

NAGAR NIGAM LUCKNOW

Balance Sheet

as on 31st March 2024

Code No.	Item/ Head of Account	Schedule No	Amount (₹) as on 31/03/2024	Previous Year Amount (₹) as on 31/03/2023
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	30,78,27,01,373.17	29,02,09,96,476.35
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	-	-
	Total Reserves & Surplus		30,78,27,01,373.17	29,02,09,96,476.35
3-20	Grants, Contributions for specific purposes	B-4	20,16,07,18,293.06	17,65,61,10,983.67
	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	5,80,51,77,052.00	5,89,86,09,797.00
	Total Loans		7,80,51,77,052.00	7,89,86,09,797.00
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	72,77,52,936.43	47,48,85,672.43
3-41	Deposit works	B-8	1,07,34,36,684.00	1,40,83,70,030.00
3-50	Other Liabilities (Sundry Creditors)	B-9	5,92,91,98,059.71	7,51,02,08,409.99
3-60	Provisions	B-10	2,12,30,32,531.00	2,25,13,70,676.00
	Total Current Liabilities and Provisions		9,85,34,20,211.14	11,64,48,34,788.42
	TOTAL LIABILITIES		68,60,20,16,929.66	66,22,05,52,045.44
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	31,02,41,81,028.22	31,60,15,09,662.14
4-11	Less: Accumulated Depreciation		1,27,71,25,907.35	1,25,79,81,840.82
	Net Block		29,74,70,55,120.87	30,34,35,27,821.32
4-12	Capital Work-in-Progress	B-11-A	21,35,24,689.00	19,39,66,442.00
	Total Fixed Assets		29,96,05,79,809.87	30,53,74,94,263.32
	Investments			
4-20	Investment – General Fund	B-12	1,30,82,39,875.00	1,10,82,38,875.00
4-21	Investments – Other Funds	B-13	-	-
	Total Investments		1,30,82,39,875.00	1,10,82,38,875.00
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	3,13,83,29,452.82	2,15,46,23,478.00
4-31	Sundry Debtors (Receivables)	B-15	6,65,22,97,060.55	6,27,27,86,468.62
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	11,16,66,10,916.06	9,85,31,48,549.14
4-60	Loans, advances and deposits	B-18	16,37,59,59,815.07	16,29,42,60,411.07
4-61	Less: Accumulated provision against Net Loan O/s		-	0
	Total Current Assets, Loans & Advances		37,33,31,97,244.50	34,57,48,18,906.83
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Exp. (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		68,60,20,16,929.66	66,22,05,52,045.44
	Notes to the Accounts forming part of Financial Statements	A		

Compiled from Books of Accounts

For A. Mittal & Associates

Chartered Accountants


CA. Ashutosh Mittal


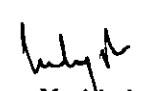
(Partner)

Place: Lucknow

Date: 30-05-2024

For & on behalf of Nagar Nigam Lucknow


 Chief Financial Officer
 वित्त अधिकारी
 नगर निगम लखनऊ


 Addl. Municipal Commissioner

 Municipal Commissioner

As per our Separate Audit Report of even date

For HCO & Co

Chartered Accountants

CA. T. V. K. Ramani

(Partner)

UDIN: 24013006BKILWV8408

Place: Lucknow

Date: 30-05-2024

NAGAR NIGAM LUCKNOW

Income and Expenditure Statement for the Period Ended on 31st March 2024

Code No.	Item/ Head of Account	Sch. No.	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4	5
INCOME				
I-10	Tax Revenue	I-1	4,44,70,43,871.00	3,81,39,64,465.82
I-20	Assigned Revenues & Compensation	I-2	24,09,94,034.00	41,21,55,731.00
I-30	Rental Income from Municipal Properties	I-3	3,50,31,594.97	4,00,48,283.29
I-40	Fees & User Charges	I-4	85,52,41,474.17	74,70,39,546.76
I-50	Sale & Hire Charges	I-5	12,93,67,459.98	79,13,681.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	13,12,92,75,224.61	9,73,43,06,341.68
I-70	Income from Investments	I-7	7,67,26,722.00	5,65,41,249.00
I-71	Interest Earned	I-8	39,89,18,304.00	16,50,07,803.96
I-80	Other Income	I-9	89,02,234.88	7,29,90,153.00
A	Total – INCOME		19,32,15,00,919.61	15,04,99,67,255.51
EXPENDITURE				
2-10	Establishment Expenses	I-10	6,17,73,32,334.63	5,72,94,67,447.34
2-20	Administrative Expenses	I-11	28,06,82,587.58	10,90,05,489.85
2-30	Operations & Maintenance	I-12	8,73,30,73,696.56	6,72,86,88,371.84
2-40	Interest & Finance Expenses	I-13	17,01,04,979.64	17,00,37,356.59
2-50	Programme Expenses	I-14	14,47,16,863.00	6,50,30,815.00
2-60	Revenue Grants, Contributions & subsidies	I-15	36,75,31,926.00	25,37,19,983.00
2-70	Discount & Write off-Property Tax	I-16	47,24,88,114.45	23,09,28,927.00
2-71	Miscellaneous Expenses	I-17	3,72,06,806.27	2,02,19,046.37
2-72	Depreciation	B-11	1,27,71,25,907.35	1,25,79,81,840.82
2-73	Consumption of Inventory of Flat	I-18	8,20,93,459.74	-
B	Total – EXPENDITURE		17,74,23,56,675.22	14,56,50,79,277.81
A-B	<i>Gross surplus/ (deficit) of income overexpenditure before Prior Period Items</i>		1,57,91,44,244.39	48,48,87,977.70
2-80	Add: Prior period Items (Net)	I-19	18,25,60,652.72	-
	<i>Gross surplus/ (deficit) of income overexpenditure after Prior Period Items</i>		1,76,17,04,897.11	48,48,87,977.70
2-90	<i>Net balance being surplus/ deficit carriedover to Municipal Fund</i>		1,76,17,04,897.11	48,48,87,977.70

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: 30-05-2024

Chief Finance &
Accounts Officer

Addl. Municipal
Commissioner

Municipal
Commissioner

As per our Separate Audit Report of even date

For HCO & Co.

