RAVI KUMAR SRIVASTAVA & ASSOCIATES
Chartered Accountants

30B/1H, A. N. JHA MARG, GEORGE TOWN,
PRAYAGRAJ UTTAR PRADESH 211002
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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. Deepak Yashdeep & 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 2025 Statement of Income and Expenditure for the year ended on that date.

Opinion

We have audited the accompanying financial statements of Nagar Nigam Prayagraj, which comprises the balance sheet as at 31st March 2025, 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 Nagar Nigam as at March 31, 2025, 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. 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.

Ravi Kumar Srivastava & Associates Prayagraj Chartered Accountants

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 of 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, 2025; 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 & Associates
Prayagraj
Chartered Accountants

Ravi Kumar Srivastava
Proprietor
M.No. : 078466
UDIN: 25078466BMJUWW9355

Date:29/05/2025

Place : Prayagraj

Audit Observations **Annexure A**

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. The Capital Expenditure relevant to Plant & Machinery, Vehicle other Equipments Procured through also Tendering Process.

(b) Fixed assets comprises Construction Works, Movable 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 .

) In Respect of Inventory & Store

(a) Physical verification of inventory has been conducted at reasonable intervals by the management. Inventory Register had Maintained properly.

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.

Nigam is maintaining proper records of inventory. No material discrepancies were reported.

In respect of Property Tax

Property Tax and Water &Sewerage Tax Received during the F.Y 2024-25 is Rs.111.69 crore & 139.82 Crore respectively, The major Income of Nigam is Property and Water& Sewerage Tax besides the Governments Grants. These Incomes are duly ognised on the basis of Demand thus the Income from Property Tax and Water & Sewerage Tax are **101.03** Crore and 176.06 Crore respectively. The total outstanding dues of Water& Sewerage Tax is Rs.172.38 Crore this Out standing dues will realized in the forthcoming Financial Years. Due to the ongoing GIS survey and continuous adjustments in demand of tax venue including arrears so this the Arrear of Property tax will be Subject to Change. The Internal control system with respect Property Tax collection should be Strength.

) 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 is 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.

Ravi Kumar Srivastava & Associates
Prayagraj
Chartered Accountants

Rules followed while accepting State Govt Grants & Central Govt Grants.

Generally Nigam Utilised the Grant during the year for the purpose for which it was received. The Major State Govt. Grants is Rajya Viitya Ayog for the Purpose of Distribution of Salary; Central Govt Grant is 15th Vitya Ayog for Infrastructural Development of Nigam's Jurisdiction. 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 Rs510.45 crore during the F.Y 2024-25 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 in Revenue Account and deduction thereof duly account for in the respective Expenses head and loan head on the basis of Statement provided by ...B.

) Sundry Creditors A/C.
Electricity dues amount of Rs 17.40 Crore still payable and total out standing amount of Sundry Creditors is Rs.38.36 Crore .

All Development and Civic Amenities Exp.etc.

All Development Exp , Civic amenities exp, Sanitization Expenses & other Exp. 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.
(9). The variation of Expenses arises due to change of Respective Accounting Heads

(10) Work Deposit A/C
The Deposit Work for Kumbh Mela has been received during the F.Y 2024-25 is Rs.136.41 and Opening Bal. is Rs151.79 Crore and total amount utilized during the F.Y 2024-25 is Rs.238.03 The utilization amount has been transferred in respective Grant Account (capital and Revenue A/C) and against which Expenses Account booked (both in Capital & Revenue A/C) This Grant treated as State Govt Grant.
(11) Interest Received from Bank on account of Various Grant Deposited and Swept A/C shown in Income Account.

