



**Audited Annual A/C**

**NAGAR NIGAM**

**PRAYAGRAJ**

**FINANCIAL YEAR 2020-21**



**AUDITORS' REPORT**

**The Municipal Commissioner  
Nagar Nigam Prayagraj,  
Prayagraj.**

Dear Sir,

We have audited the accompanying financial statements of Nagar Nigam Prayagraj, compiled by M/s. Praveen K. Srivastava & Co., Chartered Accountants as per data provided by the management of Prayagraj Nagar Nigam (hereinafter referred to as "the Management"). The financial statements comprise of the Balance Sheet as at 31 March 2021 Statement of Income and Expenditure for the year ended on that date.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

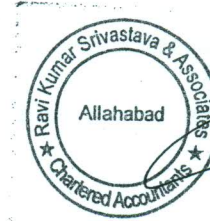
**Opinion**

In our opinion to the best of our information and according to the explanations given to us, subject to our Major observations on Financial Statements, enumerated in Annexure "A" as well as observations pointed out by M/s. Praveen K. Srivastava & Co. and Notes to Accounts of the Management forming part of the Annual Accounts, the financial statements are in conformity with the books of accounts, and reflect true & fair view:

- (a) In the case of Balance sheet, of the state of affairs of the Nagar Nigam at 31 March, 2021; and
- (b) In the case of the Statements of Income and Expenditure of the surplus for the year ended on that date.

For Ravi Kumar Srivastava & Associates  
(Chartered Accountants)

Reg No. :008995C



Ravi Kumar Srivastava  
Proprietor

M.No. : 078466

**UDIN: 21078466AAAAN1412**

Date: 07/12/2021

Place :Prayagraj

**(1) In Respect of Capital Expenditure**

- (a) The Nigam has maintained the Measurement Book with respect to Capital Expenditure Incurred during the year show full particulars of the location and Capital Expenditure related to Infrastructure development work of Jurisdiction area of Nigam. The Maximum capital Expenditure incurred by Contractor through Tendering Process.
- (b) Fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were reported on such verification.

**(2) In Respect of Inventory & Store**

- (a) Physical verification of inventory has been conducted at reasonable intervals by the management.
- (b) Procedures for physical verification of inventory followed by the management is reasonable and adequate in relation to the size of the company and the nature of its business. There are no inadequacies in such procedures that should be reported.
- (c) Nigam is maintaining proper records of inventory. No material discrepancies were reported.

**(3) In respect of Property Tax**

- (a) The Property Tax Received during the F.Y 2020-21 is Rs.68.18 crore, The major Income of Nigam is Property Tax besides the State Govt Grants. Income is duly recognised on the basis of Receipt basis because the total outstanding dues 144 crore which is not fully accounted for due to disputed dues is involved, the maximum dues pertaining to State Govt. and Central Govt. This Outstanding Dues may be realised in gradual manner in forthcoming Financial Years.

**(4) Internal Control in reference to Purchase of Inventory and Fixed Assets and whether there is continuing failure of Internal control**

In our opinion and according to the information and explanations given to us there are adequate internal control systems commensurate with the size of the Nigam and the nature of its activity for the purchase of inventory and fixed assets and the sale of auction goods and services. During the course of audit we have not observed continuing failure to correct major weaknesses in internal control system.

**(5) Rules followed while accepting State Govt Grants:**

Generally Nigam Utilised the Grant during the year for the purpose for which it was received. The Major State Govt. Grants are 15th Raja Vithya for the Purpose of Distribution of Salary, 14th Vithya Ayog for Infrastructural Development of Nigam Jurisdiction, Padit Deen Dayal Upadhyaya Grant and Swachh Bharat Mission etc.

**(6) Development and Civic Ammenities Exp.etc.**

The Development Exp , Civic amenities exp, Sanitization Expenses have been verified on the basis of the bills, Voucher, Meaurement Books, and other documentary evidence which duly verified by the Nigam's officials of the Concerned Department.

Date: 07/12/2021

Place :Prayagraj

For Ravi Kumar Srivastava & Associate:

(Chartered Accountants)

Reg No. :008995C



Ravi Kumar Srivastava

Proprietor

M.No. : 078466

# NAGAR NIGAM PRAYAGRAJ

Balance Sheet  
as on 31st March 2021

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (₹) 2020-21	Previous Year Amount (₹) 2019-20
1	2	3	4	5
	<b>LIABILITIES</b>			
	<b>Reserve &amp; Surplus</b>			
3-10	Municipal (General) Fund	B-1	12,948,175,940.33	14,084,536,594.59
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	-	-
	<b>Total Reserves &amp; Surplus</b>		<b>12,948,175,940.33</b>	<b>14,084,536,594.59</b>
3-20	Grants, Contributions for specific purposes	B-4	2,287,492,386.09	1,967,097,508.84
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	140,218,190.00	-
	<b>Total Loans</b>		<b>2,427,710,576.09</b>	<b>1,967,097,508.84</b>
	<b>Current Liabilities and Provisions</b>			
3-40	Deposits Received	B-7	46,031,101.40	60,232,501.40
3-41	Deposit works	B-8	28,086,935.18	10,598,446.00
3-50	Other Liabilities (Sundry Creditors)	B-9	230,531,722.00	321,808,640.39
3-60	Provisions	B-10	-	27,722,813.41
	<b>Total Current Liabilities and Provisions</b>		<b>304,649,758.58</b>	<b>420,362,401.20</b>
	<b>TOTAL LIABILITIES</b>		<b>15,680,536,275.00</b>	<b>16,471,996,504.63</b>
1	2	3	4	5
	<b>ASSETS</b>			
	<b>Fixed Assets</b>			
4-10	Gross Block	B-11	9,067,900,938.20	589,606,448.20
4-11	Less: Accumulated Depreciation		716,928,660.00	278,079,202.00
	<b>Net Block</b>		<b>8,350,972,278.20</b>	<b>311,527,246.20</b>
4-12	Capital Work-in-Progress	B-11-A	5,139,170,742.80	13,374,563,582.80
	<b>Total Fixed Assets</b>		<b>13,490,143,021.00</b>	<b>13,686,090,829.00</b>
	<b>Investments</b>			
4-20	Investment – General Fund	B-12	111,801.00	-
4-21	Investments – Other Funds	B-13	-	-
	<b>Total Investments</b>		<b>111,801.00</b>	-
	<b>Current Assets, Loans and Advances</b>			
4-30	Stock in Hand (Inventories)	B-14	13,159,046.80	29,353,246.81
4-31	Sundry Debtors (Receivables)	B-15	515,330,631.78	491,398,757.78
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	1,658,700,104.42	2,261,856,026.04
4-60	Loans, advances and deposits	B-18	3,091,670.00	3,297,645.00
4-61	Less: Accumulated provision against Loans Net Amount outstanding		-	-
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>2,190,281,453.00</b>	<b>2,785,905,675.63</b>
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	<b>TOTAL ASSETS</b>		<b>15,680,536,275.00</b>	<b>16,471,996,504.63</b>

NOTE:- Previous Year Figures Are Regrouped And Rearranged.