Chartered Accountants

CA. T. V. K. Raman

(Partner)

UDIN: 24013006BKLWV8408



Schedule I1: Tax Revenue [Code No 110]

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
11001	Property tax	4,44,23,34,571.00	3,81,02,57,799.82
11002	Water tax	-	-
11003	Sewerage Tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	47,09,300.00	37,06,666.00
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11051	Octroi & Toll	-	-
11052	Cess	-	-
11080	Other taxes	-	-
	Cinema hall tax	-	-
	Sub-total	4,44,70,43,871.00	3,81,39,64,465.82
	Less		
11090	Tax Remissions and Refund [Schedule 1 - 1 (a)]	-	-
	Sub-total		
	Total tax revenue	4,44,70,43,871.00	3,81,39,64,465.82



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

1	2	3	4
12010	Taxes and Duties collected by others	24,09,94,034.00	41,21,55,731.00
12020	Compensation in lieu of Taxes / duties	-	-
12030	Compensations in lieu of Concessions	-	-
Total assigned revenues & compensation		24,09,94,034.00	41,21,55,731.00



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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2		4
13002	HRR	-	-
13010	Rent from Civic Amenities	2,93,70,874.72	3,13,73,694.29
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	2,35,000.00	-
13080	Other rents	54,25,720.25	86,74,589.00
SubTotal		3,50,31,594.97	4,00,48,283.29
	<i>Less:</i>		
13090	Rent Remission and Refunds	-	-
Sub-total		-	-
Total Rental Income from Municipal Properties		3,50,31,594.97	4,00,48,283.29

0



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

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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
	Municipal Body	85,52,41,474.17	74,70,39,546.76
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
Total income from fees & user charges – Function wise		85,52,41,474.17	74,70,39,546.76

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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	5,78,69,851.00	4,36,17,841.00
14012	Fees for Grant of Permit	6,28,342.00	4,75,840.00
14013	Fees for Certificate or Extract	2,47,60,653.00	2,62,11,355.00
14014	Development Charges	6,21,85,678.00	4,56,10,911.00
14015	Regularization Fees	16,000.00	15,800.00
14020	Penalties and Fines	8,79,97,427.00	2,06,08,466.00
14040	Other Fees	39,39,44,067.50	30,76,63,645.00
14050	User Charges	17,23,89,412.67	25,72,31,392.76
14060	Entry Fees	26,800.00	1,86,950.00
14070	Service / Administrative Charges	5,54,23,243.00	4,54,17,346.00
14080	Other Charges	-	-
SubTotal.		85,52,41,474.17	74,70,39,546.76
14090	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total income from Fees & User Charges – Income head-wise		85,52,41,474.17	74,70,39,546.76

- 0



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

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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
	Municipal Body	12,93,67,459.98	79,13,681.00
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
Total Income from Sale & Hire charges – Function wise		12,93,67,459.98	79,13,681.00

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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
15010	Sale of Products	53,79,935.18	58,200.00
15011	Sale of Forms & Publications	3,20,85,102.00	47,57,441.00
15012	Sale of stores & scrap	-	-
15030	Sale of Flat / Shops Ahana	8,87,67,894.80	-
15040	Hire Charges for Vehicles	2,61,103.00	2,71,106.00
15041	Hire Charges for Equipment	28,73,425.00	28,26,934.00
Total Income from Sale & Hire charges – Income head-wise		12,93,67,459.98	79,13,681.00



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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
16010	Revenue Grant	13,12,92,75,224.61	9,73,43,06,341.68
16020	Re-imbusement of expenses	-	-
16030	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Subsidies		13,12,92,75,224.61	9,73,43,06,341.68

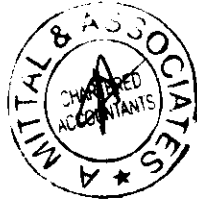
Schedule I-6 (b) : Revenue Grants, Contributions & Subsidies [Code No160]

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
1601001	Road Development Grant	-	1,60,25,000.00
1601005	State Government Grant - Livelihood	-	58,42,000.00
1601006	State Government Grant-SFC	9,70,63,46,906.00	7,63,28,73,000.00
1601007	State Government Grant-Vidhayak Nidhi	2,41,64,858.00	2,02,76,384.00
1601010	Central Grant 15th Finance	2,09,05,45,968.00	79,30,59,461.69
1601012	Kanha Pashu Asray Yojna Grant	18,68,32,018.61	27,93,18,741.64
1601013	Central Grant 15th Finance	-	-
1601017	Samagra Vikas Grant	28,89,135.00	4,50,01,841.00
1601018	Safe City Yojna Grant	67,50,205.00	3,33,47,085.00
1601019	SBM-Swatch Bharat Mission	-	4,42,95,627.35
1601009	State Government Grant - LDA	7,00,10,000.00	38,39,52,926.00
1601020	Grant for Animal Birth Control	-	-
1601021	NULM Yojna (No Wending Zone)	-	-
1601022	Grant for Shelter Home	-	-
1601025	Capital Nagariya Jheel / Pokhran Maintenance	3,20,78,500.00	11,25,28,000.00
1601026	Grant for Animal Birth Control	3,00,00,000.00	2,00,00,000.00
1601027	Grant - AMRUT mission Income	36,45,357.00	1,82,23,794.00
1601028	SETU Nigam Grant	-	30,70,146.00
	Grant for D D Antyoday Rashtriya Aajivika Mission	-	1,38,69,200.00
1601030	CSR (Corporate Social Responsibility)	9,07,34,920.00	3,80,42,000.00
	Antheyshti Sthal Vikas Yojna	-	3,17,51,000.00
1601032	Global Investor Summit	23,28,24,464.00	22,65,91,766.00
1601033	SBM - Information, Education Communication Grant	14,01,23,990.00	1,62,38,369.00
1601034	Digital Library Work	2,81,99,000.00	-
	CMNSY Utilization	11,56,91,821.00	-
1601011	State Govt. Grant (Misc Purpose)	-	-
16020	Re-imbusement of expenses	-	-
16030	Contribution towards schemes	-	-
	PICUP Depository work Utilization	24,07,255.00	-
	Smart City Work Utilization	36,33,04,327.00	-
	State Govt Grant - PMU Cell	26,14,000.00	-
	Grant UP Pollution Control Board	1,12,500.00	-
		13,12,92,75,224.61	9,73,43,06,341.68



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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
17010	Interest on Investments	7,67,26,722.00	5,65,41,249.00
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
Total Income from Investments		7,67,26,722.00	5,65,41,249.00



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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
17110	Interest from Bank Accounts	31,57,49,067.00	12,44,99,342.50
17120	Interest on Loans and advances to Employees	4,44,600.00	2,50,405.00
17130	Interest on loans to others	-	-
17140	Profit in Sale of Investments	-	-
17180	Other Interest	8,27,24,637.00	4,02,58,056.46
	Total Interest Earned	39,89,18,304.00	16,50,07,803.96



Schedule I-9: Other Income [Code No180]

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
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	14,23,736.00	12,60,146.00
18060	Excess Provisions written back	14,29,440.00	6,25,352.00
18080	Miscellaneous Income	60,49,058.88	7,11,04,655.00
Total Other Income		89,02,234.88	7,29,90,153.00



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

Scheeule I-10 (a): Establishment Expenses – Function wise			
Coe No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
	Municipal Body	6,17,73,32,334.63	5,72,94,67,447.34
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer Department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
Total establishment expenses – Function wise		6,17,73,32,334.63	5,72,94,67,447.34

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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
21010	Salaries, Wages Ane Bonus	4,84,28,22,840.93	4,48,30,88,959.34
21020	Benefits Ane Allowances	1,71,36,131.70	1,83,71,478.00
21030	Pensions	1,09,68,73,083.00	82,98,22,016.00
21040	Other Terminal & Retirement Benefits	22,05,00,279.00	39,81,84,994.00
		-	-
		-	-
Total establishment expenses – Expenditure head-wise		6,17,73,32,334.63	5,72,94,67,447.34



