94,60,861.62	69,97,410.00	-	69,97,410.00	-	2,64,58,271.62	10%	26,45,827.16	2,38,12,444.45	1,94,60,861.62
4108003	(03)Public Toilets	11,54,45,284.88	4,42,88,791.00	2,34,58,092.00	2,08,30,699.00	-	15,97,34,075.88	10%	1,49,31,872.64	14,48,01,203.24	11,54,45,284.88
4108004	(04)Ladder	5,53,555.71	-	-	-	-	5,53,555.71	10%	55,355.57	4,98,200.14	5,53,555.71
4108005	(05)Parking Stand	10,90,99,849.23	-	-	-	-	10,90,99,849.23	10%	1,09,09,984.92	9,81,89,864.31	10,90,99,849.23
4108006	(06)Books	0.23	-	-	-	-	0.23	0.23	0.02	0.20	0.23
4108007	(07)Lakes & Ponds	14,63,54,017.46	7,45,28,941.00	2,95,85,230.00	4,49,43,711.00	-	22,08,82,558.46	10%	1,98,41,110.30	20,10,41,848.16	14,63,54,017.46
4108008	(08)Water Works Distribution	0.90	-	-	-	-	0.90	0.90	0.09	0.81	0.90
4108009	(09)Other Assets	1,36,73,743.87	18,06,976.00	-	18,06,976.00	-	1,54,80,719.87	10%	14,57,723.19	1,40,22,996.68	1,36,73,743.87
4108010	GarbageBins	18,94,400.51	-	-	-	-	18,94,400.51	10%	1,89,440.05	17,04,960.45	18,94,400.51
4108011	(11)Statue	61,70,073.66	20,57,138.00	2,59,600.00	17,97,538.00	-	82,27,211.66	10%	7,32,844.27	74,94,367.39	61,70,073.66
4108012	(12)Kanha upwan	6,65,86,645.44	-	-	-	-	6,65,86,645.44	10%	66,58,664.54	5,99,27,980.90	6,65,86,645.44
4108013	Traffic Park	1,95,03,856.03	-	-	-	-	1,95,03,856.03	10%	19,50,385.60	1,75,53,470.42	1,95,03,856.03
4108014	(14) DHOB GHAT	27,63,003.45	-	-	-	-	27,63,003.45	10%	2,76,300.34	24,86,703.10	27,63,003.45
4108015	(15)Cycle	23,29,786.80	-	-	-	-	23,29,786.80	10%	2,32,978.68	20,96,808.12	23,29,786.80
4108016	Hattu Thela	66,27,112.77	1,99,500.00	-	1,99,500.00	-	68,26,612.77	10%	6,72,686.28	61,53,926.49	66,27,112.77
4108017	Shamsan Ghat	2,89,80,885.43	-	-	-	-	2,89,80,885.43	10%	28,98,088.54	2,60,82,796.89	2,89,80,885.43
4108018	Sprayer with Tank	37,03,500.00	-	-	-	-	37,03,500.00	10%	3,70,350.00	33,33,150.00	37,03,500.00
4108019	Agri. Impl. Land Leveler	-	-	-	-	-	-	-	-	-	-
Total		30,44,74,51,978.36	1,15,40,57,683.80	26,21,92,197.85	89,18,65,485.95	-	31,60,15,09,662.16	-	1,25,79,81,840.82	30,34,35,27,821.34	30,44,74,51,978.36



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

Code No.	Particulars	Balance as on 01.04.2022	Construction During the Year	Deduction During the Year	Balance as on- 31.03.2023
1	2	3	4	5	6
4121001	Kanha Upwan	-	-	-	-
4121002	Shooting Range	-	-	-	-
4121003	Traffice Park	15,54,868.00	-	-	15,54,868.00
4121004	Building-(NN Office)- Chakbast Kothi	13,02,68,939.00	2,12,50,000.00	-	15,15,18,939.00
4121005	Kanha Gaushala & Beshahara Pashu Ashrya	-	-	-	-
4121006	Modern Slaughter House	4,08,92,635.00	-	-	4,08,92,635.00
	Total	17,27,16,442.00	2,12,50,000.00	-	19,39,66,442.00



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

Code No.	Particulars	With whom invested	Face value	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
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		1,10,82,38,875.00	86,82,38,875.00
	Total of Investments General Fund		-	1,10,82,38,875.00	86,82,38,875.00