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

(Partner)  
Date:  
Place:

Praveen K Srivastava

6/12/21

For & on behalf of:  
Nagar Nigam Prayagraj

Chief Finance &  
Accounts Officer

  
 नगर आयुक्त  
 नगर निगम  
 प्रयागराज

UDIN : 2107846AAAAIN1412

# NAGAR NIGAM PRAYAGRAJ

## Income and Expenditure Statement

for the year ended 31<sup>st</sup> March 2021

Code No.	Item/ Head of Account	Schedule No	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4	5
<b>INCOME</b>				
I-10	Tax Revenue	I-1	684,003,677.84	661,566,141.00
I-20	Assigned Revenues & Compensation	I-2	-	-
I-30	Rental Income from Municipal Properties	I-3	15,571,073.50	5,282,898.50
I-40	Fees & User Charges	I-4	56,081,111.42	64,240,164.00
I-50	Sale & Hire Charges	I-5	6,917,367.00	337,649.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	4,035,151,660.25	1,462,865,862.00
I-70	Income from Investments	I-7	9,143,924.00	-
I-71	Interest Earned	I-8	4,864,248.00	61,761,214.19
I-80	Other Income	I-9	1,004,424.50	16,852,143.00
<b>A</b>	<b>Total – INCOME</b>		<b>4,812,737,486.51</b>	<b>2,272,906,071.69</b>
<b>EXPENDITURE</b>				
2-10	Establishment Expenses	I-10	2,422,507,636.00	1,896,776,945.00
2-20	Administrative Expenses	I-11	40,070,307.00	39,058,958.00
2-30	Operations & Maintenance	I-12	1,320,085,778.61	289,787,611.87
2-40	Interest & Finance Expenses	I-13	200,331.68	-
2-50	Programme Expenses	I-14	1,157,701.00	89,321.00
2-60	Revenue Grants, Contributions & subsidies	I-15	-	-
2-70	Provisions & Write off-Property Tax	I-16	-	-
2-80	Miscellaneous Expenses	I-17	14,750,926.00	12,346,744.38
2-72	Depreciation	B-11	716,928,660.00	28,208,858.00
4-30	Consumption of Stock	B-14	16,194,200.01	-
<b>B</b>	<b>Total – EXPENDITURE</b>		<b>4,531,895,540.30</b>	<b>2,266,268,438.25</b>
A-B	<i>Gross surplus/ (deficit) of income overexpenditure before Prior Period Items</i>		280,841,946.21	6,637,633.44
2-80	Add: Prior period Items (Net)	I-19	25,762,379.44	-
	<i>Gross surplus/ (deficit) of income overexpenditure after Prior Period Items</i>		306,604,325.65	6,637,633.44
	<i>Less: Transfer to Reserve Funds:</i>			
2-90	<b>Net balance being surplus/ deficit carriedover to Municipal Fund</b>		<b>306,604,325.65</b>	<b>6,637,633.44</b>

NOTE:- Previous Year Figures Are Regrouped And Rearranged.

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

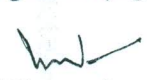
(Partner)  
Date:  
Place:

PKS

6/17/21

Praveen K Srivastava

For & on behalf of:  
Nagar Nigam Prayagraj

  
Chief Finance &  
Accounts Officer

  
नगर निकाय  
प्रयागराज

UDIN:21078466AAAAIN1412

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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
		681,823,116.84	660,000,000.00
11001	Property tax	-	-
11002	Water tax	-	-
11003	Sewerage Tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	-	1,305,861.00
11007	Vehicle Tax	-	36,500.00
11008	Tax on Animals	157,330.00	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	33,590.00
11012	Pilgrimage Tax	1,968,411.00	-
11051	Octroi & Toll	-	-
11052	Cess	-	190,190.00
11080	Other taxes	54,820.00	-
	<b>Sub-total</b>	<b>684,003,677.84</b>	<b>661,566,141.00</b>
	Less		
11090	Tax Remissions and Refund [Schedule 1 - 1 (a)]	-	-
	Sub-total	-	-
	<b>Total tax revenue</b>	<b>684,003,677.84</b>	<b>661,566,141.00</b>





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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
11001	Property tax	681,823,116.84	660,000,000.00
11002	Water tax	-	-
11003	Sewerage Tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	-	-
11007	Vehicle Tax	-	1,305,861.00
11008	Tax on Animals	157,330.00	36,500.00
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	1,968,411.00	33,590.00
11051	Octroi & Toll	-	-
11052	Cess	-	-
11080	Other taxes	54,820.00	190,190.00
	<b>Sub-total</b>	<b>684,003,677.84</b>	<b>661,566,141.00</b>
	Less		
11090	Tax Remissions and Refund [Schedule 1 - 1 (a)]	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total tax revenue</b>	<b>684,003,677.84</b>	<b>661,566,141.00</b>



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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
12010	Taxes and Duties collected by others		
12020	Compensation in lieu of Taxes / duties	-	-
12030	Compensations in lieu of Concessions	-	-
<b>Total assigned revenues &amp; compensation</b>		-	-



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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
13002	HRR	-	-
13010	Rent from Civic Amenities	10,598,785.00	4,999,636.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	831,718.50	283,262.50
13080	Other rents	4,140,570.00	
<b>SubTotal</b>		<b>15,571,073.50</b>	<b>5,282,898.50</b>
	<i>Less:</i>		
13090	Rent Remission and Refunds	-	-
<b>Sub-total</b>		<b>-</b>	<b>-</b>
<b>Total Rental Income from Municipal Properties</b>		<b>15,571,073.50</b>	<b>5,282,898.50</b>



