



F.Y 2022-23
AUDITED ANNUAL ACCOUNT
NAGAR NIGAM
PRAYAGRAJ

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Certified
True Copy



AUDITORS' REPORT

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

Dear Sir,

We have audited the accompanying financial statements of Nagar Nigam & Jal Kal Vibhag Prayagraj, compiled by M/s. Deepak Yashdeep & Co. Chartered Accountants as per data provided by the management of Prayagraj Nagar Nigam & Jal Kal Vibhag (hereinafter referred to as "the Management"). The financial statements comprise of the Balance Sheet as at 31 March 2023 Statement of Income and Expenditure for the year ended on that date.

Opinion

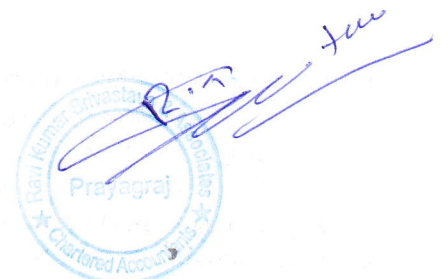
We have audited the accompanying financial statements of Nagar Nigam & Jal Kal Vibhag Prayagraj, which comprises the balance sheet as at 31st March 2023, the statement of Income & Expenditure, the for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Nagarnigam & Jal Kal Vibhag as at March 31, 2023, and profit and loss and total comprehensive income, changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



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 & Jal kal Vibhag. 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.

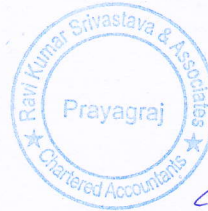
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements whether due to fraud or 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. 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. Deepak Yashdeep & 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, 2023; and
- (b) In the case of the Statements of Income and Expenditure of the surplus for the year ended on that date.

Date:01/07/2023

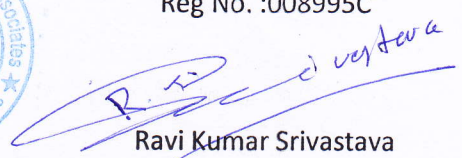
Place : Prayagraj



For Ravi Kumar Srivastava & Associates

(Chartered Accountants)

Reg No. :008995C


Ravi Kumar Srivastava
Proprietor

M.No. : 078466

UDIN: 23078466BGRHUR2946

(1) In Respect of Capital Expenditure

- (a) The Nigam has maintained the Measurement Book with respect to Capital Expenditure Incurred during the year showing full particulars of the location and Capital Expenditure related to Infrastructure development work of Jurisdiction area of the 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. However no Fixed Assets Register Maintained Separately.
- (c) Depreciation Provided during the year on the Basis of W.D.V and Rate of Depreciation on the basis of Useful life and Gross Block had not Comprises Historical Cost.

(2) In Respect of Inventory & Store

- (a) Physical verification of inventory has been conducted at reasonable intervals by the management. Inventory Register had not Maintained properly.
- (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 is 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 & Water Tax Received during the F.Y 2022-23 is Rs.89.74 crore &95.04 Corore respectively, 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 144.63 crore which is not fully account for due to disputed dues is involved, the maximum dues pertaining to State Govt. And Central Govt. This Out standing Dues may be realised gradual manner in forthcoming Financial Years.

Internal Control in reference to Purchase of Inventory and Fixed Assets and whether there is continue failure of Internal control

In our opinion and according to the information and explanations given to us there are no adequate internal control system commensurate with the size of the Nigam and the nature of its activity for the purchase of inventory and fixed assets and for 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.

(4) 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 Central Govt.Grants are 15th Rajya Viitya for the Purpose of Distrbution of Salary, 15th Vitya Ayog for Infrastructural Development of Nigam's Jurisdiction, Padit Deen Dayal Upadhya Grant and Swatch Bharat Mission etc. In respect of 15th vitya Ayog Grant regarding



Development Expenses which involve both capital and Revenue Expenditure , Most of the Expenses Capitalised and Depreciation thereof charge to Revenue Account . The Gross SFC grant is Rs393.54 crore and after deduction of various heads both capital and Revenue Expenditure Transferred to Nagar Nigam Prayagraj. Now we are duly taken into account Gross Amount and deduction thereof duly account for on the basis of Statement provided by ULB. In Considering above Information we are taken into Rs 128.78 Crore taken as Capital Grant out aforesaid Grant.

- (6) During the F.Y 2019-20 in Nagar Nigam Books , the Total Capital Work in Progress was shown Rs.1337.46 crore which is not Correct, all expenses pertaining to Infrastructure & Development Exp. The During the F.Y 2020-21 Rs.823.54 crore capitalised after Identification of Respective head of Fixed Assets Schedule, the Reaming amount of Rs.513.92 crore still shows in Capital Work in Progress in F.Y 2021-22, After obtaining the Information & Explanation from Concerned Departments these Expenses related to Infrastructure & Development Exp, Now During the F.Y 2022-23, This capital Work in Progress Rs.513.92 shown in Infrastructure & Development Exp head and same amount also shown in Previous year figure under this head. The Depreciation will be Provided in this context after identification proper head of Fixed Assets schedule.
- (7) **Development and Civic Ammenities Exp.etc.**

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

- (8) The variation of Expenses arises may be due to change of Respective Group Heads

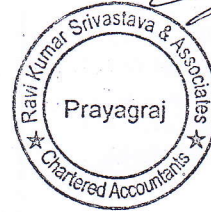
Date: 01/07/2023

Place :Prayagraj

For Ravi Kumar Srivastava & Associates

(Chartered Accountants)

Reg No. :008995C



R. T. Srivastava
Ravi Kumar Srivastava

Proprietor

M.No. : 078466

NAGAR NIGAM & JAL KAL VIBHAG, PRAYAGRAJ

Consolidated Balance Sheet

as on 31st March, 2023

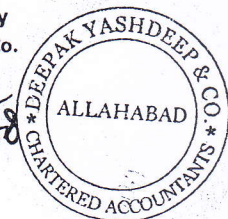
| Code No. | Item/Head of Account | Schedule No. | Current Year Amount (Rs.) 2022-23 | Previous Year Amount (Rs.) 2021-22 |
|----------|---|--------------|--------------------------------------|---------------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| | LIABILITIES | | | |
| | Reserve & Surplus | | | |
| 3-10 | Municipal (General) Fund | B-1 | 13,56,93,90,647.88 | 13,43,91,67,232.79 |
| 3-11 | Earmarked Funds | B-2 | - | - |
| 3-12 | Reserves | B-3 | - | - |
| | Total Reserves & Surplus | | 13,56,93,90,647.88 | 13,43,91,67,232.79 |
| 3-20 | Grants, Contributions for specific purposes | B-4 | 5,60,47,00,299.36 | 4,31,91,43,606.36 |
| 3-30 | Secured Loans | B-5 | - | - |
| 3-31 | Unsecured Loans | B-6 | 10,01,55,854.00 | 12,01,87,022.00 |
| | Total Loans | | 5,70,48,56,153.36 | 4,43,93,30,628.36 |
| | Current Liabilities and Provisions | | | |
| 3-40 | Deposits Received | B-7 | 10,28,77,651.95 | 10,33,37,792.95 |
| 3-41 | Deposit works | B-8 | 53,46,076.18 | 2,80,86,935.18 |
| 3-50 | Other Liabilities (Sundry Creditors) | B-9 | 1,89,01,66,771.94 | 1,59,63,79,412.13 |
| 3-60 | Provisions | B-10 | 4,94,19,088.46 | 3,77,83,356.68 |
| | Total Current Liabilities and Provisions | | 2,04,78,09,588.53 | 1,76,55,87,496.94 |
| | TOTAL LIABILITIES | | 21,32,20,56,389.77 | 19,64,40,85,358.09 |
| | | | | |
| 1 | 2 | 3 | 4 | 5 |
| | ASSETS | | | |
| | Fixed Assets | | | |
| 4-10 | Opening WDV | B-11 | 10,42,94,42,698.84 | 9,04,13,98,687.18 |
| | Add: Addition during the year | | 1,17,12,08,017.42 | 2,20,03,22,838.00 |
| 4-11 | Less : Accumulated Depreciation | | 81,60,78,880.91 | 81,22,78,826.34 |
| | Net Block | | 10,78,45,71,835.35 | 10,42,94,42,698.84 |
| 4-12 | Capital Work-in-Progress(Jalsansthan) | | 12,66,44,965.86 | - |
| 4-10 | Infrastructure & Development Exp.(Up to 2019-20) | B-11-A | 5,13,91,70,742.80 | 5,13,91,70,742.80 |
| | Total Fixed Assets | | 16,05,03,87,544.01 | 15,56,86,13,441.64 |
| | Investments | | | |
| 4-20 | Investment - General Fund | B-12 | 3,53,66,941.00 | 3,34,80,045.00 |
| 4-21 | Investments - Other Funds | B-13 | - | - |
| | Total Investments | | 3,53,66,941.00 | 3,34,80,045.00 |
| | Current Assets, Loans and Advances | | | |
| 4-30 | Stock in Hand (Inventories) | B-14 | 2,11,15,220.80 | 1,67,33,683.02 |
| 4-31 | Sundry Debtors (Receivables) | B-15 | 2,98,43,36,802.79 | 2,45,00,70,588.49 |
| 4-40 | Prepaid Expenses | B-16 | - | - |
| 4-50 | Cash and Bank Balances | B-17 | 2,18,26,51,324.47 | 1,52,19,74,757.19 |
| 4-60 | Loans, advances and deposits | B-18 | 2,51,95,540.01 | 4,21,47,826.05 |
| 4-61 | Less : Accumulated provision against Laons Net Amount outstanding | | - | - |
| | Total Current Assets, Loans & Advances | | 5,21,32,98,888.07 | 4,03,09,26,854.75 |
| 4-62 | Branch/Division | | 2,29,67,816.69 | 1,10,34,816.70 |
| 4-70 | Other Assets | B-19 | 35,200.00 | 30,200.00 |
| 4-80 | Miscellaneous Expenditure (to the extent not written off) | B-20 | - | - |
| | TOTAL ASSETS | | 21,32,20,56,389.77 | 19,64,40,85,358.09 |

NOTE :- Previous Year figures are regrouped and rearranged.