For Ravi Kumar Srivastava & Associates
(Chartered Accountants)
Reg No. :008995C

Date: 29/05/2025
Place :Prayagraj

Ravi Kumar Srivastava
Proprietor
M.No. : 078466
UDIN: 25078466BMJUWW9355

NAGAR NIGAM PRAYAGRAJ

Balance Sheet

as on 31st March 2025

Code No.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.) as on 31.03.2025	Previous Year Amount (Rs.) as on 31.03.2024
1	2	3	4	6
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	14,26,46,77,280.48	13,79,57,44,067.43
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	-	-
	Total Reserves & Surplus		**14,26,46,77,280.48**	**13,79,57,44,067.43**
3-20	Grants, Contributions for specific pur	B-4	12,55,74,67,060.72	10,25,88,82,648.72
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	6,00,93,518.00	8,01,24,686.00
	Total Loans		**12,61,75,60,578.72**	**10,33,90,07,334.72**
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	14,11,36,930.95	11,58,21,276.75
3-41	Deposit works	B-8	1,34,50,87,969.00	1,52,19,34,702.00
3-50	Other Liabilities (Sundry Creditors)	B-9	38,35,96,455.67	38,07,63,678.67
3-60	Provisions	B-10	3,52,04,000.00	1,60,51,219.00
	Total Current Liabilities and Provisions		**1,90,50,25,355.62**	**2,03,45,70,876.42**
	TOTAL LIABILITIES		**28,78,72,63,214.82**	**26,16,93,22,278.57**

Code No.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.) as on 31.03.2025	Previous Year Amount (Rs.) as on 31.03.2024
1	2	3	4	5
	ASSETS			
	Fixed Assets			
4-10	Gross Block (WDV)	B-11	**11,51,45,94,846.00**	10,78,45,71,835.35
	Add: Addition during the year		2,69,90,77,873.00	**1,62,27,22,053.86**
4-11	Less : Depreciation		98,79,21,877.14	89,26,99,043.21
	Net Block		**13,22,57,50,841.86**	**11,51,45,94,846.00**
	Capital Work-in-Progress JalKal Vibhag		8,08,15,000.00	14,05,69,538.00
4-12	Infra Structure & Development Exp.(Up to	B-11-A	5,13,91,70,742.80	5,13,91,70,742.80
	Total Fixed Assets		**18,44,57,36,584.66**	**16,79,43,35,126.80**
	Investments			
4-20	Investment - General Fund	B-12	1,18,71,20,602.37	58,90,24,093.80
4-21	Investments - Other Funds	B-13	-	-
	Total Investments		**1,18,71,20,602.37**	**58,90,24,093.80**
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	3,23,96,981.80	4,81,86,941.80
4-31	Sundry Debtors (Receivables)	B-15	2,23,75,81,171.37	2,81,70,06,374.77
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	6,86,70,36,707.61	5,90,39,06,407.39
4-60	Loans, advances and deposits	B-18	1,73,55,967.01	1,68,28,134.01
4-61	Less : Accumulated provision against Laons Net Amount outstanding			
	Total Current Assets, Loans & Advances		**9,15,43,70,827.79**	**8,78,59,27,857.97**
4-62	**Branch/Division**		-	-
4-70	Other Assets	B-19	35,200.00	35,200.00
4-80	**Miscellaneous Expenditure (to the ex written off)**	B-20	-	-
	TOTAL ASSETS		**28,78,72,63,214.82**	**26,16,93,22,278.57**

NOTE :- Previous Year figures are regrouped and rearranged.

Prepared and Compiled by
For Deepak Yashdeep & Co.
Chartered Accountants
168708
Manish Kumar Deorah
(Partner)

DEEPAK YASHDEEP & CO. ALLAHABAD CHARTERED ACCOUNTANTS

For & on behalf of;
Nagar Nigam Prayagraj

General Manager **Jal Kal Vibhag** | **CFO** | **Nagar Ayukt**

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

Ravi Kumar Srivastava
(Proprietor)