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

1	2	3	4
	Municipal Body	28,06,82,587.58	10,90,05,489.85
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
Total administrative expenses – Function wise		28,06,82,587.58	10,90,05,489.85

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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
22010	Rent, Rates and Taxes	45,000.00	-
22011	Office maintenance	30,89,548.00	19,79,129.00
22012	Communication Expenses	55,99,917.00	89,09,710.00
22020	Books & Periodicals	5,92,954.00	41,984.00
22021	Printing and Stationery	84,08,435.58	1,14,30,496.85
22030	Travelling & Conveyance	8,71,152.00	1,48,956.00
22040	Insurance	12,08,850.00	-
22050	Audit Fees	-	-
22051	Legal Expenses	58,12,138.00	19,62,212.00
22052	Professional and other Fees	1,32,67,347.00	47,34,866.36
22060	Advertisement and Publicity	4,80,82,073.00	2,49,38,966.00
22061	Membership & subscriptions	47,200.00	-
22080	Other Administrative Expenses	11,12,18,148.00	2,82,29,814.64
22081	Electricity Charges	8,24,39,825.00	2,66,29,355.00
-	City Development Plan	-	-
-	Rent Expenses	-	-
-	Transportation Charges	-	-
-	Discount on Property Tax	-	-
Total Administrative expenses – expense head wise		28,06,82,587.58	10,90,05,489.85



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

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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
	Municipal Body	8,73,30,73,696.56	6,72,86,88,371.84
	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		8,73,30,73,696.56	6,72,86,88,371.84

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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
23020	Bulk Purchases	2,84,03,903.00	2,57,83,833.00
23030	Consumption of Stores	3,04,87,802.00	5,16,16,668.00
23040	Hire Charges	17,53,54,432.00	2,19,72,075.00
23050	Repairs & Maintenance-Infrastructure Assets	4,62,72,97,376.27	1,35,23,13,372.00
23051	Repairs & Maintenance-Civic Amenities	66,25,99,361.00	57,05,97,442.00
23052	Repairs & Maintenance-Building	1,04,61,789.00	51,81,968.00
23053	Running & Maintenance-Vehicles	68,42,17,766.59	47,70,51,602.00
23054	Electricity Charges-Street Light	93,21,03,065.70	93,03,54,692.00
23055	Repair & Maintenance- Pumping Station	-	-
23056	Repair & Maintenance- Provision for CY	1,24,64,55,951.00	1,57,38,15,471.00
23059	Repairs & Maintenance-Others	2,30,59,244.00	2,22,38,941.00
23060	SFC Expenses	48,64,523.00	63,29,75,079.00
23080	Other Operating & Maintenance	18,95,36,731.00	97,88,79,945.00
23001	Insurance on vehicle	74,25,400.00	42,98,487.00
23090	Rain Water Harvesting Exp	2,49,458.00	-
23091	Solid Waste Management	3,59,56,145.00	8,16,08,796.84
	Bio Remediation Treatment on Earth	7,46,00,749.00	-
Total operations & maintenance - expense head wise		8,73,30,73,696.56	6,72,86,88,371.84



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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
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	1,04,979.64	37,358.59
24090	Interest on Bond	17,00,00,000.00	16,99,99,998.00
Total Interest & Finance Charges		17,01,04,979.64	17,00,37,356.59



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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
25010	Election Expenses	42,27,482.00	15,86,197.00
25020	Own Programmes	10,17,79,750.00	4,74,31,631.00
25030	Share in Programmes of others	3,87,09,631.00	1,60,12,987.00
Total Programme Expenses		14,47,16,863.00	6,50,30,815.00

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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
26010	Grants		
	SBM Grant Exp	3,99,55,388.00	2,36,28,000.00
	SFC Grant Deduction	24,07,98,600.00	19,14,69,096.00
	SFC Dedction - NN Bhawan Nirman Contribution	8,67,77,938.00	3,86,22,887.00
Total Revenue Grants, Contributions & Subsidies		36,75,31,926.00	25,37,19,983.00

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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
27010	Discount and for Doubtful receivables (Prop)	47,24,88,114.45	23,09,28,927.00
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
Total Provisions & Write off		47,24,88,114.45	23,09,28,927.00



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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	1,34,52,325.27	2,02,19,046.37
27190	Penalty & Fine (Including Interest)	2,37,54,481.00	-
Total Miscellaneous expenses		3,72,06,806.27	2,02,19,046.37

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

Code No	Particulars	Amount (₹) 2023-24	Amount (₹) 2022-23
1	2	3	4
Income			
28010	Taxes	-	-
28020	Other – Revenues	22,17,15,464.00	-
28030	Recovery of revenues written off	-	-
28040	Other income	-	-
Sub – Total Income (a)		22,17,15,464.00	-
Expenses			
28050	Refund of Taxes	-	-
28060	Refund of Other – Revenues	-	-
28080	Other Expenses	3,91,54,811.28	-
Sub – Total Income (b)		3,91,54,811.28	-
Total Prior Period (Net) (a-b)		18,25,60,652.72	-



NAGAR NIGAM LUCKNOW

Schedule I-18: Details of Flat Sold and Inventory (Ahana Enclave)

	Particulars	Quantitative Details	Amount (Rs.)
A	Sale Value of Flats Sold	1943.73 Sqmtr Sold Area	8,23,50,000.00
	Free Holding Charges of Flat		16,00,156.80
	Parking and other Charges		34,00,000.00
	Prime Location Charges		2,51,500.00
	User Charges		11,66,238.00
	Total Sale Value of Flats Sold		8,87,67,894.80
B	Cost of Consumption of Inventory of Flats Sold	1943.73 Sqmtr Sold Area	8,20,93,459.75
	Excess of Sale Price over cost of Flats		66,74,435.05
	Quantitative Details		
	Total Area of Flats (As per DPR)	88,944.76 Sqmtr Saleable Area	
	Area of Completed Flats	33,968.20 Sqmtr Saleable Area	
	Area of Sold Flats	1943.73 Sqmtr Sold Area	
	Area of Unsold Completed Flats	32,024.47 Sqmtr Saleable Area	
	Cost per Sqmt as per DPR	Rs. 42,235.01 per Sqmtr	
	Work In Progress		
	Opening Balance of Work In Progress		2,05,97,63,745.00
	Add: Addinal Cost Incurred during the year		55,87,36,132.00
	Add: Cost of Land of Project	50791 Sqmtr valued at Rs. 10,000 per Sqmtr	50,79,10,000.00
			3,12,64,09,877.00
	Less: Transferred to Inventory	33,968.20 Sqmtr Saleable Area	1,43,46,47,332.35
	Closing Balance of WIP		1,69,17,62,544.65
	Inventory		
	Openig Balance of Inventory		-
	Add: Inventory Created from WIP	33,968.20 Sqmtr Saleable Area	1,43,46,47,332.35
			1,43,46,47,332.35
	Closing Balance of -Inventory of Flats	32,024.47 Sqmtr Saleable Area	1,35,25,53,872.61
	Cost of Consumption of Inventory of Flats Sold	1943.73 Sqmtr Sold Area	8,20,93,459.75