Prepared and Compiled by
For Deepak Yashdeep & Co.

Chartered Accountants

Manish Kumar Deora
(Partner)



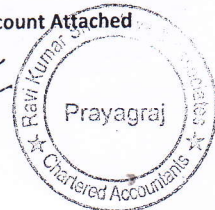
For & on behalf of:
Nagar Nigam Prayagraj

General Manager
Jal Kal Vibhag

C.F.O
Nagar Nigam

In Terms of Our Report & Notes on Account Attached
Ravi Kumar Srivastava & Associates
Chartered Accountant

Ravi Kumar Srivastava
(Proprietor)



Date:- 01-07-2023
Place: Prayagraj

Nagar Ayukt
Nagar Nigam Prayagraj

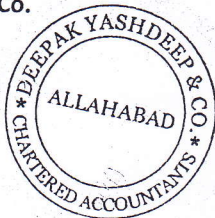
NAGAR NIGAM & JAL KAL VIBHAG, PRAYAGRAJ
Consolidated Income and Expenditure Statement

as on 31st March, 2023

| Code No. | Item/Head of Account | Schedule No. | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|---|--------------|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 |
| | INCOME | | | |
| 1-10 | Tax Revenue | 1-1 | 2,17,28,92,840.77 | 1,81,16,06,105.00 |
| 1-20 | Assigned Revenues & Compensation | 1-2 | - | - |
| 1-30 | Rental Income from Municipal Properties | 1-3 | 1,07,26,046.50 | 1,40,34,972.00 |
| 1-40 | Fees & User Charges | 1-4 | 11,60,06,751.00 | 21,47,50,325.00 |
| 1-50 | Sale & Hire Charges | 1-5 | 1,31,27,380.79 | 29,77,308.00 |
| 1-60 | Revenue Grants, Contributions & Subsidies | 1-6 | 4,70,41,06,146.50 | 3,99,07,82,760.00 |
| 1-70 | Income from Investments | 1-7 | - | - |
| 1-71 | Interest Earned | 1-8 | 4,06,43,369.99 | 3,03,64,338.00 |
| 1-80 | Other Income | 1-9 | 7,08,05,736.00 | 5,39,47,956.86 |
| A | Total - INCOME | | 7,12,83,08,271.55 | 6,11,84,63,764.86 |
| | EXPENDITURE | | | |
| 2-10 | Establishment Expenses | 1-10 | 2,99,21,61,251.00 | 3,10,39,46,182.00 |
| 2-20 | Administrative Expenses | 1-11 | 6,18,33,533.13 | 8,06,12,579.09 |
| 2-30 | Operations & Maintenance | 1-12 | 3,11,24,11,950.34 | 2,01,01,94,858.48 |
| 2-40 | Interest & Finance Expenses | 1-13 | 2,46,752.58 | 15,242.50 |
| 2-50 | Programme Expenses | 1-14 | 70,75,058.50 | 69,53,530.00 |
| 2-60 | Revenue Grants, Contributions & Subsidies | 1-15 | - | - |
| 2-70 | Provisions & Write off-Property Tax | 1-16 | - | - |
| 2-80 | Miscellaneous Expenses | 1-17 | 82,77,430.00 | 59,37,236.00 |
| 2-72 | Depreciation | B-11 | 81,60,78,880.91 | 81,22,78,826.34 |
| 4-30 | Consumption of Stock | B-14 | - | - |
| B | Total - EXPENDITURE | | 6,99,80,84,856.46 | 6,01,99,38,454.41 |
| A-B | Gross surplus/(deficit) of income | | 13,02,23,415.09 | 9,85,25,310.45 |
| | overexpenditure before Prior Period Items | | | |
| 2-80 | Add: Prior period Items (Net) | 1-19 | | |
| | Gross surplus/(deficit) of income | | 13,02,23,415.09 | 9,85,25,310.45 |
| | overexpenditure after Prior Period Items | | | |
| | Less: Transfer to Reserve Funds | | | |
| 2-90 | Net balance being surplus/deficit | | 13,02,23,415.09 | 9,85,25,310.45 |
| | carriedover to Municipal Fund | | | |

Prepared and Compiled by
 For Deepak Yashdeep & Co.
 Chartered Accountants

Manish Kumar Deorah
 (Partner)



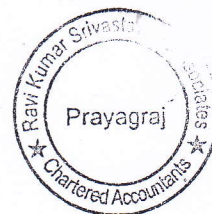
For & on behalf of:
 Nagar Nigam Prayagraj

General Manager
 Jal Kal Vibhag

C.F.O
 Nagar Nigam

In Terms of Our Report & Notes On Account Attached
 Ravi Kumar Srivastava & Associates
 Chartered Accountant

Ravi Kumar Srivastava
 (Proprietor)

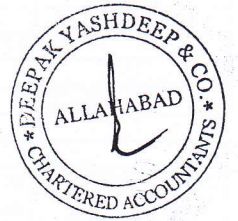


Date:- 01-07-2023
 Place: Prayagraj

Nagar Ayukt
 Nagar Nigam Prayagraj

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

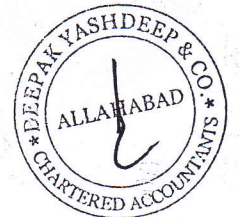
| Code No. | Particulars | Balance as on 01.04.2022 | Addition made during the year* | Toal |
|----------|---|---------------------------|--------------------------------|---------------------------|
| 310-10 | Municipal Fund | 10,26,82,386.53 | - | 10,26,82,386.53 |
| 310-90 | Excess of Income over expenditure | 49,18,37,358.90 | 10,82,07,792.44 | 60,00,45,151.34 |
| | Grants utilized towards creation of asset | 12,42,46,57,912.35 | - | 12,42,46,57,912.35 |
| | Total Municipal fund (310) | 13,01,91,77,657.78 | 10,82,07,792.44 | 13,12,73,85,450.22 |
| | Jal Sansthan Fund | 26,03,46,457.47 | - | 26,03,46,457.47 |
| | Excess of Income over expenditure | 15,96,43,117.54 | 2,20,15,622.65 | 18,16,58,740.19 |
| | Total fund (310) | 13,43,91,67,232.79 | 13,02,23,415.09 | 13,56,93,90,647.88 |