Ravi Kumar Srivastava & Associates Prayagraj Chartered Accountants

Date:- 29-05-2025
Place: Prayagraj
UDIN:25078466BMJUWW9355

NAGAR NIGAM PRAYAGRAJ

Income and Expenditure Statement

For the Year Ended 31st March 2025

Code No.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.) 2024-2025	Previous Year Amount (Rs.)2023-2024
1	2	3	4	6
	INCOME			
1-10	Tax Revenue	1-1	2,43,10,51,347.00	2,18,23,37,366.00
1-20	Assigned Revenues & Compensation	1-2	-	-
1-30	Rental Income from Municipal Properties	1-3	2,22,32,186.85	84,19,577.50
1-40	Fees & User Charges	1-4	23,29,57,328.00	16,45,70,928.34
1-50	Sale & Hire Charges	1-5	1,24,45,863.00	1,21,89,512.00
1-60	Revenue Grants, Contributions & Subsidies	1-6	6,93,44,59,428.00	5,39,12,95,325.00
1-70	Income from Investments	1-7	-	-
1-71	Interest Earned	1-8	23,55,08,961.05	9,28,40,673.80
1-80	Other Income	1-9	6,35,39,730.98	9,91,77,295.51
A	**Total - INCOME**		**9,93,21,94,844.88**	**7,95,08,30,678.15**
	EXPENDITURE			
2-10	Establishment Expenses	1-10	3,42,97,10,458.00	3,33,13,31,754.89
2-20	Administrative Expenses	1-11	8,23,79,170.00	6,93,31,844.00
2-30	Operations & Maintenance	1-12	4,77,63,26,839.00	3,40,99,87,946.40
2-40	Interest & Finance Expenses	1-13	15,55,503.69	4,06,304.10
2-50	Programme Expenses	1-14	88,90,544.00	77,25,286.00
2-60	Revenue Grants, Contributions & Subsidies	1-15	-	-
2-70	Provisions & Discount-Taxes	1-16	9,10,20,518.00	-
2-80	Miscellaneous Expenses	1-17	7,27,683.00	1,29,95,080.00
2-72	Depreciation	B-11	98,79,21,877.14	89,26,99,043.21
4-30	Consumption of Stock	B-14	8,47,29,039.00	-
B	**Total - EXPENDITURE**		**9,46,32,61,631.83**	**7,72,44,77,258.60**
A-B	Gross surplus/(deficit) of income overexpenditure before Prior Period Items		46,89,33,213.05	22,63,53,419.55
2-80	Add: Prior period Items (Net)	1-19		
	Gross surplus/(deficit) of income overexpenditure after Prior Period Items		46,89,33,213.05	22,63,53,419.55
	Less: Transfer to Reserve Funds			
2-90	**Net balance being surplus/deficit carriedover to Municipal Fund**		**46,89,33,213.05**	**22,63,53,419.55**

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

Deepak Yashdeep & Co. * Allahabad * Chartered Accountants

Manish Kumar Deorah
(Partner)

For & on behalf of:
Nagar Nigam Prayagraj

General Manager Jal Kal Vibhag | **CFO** | **Nagar Ayukt**

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

Ravi Kumar Srivastava
(Proprietor)

Ravi Kumar Srivastava & Associates * Prayagraj * Chartered Accountants

Date:- 29-05-2025
Place: Prayagraj
UDIN:25078466BMJUWW9355

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

Code No.	Particulars	Balance as on 01.04.2024	Addition made Upto 31/03/2025	Toal
310-10	Municipal Fund	10,26,82,386.53	-	10,26,82,386.53
310-90	Excess of Income over expenditure	79,91,35,369.44	41,51,25,730.88	1,21,42,61,100.32
	Grants utilized towards creation of asset	12,42,46,57,912.35	-	12,42,46,57,912.35
	Total Municipal fund (310)	**13,32,64,75,668.32**	**41,51,25,730.88**	**13,74,16,01,399.20**
	Jal Sansthan Fund	26,03,46,457.47	-	26,03,46,457.47
	Excess of Income over expenditure	20,89,21,941.64	5,38,07,482.17	26,27,29,423.81
	Total fund (310)	**13,79,57,44,067.43**	**46,89,33,213.05**	**14,26,46,77,280.48**

Ravi Kumar Srivastava & Associates
Prayagraj
Chartered Accountants

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

B - 4: Grants, Contributions for Specific Purposes

Amount in Rs.

Particulars	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	4,06,71,58,057.85	5,28,03,47,743.27	90,69,67,617.00	-	-	57,24,832.60	10,25,88,82,648.72
(b) Additions to the Grants*	-	-	-	-	-	-	-
(i) Grant received during the half year	77,99,04,343.00	1,51,86,80,069.00	-	-	-	-	2,29,85,84,412.00
(ii) Interest/Dividend earned on	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant	-	-	-	-	-	-	-
(iv) Appreciation In Value of	-	-	-	-	-	-	-
(v) Other addition (Specify)	-	-	-	-	-	-	-
Total (b)	-	1,51,86,80,069.00	-	-	-	-	2,29,85,84,412.00
Total (a+b)	4,84,70,62,400.85	6,79,90,27,812.27	90,69,67,617.00	-	-	57,24,832.60	12,55,74,67,060.72
(c) Payment out of funds	-	-	-	-	-	-	-
(I) Capital expenditure on							
Fixed Assets*							
Other	-		-			-	-
Sub - total	-	-	-	-	-	-	-
(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]	-	-	-	-	-	-	-
Net balance at the year end -	4,84,70,62,400.85	6,79,90,27,812.27	90,69,67,617.00	-	-	57,24,832.60	12,55,74,67,060.72
Total Grants & Contribution for	4,84,70,62,400.85	6,79,90,27,812.27	90,69,67,617.00	-	-	57,24,832.60	12,55,74,67,060.72