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

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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
	Municipal Body	56,081,111.42	64,240,164.00
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
<b>Total income from fees &amp; user charges – Function wise</b>		<b>56,081,111.42</b>	<b>64,240,164.00</b>



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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
14010	Empanelment & Registration Charges	16,787,023.00	17,410,583.00
14011	Licensing Fees	10,032,215.00	9,688,287.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	493,514.00	1,284,638.00
14014	Development Charges	1,177,435.00	
14015	Regularization Fees		
14020	Penalties and Fines	5,796,993.00	4,789,233.00
14040	Other Fees	15,938,934.92	17,823,595.00
14050	User Charges	5,854,996.50	8,577,001.00
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		4,666,827.00
	<b>SubTotal.</b>	<b>56,081,111.42</b>	<b>64,240,164.00</b>
14090	Less: Rent Remission and Refunds	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total income from Fees &amp; User Charges - Income head-wise</b>	<b>56,081,111.42</b>	<b>64,240,164.00</b>



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

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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
	Municipal Body	6,917,367.00	337,649.00
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	<b>Total Income from Sale &amp; Hire charges – Function wise</b>	<b>6,917,367.00</b>	<b>337,649.00</b>



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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
15010	Sale of Products	13,945.00	
15011	Sale of Forms & Publications		324,685.00
15012	Sale of stores & scrap	6,903,422.00	
15030	Sale of Shops-Rent Deptt	-	12,964.00
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
<b>Total Income from Sale &amp; Hire charges - Income head-wise</b>		<b>6,917,367.00</b>	<b>337,649.00</b>



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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
16010	Revenue Grant	4,035,151,660.25	1,458,809,497.00
16020	Re-imbursement of expenses	-	4,056,365.00
16030	Contribution towards schemes	-	-
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>4,035,151,660.25</b>	<b>1,462,865,862.00</b>





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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
17010	Interest on Investments	9,143,924.00	
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
<b>Total Income from Investments</b>		<b>9,143,924.00</b>	<b>-</b>



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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
17110	Interest from Bank Accounts	4,864,248.00	61,761,214.19
17120	Interest on Loans and advances to Employees	-	
17130	Interest on loans to others	-	-
17180	Other Interest		
	<b>Total Interest Earned</b>	<b>4,864,248.00</b>	<b>61,761,214.19</b>



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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
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		
18060	Excess Provisions written back		-
18080	Miscellaneous Income	1,004,424.50	16,852,143.00
<b>Total Other Income</b>		<b>1,004,424.50</b>	<b>16,852,143.00</b>



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

<b>Schedule I-10 (a): Establishment Expenses – Function wise</b>			
Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
	Municipal Body	2,422,507,636.00	1,896,776,945.00
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
<b>Total establishment expenses – Function wise</b>		<b>2,422,507,636.00</b>	<b>1,896,776,945.00</b>

<b>Schedule I-10(b): Establishment Expenses – Expenditure head-wise</b>			
Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
21010	Salaries, Wages And Bonus	1,607,255,438.00	1,113,596,810.00
21020	Benefits And Allowances	165,632,992.00	65,764,758.00
21030	Pensions	649,619,206.00	716,533,312.00
21040	Other Terminal & Retirement Benefits	-	882,065.00
	....	-	-
<b>Total establishment expenses – Expenditure head-wise</b>		<b>2,422,507,636.00</b>	<b>1,896,776,945.00</b>



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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
	Municipal Body	40,070,307.00	39,058,958.00
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
	<b>Total administrative expenses – Funtion wise</b>	<b>40,070,307.00</b>	<b>39,058,958.00</b>

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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	3
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	1,983,851.00	
22012	Communication Expenses	1,773,585.00	1,046,209.00
22020	Books & Periodicals	6,094.00	25,191.00
22021	Printing and Stationery	2,225,184.00	2,651,164.00
22030	Travelling & Conveyance	3,648,323.00	645,857.00
22040	Insurance	516,075.00	531,300.00
22050	Audit Fees		63,360.00
22051	Legal Expenses	1,870,774.00	1,644,036.00
22052	Professional and other Fees	2,123,798.00	
22060	Advertisement and Publicity	25,058,658.00	2,212,167.00
22061	Membership & subscriptions		-
22080	Other Administrative Expenses	863,965.00	30,239,674.00
22081	Electricity Charges		-
	<b>Total Administrative expenses – expense head wise</b>	<b>40,070,307.00</b>	<b>39,058,958.00</b>



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

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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
	Municipal Body	1,320,085,778.61	289,787,611.87
	Administration	-	-
	Finance, Accounts, Audit	-	-
	PLA- SFC Expenses	-	-
	PLA- TFC Expenses	-	-
	Revolving Expenses	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
<b>Total Operations &amp; Maintenance expenses – Function wise</b>		<b>1,320,085,778.61</b>	<b>289,787,611.87</b>

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

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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
23010	Power & Fuel (Consumption)	81,441,331.00	66309316.51
	Power & Fuel		2003051.00
23020	Bulk Purchases	66,499,826.00	67,916,340.80
23030	Consumption of Stores		
23040	Hire Charges	8,740,727.00	8,961,361.00
23050	Repairs & Maintenance-Infrastructure Assets	283,403,326.61	14,792,682.17
23051	Repairs & Maintenance-Civic Amenities	40,012,398.00	121,462,554.39
23052	Repairs & Maintenance-Building	14,927,758.00	
23053	Running & Maintenance-Vehicles	57,324,441.00	5,454,546.00
23054	Electricity Charges-Street Light	636,963,736.00	
23055	Repair & Maintenance- Pumping Station		-
23059	Repairs & Maintenance-Others/Machine	8,218,452.00	
23060	SFC Expenses/Public Toilets	9,051,713.00	
23080	Other Operating & Maintenance & Covid -19	113,502,070.00	2,887,760.00
	Magh Mela Restoration Tippinf Fess		
<b>Total operations &amp; maintenance - expense head wise</b>		<b>1,320,085,778.61</b>	<b>289,787,611.87</b>



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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
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	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	200,331.68	-
24080	Other Finance Expenses	-	-
<b>Total Interest &amp; Finance Charges</b>		<b>200,331.68</b>	<b>-</b>



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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
25010	Election Expenses		
25020	Own Programmes	1,157,701.00	89,321.00
25030	Share in Programmes of others		-
<b>Total Programme Expenses</b>		<b>1,157,701.00</b>	<b>89,321.00</b>