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

B - 4: Grants, Contributions for Specific Purposes

| Particulars | | | | | | | Amount in Rs. |
|--|--------------------------------|------------------------------|---------------------------------------|------------------------------------|----------------------------|-------------------------------------|-------------------|
| | Grants from Central Government | Grants from State Government | Grants from Other Government Agencies | Grants from Financial institutions | Grants from welfare bodies | Others (M.P. & M.I.A. Contribution) | Total |
| Code No. | | | | | | | |
| (a) Opening Balance | 1,23,77,90,054.49 | 2,16,77,11,248.27 | 90,77,06,617.00 | - | - | 59,35,686.60 | 4,31,91,43,606.36 |
| (b) Additions to the Grants* | - | - | - | - | - | - | - |
| (i) Grant received during the year | 50,78,22,149.00 | 78,00,00,000.00 | - | - | - | - | 1,28,78,22,149.00 |
| (ii) Interest/Dividend earned on | - | - | - | - | - | - | - |
| (iii) Profit on disposal of Grant | - | - | - | - | - | - | - |
| (iv) Appreciation in Value of | - | - | - | - | - | - | - |
| (v) Other addition (Specify) | - | - | - | - | - | - | - |
| Total (b) | - | 78,00,00,000.00 | - | - | - | - | - |
| Total (a+b) | 1,74,56,12,203.49 | 2,94,77,11,248.27 | 90,77,06,617.00 | - | - | 59,35,686.60 | 5,60,69,65,755.36 |
| (c) Payment out of funds | - | - | - | - | - | - | - |
| (i) Capital expenditure on Fixed Assets* | - | - | - | - | - | - | - |
| Other | 13,15,602.00 | - | 7,39,000.00 | - | - | 2,10,854.00 | 22,65,456.00 |
| Sub - total | 13,15,602.00 | - | 7,39,000.00 | - | - | 2,10,854.00 | 22,65,456.00 |
| (ii) Revenue Expenditure on | - | - | - | - | - | - | - |
| Salary, Wages and allowances | - | - | - | - | - | - | - |
| Rent | - | - | - | - | - | - | - |
| Other administrative charge | - | - | - | - | - | - | - |
| Sub - total | - | - | - | - | - | - | - |
| (iii) Other : | - | - | - | - | - | - | - |
| Loss on disposal of Grant | - | - | - | - | - | - | - |
| Diminution in Value of Grant | - | - | - | - | - | - | - |
| Grants Refunded/Transferred- | - | - | - | - | - | - | - |
| Sub - total | - | - | - | - | - | - | - |
| Total © [i+ii+iii] | 13,15,602.00 | - | 7,39,000.00 | - | - | 2,10,854.00 | 22,65,456.00 |
| Net balance at the year end - | 1,74,56,12,203.49 | 2,94,77,11,248.27 | 90,69,67,617.00 | - | - | 57,24,832.60 | 5,60,47,00,299.36 |
| Total Grants & Contribution for | 1,74,56,12,203.49 | 2,94,77,11,248.27 | 90,69,67,617.00 | - | - | 57,24,832.60 | 5,60,47,00,299.36 |



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

| Amount in Rs. | | | |
|----------------------------|---|--------------|--------------|
| Code No. | Particulars | Amount (Rs.) | Amount (Rs.) |
| 1 | 2 | 3 | 4 |
| 33010 | Loans from Central Government | | - |
| 33020 | Loans from State Government | | - |
| 33030 | Loans from Govt. Bodies & Associations | | - |
| 33040 | Loan from International Agencies | | - |
| 33050 | Loans from Banks & Other Financial Institutions | | - |
| 33060 | Other Term Loans | | - |
| 33070 | Bonds & Debentures | | - |
| 33080 | Other Loans | | - |
| Total Secured Loans | | 0 | - |

| Schedule B-6: Unsecured Loans [Code No. 331] | | | | | Amount in Rs. |
|--|---|-----------------------------|-------------------------------|----------------------------------|-----------------------------|
| Code No. | Particulars | Balance as on 01.04.2022 | Deductions during the year | Addition made during the year | Balance as on 31.03.2023 |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 33110 | Loans from Central Government | - | - | - | - |
| 33120 | Loans from State Government-Interest free Loan | 120,187,022.00 | 20,031,168.00 | - | 100,155,854.00 |
| 33130 | Loans from Govt. Bodies & Associations | - | - | - | - |
| 33140 | Loans from International Agencies | - | - | - | - |
| 33150 | Loans from Banks & Other Financial Institutions | - | - | - | - |
| 33160 | Other terms Loans | - | - | - | - |
| 33170 | Bonds & debenures Intt. Free Loan | - | - | - | - |
| 33180 | Loan from State Government for Naya Savera | - | - | - | - |
| Total Unsecured Loans | | 120,187,022.00 | 20,031,168.00 | - | 100,155,854.00 |



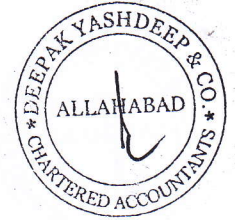
Schedule B-7: Deposits Received [Code No. 340]

Amount in Rs.

| Code No. | Particulars | Balance as on 01.04.2022 | Addition made during the year | Paid during the Year | Balance as on 31.03.2023 |
|--------------------------------|-----------------|-----------------------------|----------------------------------|-------------------------|-----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 34010 | From Contracors | 10,33,37,792.95 | 4,12,26,567.00 | 4,16,86,708.00 | 10,28,77,651.95 |
| 34020 | From Revenues | - | - | - | - |
| 34030 | From Staff | - | - | - | - |
| 34080 | From Others | - | - | - | - |
| Total Deposits Received | | 10,33,37,792.95 | 4,12,26,567.00 | 4,16,86,708.00 | 10,28,77,651.95 |

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

| Code No. | Particulars | Balance as on 01.04.2022 | Addition made during the year | Utilisation/ expenditure Amount (Rs.) | Balance as on 31.03.2023 |
|----------------------------|------------------|-----------------------------|----------------------------------|---|-----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 34110 | Civil Works | - | - | - | - |
| 34120 | Electrical works | - | - | - | - |
| 34180 | Others | 2,80,86,935.18 | - | 2,27,40,859.00 | 53,46,076.18 |
| Total Deposit Works | | 2,80,86,935.18 | - | 2,27,40,859.00 | 53,46,076.18 |

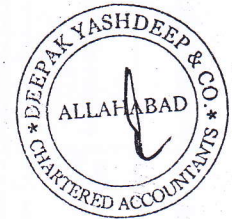


Schedule B-9: Other Liabilities (Sundry Creditors) [Code No. 350]

| Code No. | Particulars | Balance as on 01.04.2022 | Addition made during the year | Amount paid/adjusted during the year | Balance as on 31.03.2023 |
|----------|---|-----------------------------|----------------------------------|--|-----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 35010 | Creditors -Other Liabilities | 19,03,76,516.43 | 56,11,06,347.32 | 53,00,68,161.51 | 22,14,14,702.24 |
| 35011 | Employee Liabilities | 13,21,39,832.00 | - | 13,21,39,832.00 | - |
| 35012 | Interest Accured and Due-JNNURM | - | - | - | - |
| 35020 | Recoveries Payable | 16,67,705.00 | - | 16,67,705.00 | - |
| 35030 | Government Dues Payable (GST & TDS March 22) | 1,63,40,490.00 | 91,79,761.00 | 1,63,40,490.00 | 91,79,761.00 |
| 35040 | Refunds Payable | - | - | - | - |
| 35041 | Advance Collection of Revenues | - | - | - | - |
| | Meter Security | 2,44,43,596.70 | 7,000.00 | - | 2,44,50,596.70 |
| 35080 | Others-Creditors (Electricity Payable) | 1,23,14,11,272.00 | 41,80,00,000.00 | 1,42,89,560.00 | 1,63,51,21,712.00 |
| | Total Other Liabilities (Sundry Creditors) | 1,59,63,79,412.13 | 98,82,93,108.32 | 69,45,05,748.51 | 1,89,01,66,771.94 |

Schedule B-10: Provisions

| Code No. | Particulars | Balance as on 01.04.2022 | Addition made during the year | Amount paid/adjusted during the year | Balance as on 30.06.2022 |
|----------|---|-----------------------------|----------------------------------|--|-----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Duties and taxes | 12,21,196.00 | 5,04,03,861.42 | 2,79,74,878.00 | 2,36,50,179.42 |
| | Other Liabilities | 1,97,72,160.68 | 2,39,05,122.55 | 3,66,42,368.19 | 70,34,915.04 |
| | Salary Payable | 1,67,90,000.00 | 16,54,12,230.00 | 16,34,68,236.00 | 1,87,33,994.00 |
| | Total Other Liabilities (Sundry Creditors) | 3,77,83,356.68 | 23,97,21,213.97 | 22,80,85,482.19 | 4,94,19,088.46 |