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

Amount in ₹							
Code No.	Particulars	Balance as on 01.04.2023	Addition made during year	Prior Year Adjustment	Total	Deductions during the year	Closing Balance as on 31.03.2024
1	2	3	4	5	6 (3+ 4-5)	7	8 (6-7)
31010	Municipal Fund	29,02,09,96,476.08	1,76,17,04,897.11		30,78,27,01,373.18	-	30,78,27,01,373.18
	Total Municipal fund (310)	29,02,09,96,476.08	1,76,17,04,897.11	-	30,78,27,01,373.18	-	30,78,27,01,373.18



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

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	-	63,14,713	-	18,44,70,300	4,00,42,885	2,82,49,15,373	26,00,00,000			11,76,18,42,600
(b) Additions to the Grants *											
(i) Grant received during the	-	-	-	-	-	-	4,22,81,40,000	-			4,22,81,40,000
(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)	-	-	-	-	-	-	4,22,81,40,000	-			4,22,81,40,000
Total (a+b)	8,44,60,98,329	-	63,14,713	-	18,44,70,300	4,00,42,885	7,05,30,55,373	26,00,00,000			15,98,99,82,600
(c) Payments out of funds											
(i) Capital Expenditure on Fixed Assets*	-	-	-	-	36,45,357	67,50,205	2,09,05,45,968	-			2,10,09,41,530
Others	-	-	-	-	-	-	-	-			-
(ii) Revenue Expenditure on Salary, Wages and allowances etc.	-	-	-	-	-	-	-	-			-
Rent	-	-	-	-	-	-	-	-			-
Other administrative charges	-	-	-	-	-	-	-	-			-
(iii) Other:											
Loss on disposal of Grant Investments	-	-	-	-	-	-	-	-			-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-	-			-
Grants Refunded / Transferred-State Govt.	-	-	-	-	-	-	-	-			-
Total (c)	-	-	-	-	36,45,357	67,50,205	2,09,05,45,968	-			2,10,09,41,530
NET balance at the year end - (a+b)-c	8,44,60,98,329	-	63,14,713	-	18,08,24,943	3,32,92,680	4,96,25,10,405	26,00,00,000			13,88,90,41,070
Total Grants & Contribution for Specific Purposes	8,44,60,98,329	-	63,14,713	-	18,08,24,943	3,32,92,680	4,96,25,10,405	26,00,00,000			13,88,90,41,070



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

Amount in Rs

Particulars	Grants from State Government-32020												Total (Rs)				
	JNNURM State Share	Vidhayaik Nidhi	State Govt. Swachh Bharat Mission	Grant for Kamba Pashu Ashray	Cemetery Development Grant	Grant For Slaughter House (Vadhahala)	State Govt Grant Amrut Yojna	NULM (No vending Zone)	Grant (Shelter Home)	State Govt Grant - Chakhasht Kotli	State Govt. Grant - Dedi. Comm. &	Grant - Severage & Jai Nikasi Yojna		Mulhyamantr i Nagar Srijan Yojna	State Govt. Grant - CM Grid Yojna	State Govt Grant for Park Devp	State Govt Grant Kukrail River
Code No.	3202001	3202002	3202008	3202011	3202012	3202015	3202016	3202017	3202018	3202020	3202021	3202023	3202024	3202025	3202026	3202027	
(a) Opening Balance	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	-	-	-	-	-	-	5,89,42,08,383
(b) Additions to the Grants *																	
(i) Grant received during the		3,76,14,600		16,65,93,000							24,79,000	25,00,00,000	22,77,41,168	39,63,769			
(ii) Interest/ Dividend earned on Grant Investments																	
(iii) Profit on disposal of Grant Investments																	
(iv) Appreciation in Value of Grant Investments																	
(v) Other addition (Specify nature)																	
Total (a+b)	5,14,52,71,000	8,91,15,959	4,94,40,777	23,90,03,739	10,32,34,129	5,00,00,000	20,39,93,417	29,60,000	1,54,56,962	20,00,00,000	24,79,000	25,00,00,000	22,77,41,168	39,63,769	99,99,000	2,62,00,000	72,45,90,537
(c) Payments out of funds																	
(i) Capital Expenditure on Fixed Assets*		4,46,57,858		18,68,32,019									11,56,91,821				34,71,81,698
Others																	
(ii) Revenue Expenditure on Salary, Wages and allowances etc.																	
Rent																	
Other administrative charges																	
(iii) Other:																	
Loss on disposal or grant Investments																	
Diminution in Value of Grant Investments																	
Grants Refunded / Transferred-State Govt.																	
Total (c)		4,46,57,858		18,68,32,019									11,56,91,821				34,71,81,698
Net balance at the year end --	5,14,52,71,000	4,44,58,101	4,94,40,777	5,21,71,721	10,32,34,129	5,00,00,000	20,39,93,417	29,60,000	1,54,56,962	20,00,00,000	24,79,000	25,00,00,000	11,20,49,347	39,63,769	99,99,000	2,62,00,000	6,27,16,77,223
Total Grants & Contribution for Specific Purposes	5,14,52,71,000	4,44,58,101	4,94,40,777	5,21,71,721	10,32,34,129	5,00,00,000	20,39,93,417	29,60,000	1,54,56,962	20,00,00,000	24,79,000	25,00,00,000	11,20,49,347	39,63,769	99,99,000	2,62,00,000	6,27,16,77,223



Schedule B-5: Secured Loans [Code No 330]*Amount in ₹*

Code No.	Particulars	Balance as on 01.04.2023	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 01.04.2023	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	5,26,45,74,797.00	9,34,32,745.00	-	5,17,11,42,052
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		5,89,86,09,797.00	9,34,32,745.00	-	5,80,51,77,052
					-



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

Code No.	Particulars	Balance as on 01.04.2023	Addition made during the year	Paid during the Year	Closing Balance
1	2	3	4	5	6
34010	From Contractors	47,48,85,672	36,52,43,433	11,23,76,169	72,77,52,936
34020	From Revenues	-	-	-	-
34030	From staff	-	-	-	-
34080	From Others	-	-	-	-
Total Deposits Received		47,48,85,672	36,52,43,433	11,23,76,169	72,77,52,936



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

Amount in ₹

Code No.	Particulars	Balance as on 01.04.2023	Addition made during the year	Utilisation / expenditure Amount (₹)	Closing Balance
1	2	3	4	5	6
34110	Civil Works	77,93,52,796	-	28,89,135	77,64,63,661
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
34180001	State Govt Grant Misc Purpose	40,85,000	-	35,18,000	5,67,000
34180002	Global Investor Submit & G-20	29,43,08,234	-	23,28,24,464	6,14,83,770
34180003	Digital Library Work	-	2,81,99,000	2,81,99,000	-
	Central Govt Grant - Smart City	33,06,24,000	36,09,31,501	49,73,04,328	19,42,51,173
34180006	CSR Deposit Work	-	11,98,65,000	9,07,34,920	2,91,30,080
34180007	ICDS Deposit Work	-	15,48,000	-	15,48,000
34180008	Street Hub Development	-	99,93,000	-	99,93,000
	Mukhamantri Nagar Srijan Yojna (CMNSY)	-	-	-	-
	Total Deposit Works	1,40,83,70,030	52,05,36,501	85,54,69,847	1,07,34,36,684