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

Code No.	Particulars	Opening Stock as on 01.04.2022	Addition made during the year	Consumption during the year	Closing Stock as on 31.03.2023
1	2	3	4	5	6
4301001	Stores	7,79,25,576.85	6,05,33,619.00	7,79,25,576.85	6,05,33,619.00
	Stores-Flood pumping station	-	-	-	-
	Work In Progress	-	-	-	-
4302001	Commercial Complex at Kamta	74,91,836.00	-	-	74,91,836.00
4302002	Multy Story Apartment-at Aurangabad	1,51,59,33,678.00	54,38,30,067.00	-	2,05,97,63,745.00
4302003	Para Housing Project	2,68,34,278.00	-	-	2,68,34,278.00
43030	Others	-	-	-	-
	Total Stock in hand	1,62,81,85,368.85	60,43,63,686.00	7,79,25,576.85	2,15,46,23,478.00

NOTE:- Previous Year Figures Are Regrouped And Rearranged.



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

Code No	Particulars	Opening Balance	Closing Balance Amount (₹)
1	2		3
45010	Cash	352.00	352.00
	Balance with Bank – Municipal Funds		
45020	Nationalised Banks	5,79,25,73,021.03	9,85,31,48,197.14
45023	Scheduled Co-operative Banks	-	-
	Sub-total	5,79,25,73,021.03	9,85,31,48,197.14
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	5,79,25,73,373.03	9,85,31,48,549.14





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 31.03.2023
1	2	3	4	5	
46010	Loans and advances to employees				
4601001	HBA	24,63,906.00	-	7,93,800.00	16,70,106.00
4601005	Vehicle Advance-4601005	-	-	-	-
4601007	Salary Advance-4601007	-	-	-	-
4601008	Temporary Advance-4601008	1,50,000.00	-	-	1,50,000.00
4601009	Co-Operative Advance-4601009	-	-	-	-
4601010	Employee Welfare Fund-4601010	-	-	-	-
4601011	Sweeper Welfarefund-4601011	9,22,338.00	10,02,787.00	4,59,750.00	14,65,375.00
4601012	Medical advance	12,03,750.00	-	-	12,03,750.00
	Sub - Total	47,39,994.00	10,02,787.00	12,53,550.00	44,89,231.00
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	15,71,53,83,210.00	13,83,68,326.00	9,97,36,326.00	15,75,40,15,210.00
46050	Advance to Others	-	-	-	-
46060	Deposits with External Agencies	-	-	-	-
46080	Other Current Assets	51,92,44,440.07	1,65,11,530.00	-	53,57,55,970.07
	Sub - Total	16,23,46,27,650.07	15,48,79,856.00	9,97,36,326.00	16,28,97,71,180.07
461	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
	Total Loans, advances, and deposits	16,23,93,67,644.07	15,58,82,643.00	10,09,89,876.00	16,29,42,60,411.07

NAGAR NIGAM, LUCKNOW
Financial year 2022-23

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS **Schedule A**

A. SIGNIFICANT ACCOUNTING POLICIES

1. BOOKS OF ACCOUNTS:

The 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. Books are maintained on historical cost convention and going concern concept.

2. REVENUE AND EXPENDITURE RECOGNITION

a) All Incomes except property tax are accounted for on cash basis as per challan prepared by the organization.

b) Property Tax

Generally, the outstanding Tax Demands includes the amounts receivable from schools, colleges and other exempted properties. The TAX Data is filtered and mined by the Property Tax Department of the Corporation. The unrealizable demands as appearing in their data system is estimated and appropriate provision is made in the books.

c) Interest Income

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

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

e) Expenditure

Expenditure for the work done has been taken into consideration in income & expenditure account on accrual basis as and when the same are approved by the competent authority. The Provision for expenses are being made for expenditure approved by competent authority but remains pending for payment at the end of year.

3. PROVISION FOR TERMINAL BENEFITS OF EMPLOYEES

Establishment Liabilities towards Pension, Gratuity and Leave Encashment are provided as and when they are incurred and not on accrual basis.

4. FIXED ASSETS & DEPRECIATION

Fixed Assets are taken at cost incurred at the time of purchase including other expenses/overheads that are directly attributable to the assets. Depreciation is provided at the rates as per Income Tax Act.

5. STOCK IN HAND (INVENTORIES) (Code – 430)

(i) Closing stock has been taken from the details provided by store department, Engineering department, Health Department & R.R. Department.

(ii) Inventory is valued at lower of *cost* or *net realizable value*.