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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
26010	Grants		
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>-</b>	<b>-</b>

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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
27010	Provisions for Doubtful receivables	-	
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
<b>Total Provisions &amp; Write off</b>		<b>-</b>	<b>-</b>





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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	14,750,926.00	12,346,744.38
<b>Total Miscellaneous expenses</b>		<b>14,750,926.00</b>	<b>12,346,744.38</b>

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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
<b>Income</b>			
28010	Taxes	-	-
28020	Other – Revenues	-	-
28030	Recovery of revenues written off	-	-
28040	Other income	-	-
<b>Sub – Total Income (a)</b>		-	-
<b>Expenses</b>			
28050	Refund of Taxes	-	-
28060	Refund of Other – Revenues	-	-
28080	Other Expenses	-	-
<b>Sub – Total Income (b)</b>		-	-
<b>Total Prior Period (Net) (a-b)</b>		-	-



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

						<i>Amount in ₹</i>
Code No.	Particulars	Balance as on 01.04.2020	Addition made during the year *	Total	Deductions during the year	Balance as on 31.03.2021
1	2	3	4	6 (3+ 4)	7	8 (6-7)
310-10	Municipal Fund	72,031,460.79	30,650,925.74	102,682,386.53	-	102,682,386.53
310-90	Excess of Income over expenditure	114,231,315.80	306,604,325.65	420,835,641.45		420,835,641.45
	Grants utilized towards creation of asset	13,898,273,818.00	183,341,993.00	14,081,615,811.00	1,656,957,898.65	12,424,657,912.35
<b>Total Municipal fund (310)</b>		<b>14,084,536,594.59</b>	<b>520,597,244.39</b>	<b>14,605,133,838.98</b>	<b>1,656,957,898.65</b>	<b>12,948,175,940.33</b>



**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	Grants from State Government	Grants from Other Government Agencies	Grants from Financial institutions	Grants from welfare bodies	grants from international organizations	Others (M.P & M.I.A Contribution)
<b>Code No.</b>							
<b>(a) Opening Balance</b>	782,716,383.24	1,183,607,127.00	-	-	-	-	773,998.60
<b>(b) Additions to the Grants *</b>							
(i) Grant received during the year	764,910,117.25	104,334,405.00	100,000,000.00	-	-	-	-
(ii) Interest/ Dividend earned on Grant Investments	2,858,408.00	2,477,348.00	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
<b>Total (b)</b>	767,768,525.25	106,811,753.00	100,000,000.00	-	-	-	-
<b>Total (a+ b)</b>	1,550,484,908.49	1,290,418,880.00	100,000,000.00	-	-	-	773,998.60
<b>(c) Payments out of funds</b>							
(i) Capital expenditure on Fixed Assets*	540,471,481.00	108,155,964.00	5,557,956.00	-	-	-	-
Others							
<b>Sub -total.</b>	540,471,481.00	108,155,964.00	5,557,956.00	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances etc.							
Rent							
Other administrative charges							
<b>Sub -total</b>	-	-	-	-	-	-	-
<b>(iii) Other:</b>							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Grants Refunded/Transferred-State Govt.							
<b>Sub -total</b>	-	-	-	-	-	-	-
<b>Total (c) [i+ ii+ iii]</b>	540,471,481.00	108,155,964.00	5,557,956.00	-	-	-	-
<b>Net balance at the year end - (a+ b)-( c)</b>	1,010,013,427.49	1,182,262,916.00	94,442,044.00	-	-	-	773,998.60
<b>Total Grants &amp; Contribution for Specific Purposes</b>	1,010,013,427.49	1,182,262,916.00	94,442,044.00	-	-	-	773,998.60



125-

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

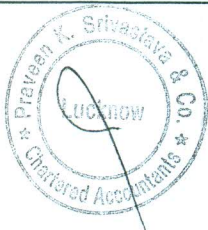
*Amount in ₹*

Code No.	Particulars	Amount (₹)	Amount (₹)
1	2	3	3
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		-
33080	Other Loans		-
<b>Total Secured Loans</b>		-	-

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

*Amount in ₹*

Code No.	Particulars	Balance as on 01.04.2020	Deductions during the year	Addition made during the year	Balance as on 31.03.2021
1	2	3	4	5	6
33110	Loans from Central Government	-	-	-	-
33120	Loans from State Government-ULB Share	-	-	-	-
33130	Loans from Govt. Bodies & Associations	-	-	-	-
33140	Loans from International Agencies	-	-	-	-
33150	Loans from Banks & Other Financial Institutions	-	-	-	-
33160	Other Term Loans	-	-	-	-
33170	Bonds & debentures	-	-	-	-
	Intt. Free Loan	-	-	-	140,218,190.00
33180	Loan From State Government for Naya Savera	-	-	-	-
<b>Total Unsecured Loans</b>		-	-	-	<b>140,218,190.00</b>



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

Amount in ₹

Code No.	Particulars	Balance as on 01.04.2020	Addition made during the year	Paid during the Year	Balance as on 31.03.2021
1	2	3	4	5	6
34010	From Contractors	787,331.40			787,331.40
34020	From Revenues	-	-	-	-
34030	From staff	-	-	-	-
34080	From Others	59,445,170.00	-	14,201,400.00	45,243,770.00
<b>Total Deposits Received</b>		<b>60,232,501.40</b>	<b>-</b>	<b>14,201,400.00</b>	<b>46,031,101.40</b>

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

Amount in ₹

Code No.	Particulars	Balance as on 01.04.2020	Addition made during the year	Utilisation / expenditure Amount (₹)	Balance as on 31.03.2021
1	2	3	4	5	6
34110	Civil Works				-
34120	Electrical works	-	-	-	-
34180	Others	10,598,446.00	139,360,712.18	121,872,223.00	28,086,935.18
<b>Total Deposit Works</b>		<b>10,598,446.00</b>	<b>139,360,712.18</b>	<b>121,872,223.00</b>	<b>28,086,935.18</b>