Schedule B- 9: Other Liabilities [Code No 350]*Amount in ₹*

Code No.	Particulars	Balance as on 01.04.2023	Addition made during the year	Amount paid/adjusted during the year	Closing Balance
1	2	3	4	5	6
35010	Creditors-Other Liabilities	3,30,56,37,645	3,61,90,09,149	3,85,28,87,246	3,07,17,59,547
35012	Interest Accrued and Due- JNNURM	16,81,25,798	-	-	16,81,25,798
35020	Recoveries Payable	12,69,18,434	34,44,04,696	32,14,78,684	14,98,44,446
35030	Government Dues Payable	1,65,21,659	1,52,90,543	2,58,25,283	59,86,919
35040	Refunds Payable	-	-	-	-
35041	Advance Collection of Revenues	6,55,76,888	7,07,069	2,28,278	6,60,55,679
35050	Advance Booking of Flats	11,55,75,318	55,78,82,862	18,85,83,270	48,48,74,910
35060	Other Grants	1,78,51,16,983	-	1,75,54,01,383	2,97,15,600
35070	Bond Interest Payable	6,19,45,205	8,36,69,190	8,36,69,190	6,19,45,205
35080	Others-Creditors (Party)	1,86,47,90,481	10,74,37,63,213	10,71,76,63,738	1,89,08,89,955
Total Other Liabilities		7,51,02,08,410	15,36,47,26,721	16,94,57,37,072	5,92,91,98,060

Schedule B-10: Provisions [Code No 360]*Amount in ₹*

Code No.	Particulars	Balance as on 01.04.2023	Addition made during the year	Paid during the Year	Closing Balance
1	2	3	4	5	6
36031	Provision for Eco Green	28,84,27,350	-	28,84,27,350	-
36032	Provision for Wages Exp	38,91,27,855	-	18,91,27,855	20,00,00,000
36033	Provision for Civil Exp.	1,57,38,15,471	1,24,64,55,951	89,72,38,891	1,92,30,32,531
Total Provision		2,25,13,70,676	1,24,64,55,951	1,37,47,94,096	2,12,30,32,531

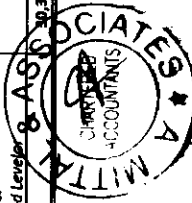


Schedule B-1: Fixed Assets [Code No. 410&411]

Sl. No.	Description	Additions				Sale/Demolition during the period	Cost at the end of the year	Accumulated Depreciation			Net Block	
		01.04.2023 to 30.09.2023	01.10.2023 to 31.03.2024	Total Additions	Opening Balance			Total Dep. at the end of the Period	Rate of Depreciation	Opening Balance	At the end of current Period	At the End of FY- 2022-23
		5	6	7	8	9	10	11	12			
41010	Land	-	-	50,79,10,000.00	18,75,25,88,574.00	-	18,75,25,88,574.00	-	-	18,75,25,88,574.00	-	19,26,04,98,574.00
41020	Buildings	-	-	-	1,28,76,56,836.51	-	1,28,76,56,836.51	-	-	1,22,32,73,994.69	-	1,28,76,56,836.51
4102001	Buildings	-	-	-	1,02,09,09,386.37	-	1,02,09,09,386.37	-	-	96,98,63,917.05	-	1,02,09,09,386.37
4102002	Buildings zone-08	-	-	-	3,21,88,447.21	-	3,21,88,447.21	-	-	3,05,79,024.85	-	3,21,88,447.21
4102003	Shooting Range	-	-	-	9,44,59,543.39	-	9,44,59,543.39	-	-	8,97,36,566.22	-	9,44,59,543.39
4102004	Command & Control Center - Smart	-	-	-	-	-	10,77,673.26	-	-	10,23,789.60	-	10,77,673.26
4102005	City	-	-	-	-	-	-	-	-	-	-	-
4102005	Kaji House at Zarkha-Building	-	-	-	2,81,38,898.59	-	2,81,38,898.59	-	-	2,67,31,953.66	-	2,81,38,898.59
4102006	Building-Kanha Gaushala & Beshahara Pashu Ashva	-	-	-	11,08,82,887.69	-	11,08,82,887.69	-	-	10,53,38,743.31	-	11,08,82,887.69
4102007	Material Recovery Facility Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-
41030	Roads and Bridges	-	-	-	3,87,21,14,478.83	-	3,87,21,14,478.83	-	-	3,48,49,05,030.95	-	3,87,21,14,478.83
4103001	Concrete Road & Bridges	-	-	-	1,24,93,56,305.29	-	1,24,93,56,305.29	-	-	1,12,44,20,674.76	-	1,24,93,56,305.29
4103003	Others Road & Bridges	-	-	-	2,62,27,58,173.54	-	2,62,27,58,173.54	-	-	2,36,04,82,356.19	-	2,62,27,58,173.54
41031	Sewerage and drainage	-	-	-	2,75,79,18,692.33	-	2,75,79,18,692.33	-	-	2,49,42,60,566.50	-	2,75,79,18,692.33
4103101	Open Sewerage & Drainage	-	-	-	1,39,85,55,871.23	-	1,39,85,55,871.23	-	-	1,25,87,00,284.10	-	1,39,85,55,871.23
4103102	Sewerage, Nala & Drains	-	-	-	1,35,93,62,821.11	-	1,35,93,62,821.11	-	-	1,23,55,60,282.40	-	1,35,93,62,821.11
41032	Waterways-	-	-	-	70,47,24,515.74	-	70,47,24,515.74	-	-	60,42,01,612.66	-	70,47,24,515.74
4103201	Borewell (Handpumps)	-	-	-	51,65,25,353.82	-	51,65,25,353.82	-	-	44,42,32,375.02	-	51,65,25,353.82
4103202	Open Wells	-	-	-	67,31,676.25	-	67,31,676.25	-	-	57,21,924.81	-	67,31,676.25
4103204	Pumping station	-	-	-	14,83,99,244.39	-	14,83,99,244.39	-	-	12,61,39,357.73	-	14,83,99,244.39
4103205	Water Tank	-	-	-	-	-	-	-	-	-	-	-
4103206	Water Supply	-	-	-	2,06,46,314.91	-	2,06,46,314.91	-	-	1,75,49,367.67	-	2,06,46,314.91
4103207	38HP D-WATERING PUMPING SET	-	-	-	1,18,60,002.00	-	1,18,60,002.00	-	-	1,05,58,637.42	-	1,18,60,002.00
41039	Public Lighting--	-	-	-	1,21,96,65,766.84	-	1,21,96,65,766.84	-	-	1,15,82,835.65	-	1,21,96,65,766.84
4103901	Lamp post	-	-	-	1,21,21,09,158.53	-	1,21,21,09,158.53	-	-	1,15,82,835.65	-	1,21,21,09,158.53
4103902	Transformer	-	-	-	15,56,608.31	-	15,56,608.31	-	-	15,56,608.31	-	15,56,608.31
41040	Other assets	-	-	-	29,74,88,484.66	-	29,74,88,484.66	-	-	29,74,88,484.66	-	29,74,88,484.66
4104001	Plants & Machinery	-	-	-	11,15,82,835.65	-	11,15,82,835.65	-	-	11,15,82,835.65	-	11,15,82,835.65
4104002	Plant & Machinery	-	-	-	1,23,00,691.83	-	1,23,00,691.83	-	-	1,23,00,691.83	-	1,23,00,691.83
4104003	Sweeping Machine	-	-	-	37,50,751.82	-	37,50,751.82	-	-	31,88,139.05	-	37,50,751.82
4104004	Skid Steer Loader	-	-	-	13,45,955.50	-	13,45,955.50	-	-	11,44,062.17	-	13,45,955.50
4104005	Generator	-	-	-	-	-	-	-	-	-	-	-
4104006	Sanitizer Machine	-	-	-	-	-	-	-	-	-	-	-
4104007	Smart 2.2 Cum underground waste collection system	-	-	-	1,44,50,000.00	-	1,44,50,000.00	-	-	1,22,82,500.00	-	1,44,50,000.00
4104008	Air purification system with air Upgrade of Nagariya Bus Stop & Bus Station	-	-	-	-	-	-	-	-	-	-	-
4104009	Patching Machine Mounted Gym for Park	-	-	-	1,49,80,707.00	-	1,49,80,707.00	-	-	1,38,57,153.98	-	1,49,80,707.00
41050	Vehicles	-	-	-	1,13,98,800.00	-	1,13,98,800.00	-	-	96,88,980.00	-	1,13,98,800.00
4105004	Jeeps - 4105004	-	-	-	72,91,08,358.82	-	72,91,08,358.82	-	-	62,48,36,749.85	-	72,91,08,358.82
4105005	Cranes - 4105005	-	-	-	7,00,687.47	-	7,00,687.47	-	-	5,95,584.35	-	7,00,687.47
4105006	Trucks - 4105006	-	-	-	1,39,96,597.28	-	1,39,96,597.28	-	-	1,18,97,107.69	-	1,39,96,597.28
4105007	Tankers - 4105007	-	-	-	8,55,16,371.57	-	8,55,16,371.57	-	-	8,48,43,814.98	-	8,55,16,371.57
4105008	Trolley-4105008	-	-	-	42,77,995.31	-	42,77,995.31	-	-	36,36,296.01	-	42,77,995.31
4105009	RICKSHAW - HAND HEAVY DUTY-4105009	-	-	-	32,48,108.78	-	32,48,108.78	-	-	3,09,74,270.61	-	32,48,108.78
4105010	3 Wheeler Vehicle-4105010	-	-	-	8,45,000.00	-	8,45,000.00	-	-	50,01,326.75	-	8,45,000.00
4105011	Other Vehicles-4105011	-	-	-	1,66,24,989.88	-	1,66,24,989.88	-	-	19,96,890.90	-	1,66,24,989.88
4105012	Tata ACE-4105012	-	-	-	1,81,00,107.87	-	1,81,00,107.87	-	-	3,46,91,567.51	-	1,81,00,107.87
4105013	Tractor-4105013	-	-	-	4,84,87,362.70	-	4,84,87,362.70	-	-	4,12,14,258.30	-	4,84,87,362.70