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

| Code No. | Particular | Gross Block | | | Sale/De- olition during the period | Cost at the end of the Year | Rate of Deprecia- tion | Dep. for 360 days | Accumulated Depreciation | Deducti- ons | Total Dep. At the end of the year | Net Block | |
|----------|--------------------------------------|-------------------|-------------------------------|------------------------|--|--------------------------------|------------------------------|-------------------|--|-----------------|--------------------------------------|---------------------------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | Opening Balance | Addition upto 30th Sept 22 | Addition After Sept 22 | | | | | Additions during the period for less than 180 days | | | At the end of current Year 2022-23 | At the end of current Year - 2021-22 |
| 41010 | Land | 1,99,53,289.00 | - | - | - | 1,99,53,289.00 | 5% | 78,04,802.00 | 11,24,526.00 | - | 89,29,328.00 | 1,99,53,289.00 | 1,99,53,289.00 |
| 41020 | Buildings | 16,95,47,948.20 | - | - | - | 16,95,47,948.20 | 5% | 51,61,701.00 | 6,43,379.00 | - | 58,05,080.00 | 12,31,64,080.22 | 10,32,44,020.22 |
| 4102001 | Buildings | 11,13,93,284.20 | - | - | - | 11,13,93,284.20 | 5% | 26,43,101.00 | 4,81,147.00 | - | 31,24,248.00 | 6,89,83,648.60 | 5,28,62,016.60 |
| 41030 | Buildings-Kanha | 5,81,54,664.00 | - | - | - | 5,81,54,664.00 | 5% | 10,55,81,220.00 | 33,60,620.00 | - | 10,89,41,840.00 | 2,07,63,11,729.50 | 2,00,75,43,413.50 |
| 4103001 | Roads , Bridges Other Infrastructure | 2,17,13,54,682.00 | 4,32,85,369.00 | - | - | 2,17,13,54,682.00 | 5% | 6,89,37,302.00 | 33,60,620.00 | - | 7,22,97,922.00 | 1,44,08,72,904.85 | 1,34,02,97,313.85 |
| 4103001 | Concrete Road & | 1,31,70,30,283.00 | 3,84,48,726.00 | - | - | 1,31,70,30,283.00 | 5% | 3,05,64,357.00 | - | - | 3,05,64,357.00 | 58,07,22,774.55 | 61,12,87,131.55 |
| 4103003 | Others Road & Infrastructure | 79,70,15,876.00 | - | - | - | 79,70,15,876.00 | 10% | 60,79,561.00 | - | - | 60,79,561.00 | 5,47,16,050.10 | 5,59,58,968.10 |
| 41031 | Open Area Gym | 5,73,08,523.00 | 48,36,643.00 | - | - | 5,73,08,523.00 | 5% | 7,54,83,928.00 | 5,32,035.00 | - | 8,08,16,963.00 | 1,45,49,43,986.80 | 1,48,66,71,549.80 |
| 41031 | Sewerage and drainage | 1,63,46,27,070.00 | 2,30,07,004.00 | - | - | 1,63,46,27,070.00 | 5% | 7,54,83,928.00 | 5,32,035.00 | - | 8,08,16,963.00 | 1,45,49,43,986.80 | 1,48,66,71,549.80 |
| 4103102 | Sewerage, Nala & Drains | 1,63,46,27,070.00 | 2,30,07,004.00 | - | - | 1,63,46,27,070.00 | 5% | 7,54,83,928.00 | 5,32,035.00 | - | 8,08,16,963.00 | 1,45,49,43,986.80 | 1,48,66,71,549.80 |
| 41032 | Waterways- | 3,99,58,92,707.00 | - | - | - | 3,99,58,92,707.00 | 5% | 18,27,87,248.00 | 1,25,46,576.00 | - | 19,53,33,824.00 | 3,96,22,74,154.12 | 3,65,57,44,951.12 |
| 4103205 | Water Tank & System | 3,99,58,92,707.00 | - | - | - | 3,99,58,92,707.00 | 5% | 18,27,87,248.00 | 1,25,46,576.00 | - | 19,53,33,824.00 | 3,96,22,74,154.12 | 3,65,57,44,951.12 |
| 41033 | Public Lighting- | 33,45,88,761.00 | - | - | - | 33,45,88,761.00 | 15% | 4,00,73,292.00 | 92,657.00 | - | 4,01,65,949.00 | 22,82,24,755.20 | 26,71,55,283.20 |
| 4103301 | Street Lights | 32,47,99,947.00 | - | - | - | 32,47,99,947.00 | 15% | 3,89,79,392.00 | 92,657.00 | - | 3,90,72,049.00 | 22,20,25,988.50 | 25,99,62,616.50 |
| 4103302 | Transformer | 97,88,814.00 | - | - | - | 97,88,814.00 | 15% | 10,93,900.00 | - | - | 10,93,900.00 | 61,98,766.70 | 72,92,666.70 |
| 41040 | Plants & Machinery | 1,90,80,64,185.00 | 55,87,563.00 | - | - | 1,90,80,64,185.00 | 15% | 21,02,93,058.00 | 17,78,061.00 | - | 21,20,71,119.00 | 1,21,35,90,075.97 | 1,39,63,66,157.97 |
| 4104001 | Plant & Machinery ICB | 91,60,80,373.00 | - | - | - | 91,60,80,373.00 | 15% | 9,87,08,491.00 | 17,78,061.00 | - | 10,04,86,552.00 | 58,12,77,531.97 | 65,80,56,609.97 |
| 4104003 | Skid Steer Loader | 1,82,63,400.00 | - | - | - | 1,82,63,400.00 | 15% | 19,79,296.00 | - | - | 19,79,296.00 | 1,12,16,010.50 | 1,31,95,306.50 |
| 4104002 | Earth Auger | 3,02,512.00 | - | - | - | 3,02,512.00 | 15% | 33,806.00 | - | - | 33,806.00 | 1,91,565.50 | 2,25,371.50 |
| 4104002 | Waste Collection System | 37,46,666.00 | 55,87,563.00 | - | - | 37,46,666.00 | 15% | 12,50,086.00 | - | - | 12,50,086.00 | 70,83,818.20 | 72,46,341.20 |
| 41050 | Vehicles | 16,23,47,955.00 | - | - | - | 16,23,47,955.00 | 15% | 10,83,21,379.00 | 1,19,76,727.00 | - | 10,83,21,379.00 | 61,38,21,148.80 | 72,21,42,528.80 |
| 4105010 | 3 Wheeler Vehicle | 9,62,15,986.00 | - | - | - | 9,62,15,986.00 | 15% | 1,07,52,136.00 | - | - | 1,07,52,136.00 | 25,55,15,854.57 | 12,68,26,926.57 |
| 4105011 | Other Vehicles | 6,61,31,969.00 | - | - | - | 6,61,31,969.00 | 15% | 8,27,1,903.00 | 1,19,76,727.00 | - | 2,02,48,630.00 | 19,45,87,080.97 | 5,51,46,016.97 |
| 41060 | Office & other equipment | 1,00,25,216.00 | 3,79,971.00 | - | - | 1,00,25,216.00 | 15% | 13,34,793.00 | 76,496.00 | - | 14,11,289.00 | 50,76,129.70 | 57,24,967.70 |
| 4106001 | Air-Conditioner | 19,01,171.00 | 2,66,911.00 | - | - | 19,01,171.00 | 15% | 2,46,076.00 | - | - | 2,46,076.00 | 13,94,430.75 | 13,73,595.75 |
| 4106002 | Computers & Printer | 49,84,011.00 | 1,13,060.00 | - | - | 49,84,011.00 | 40% | 6,70,484.00 | 76,496.00 | - | 7,46,980.00 | 13,11,709.80 | 15,63,149.80 |
| 4106009 | Other Equipments | 31,40,034.00 | 7,22,104.00 | - | - | 31,40,034.00 | 15% | 4,18,233.00 | - | - | 4,18,233.00 | 23,69,989.15 | 27,88,222.15 |
| 4107007 | Appliances | 1,26,49,188.00 | 1,67,011.00 | - | - | 1,26,49,188.00 | 15% | 15,77,802.00 | 46,737.00 | - | 16,24,539.00 | 95,17,296.57 | 97,96,574.57 |
| 4107010 | Ampliah | 73,17,336.00 | - | - | - | 73,17,336.00 | 15% | 8,19,287.00 | 35,477.00 | - | 8,54,759.00 | 50,80,106.90 | 52,94,899.90 |
| 4107010 | CCTV Camera | 32,911.00 | - | - | - | 32,911.00 | 15% | 3,881.00 | - | - | 3,881.00 | 21,995.55 | 25,876.55 |
| 4107009 | Chairs | 3,63,910.00 | - | - | - | 3,63,910.00 | 15% | 41,896.00 | - | - | 41,896.00 | 2,37,409.75 | 2,79,305.75 |
| 4107009 | FURNITURE | 48,88,931.00 | 5,55,093.00 | - | - | 48,88,931.00 | 15% | 7,07,301.00 | 11,265.00 | - | 7,18,566.00 | 41,46,975.67 | 41,60,246.67 |
| 407008 | Table | 46,100.00 | - | - | - | 46,100.00 | 15% | 5,437.00 | - | - | 5,437.00 | 30,808.70 | 36,245.70 |
| 41080 | Other fixed Public Toilets | 57,26,19,726.00 | - | - | - | 57,26,19,726.00 | 15% | 6,26,54,648.00 | - | - | 6,26,54,648.00 | 42,69,77,858.15 | 41,76,56,594.73 |
| 41080 | Parks | 41,29,82,127.00 | - | - | - | 41,29,82,127.00 | 15% | 4,51,59,648.00 | - | - | 4,51,59,648.00 | 26,28,93,953.38 | 30,10,60,341.38 |
| 41080 | Dhobi Ghat | 12,34,31,148.00 | - | - | - | 12,34,31,148.00 | 15% | 1,35,68,076.00 | - | - | 1,35,68,076.00 | 7,68,85,764.55 | 9,04,53,840.55 |
| 41080 | Other Asset | 41,00,000.00 | - | - | - | 41,00,000.00 | 15% | 3,36,212.00 | - | - | 3,36,212.00 | 19,05,203.00 | 22,41,415.00 |
| 41080 | Total | 3,21,66,451.00 | 7,29,82,011.00 | 96,01,24,208.42 | - | 12,02,47,76,946.62 | 15% | 70,66,14,671.00 | 3,15,34,435.00 | - | 73,81,49,106.00 | 9,84,45,32,858.40 | 9,54,95,75,744.88 |