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

Amount in ₹

Code No.	Particulars	Balance as on 01.04.2020	Addition made during the year	Amount paid/adjusted during the year	Balance as on 31.03.2021
1	2	3	4	5	6
35010	Creditors-Other Liabilities	201,689,051.39	74,371,086.00	179,335,952.39	96,724,185.00
35011	Employee Liabilities	120,119,589.00	1,662,323,355.00	1,650,303,112.00	132,139,832.00
35012	Interest Accrued and Due- JNNURM			-	-
35020	Recoveries Payable	-	63,076,559.00	61,408,854.00	1,667,705.00
35030	Government Dues Payable	-	-	-	-
35040	Refunds Payable	-	-	-	-
35041	Advance Collection of Revenues				
35030	Other Grant			-	-
35080	Others-Creditors (Party)				-
<b>Total Other Liabilities (Sundry Creditors)</b>		<b>321,808,640.39</b>	<b>1,799,771,000.00</b>	<b>1,891,047,918.39</b>	<b>230,531,722.00</b>



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

Code No. 1	Particulars 2	Current Year amount (Rs.) 3	Previous year Amount (Rs.) 4
360-10	Provisions for expenses	0	27722813.41
360-20	Provisions for interest		
360-30	Provisions for Other Assets		
	<b>Total Provisions</b>	0	27722813.41



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

Code No	Particulars	Gross Block					Accumulated Depreciation					Net Block	
		Opening Balance	Additions from 01.04.2020 to 30.09.2021	Additions From 01.10.2020 to - 31.03.2021	Sale/Demolition during the period	Cost at the end of the year	Rate of Depreciation (SLM)	Dep. for 360 days	Additions during the period for less than 180 days	Deductions during	Total Dep. at the end of the year	At the end Of current year- 2020-21	At the end Of current year- 2019-20
1	2	3	4	5	6	7	8	9	10	11	12	13	
41010	Land	19,953,289.00	-	-	-	19,953,289.00	-	-	-	-	-	19,953,289.00	19,953,289.00
41020	Buildings	68,937,955.20	28,479,001.00	36,631,327.00	-	134,048,283.20	5%	4,870,848.00	915,783.00	-	5,786,631.00	128,261,652.20	68,937,955.20
4102001	Buildings	68,937,955.20	7,271,149.00	6,655,435.00	-	82,864,539.20	5%	3,810,455.00	166,386.00	-	3,976,841.00	78,887,698.20	-
-	Building-Kanha Gaushala & Beshahara	-	21,207,852.00	29,975,892.00	-	51,183,744.00	5%	1,060,393.00	749,397.00	-	1,809,790.00	49,373,954.00	-
-	Pashu Ashrya Infrast Assets	-	-	-	-	-	-	-	-	-	-	-	-
-	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-	-
41030	Roads and Bridges	77,574,969.00	-	-	-	77,574,969.00	5%	3,878,748.00	-	-	3,878,748.00	73,696,221.00	77,574,969.00
4103001	Concrete Road & Bridges	77,574,969.00	-	-	-	77,574,969.00	5%	3,878,748.00	-	-	3,878,748.00	73,696,221.00	-
41031	Sewerage and drainage	6,475,391.00	-	-	-	6,475,391.00	5%	323,770.00	-	-	323,770.00	6,151,621.00	6,475,391.00
4103102	Sewerage, Nala & Drains 4103102	6,475,391.00	-	-	-	6,475,391.00	5%	323,770.00	-	-	323,770.00	6,151,621.00	-
41052	Waterways:-	345,101.00	903,135.00	44,130.00	-	1,292,366.00	5%	62,412.00	1,103.00	-	63,515.00	1,228,851.00	345,101.00
4103205	Water Tank	345,101.00	903,135.00	44,130.00	-	1,292,366.00	5%	62,412.00	1,103.00	-	63,515.00	1,228,851.00	-
41033	Public Lighting:-	9,788,814.00	-	1,355,161.00	-	11,143,975.00	15%	1,468,322.00	101,637.00	-	1,569,959.00	9,574,016.00	9,788,814.00
4103301	Street Lights	-	-	1,355,161.00	-	1,355,161.00	15%	-	101,637.00	-	101,637.00	1,253,524.00	-
4103302	Transformer	9,788,814.00	-	-	-	9,788,814.00	15%	1,468,322.00	-	-	1,468,322.00	8,320,492.00	-
-	Other assets	-	-	-	-	-	-	-	-	-	-	-	-
41040	Plants & Machinery	22,910,125.00	15,476,512.00	56,980,167.00	-	95,366,804.00	15%	5,757,996.00	4,273,513.00	-	10,031,509.00	85,335,295.00	22,910,125.00
4104001	Plant & Machinery	22,910,125.00	13,424,000.00	36,720,101.00	-	73,054,226.00	15%	5,450,119.00	2,754,008.00	-	8,204,127.00	64,850,099.00	-
4104003	Skid Steer Loddar	-	-	18,263,400.00	-	18,263,400.00	15%	-	1,369,755.00	-	1,369,755.00	16,893,645.00	-
4104002	Earth Augar Machine	-	302,512.00	-	-	302,512.00	15%	45,377.00	-	-	45,377.00	257,135.00	-
-	Water Sprinkler System	-	1,750,000.00	1,996,666.00	-	3,746,666.00	15%	262,500.00	149,750.00	-	412,250.00	3,334,416.00	-
41050	Vehicles	96,215,986.00	-	4,200,000.00	-	100,415,986.00	15%	14,432,398.00	315,000.00	-	14,747,398.00	85,668,588.00	96,215,986.00
4105010	3 Wheeler Vehicle-4105010	96,215,986.00	-	-	-	96,215,986.00	15%	14,432,398.00	-	-	14,432,398.00	81,783,588.00	-
4105011	Other Vehicles-4105011	-	-	4,200,000.00	-	4,200,000.00	15%	-	315,000.00	-	315,000.00	3,885,000.00	-
41060	Office & other equipment	2,226,967.00	3,359,660.00	1,653,542.00	-	7,240,169.00	15%	2,453,295.00	338,946.00	-	2,792,241.00	4,447,928.00	2,226,967.00
4106001	Air Conditioners	1,585,161.00	316,010.00	1,901,171.00	-	1,901,171.00	15%	285,176.00	-	-	285,176.00	1,615,995.00	-
4106002	Computers	641,806.00	2,947,750.00	955,242.00	-	4,544,798.00	60%	2,153,734.00	286,573.00	-	2,440,307.00	2,104,491.00	-
4106009	Other Equipments	-	95,900.00	698,300.00	-	794,200.00	15%	14,385.00	52,373.00	-	66,758.00	727,442.00	-
-	Furniture, fixtures, fittings and electrical appliances	7,098,606.00	839,752.00	2,085,701.00	-	10,024,059.00	15%	1,190,754.00	156,428.00	-	1,347,182.00	8,676,877.00	7,098,606.00
4107007	Almirah	7,098,606.00	91,290.00	127,440.00	-	7,317,336.00	15%	1,078,484.00	9,558.00	-	1,088,042.00	6,229,294.00	-
4107010	CCTV Camera	-	-	32,911.00	-	32,911.00	15%	-	2,468.00	-	2,468.00	30,443.00	-
4107003	Chairs	-	106,950.00	256,960.00	-	363,910.00	15%	16,043.00	19,272.00	-	35,315.00	328,595.00	-
4107009	FURNITURE	-	641,512.00	1,622,290.00	-	2,263,802.00	15%	96,227.00	121,672.00	-	217,899.00	2,045,903.00	-
4107008	Table	-	-	46,100.00	-	46,100.00	15%	-	3,458.00	-	3,458.00	42,642.00	-
41080	Other fixed assets (Total)	-	36,834,853.00	17,504,127.00	-	54,338,980.00	15%	5,525,228.00	1,312,810.00	-	6,838,038.00	47,500,942.00	-
-	Public Toilets	-	19,280,281.00	9,867,066.00	-	29,147,347.00	15%	2,892,042.00	740,030.00	-	3,632,072.00	25,515,275.00	-
-	Parks	-	17,554,572.00	7,637,061.00	-	25,191,633.00	15%	2,633,186.00	572,780.00	-	3,205,966.00	21,985,667.00	-
-	CWIP Fixed Assets	-	8,550,026,667.00	-	-	8,550,026,667.00	-	669,549,669.00	-	-	669,549,669.00	7,880,476,998.00	-
-	As per CWIP Fixed Assets Sheet	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>311,527,203.20</b>	<b>8,635,919,580.00</b>	<b>120,454,155.00</b>	<b>-</b>	<b>9,067,900,938.20</b>		<b>709,513,440.00</b>	<b>7,415,220.00</b>	<b>-</b>	<b>716,928,660.00</b>	<b>8,350,972,278.20</b>	<b>311,527,203.20</b>