Sl. No.	Description	Opening Balance					Additions From					Accumulated Depreciation					NetBlock	
		2	3	4	5	6	7	8	9	10	11	12	At the end of current Period	At the End of FY- 2022-23				
4105014	Tata 207D-4105014	21,81,082.13	-	-	-	-	-	-	-	3,27,162.32	18,53,919.81	21,81,082.13						
4105015	Bahro Jeep-4105015	33,96,350.98	-	-	-	-	-	-	-	5,09,452.65	28,86,898.33	33,96,350.98						
4105017	Mahindra Scorpio-4105017	5,24,824.96	-	-	-	-	-	-	-	78,723.74	4,46,101.22	5,24,824.96						
4105018	GPS System on Vehicle-4105018	43,27,663.23	-	-	-	-	-	-	-	6,49,149.48	36,78,513.74	43,27,663.23						
4105019	DUMPER PLACER CONTAINER	26,06,760.67	-	-	-	-	-	-	-	3,91,014.10	22,15,746.57	26,06,760.67						
4105020	JCB	4,40,64,981.82	-	-	-	-	-	-	-	66,09,747.27	3,74,55,234.55	4,40,64,981.82						
4105021	TIPPER TRUCK	19,92,27,950.18	-	-	-	-	-	-	-	3,00,19,904.43	17,01,12,791.75	19,92,27,950.18						
4105022	Loader	5,23,12,368.13	-	-	-	-	-	-	-	4,44,65,512.91	4,44,65,512.91	5,23,12,368.13						
4105023	Tricycle	8,71,75,902.89	-	-	-	-	-	-	-	2,05,39,485.43	12,89,34,417.45	8,71,75,902.89						
4106001	Office & other equipment	6,48,56,239.49	-	-	-	-	-	-	-	1,15,57,038.60	7,07,48,651.89	6,48,56,239.49						
4106002	Air Conditioners	36,21,153.58	-	-	-	-	-	-	-	31,66,727.61	2,08,69,093.82	36,21,153.58						
4106003	Computers	5,11,732.00	-	-	-	-	-	-	-	89,753.88	5,08,605.31	5,11,732.00						
4106004	Faxes & Telephones	75,42,120.00	-	-	-	-	-	-	-	1,82,241.48	11,09,026.74	75,42,120.00						
4106005	Photocopiers	1,15,359.18	-	-	-	-	-	-	-	6,700.40	37,968.93	1,15,359.18						
4106006	Refrigerators	11,38,618.22	-	-	-	-	-	-	-	1,98,358.77	12,11,825.01	11,38,618.22						
4106007	Water Cooler	44,669.33	-	-	-	-	-	-	-	7,75,093.60	27,24,697.08	44,669.33						
4106008	Computer Software	12,34,599.77	-	-	-	-	-	-	-	46,88,117.34	2,65,65,998.26	12,34,599.77						
4106009	Mobile	31,54,790.68	-	-	-	-	-	-	-	55,04,391.29	64,75,754.46	31,54,790.68						
4106010	Other Equipments	3,12,09,115.60	-	-	-	-	-	-	-	9,71,363.17	3,12,09,115.60	3,12,09,115.60						
4106011	LED-TV-4106011	64,75,754.46	-	-	-	-	-	-	-	6,92,625.65	71,80,576.06	64,75,754.46						
4107000	LED-TV-4107000	3,67,604.85	-	-	-	-	-	-	-	10,05,415.33	10,70,872.40	3,67,604.85						
4107001	CCTV Camera	10,20,872.40	-	-	-	-	-	-	-	80,00,094.33	7,62,74,246.50	10,20,872.40						
4107002	Furniture, fixtures, fittings and electrical appliances	6,49,83,429.83	-	-	-	-	-	-	-	48,251.40	4,34,262.64	6,49,83,429.83						
4107003	Cupboards	4,82,514.04	-	-	-	-	-	-	-	4,68,817.17	45,80,384.53	4,82,514.04						
4107004	Chairs	39,78,441.70	-	-	-	-	-	-	-	6,39,872.48	35,78,441.70	39,78,441.70						
4107005	Fans	6,36,629.42	-	-	-	-	-	-	-	25,70,224.07	6,36,629.42	6,36,629.42						
4107006	Electrical Fittings	2,23,29,112.25	-	-	-	-	-	-	-	2,73,205.70	21,01,845.99	2,23,29,112.25						
4107007	Almirah	21,01,845.99	-	-	-	-	-	-	-	68,507.82	3,45,978.22	21,01,845.99						
4107008	Table	3,45,978.22	-	-	-	-	-	-	-	39,70,443.17	3,60,02,306.05	3,45,978.22						
4107009	FURNITURE	3,08,72,566.22	-	-	-	-	-	-	-	5,29,488.05	50,71,306.93	3,08,72,566.22						
4107010	CCTV Camera	42,36,341.98	-	-	-	-	-	-	-	6,58,51,157.33	61,13,77,003.94	42,36,341.98						
4107011	Coilers	62,53,33,345.27	-	-	-	-	-	-	-	16,35,103.88	1,60,88,488.76	62,53,33,345.27						
4108000	Other fixed assets(Total)	1,60,88,488.76	-	-	-	-	-	-	-	24,70,401.45	2,31,25,183.01	1,60,88,488.76						
4108001	(01)Tin Shade	2,38,12,444.45	-	-	-	-	-	-	-	1,53,03,534.82	14,58,54,638.42	2,38,12,444.45						
4108002	(02)Fountain	14,48,02,203.24	-	-	-	-	-	-	-	86,400.01	11,43,400.13	14,48,02,203.24						
4108003	(03)Public Toilets	4,98,200.14	-	-	-	-	-	-	-	98,18,986.43	9,81,89,864.31	4,98,200.14						
4108004	(04)Loader	9,81,89,864.31	-	-	-	-	-	-	-	0.20	0.00	9,81,89,864.31						
4108005	(05)Parking Stand	20,10,41,848.16	-	-	-	-	-	-	-	2,10,37,636.02	19,49,03,236.15	20,10,41,848.16						
4108006	(06)books	0.81	-	-	-	-	-	-	-	0.81	0.00	0.81						
4108007	(07)Lakes & Ponds	1,40,22,996.68	-	-	-	-	-	-	-	14,61,655.07	1,32,51,183.61	1,40,22,996.68						
4108008	(08)Water Works Distribution	17,04,960.45	-	-	-	-	-	-	-	1,70,496.05	15,34,464.41	17,04,960.45						
4108009	(09)Other Assets	74,94,367.39	-	-	-	-	-	-	-	83,11,068.25	74,94,367.39	74,94,367.39						
4108010	GarbageBins	5,99,27,980.90	-	-	-	-	-	-	-	59,92,798.09	5,99,27,980.90	5,99,27,980.90						
4108011	(11)Statue	1,75,53,470.42	-	-	-	-	-	-	-	17,55,347.04	1,57,98,123.38	1,75,53,470.42						
4108012	(12)Kantha upwan	24,86,703.10	-	-	-	-	-	-	-	22,39,032.79	24,86,703.10	24,86,703.10						
4108013	Traffic Park	20,96,808.12	-	-	-	-	-	-	-	2,10,980.81	19,11,827.31	20,96,808.12						
4108014	(14) DHOBI GHAT	61,53,926.49	-	-	-	-	-	-	-	6,25,960.65	56,28,245.84	61,53,926.49						
4108015	(15)Cycle	2,60,82,796.89	-	-	-	-	-	-	-	2,88,44,757.95	2,88,44,757.95	2,60,82,796.89						
4108016	Hattu Thela	33,33,150.00	-	-	-	-	-	-	-	3,33,315.00	29,99,835.00	33,33,150.00						
4108017	Shmanson Ghat	74,54,700.00	-	-	-	-	-	-	-	7,45,470.00	67,09,230.00	74,54,700.00						
4108018	Sprayer with Tank	16,84,951.00	-	-	-	-	-	-	-	1,68,495.10	15,16,455.90	16,84,951.00						
4108019	Hand Craft Wheel Barrows	2,98,899.00	-	-	-	-	-	-	-	14,944.95	2,83,954.05	2,98,899.00						
4108020	Fogging Cycles	43,134.75	-	-	-	-	-	-	-	4,313.48	38,821.28	43,134.75						
4108021	Fire Extinguisher	-	-	-	-	-	-	-	-	-	-	-						
4108022	Agri. Impl. Land Leveler	-	-	-	-	-	-	-	-	-	-	-						
4108023	Total	30,34,35,27,821.34	1,18,85,63,206.90	22,20,71,281.00	96,64,91,525.90	50,79,10,000.00	31,02,41,81,028.24	1,27,71,25,907.35	29,74,70,55,120.88	30,34,35,27,821.34	43,134.75	43,134.75						