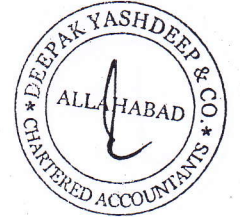


Schedule B-11: Fixed Assets [Code No. 410 & 411]

| Code No. | Particular | Opening WDV | | | | Depreciation | | | | | Closing WDV At 31/03/23 | |
|----------|-------------------------------|-----------------|----------------------------|------------------------|---------------------------------|-------------------------------|----------------------|-------------------|--|------------|----------------------------|-----------------------------------|
| | | Opening Balance | Addition upto 30th Sept 22 | Addition After Sept 22 | Sale/Demotion during the period | Cost at the end of 30/06/2022 | Rate of Depreciation | Dep. For 360 days | Additions during the period for less than 180 days | Deductions | | Total Dep. At the end of the year |
| 1 | 2 | 3.00 | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 |
| 41010 | Land | 12,441,700.00 | | | | 12,441,700.00 | | | | | | 12,441,700.00 |
| 41020 | Buildings | 215,265.34 | | | | 215,265.34 | 10% | 21,526.53 | | | 21,526.53 | 193,738.81 |
| 41030 | Infrastructure Assets | | | | | | | | | | | |
| 41031 | Roads and Bridges | 30,545,105.79 | 13,642,928.00 | 6,359,517.00 | | 50,547,550.79 | 5% | 2,209,401.69 | 158,987.93 | | 2,368,389.61 | 48,179,161.17 |
| 41032 | Sewerage and drainage | | | | | | | | | | | |
| 4103205 | Waterways:- | | | | | | | | | | | |
| | Water Tank | 505,781.33 | | | | 505,781.33 | 10% | 50,578.13 | | | 50,578.13 | 455,203.20 |
| | Pipeline Extension | 72,169,936.28 | | 69,250.00 | | 72,239,186.28 | 5% | 3,608,496.81 | 1,731.25 | | 3,610,228.06 | 68,628,958.21 |
| | HANDPUMP | 2,904,589.29 | | | | 2,904,589.29 | 15% | 435,688.39 | | | 435,688.39 | 2,468,900.89 |
| | NALKOOP | 585,743,860.98 | 67,205,000.00 | 5,607,000.00 | | 658,555,860.98 | 7% | 45,706,420.27 | 196,245.00 | | 45,902,665.27 | 612,653,195.71 |
| 41033 | Public Lighting:- | | | | | | | | | | | |
| 41040 | Plants & Machinery | | | | | | | | | | | |
| | Sewer Cleaning Machine | 2,429,530.79 | | 17,670,000.00 | | 20,099,530.79 | 10% | 242,953.08 | 883,500.00 | | 1,126,453.08 | 18,973,077.71 |
| | Sewage Cleaning Robot | | | 11,857,404.00 | | 11,857,404.00 | 15% | | 889,305.30 | | 889,305.30 | 10,968,098.70 |
| | Sewer Rotary Machine | | | 5,122,016.00 | | 5,122,016.00 | 15% | | 384,151.20 | | 384,151.20 | 4,737,864.80 |
| | Chorinator & Compressors | 59,088.08 | | | | 59,088.08 | 10% | 5,908.81 | | | 5,908.81 | 53,179.27 |
| | Electrical & Mechanical Equip | 47,633,116.75 | 7,722,000.00 | | | 55,355,116.75 | 10% | 5,535,511.67 | | | 5,535,511.67 | 49,819,605.07 |
| | Transformers | 48,441.37 | | | | 48,441.37 | 10% | 4,844.14 | | | 4,844.14 | 43,597.24 |
| | Vcrane | 55,125.22 | | | | 55,125.22 | 15% | 8,268.78 | | | 8,268.78 | 46,856.44 |
| 41050 | Pump House | 88,535,091.97 | | 1,578,183.00 | | 90,113,274.97 | 15% | 13,280,263.80 | 118,363.73 | | 13,398,627.52 | 76,714,647.45 |
| 4105010 | Vehicles | | | | | | | | | | | |
| | 3 Wheeler Vehicle | | | | | | | | | | | |
| 4105011 | Other Vehicles | 442,324.04 | | | | 442,324.04 | 15% | 66,348.61 | | | 66,348.61 | 375,975.43 |
| 41060 | Office & other equipment | | | | | | | | | | | |
| | Air Conditioner | 1,602.65 | | | | 1,602.65 | 15% | 240.40 | | | 240.40 | 1,362.25 |
| 4106001 | Computers | 152,103.44 | | | | 152,103.44 | 10% | 15,210.34 | | | 15,210.34 | 136,893.09 |
| 4106009 | Other Equipments | 6,637.09 | | | | 6,637.09 | 10% | 663.71 | | | 663.71 | 5,973.38 |

Schedule B-12: Investments - General Fund [Code No. 420]

| Code No. | Particulars | With whom invested | Face value | Amount in Rs. | |
|----------|--|--------------------|------------|-----------------------|-----------------------|
| | | | | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 42001 | TDS FDR | - | - | 4,73,960.00 | 1,11,801.00 |
| 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 | - | - | 3,48,92,981.00 | 3,33,68,244.00 |
| | Total of Investments General Fund | - | - | 3,53,66,941.00 | 3,34,80,045.00 |

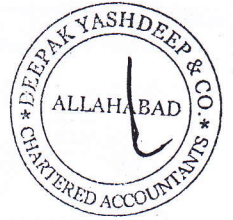


Schedule B-14: Stock in Hand (Inventories) [Code 430]

Amount in Rs.

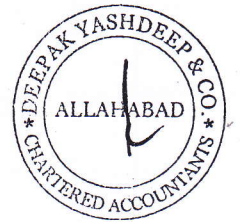
| Code No. | Particulars | Opening Stock as on 01.04.2022 | Addition made during the year | Consumption during the year | Closing Stock as on 31.03.2023 |
|----------|-------------------------------------|--------------------------------|-------------------------------|-----------------------------|--------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 4301001 | Stores | 1,67,33,683.02 | 46,28,020.78 | 2,46,483.00 | 2,11,15,220.80 |
| | Stores-Flood pumping station | - | - | - | - |
| 43030 | Others | - | - | - | - |
| | Work in Progress | - | - | - | - |
| | Commercial Complex at Kamta | - | - | - | - |
| | Multy Story Apartment-at Aurangabad | - | - | - | - |
| | Para Housing Project | - | - | - | - |
| | Total Stock in hand | 1,67,33,683.02 | 46,28,020.78 | 2,46,483.00 | 2,11,15,220.80 |

NOTE:- Previous Year Figures Are Regrouped And Rearranged.



Statement B-25: Sundry Debtors (Receivables) [Code No. 431]

| Code No. | Particulars | Opening Balance as on 01.04.2022 | Demand During the year 2022-23 | Intt. On House tax | Discount | Adjustment | Total Demand | Received during the year | Closing Balance as on 31.03.2023 | Provision (@41%) | Provision upto 31.03.2022 | Provision for C.Y. | Net Receivables (as on 31.03.2023) |
|----------|--|----------------------------------|--------------------------------|--------------------|----------|------------|-------------------|--------------------------|----------------------------------|------------------|---------------------------|--------------------|------------------------------------|
| 3 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 43100 | Receivables for Taxes Less than 5 years* | 48,83,46,256.78 | 89,73,63,141.77 | | | | 1,38,57,09,398.55 | 90,25,89,812.63 | 48,31,19,585.92 | | | | 48,31,19,585.92 |
| | More than 5 years* | | | | | | | | | | | | |
| | Sub-total | 48,83,46,256.78 | 89,73,63,141.77 | | | | 1,38,57,09,398.55 | 90,25,89,812.63 | 48,31,19,585.92 | | | | 48,31,19,585.92 |
| 43101 | Less: State Government Cesses/ Levies in Taxes - Control Accounts | | | | | | | | | | | | |
| | Net Receivables of Property Taxes | 48,83,46,256.78 | 89,73,63,141.77 | | | | 1,38,57,09,398.55 | 90,25,89,812.63 | 48,31,19,585.92 | | | | 48,31,19,585.92 |
| 43119 | Receivable of Other Taxes(water & Sewerage) Less than 3 years* | 1,74,75,13,045.71 | 1,12,54,23,000.00 | | | | 2,87,29,36,045.71 | 82,22,78,573.52 | 2,05,06,57,472.19 | | | | 2,05,06,57,472.19 |
| | More than 3 years* | | | | | | | | | | | | |
| | Sub-total | 1,74,75,13,045.71 | 1,12,54,23,000.00 | | | | 2,87,29,36,045.71 | 82,22,78,573.52 | 2,05,06,57,472.19 | | | | 2,05,06,57,472.19 |
| 43199 | Less: State Government Cesses/ Levies in Taxes - Control Accounts | | | | | | | | | | | | |
| | Net Receivables of Other Taxes | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | |
| | Net Receivables of Other Taxes | | | | | | | | | | | | |
| 43140 | Receivables for Other Sources :- | | | | | | | | | | | | |
| 4314001 | Rent | | | | | | | | | | | | |
| 4314007 | Income Receivable | | | | | | | | | | | | |
| 4314003 | Interest | | | | | | | | | | | | |
| | Others | 2,69,84,375.00 | | | | | 2,69,84,375.00 | 9,40,759.61 | 2,79,25,134.61 | | | | 2,79,25,134.61 |
| | Sub-total | 2,69,84,375.00 | | | | | 2,69,84,375.00 | 9,40,759.61 | 2,79,25,134.61 | | | | 2,79,25,134.61 |
| 43150 | Receivables from Government Grant | 18,72,26,911.00 | 42,26,34,610.07 | | | | 60,98,61,521.07 | 18,72,26,911.00 | 42,26,34,610.07 | | | | 42,26,34,610.07 |
| | Total of Sundry Debtors (Receivables) | 2,45,00,70,588.49 | 2,44,54,20,751.84 | | | | 4,89,54,91,340.33 | 1,91,30,36,056.76 | 2,98,43,36,802.79 | | | | 2,98,43,36,802.79 |