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**CWIP Fixed Assets**

Code No	Particulars	GrossBlock					Accumulated Depreciation					NetBlock	
		Opening Balance	Additions from 01.04.2020 to 30.09.2021	Additions From 01.10.2020 to - 31.03.2021	Sale/Demolition during the period	Cost at the end of the year	Rate of Depreciation (SLM)	Dep. for 360 days	Additions during the period for less than 180 days	Deducti ons during the period	Total Dep. at the end of the year	At the end Of current year- 2020-21	At the end Of current year- 2019-20
1	2	3	4	5	6	7	8	9	10	11	12	13	
	<b>Infrastructure Assets</b>												
41030	Roads and Bridges	-	1,347,020,313.00	-	-	1,347,020,313.00	5%	67,351,016.00	-	-	67,351,016.00	1,279,669,297.00	
	Concrete Road & Bridges		1,187,578,000.00			1,187,578,000.00	5%	59,378,900.00			59,378,900.00	1,128,199,100.00	
	Others Road & Bridges		159,442,313.00			159,442,313.00	5%	7,972,116.00			7,972,116.00	151,470,197.00	
41031	Sewerage and drainage	-	1,470,001,000.00	-	-	1,470,001,000.00	5%	73,500,050.00	-	-	73,500,050.00	1,396,500,950.00	
	Sewerage, Nala & Drains		1,470,001,000.00			1,470,001,000.00	5%	73,500,050.00			73,500,050.00	1,396,500,950.00	
41032	Waterways:-	-	3,312,522,000.00	-	-	3,312,522,000.00	5%	165,626,100.00	-	-	165,626,100.00	3,146,895,900.00	
	Water System		3,312,522,000.00			3,312,522,000.00	5%	165,626,100.00			165,626,100.00	3,146,895,900.00	
41033	Public Lighting:-	-	194,933,034.00	-	-	194,933,034.00	15%	29,239,955.00	-	-	29,239,955.00	165,693,079.00	
	Street Lights		194,933,034.00			194,933,034.00	15%	29,239,955.00			29,239,955.00	165,693,079.00	
	Other assets												
41040	Plants & Machinery	-	1,726,934,000.00	-	-	1,726,934,000.00	15%	259,040,100.00	-	-	259,040,100.00	1,467,893,900.00	
	Waste Collection Machine		963,837,000.00			963,837,000.00	15%	144,575,550.00			144,575,550.00	819,261,450.00	
	Plant & Machinery		763,097,000.00			763,097,000.00	15%	114,464,550.00			114,464,550.00	648,632,450.00	
41080	Other fixed assets(Total)	-	498,616,320.00	-	-	498,616,320.00	15%	74,792,448.00	-	-	74,792,448.00	423,823,872.00	
	Public Toilets		370,420,000.00			370,420,000.00	15%	55,563,000.00			55,563,000.00	314,857,000.00	
	DHOBI GHAT		4,100,000.00			4,100,000.00	15%	615,000.00			615,000.00	3,485,000.00	
	Parks		92,059,327.00			92,059,327.00	15%	13,808,899.00			13,808,899.00	78,250,428.00	
	Other assets		32,036,993.00			32,036,993.00	15%	4,805,549.00			4,805,549.00	27,231,444.00	
	<b>Total</b>		<b>8,550,026,667.00</b>			<b>8,550,026,667.00</b>		<b>669,549,669.00</b>			<b>669,549,669.00</b>	<b>7,880,476,998.00</b>	



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

Code No.	Particulars	With whom invested	Face value	Amount (₹)- 2020-21	Amount (₹)- 2019-20
1	2	3	4	5	6
42001	TDS FDR	111,801.00	-	111,801.00	-
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	-	-	-	-
	<b>Total of Investments General Fund</b>	<b>111,801.00</b>	<b>-</b>	<b>111,801.00</b>	<b>-</b>



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

Amount in Rs.