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

Code No.	Particulars	Balance as on 01.04.2023	Construction During the Year	Deduction During the Year	Balance as on- 31.03.2024
1	2	3	4	5	6
4121001	Kanha Upwan	-	-	-	-
4121002	Shooting Range	-	-	-	-
4121003	Traffic Park	15,54,868.00	-	-	15,54,868.00
4121004	Building-(NN Office)- Chakbast Kothi	15,15,18,939.00	-	-	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
4121007	MRF	-	1,48,07,735.00	-	1,48,07,735.00
4121008	Transfer Station	-	47,50,512.00	-	47,50,512.00
	Total	19,39,66,442.00	1,95,58,247.00	-	21,35,24,689.00



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

Code No.	Particulars	With whom invested	Face value	Amount (Rs.) 31/03/2024	Amount (Rs.) 2022-23
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		1,30,82,39,875.00	1,10,82,38,875.00
	Total of Investments General Fund		-	1,30,82,39,875.00	1,10,82,38,875.00

Schedule B13: Investments Other Funds [Code 421]*Amount Rs.*

Code No.	Particulars	With whom invested	Face value (₹)	Current year Carrying Cost (₹)
1	2	3	4	5
42110	Central Government			-
42120	State Government Securities			-
42130	Debentures and Bonds			-
42140	Preference Shares			-
42150	Equity Shares			-
42160	Units of Mutual Funds			-
42180	Other Investments			-
	Total of Investments Other Funds			-

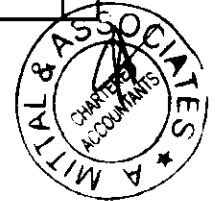
Schedule B-14: Stock in Hand (Inventories) [Code 430]*Amount in Rs.*

Code No.	Particulars	Opening Stock as on 01.04.2023	Addition made during the year	Consumption during the year	Closing Stock as on 31.03.2024
1	2	3	4	5	6
	Inventory				
4301001	Store Itmes	6,05,33,619.00	5,96,86,921.56	6,05,33,619.00	5,96,86,921.56
4301002	Inventory of Ahana Enclave Work In Progress	-	1,43,46,47,332.35	8,20,93,459.74	1,35,25,53,872.61
4302001	Commercial Complex at Kamta	74,91,836.00	-	-	74,91,836.00
4302002	Multy Story Apartment-at Aurangabad	2,05,97,63,745.00	1,06,66,46,132.00	1,43,46,47,332.35	1,69,17,62,544.65
4302003	Para Housing Project	2,68,34,278.00	-	-	2,68,34,278.00
43030	Others	-	-	-	-
	Total Stock in hand	2,15,46,23,478.00	2,56,09,80,385.91	1,57,72,74,411.09	3,13,83,29,452.82