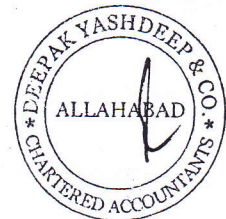


Schedule B-16: Prepaid Expenses [Code No. 440]

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|-------------------------------|----------------------|----------------------|
| 1 | 2 | 3 | 4 |
| 44010 | Tax Deducted at source | - | - |
| 44020 | Administrative | - | - |
| 44030 | Operations & Maintenance | - | - |
| | Total Prepaid expenses | - | - |

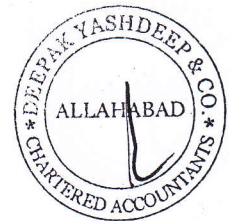
Schedule B17 : Cash and Bank Balance [Code No. 450]

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|--|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 |
| 45010 | Cash | - | - |
| | Balance with Bank - Municipal Funds | - | - |
| 45020 | Nationalised Banks | 2,18,26,51,324.47 | 1,52,19,74,757.19 |
| 45023 | Scheduled Co-operative Banks | - | - |
| 45024 | Post Office | - | - |
| | Sub-total | 2,18,26,51,324.47 | 1,52,19,74,757.19 |
| 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 balance | 2,18,26,51,324.47 | 1,52,19,74,757.19 |



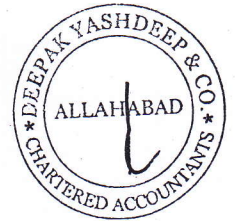
Schedule B18: Loans, advances and deposits [Code 460]

| Code No. | Particulars | Closing Balance as on 31.03.2023 | Closing Balance as on 31.03.2022 |
|----------|--|-------------------------------------|-------------------------------------|
| 1 | 2 | 3 | 4 |
| 46010 | Loans and advances to employees | | |
| 4601001 | HBA | 14,17,434.00 | 30,91,670.00 |
| 4601012 | Medical advance | | |
| 4601008 | Temporary Advance-4601008 | 1,98,34,177.01 | 1,97,77,012.01 |
| 4601011 | Sweeper Welfarefund-4601011 | | |
| 4601009 | Co-Operative Advance-4601009 | | |
| 4601010 | Employee Welfare Fund-4601010 | | |
| 4601005 | Vehicle Advance-4601005 | | |
| 4601007 | Salary Advance-4601007 | | |
| | Sub-Total | 2,12,51,611.01 | 2,28,68,682.01 |
| 46020 | Employee Provident Fund Loans | | |
| 46030 | Loans to Other | | |
| 46040 | Advance to Suppliers and Contractors | 7,62,514.00 | 7,62,514.00 |
| 46050 | Advance to Other Advance to Parties | | |
| 46060 | Deposits with External Agencies | 31,81,415.00 | 1,73,12,438.04 |
| 46080 | Other Current Assets | - | 12,04,192.00 |
| | Sub-Total | 39,43,929.00 | 1,92,79,144.04 |
| 461 | Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18(a)) | | |
| | Total Loans, advances, and deposits | 2,51,95,540.01 | 4,21,47,826.05 |



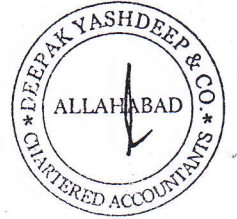
Schedule I1: Tax Revenue [Code No. 110]

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|---|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 |
| 11001 | Property Tax | 89,73,63,141.77 | 68,94,41,543.00 |
| 11002 | Water Tax | 95,04,62,928.89 | 94,03,02,288.35 |
| 11003 | Sewerage Tax | 17,26,48,963.76 | 17,08,03,311.50 |
| 11004 | Conservancy Tax | - | - |
| 11005 | Lighting Tax | - | - |
| 11006 | Education Tax | - | - |
| 11007 | Vehicle Tax | - | - |
| 11008 | Tax on Animals | 7,48,782.00 | 1,91,760.00 |
| 11009 | Electricity Tax | - | - |
| 11010 | Professional Tax | - | - |
| 11011 | Advertisement Tax | 2,13,09,514.00 | - |
| 11012 | Pilgrimage Tax | 10,67,769.00 | 6,79,283.00 |
| 11051 | Octroi & Toll | - | - |
| 11052 | Cess & 2% Stamp Duty | 12,68,38,884.00 | 77,46,498.00 |
| 11080 | Other Taxes | 24,52,857.35 | 24,41,421.15 |
| | Sub-total | 2,17,28,92,840.77 | 1,81,16,06,105.00 |
| | Less | | |
| 11090 | Tax Remissions and Refund [Schedule 1 - 1 (a)] | - | - |
| | Sub-total | - | - |
| | Total tax revenue | 2,17,28,92,840.77 | 1,81,16,06,105.00 |



Schedule I3: Rental Income from Municipal Properties [Code No. I30]

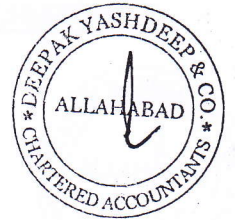
| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|---|-----------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| | Income from Temporry Licence | 9,44,580.00 | - |
| | Multi Level Parking Fees | 1,81,426.00 | - |
| | Rental Income from Shop | 63,88,654.00 | - |
| | Rent from Parking and Cycle Stand | 25,77,204.00 | - |
| | Rent from State Land | 6,34,182.50 | - |
| | Sub-total | 1,07,26,046.50 | 1,40,34,972.00 |
| | Less | | |
| | Tax Remissions and Refund [Schedule 1 - 1 (a)] | - | - |
| | Sub-total | - | - |
| | Total tax revenue | 1,07,26,046.50 | 1,40,34,972.00 |



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

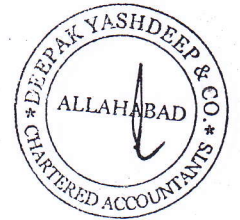
Schedule I-4 (a): Fees & User Charges - Function wise

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|--|------------------------|------------------------|
| 1 | 2 | 3 | 4 |
| | Municipal Body | 11,60,06,751.00 | 21,47,50,325.00 |
| | Administration | - | - |
| | Finance, Accounts, Audit | - | - |
| | Election | - | - |
| | Record Room | - | - |
| | Estate | - | - |
| | Stores & Purchase | - | - |
| | Workshop | - | - |
| | Census | - | - |
| | Total income from fees & user charges - Function wise | 11,60,06,751.00 | 21,47,50,325.00 |



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

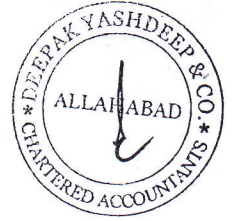
| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|---|------------------------|------------------------|
| 1 | 2 | 3 | 4 |
| 14010 | Empanelment & Registration Charges | 2,29,97,200.00 | 1,68,87,450.00 |
| 14011 | Licensing Fees | 1,64,77,127.00 | 1,21,03,021.00 |
| 14012 | Fees for Grant of Permit | - | - |
| 14013 | Fees for Certificate or Extract | 12,05,806.00 | 6,05,513.00 |
| 14014 | Development Charges | - | 14,63,53,342.00 |
| 14015 | Regularixation Fees | - | - |
| 14020 | Penalties and Fines | 32,89,589.00 | 33,21,532.00 |
| 14040 | Other Fees | 62,04,648.00 | 2,14,95,948.00 |
| 14050 | User Charges | 6,58,06,200.00 | 1,39,83,519.00 |
| 14060 | Entry Fees | - | - |
| 14070 | Service/Administrative Charges | - | - |
| 14080 | Other Charges | 26,181.00 | - |
| | Sub-Total | 11,60,06,751.00 | 21,47,50,325.00 |
| | Less: | | |
| 14090 | Rent Remission and Refunds | - | - |
| | Sub-Total | - | - |
| | Total income from Fees & User Charges - Income head-wise | 11,60,06,751.00 | 21,47,50,325.00 |