Amount in ₹

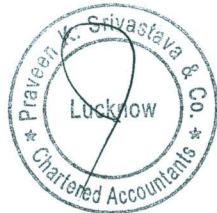
Code No.	Particulars	Opening Stock as on 01.04.2020	Addition made during the year	Consumption during the year	Closing Stock as on 31.03.2021
1	2	3	4	5	6
4301001	Stores	29,353,246.81	-	16,194,200.01	13,159,046.80
	Stores-Flood pumping station	-	-	-	-
43030	Others	-	-	-	-
	Work In Progress	-	-	-	-
	Commercial Complex at Kamta	-	-	-	-
	Multy Story Apartment-at Aurangabad	-	-	-	-
	Para Housing Project	-	-	-	-
	<b>Total Stock in hand</b>	<b>29,353,246.81</b>	<b>-</b>	<b>16,194,200.01</b>	<b>13,159,046.80</b>

NOTE:- Previous Year Figures Are Regrouped And Rearranged.



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

Code No.	Particulars	Opening Balance as on 01.04.2020	Demand During the year 2020-21	Intt. On House tax	Discount	Adjustment	Total Demand	Received during the year	Closing Balance as on 31.03.2020	Provision (@41%)	Provision upto 31.3.2019	Provision for C.Y.	Net Receivables (as on 31.03.2021)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
43110	Receivables for Property Taxes	464,414,382.78	23,931,874.00	-	-	-	488,346,256.78	-	488,346,256.78	-	-	-	488,346,256.78
	Less than 5 years *												
	More than 5 years*												
	Sub - total	464,414,382.78	23,931,874.00	-	-	-	488,346,256.78	-	488,346,256.78	-	-	-	488,346,256.78
43191	Less: State Government Cesses/ Levies in Taxes - Control Accounts	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Net Receivables of Property Taxes</b>	<b>464,414,382.78</b>	<b>23,931,874.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>488,346,256.78</b>	<b>-</b>	<b>488,346,256.78</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>488,346,256.78</b>
43119	Receivable of Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
	Less than 3 years*												
	More than 3 years*												
	Sub- total	-	-	-	-	-	-	-	-	-	-	-	-
43199	Less: State Government Cesses/ Levies in Taxes - Control Accounts	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Net Receivables of Other Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43120	Receivables of Cess Income	-	-	-	-	-	-	-	-	-	-	-	-
	Less than 3 years*												
	More than 3 years*												
	Sub- total	-	-	-	-	-	-	-	-	-	-	-	-
43130	Receivables for Fees and User Charges	-	-	-	-	-	-	-	-	-	-	-	-
	Less than 3 years*												
	More than 3 years*												
	Sub- total	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Net Receivables of Other Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43140	Receivables from Other Sources :-	-	-	-	-	-	-	-	0	-	-	-	-
4314001	Rent	-	-	-	-	-	-	-	-	-	-	-	-
4314007	Income Receivable	-	-	-	-	-	-	-	-	-	-	-	-
4314003	Interest	-	-	-	-	-	-	-	-	-	-	-	-
	Others	26,984,375.00	-	-	-	-	26,984,375.00	-	26,984,375.00	-	-	-	26,984,375.00
	Sub - total	26,984,375.00	-	-	-	-	26,984,375.00	-	26,984,375.00	-	-	-	26,984,375.00
43150	Receivables from Government	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total of Sundry Debtors (Receivables)</b>	<b>491,398,757.78</b>	<b>23,931,874.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>515,330,631.78</b>	<b>-</b>	<b>515,330,631.78</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>515,330,631.78</b>



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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	<b>Total Prepaid expenses</b>	-	-

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

Code No	Particulars	Amount (₹) 2020-21	Amount (₹) 2019-20
1	2	3	4
45010	Cash		
	<b>Balance with Bank – Municipal Funds</b>		
45020	Nationalised Banks	1,658,700,104.42	2,261,856,026.04
45023	Scheduled Co-operative Banks	-	-
	<b>Sub-total</b>	<b>1,658,700,104.42</b>	<b>2,261,856,026.04</b>
45041	<b>Balance with Bank – ____ Special Funds</b>		
45042	Nationalised Banks	-	-
	LC-for Shooting Range-Axis Bank 596952	-	-
45043	Other Scheduled Banks	-	-
45044	Scheduled Co-operative Banks	-	-
	Post Office	-	-
	<b>Sub-total</b>	-	-
	<b>Balance with Bank – Grant Funds</b>		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	<b>Sub-total</b>	-	-
	<b>Total Cash and Bank balances</b>	<b>1,658,700,104.42</b>	<b>2,261,856,026.04</b>



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

Code No	Particulars	Opening Balance at the beginning of the year (₹)	Paid during the current Year (₹)
1	2	3	4
<b>46010</b>	Loans and advances to employees		
4601001	HBA	3,252,645.00	600,000.00
4601012	Medical advance		
4601008	Temporary Advance-4601008		-
4601011	Sweeper Welfarefund-4601011		-
4601009	Co-Operative Advance-4601009	-	-
4601010	Employee Welfare Fund-4601010		-
4601005	Vehicle Advance-4601005	-	-
4601007	Salary Advance-4601007		-
	<b>Sub -Total</b>	<b>3,252,645.00</b>	<b>600,000.00</b>
46020	Employee Provident Fund Loans	-	
46030	Loans to Others	-	-
46040	Advance to Suppliers and Contractors		
46050	Advance to Others	-	-
	Advance to Parties		-
46060	Deposits with External Agencies	45,000.00	-
46080	Other Current Assets		-
	<b>Sub -Total</b>	<b>3,297,645.00</b>	<b>600,000.00</b>
461	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	-
	<b>Total Loans, advances, and deposits</b>	<b>3,297,645.00</b>	<b>600,000.00</b>



## Notes to the financial statements for the year ended 31<sup>st</sup> March 2021;

### A. SIGNIFICANT ACCOUNTING POLICIES

#### 1. Books of Accounts

The books of accounts are prepared in accordance with new coding system as mentioned in "National Municipal Accounts Manual". Opening balances have been taken from previous year's Balance sheet. Books are maintained on historical cost convention and going concern concept.

#### 2. Format of Balance sheet and Income & Expenditure Account

We have prepared the Balance Sheet and Income & Expenditure Account on the prescribed format as being used in earlier year also for the purpose.

#### 3. Revenue Recognition

- a. All Incomes are accounted for on cash basis as per challan /receipts prepared by the organization.
- b. Interest Income  
Interest credited by bank has been taken into consideration in Income & Expenditure Account.
- c. Other Income  
Other Income includes fees and user charges, hire charges, rental income from municipal properties has been taken into consideration in income & expenditure account as and when challan of its receipt is obtained.