6. INVESTMENTS – GENERAL FUND (Code – 420)

The FDR are shown under the head **Investments General Fund-420**. Interest accrued on these FDR'S are accounted for at rates of FDR as at the close of the year.

B. Notes on Accounts

1. SUNDRY DEBTORS (RECEIVABLES) (Code – 431)

Sundry debtors are mainly receivable of Property Tax from various property owners. During the year also NO PROVISION has been made against doubtful (Tax) recoverable.

2. BANK BALANCES

a) **Closed Bank Accounts**

Total 52 Bank Accounts are closed and have been grouped under "Closed Accounts". The balances lying in the books would be adjusted after scrutiny to make at par with the respective bank statements that show NIL Balance

b) **In-operative Bank Accounts**

Accounts in 21 banks are grouped under "In-active Account". These accounts are under scrutiny for proper adjustment and closure if necessary

c) **Bank reconciliation Statements**

Reconciliation statements in respect of a few banks depicts some old differences which are being scrutinized for appropriate adjustment. Further Reconciliation statements of 4 bank accounts were not prepared due to non receipt of Bank Statements from bank.

d) **Smart City Ltd Bank Account**

The bank account no 0872 of Punjab National Bank has been handed over to M/s Smart City Limited. However the un-reconciled balance of Rs. 43635/- as on 31.03.2023 is appearing under cash and bank balances, which is subject to reconciliation and adjustment.

3. LOANS, ADVANCES AND DEPOSITS (Code – 60)

An amount of Rs. 7,41,25,027.00 has been deducted by Income Tax Department against TDS demand etc. is grouped under Other Current Assets. The rectification error is under the process for recovery of the same from I Tax Department.

4. MUNICIPAL (GENERAL FUND) (Code – 310)

Prior period adjustments were directly charged through Municipal General Fund account as per the practice in previous years. Amount of Rs. NIL (Prev. Year Rs 2,54,49,818/-) was debited and Rs. 17,15,69,604 (Prev. Year Rs. 2,64,00,000/-) is credited during the year.

5. SECURED LOAN

During the previous years, Rs. 200 cr. was mobilised by issue of 10 years 8.5% Non-Convertible Debentures with maturity ranging from 4th year to 10th year i.e. 2024 to 2030. The debentures are secured by Book debts/ Receivables.

6. 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 repayment obligation against these loans. The recoveries of loan from State Government Revolving Fund (Code-3312002) are made from "SFC Grant" at the time of its release.



7. GRANTS

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 and credited to income to the extent utilized, whether Capital or Revenue.

Similarly amount received from LDA for Handing over of Colonies for future maintenance by Nagar Nigam is considered as Revenue Income for the year it is received.

8. DEPOSITS RECEIVED (Code – 340)

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

9. CONTINGENT LIABILITY

Many Cases are pending in High Court and various other lower courts. As the matter is sub-judice, the financial implications are not ascertainable.

10. PROPERTY TAX

As the existing Provision against the unrealizable demands as appearing in their data system receivable from various properties including schools, colleges and other exempted property owners is more than 41% of the total amount recoverable as on 31.3.2022, no additional provision was deemed necessary in the current year (previous year Rs. NIL).

11. The balances as appearing in the Unsecured Loans, Sundry Creditors, Sundry Debtors, Loans & Advances are subject to reconciliation, confirmation and adjustments, if any.

12. PRIOR PERIOD ADJUSTMENT – I/E

Income/Expenditure pertaining to Previous years are credited during the year through Prior Period Adjustment -I/E to the extent of Rs. NIL (previous year expenses of Rs. 6.19 Crore) affecting Income & Expenditure account for the year.

13. PROVISIONS FOR WORK COMPLETED / EXPENDITURE INCURRED.

Provision of Civil work completed during the year amounting to Rs. 157.38 Crore is made for the year. Similarly provision for Tipping Fee payable amounting to Rs. 28.84 Crores are made at the end of year. Further provision for wages payable for the year is made for Rs. 38.91 Crore at the end of year.

For M/s A. Mittal & Associates
(Chartered Accountants)

CA. Ashutosh Mittal
(Partner)

For M/s Habibullah & Co
(Chartered Accountants)

CA T.V.K. Raman
(Partner)

M.No. 013006
Date: 29/05/2022
Place: Lucknow

For & on behalf of Nagar Nigam Lucknow

Chief Finance &
Accounts Officer

Addl. Municipal
Commissioner

Municipal
Commissioner