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

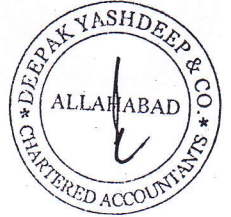
Schedule I-5 (a): Sale & Hire Charges - Function wise

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|--|-----------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Municipal Body | 1,31,27,380.79 | 29,77,308.00 |
| | Administration | - | - |
| | Finance, Accounts, Audit | - | - |
| | Election | - | - |
| | Record Room | - | - |
| | Estate | - | - |
| | Stores & Purchase | - | - |
| | Workshop | - | - |
| | Census | - | - |
| | Total Income from Sale & Hire Charges - Function wise | 1,31,27,380.79 | 29,77,308.00 |



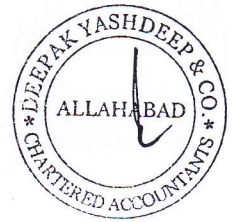
Schedule I-5 (b) Sale & Hire Charges - Income head - wise [Code No. 150]

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|---|------------------------------|-----------------------|----------------------|
| 1 | 2 | 3 | 4 |
| 15010 | Sale of Products | 11,004.00 | 667.00 |
| 15011 | Sale of Forms & Publications | 1,31,16,376.79 | |
| 15012 | Sale of stores & scrap | - | 8,00,050.00 |
| 15030 | Sale of Shops-Rent Deptt. | | |
| 15040 | Hire Charges for Vehicles | - | 7,95,520.00 |
| 15041 | Hire Charges for Equipment | - | 13,81,071.00 |
| Total Income from Sale & Hire charges - Income head-wise | | 1,31,27,380.79 | 29,77,308.00 |



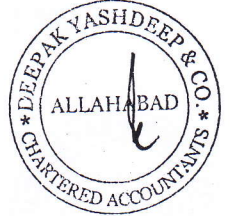
Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No. 160]

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|--|---------------------------------------|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 |
| 16010 | Revenue Grant | 4,70,41,06,146.50 | 3,99,07,82,760.00 |
| 16020 | Deprication Reserve Old Capital Grant | - | - |
| 16030 | Contribution towards schemes | - | - |
| Total Revenue Grants, Contributions & Subsidies | | 4,70,41,06,146.50 | 3,99,07,82,760.00 |



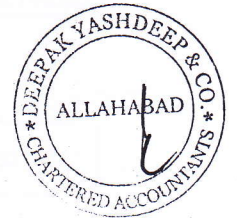
Schedule I-8: Interest Earned [Code No. 171]

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|------------------------------|---|-----------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| 17110 | Interest from Bank Accounts | 4,06,43,369.99 | 3,03,64,338.00 |
| 17120 | Interest on Loans and advances to Employees | - | - |
| 17130 | Interest on loans to others | - | - |
| 17180 | Other Interest | - | - |
| Total Interest Earned | | 4,06,43,369.99 | 3,03,64,338.00 |



Schedule I-9: Other Income [Code No. 180]

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|-----------------------------------|-----------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| 18010 | Deposits Forfeited | - | - |
| 18011 | Lapsed Deposits | - | - |
| 18020 | Insurance Claim Recovery | - | - |
| 18030 | Profit on Disposal of Fixed asses | - | - |
| 18040 | Recovery from Employees | - | - |
| 18050 | Unclaimed Refund/Liabilities | - | - |
| 18060 | Excess Provisions written back | - | - |
| 18080 | Miscellaneous Income | - | - |
| | | 7,08,05,736.00 | 5,39,47,956.86 |
| | Total Other Income | 7,08,05,736.00 | 5,39,47,956.86 |



Schedule I-10: Establishment Expenses [Code No. 210]

Schedule I-10(a): Establishment Expenses - Function wise

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|---|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 |
| | Municipal Body | 2,99,21,61,251.00 | 3,09,96,71,715.00 |
| | Administration | - | 42,74,467.00 |
| | Finance, Accounts, Audit | - | - |
| | Election | - | - |
| | Sewer department salary | - | - |
| | Hospital Department salary | - | - |
| | Pension | - | - |
| | Record Room | - | - |
| | Estate | - | - |
| | Total establishment expenses - Function wise | 2,99,21,61,251.00 | 3,10,39,46,182.00 |

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

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|---|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 |
| 21010 | Salaries, Wages And Bonus | 2,18,84,52,797.00 | 2,32,69,36,822.00 |
| 21020 | Benefits And Allowances | 1,12,51,604.00 | 70,39,764.00 |
| 21030 | Pensions | 74,39,31,743.00 | 63,84,29,122.00 |
| 21040 | Other Terminal & Retirement Benefits | 4,85,25,107.00 | 12,48,05,545.00 |
| | Covid Death Compensation | - | 24,60,462.00 |
| | Total establishment expenses - Expenditure head-wise | 2,99,21,61,251.00 | 3,09,96,71,715.00 |

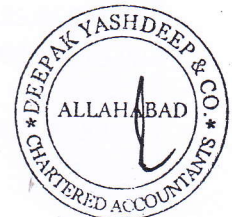


Schedule I-11 (a) Administrative Expenses - Function wise

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|--|-------------------------------|-----------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| | Municipal Body Administration | 6,18,33,533.13 | 8,06,12,579.09 |
| | Finance, Accounts, Audit | - | - |
| | Election | - | - |
| | Sewer department salary | - | - |
| | Hospital Department salary | - | - |
| | Pension | - | - |
| | Record Room | - | - |
| | Estate | - | - |
| Total administrative expenses - Function wise | | 6,18,33,533.13 | 8,06,12,579.09 |

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

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|--|-------------------------------|-----------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| 22010 | Rent, Rates and Taxes, Cess | 6,37,472.00 | 48,17,289.00 |
| 22011 | Office maintenance | - | 2,60,465.00 |
| 22012 | Communication Expenses | 43,869.00 | 35,89,551.00 |
| 22020 | Books & Periodicals | - | - |
| 22021 | Printing and Stationery | 39,32,407.00 | 22,68,438.00 |
| 22030 | Travelling & Conveyance | 24,67,336.00 | 2,52,045.00 |
| 22040 | Insurance | 25,200.00 | 12,30,110.00 |
| 22050 | Audit Fees | - | 3,84,600.00 |
| 22051 | Legal Expenses | 19,12,176.00 | 57,31,477.00 |
| 22052 | Professional and other Fees | 13,88,338.00 | 47,25,217.00 |
| 22060 | Advertisement and Publicity | 2,27,15,837.00 | 2,26,08,988.09 |
| 22061 | Membership & subscriptions | - | - |
| 22080 | Other Administrative Expenses | 1,93,11,091.13 | 2,51,75,498.00 |
| 22081 | Postage & Courier | - | 8,90,647.00 |
| | Security Expenses | 77,48,035.00 | 85,52,573.00 |
| | Telephone & Internet Expenses | 16,51,772.00 | 1,25,681.00 |
| Total Administrative expenses - expense head wise | | 6,18,33,533.13 | 8,06,12,579.09 |



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

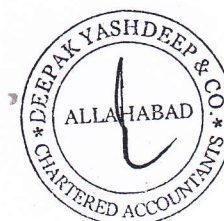
Schedule I-12 (a): Operations & Maintenance Expenses - Function wise

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|--|-------------------------------|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 |
| | Municipal Body Administration | 3,11,24,11,950.34 | 2,01,01,94,858.48 |
| | 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 | | 3,11,24,11,950.34 | 2,01,01,94,858.48 |

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 (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|--|---|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 |
| 23010 | Power & Fuel (Consumption) | 73,61,87,294.00 | 60,70,17,749.00 |
| | Power & Fuel | | |
| 23020 | Bulk Purchases for Santation & Cleaning Exp. | 3,05,57,939.00 | 12,51,44,115.00 |
| 23030 | Cattle Feeding, Drug Exp & Seeds | 3,42,93,161.00 | 3,13,75,840.00 |
| 23040 | Hire Charges | 1,78,90,083.00 | 1,89,73,713.00 |
| 23050 | Repairs & Maintenance-Infrastructure Assets | 30,92,44,087.41 | 29,56,61,064.48 |
| 23051 | Operation & Maintenance-Civic Amenities | 86,67,28,643.32 | 27,24,12,986.00 |
| 23052 | Repairs & Maintenance-Building | 68,51,176.00 | 19,95,731.00 |
| 23053 | Running & Maintenance-Vehicles | 2,87,06,150.00 | 1,74,29,860.00 |
| 23054 | Electricity Charges-Street Light & Connection | 52,94,27,036.75 | 58,01,34,416.00 |
| 23055 | Development Expenses | 6,56,38,800.00 | - |
| 23059 | Repair & Maintenance-Others/Machine | 11,45,32,593.86 | 2,85,86,886.00 |
| 23060 | Enviroment Exp., Plant, Water, Air Quality | 36,64,91,278.00 | 2,68,93,515.00 |
| 23061 | SFC Expenses/Public Toilets | 58,63,708.00 | - |
| 23080 | Other Operating & Maintenance & Covid-19 | - | 45,68,983.00 |
| Total operations & maintenance - expenses head wise | | 3,11,24,11,950.34 | 2,01,01,94,858.48 |