#### 4. Grants-in-aid

Grants-in-aid received from the Central Government or other authorities towards capital expenditure or as specific purpose grant are treated initially as grant and subsequently adjusted from it in the year in which it is spent as per relevant accounting standards resulting in creation of asset or revenue expenditure whereas revenue grant received from Government and other local bodies are accounted as income in the year in which it is received.

#### 5. 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.

#### 6. Fixed Assets

- a. Tangible assets are at historical cost less accumulated depreciation/amortization as per WDV basis.
- b. Expenditure on renovation and modernization of tangible assets resulting in increased life and /or efficiency of an existing asset is added to the cost of related assets.
- c. Expenditure on renovation and repair in the ordinary course has been charged to operations and maintenance expenses.
- d. Payment made towards creation/purchase of capital assets is debited in capital work-in-progress till its completion and capitalization in the tangible assets.
- e. Depreciation has been provided at the rates prescribed by the Income Tax Act, 1961.

#### 7. Capital work-in-progress

- a. All the sums invested in erection/construction of tangible assets which is not completed till the end of the financial year is treated as capital work-in-progress and will be capitalized in the year in which user/concern department will issue completion certificate
- b. During the year several capitals WIP is capitalised fully as tangible assets as per details provided by engineering department. in case the details provided by engineering department does not match with capital WIP figure of Balance sheet as on 31.03.2020, then it is capitalised on proportionate basis (in proportion of data provided by the engineering department)



- c. Administration and general overhead expenses attributable to construction of fixed assets have been charged to revenue.

**8. Expenditure**

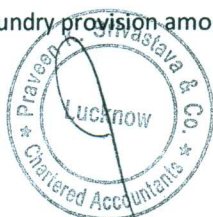
- a. Depreciation on the assets is provided on WDV basis at the rates and methodology notified by the Income Tax Act, 1961.
- b. Expenditure on repair and renovation of infrastructure and civic amenities, etc has been charged off to revenue.
- c. Expenditure has been recognised on accrual basis subject to availability of information and details. It is considered that liability crystallised as and when it is approved by the competent authority.

**9. Detail of securities**

Securities received towards earnest money deposit, security deposit, etc. does not form part of financial statement in cases where the same is received in form of bank deposit receipts / guarantees.

**B. NOTES ON ACCOUNTS:**


1. Interest earned from grants have been capitalised as part of grant.
2. Sundry debtors/sundry creditors/other receivables and liabilities are subject to reconciliation and confirmation
3. Centralized purchase/contract register maintained by the organization are in the process of updation.
4. During the year many capital WIP is transferred to Capital Assets account as per details provided by Engineering Department. However, in the absence of complete information from the respective department CWIP even of completed works could not be converted into Fixed Assets. We are confident of making necessary adjustment in the Books of Accounts / Balance Sheet in the coming years.
5. There were several bank balances (which was closed in earlier years) appearing the previous year final accounts. The balances have been transferred to prior period adjustment account, as the interest income, bank charges etc. were not taken in the earlier year accounts.
6. **Municipal (General Fund)**
  - a. The organisation received Unsecured Loan from ULB Directorate in earlier years but erroneously credited to Grant Account. The Directorate deducting Rs. 20031170/- (1/10 of the loan amount) on yearly basis from SFC Grant. As per details provided 3 equal installments of Rs. 60093510.00 has been deducted till the end of F.Y. 2020-21. The necessary rectification has been done during the year and a sum of Rs. 160249360.00 transferred from capital fund account to unsecured loan account.
  - b. A SPV has been constituted to do the necessary work of smart city projects. Thus the bank balance of smart city projects amount to Rs. 827158869.65 are transferred from Grant Account.
  - c. The depreciation has been provided on fixed assets which are capitalised during the year by transferring from Capital WIP. As per the relevant accounting standard, a sum of Rs. 669549669.00 equivalent to depreciation amount as said above has been transferred from General fund account to income account.
  - d. Several capital grants have been spend for the capital expenditure amounting to Rs. 183341993.00. The amount so spent has been transferred from respective grant account to the capital fund account
  - e. The opening balance of Bank A/c No. 910010007897848 with Axis Bank, which was not appearing in the earlier year final accounts are taken into consideration by crediting the general fund account.
  - f. The balance of sundry provision amounting of Rs. 26647609.41 has been credited to general fund account.





7. During the year under consideration fixed asset register is maintained however same could not be updated for want of certain information from different departments.
8. Groupings and regroupings have been done in previous year's figures to make them comparable with current groupings and classifications.
9. Difference of arrears pertaining to sixth pay commission & some other payments to employees has been debited to benefits and allowances as no provision for the same was made in earlier years in the absence of ascertained liability of the same in previous years hence the same has not been debited to prior period items.
10. Bank reconciliation has been completed up to the date of this balance sheet barring some accounts details for which bank statement could not be made available.
11. Many Cases are pending in Hon'ble Court. As the matter is sub-judice, the financial implications are not ascertainable.
12. Fund received from Prayagraj Vikas Pradhikaran for the development of colony has been taken as Deposit. On the utilisation of fund, it is transferred to income account to the extent it is spent.
13. Old outstanding un reconciled entries of Loans, Advances, Deposits & Liabilities etc. could not be adjusted properly in the Balance Sheet due to lack of information, however we are in the process of identifying the same and will be accounted properly in the forthcoming years.
14. As per practice, the Directorate of Urban Development deducts amount from SFC Grant to pay the liabilities of Nagar Nigam directly. During the year, the Grant so deducted has been added to the SFC Grant and the payment made by Directorate has been added to the respective expenditure account as per details provided.
15. As per details provided by Directorate, a sum of Rs. 2,00,31,170/- has been deducted as 3<sup>rd</sup> equal installment from the SFC grant. On the basis of same, a sum of Rs. 16,02,49,360/- equivalent to remaining 8<sup>th</sup> installment has been transferred from General Municipal Fund to unsecured loan.
16. Expenses pertaining to previous year are debited during the year through Prior Period Adjustment-I/E to the extent of Rs. 2.57 crores affecting Income & Expenditure account for the year.

For Praveen K. Srivastava & Co.  
(Chartered Accountants)

  
(Partner)  
Date :  
Place :



For & on behalf of  
Nagar Nigam Prayagraj

  
Chief Finance &  
Accounts Officer

  
नगर आयुक्त  
नगर निगम  
प्रयागराज