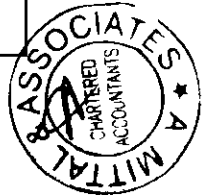
Schedule B17 :Cash and Bank Balances [Code No 450]

Code No	Particulars	Opening Balance	Closing Balance Amount (₹)
1	2		3
45010	Cash	352.00	249.00
	Balance with Bank – Municipal Funds		
45020	Nationalised Banks		
45022	Other Scheduled Banks	9,85,31,48,197.14	11,16,66,10,667.06
	Treasury		
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	9,85,31,48,197.14	11,16,66,10,667.06
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	9,85,31,48,549.14	11,16,66,10,916.06



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 31.03.2024
1	2	3	4	5	
46010	Loans and advances to employees				
4601001	HBA	16,70,106.00	-	6,26,700.00	10,43,406.00
4601005	Vehicle Advance-4601005	-	-	-	-
4601007	Salary Advance-4601007	-	-	-	-
4601008	Temporary Advance-4601008	1,50,000.00	9,380.00	-	1,59,380.00
4601009	Co-Operative Advance-4601009	-	-	-	-
4601010	Employee Welfare Fund-4601010	-	-	-	-
4601011	Sweeper Welfarefund-4601011	14,65,375.00	37,01,960.00	59,81,695.00	(8,14,360.00)
4601012	Medical advance	12,03,750.00	-	-	12,03,750.00
	Sub - Total	44,89,231.00	37,11,340.00	66,08,395.00	15,92,176.00
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	15,75,40,15,210.00	30,89,38,484.00	22,47,14,737.00	15,83,82,38,957.00
46050	Advance to Others	-	36,729.00	4.00	36,725.00
46060	Deposits with External Agencies	-	-	-	-
46080	Other Current Assets	53,57,55,970.07	3,35,987.00	-	53,60,91,957.07
461	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	-	-	-
	Total Loans, advances, and deposits	16,29,42,60,411.07	31,30,22,540.00	23,13,23,136.00	16,37,59,59,815.07



NAGAR NIGAM, LUCKNOW

Financial year 2023-24

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

2. REVENUE AND EXPENDITURE RECOGNITION

Based on the guidelines of "National Municipal Accounts Manual", books of accounts are prepared as follows:

a) Property Tax are being accounted for on accrual basis. 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.

b) All other income is accounted for only when the same are received viz.

- i. Tax on Animal
- ii. Entertainment Tax
- iii. Fee and User Charges such as License Fee, Fee for grant of permit, parking, fee for issue of birth and death certificate, mela fee, advertisement fee, mutation fee, information fee, tender form fee, Entry fee of park etc Road damage fee, road cutting fee, penalties and fines, swachata fee, sale of flower and products, prakashan fee etc.
- iv. Income from auction, sale of scrap etc
- v. Booking/rental fee of Kalyan Mandap /marriage community hall etc as the revenue would be due on receipt of income only.
- vi. Revenue grant received from various authorities and governments.
- vii. The Rental Income received from residential and commercial property, etc

c) Expended portion of Capital Grant is transferred to profit and loss account as and when the same are expended.

d) Income from Investment such as interest on FDRs, Interest on bank accounts are accounted on accrual basis.

e) Sale of Flats/Apartments is accounted for consequent to registry of the flats.

f) Expenditure

Expenditure for the work done are charged to revenue 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 / determined.



4. FIXED ASSETS & DEPRECIATION

Fixed Assets are taken at cost incurred at the time of purchase/acquisition 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 FDRs are shown under the head **Investments General Fund-420**. Interest accrued on these FDRs are accounted as per bank Statement/Certificate/26AS. Entries reflected in 26 AS, after 29th May are accounted for in the succeeding 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 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 them 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 the mismatch between amount deposited in bank and reflected in bank statement are appearing in BRS. Efforts are being made to get the same corrected / rectified.

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 31.03.2024 (Previous Year 46,635/-) is appearing under cash and bank balances, which is subject to reconciliation and adjustment.

3. PLA

During the year Government of UP has transferred Rs. 177.44 Crores from PLA as surrendered /untillised. The balance in PLA being Rs.1.90 cr has accordingly been adjusted against balance appearing in “Grant Suda (PLA)” A/c and the balance charged to Revenue within Prior Period Adjustment Account.



4. 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.

5. LAND

During the year Land admeasuring 50791 SQM valued at 50.791 Crores was reduced from Fixed Assets and transferred to Work in Progress under the scheme. Value of the Land has been worked out at the Circle rate as on 12/11/2021

6. 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. The first Installment of Rs. 28 Crores (approx.) will fall due for payment in November 2024.

7. 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. The Government is recovering Rs. 9.64 Crore from Revolving Fund, though as per our records the said loan stands fully paid. The matter is getting reconciled and necessary adjustment if any would be made in due course.

8. 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.

9. DEPOSITS RECEIVED (Code – 340)

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

10. 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.

11. 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 31.3.2024, no additional provision was deemed necessary in the current year (previous year Rs. NIL). The amount of opening provision of Rs. 457.13 Crores are being reduced from the amount recoverable against



property tax.

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

13. INVENTORY

- Inventory of Flat of Ahana Enclave is accounted for on the basis of cost approved by Committee for the towers/flats for which work has been completed.
- Work in Progress of Flat of Ahana Enclave is accounted for on the basis of cost incurred on the project of Ahana Enclave less cost of completed towers/flats
- Closing stock of store items has been taken from the details provided by store department, Engineering department, Health Department & R.R. Department.
- Work in Progress also includes the cost incurred in the project of Commercial Complex at Kamta, and Para Housing Project, which are taken on cost basis.

14. 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. 19.25 Crores(previous year expenses of Rs. Nil) affecting Income & Expenditure account for the year.

15. PROVISIONS FOR WORK COMPLETED / EXPENDITURE INCURRED.

Provision of Civil work completed during the year amounting to Rs. 192.30 Crore (Previous year Rs. 158.38 Crore) is made for the year. Similarly provision for Tipping Fee payable amounting to Rs. Nil (Previous Year Rs. 28.84 Crores) are made at the end of year. Further provision for wages payable for the year is made for Rs. 20 Crore (Previous Year Rs. 38.91 Crore at the end of year.

For M/s A. Mittal & Associates

(Chartered Accountants)



CA Ashutosh Mittal
(Partner)

For & on behalf of Nagar Nigam Lucknow


Chief Finance & Accounts Officer



Addl. Municipal Commissioner

Municipal Commissioner

नगर निगम लखनऊ

For M/s HCO & Co

(Chartered Accountants)



CA T.V.K. Raman
(Partner)

M.No. 013006

Date: 30/05/2024

Place: Lucknow