Schedule I-13: Interest and Finance Expenses

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|---------------------------------|----------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Bank Charges | 2,46,752.58 | 15,242.50 |
| | Total Programme Expenses | 2,46,752.58 | 15,242.50 |

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

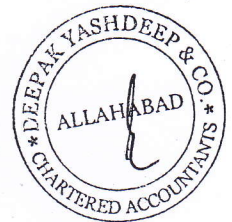
| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|---------------------------------|----------------------|----------------------|
| 1 | 2 | 3 | 4 |
| 25010 | Election Expenses | - | - |
| 25020 | Own Programmes | 70,75,058.50 | 69,53,530.00 |
| 25030 | Share in Programmes of other | - | - |
| | Total Programme Expenses | 70,75,058.50 | 69,53,530.00 |

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

| Code No. | Particulars | Amount (Rs.) 2021-22 | Amount (Rs.) 2020-21 |
|----------|--|----------------------|----------------------|
| 1 | 2 | 3 | 4 |
| 26010 | Grants | - | - |
| | Total Revenue Grants, Contributions & Subsidies | - | - |

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

| Code No. | Particulars | Amount (Rs.) 2021-22 | Amount (Rs.) 2020-21 |
|----------|---|----------------------|----------------------|
| 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 | - | - |
| | Total Provisions & Write off | - | - |

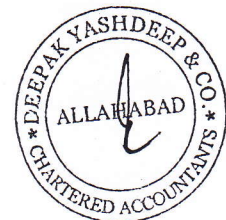


Schedule I-17: Miscellaneous Expenses [Code No. 271]

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|-------------------------------------|----------------------|----------------------|
| 1 | 2 | 3 | 4 |
| 27110 | Loss on disposal of Assets | - | - |
| 27120 | Loss on disposal of Investments | - | - |
| 27180 | Other Miscellaneous Expenses | 82,77,430.00 | 59,37,236.00 |
| | Total Miscellaneous expenses | 82,77,430.00 | 59,37,236.00 |

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

| Code No. | Particulars | Amount (Rs.) 2022-23 | Amount (Rs.) 2021-22 |
|----------|---------------------------------------|----------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Income | | |
| 28010 | Taxes | - | - |
| 28020 | Other - Revenues | - | - |
| 28030 | Recovery of revenues written off | - | - |
| 28040 | Other income | - | - |
| | Sub-Total Income (a) | - | - |
| | Expenses | | |
| 28050 | Refund of Taxes | - | - |
| 28060 | Refund of Other - Revenues | - | - |
| 28080 | Other Expenses | - | - |
| | Sub-Total Income (b) | - | - |
| | Total Prior Period (Net) (a-b) | - | - |



Notes to the financial statements for the year ended 31st March 2023;

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 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 and Grant on Accrual 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 not historical and amortization as per WDV basis. The Opening Balance has been taken on WDV basis and Not Historical Cost 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 31.03.2022, then it will capitalised on proportionate basis (in proportion of data provided by the engineering department). In F.Y 2021-22 Capital WIP amount of Rs.513.92 crore which was not correct These Capital WIP related to Infrastructure & Development Expenses Upto 2019-20 of Nagar

Nigam Prayagraj , After Ascertaining Proper head it will be transferred in Proper Head. Now During the F.Y 2022-23 is shown in under head Infrastructure & Development Exp.

- 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 or 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**

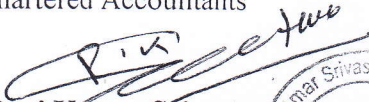
Securities received towards earnest money deposit, security deposit, etc. does not form part of financial statement in cases where the same is received in form of bank deposit receipts / guarantees.

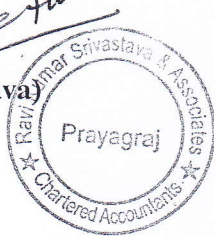
B. NOTES ON ACCOUNTS:

1. Interest earned from grants have been accounted for as income.
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) & Grant**
 - a. The organisation received Unsecured Loan from ULB Directorate in earlier year and During the F.Y 2022-23 the Installment amount of Rs.2,00,31,168/ recovered from SFC grant.
 - b. The Gross SFC grant is Rs362.72 crore and after deduction of various heads capital Expenditure and Revenue Expenditure and loan amount of Rs.2.00 Crore Transferred to Nagar Nigam Prayagraj
 - c. Several capital grants have been spend for the capital expenditure amounting to Rs.128.78 Crore/. The amount so spent has been transferred from respective grant account to the capital fund account
 - d. Receivable from Govt .Grant Amount of Rs. 42,26,34,610.07 Comprises Amrut Yojna, C.M. SrijanYaojna and Swachha Bharat Mission Amount of Rs3,62,596.73, Rs.17,61,39,028.50 and Rs 21,02,74,984.84 Respectively Which is Due to above amount pertains to Grant sanctioned by Govt. and because of PFMS account, unspent balance of grant is reflection zero. To reconcile the bank balances, the unspent grant is shown as grant receivable from Govt. The above grant has already considered with full amount in receipts of Nagar Nigam, Prayagraj.
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.
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. During the F.Y 2022-23, The Temporary Advance including amount of Rs.1,68,47,747.01 pertaining to Inter head Fund transfer A/C, It shall be Identified in Subsequent years and rectified accordingly.
15. 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.

For Ravi Kumar Srivastava & Associates
Chartered Accountants

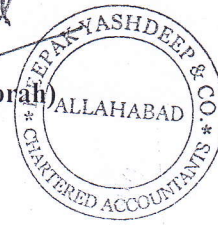

(Ravi Kumar Srivastava)
Proprietor




Date:01/07/2023
Place: Prayagraj

For Deepak Yashdeep & Co.,
Chartered Accountants


(Manish K. Deora)
Partner



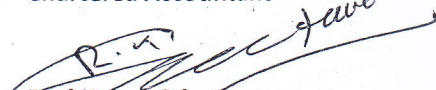

C.F.O
Nagar Nigam,
Prayagraj

CASH FLOW
NAGAR NIGAM PRAYAGRAJ
2022-23

| | | Rs.in Lakhs | | Rs.in Lakhs | |
|-----------|---|---------------------------------------|------------------|----------------|------------------|
| | | NAGAR NIGAM & JAL SANSTHAN | | | |
| | | 2022-23 | | 2021-22 | |
| A | CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| | Surplus as per Income Expenditure | 1302.23 | | 710.02 | |
| | Add: Depreciation | 8160.79 | | 7251.66 | |
| | Less: Interest | 406.43 | | | |
| | | 9056.59 | | 7961.68 | |
| | Add: Adjustment of Sundry Debtors, Other Receivable & Payable | -2394.74 | | -1634.77 | |
| | Less: Interest Paid | 2.47 | 6659.38 | | 6326.91 |
| B | CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| | Addition of Fixed Assets | -11712.08 | | -19237.7 | |
| | Capital Work in Progress | -1266.45 | | | |
| | Sale of Fixed Assets | | | | |
| | Addition of Investment Etc. | -138.25 | -13116.78 | | -19237.70 |
| C | CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| | Increase In Contribution Capital Grant | 12855.57 | | 9000.00 | |
| | Interest Earned | 406.43 | | | |
| | Interest Paid | 2.47 | | | |
| | Repayment Loan | -200.31 | 13064.16 | -200.31 | 8799.69 |
| | Total Cash Flow During The Year | | 6606.76 | | -4111.10 |
| D. | NET (DECREASE)/INCREASE IN CASH & CASH EQUIVALENT | | | | |
| | Cash & cash equivalent as at Beging | 15219.75 | | 16587.00 | |
| | Cash & cash equivalent as at Year Ended | 21826.51 | 6606.76 | 12475.90 | -4111.10 |

* F.Y 2022-23 Cash & Cash Equivelent Opening Taken As Consolidated Figure of Nagar Nigam & Jal Sansth

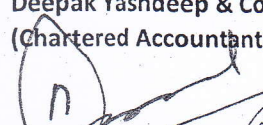
For
Ravi Kumar Srivastava & Associates
Chartered Accountant

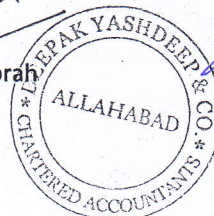

Ravi Kumar Srivastava
(Proprietor)


Date 01/07/2023
Place: Prayagraj

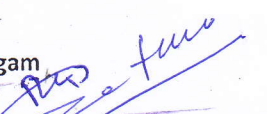


For,
Deepak Yashdeep & Co.
(Chartered Accountants)


Manish Kumar Deorah
(Partner)



CFO 
Nagar Nigam


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