Ravi Kumar Srivastava & Associates
Prayagraj
Chartered Accountants

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 01.04.2024**	**Deductions during the year**	**Addition made during the year**	**Balance as on 31.03.2025**
1	2	3	4	5	6
33110	Loans from Central Government	-	-	-	-
33120	Loans from State Government-ULB	8,01,24,686.00	2,00,31,168.00	-	6,00,93,518.00
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	**8,01,24,686.00**	**2,00,31,168.00**	-	**6,00,93,518.00**

Ravi Kumar Srivastava & Associates
Prayagraj
Chartered Accountants

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

Amount in Rs.

Code No.	Particulars	Balance as on 01.04.2024	Addition made during the year	Paid during the Year	Balance as on 31.03.2025
1	2	3	4	5	6
34010	From Contractors	11,58,21,276.75	13,11,97,448.60	10,58,81,794.40	14,11,36,930.95
34020	From Revenues	-	-	-	-
34030	From Staff	-	-	-	-
34080	From Others	-	-	-	-
	Total Deposits Received	**11,58,21,276.75**	**13,11,97,448.60**	**10,58,81,794.40**	**14,11,36,930.95**

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

Code No.	Particulars	Balance as on 01.04.2024	Addition made during the year	Paid during the Year	Balance as on 31.03.2025
1	2	3	4	5	6
34110	Maha Kumbh Mela 2025	1,51,79,31,000.00	1,36,40,82,000.00	2,37,96,31,752.00	50,23,81,248.00
	CM Vaishvik Nagarodaya Yoj	-	13,63,03,540.00	-	13,63,03,540.00
	AMRUT Yojna	-	15,00,00,000.00	-	15,00,00,000.00
	Directorate of Urban Develo	-	80,00,000.00	27,53,428.00	52,46,572.00
	CM Grid Yojna	-	59,92,212.00	-	59,92,212.00
	CM Grid Yojna ESCROW		49,99,95,000.00		49,99,95,000.00
	Nagriya Jal Vikas Yojna	-	5,11,36,000.00	1,20,49,600.00	3,90,86,400.00
	Rajya Sector Programme		1,20,49,600.00	1,00,00,000.00	20,49,600.00
	FSSM Programme		2,00,000.00	1,70,305.00	29,695.00
	NCR	20,03,702.00	-	-	20,03,702.00
	UPPCL	20,00,000.00	-	-	20,00,000.00
	Total Deposit Works	**1,52,19,34,702.00**	**2,22,77,58,352.00**	**2,40,46,05,085.00**	**1,34,50,87,969.00**

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

Code No.	Particulars	Balance as on 01.04.2024	Addition made during the year	Amount paid/adjusted during the year	Balance as on 31.03.2025
1	2	3	4	5	6
35010	Creditors -Other Liabilities	16,53,37,488.97	1,98,24,880.00	20,96,825.00	18,30,65,543.97
35011	Employee Liabilities	-	-	-	-
35012	Interest Accured and Due-JNNURM	-	-	-	-
35020	Recoveries Payable	-	-	-	-
35030	Government Dues Payable (GST & TDS Sept 24)	1,69,62,808.00	20,67,530.00	1,69,62,808.00	20,67,530.00
35040	Refunds Payable	-	-	-	-
35041	Advance Collection of Revenues	-	-	-	-
	Meter Security	2,44,63,381.70	-	-	2,44,63,381.70
35080	Others-Creditors (Electricity Payable)	17,40,00,000.00	-	-	17,40,00,000.00
	Total Other Liabilities (Sundry Creditors)	**38,07,63,678.67**	**2,18,92,410.00**	**1,90,59,633.00**	**38,35,96,455.67**

Schedule B-10: Provisions

Code No.	Particulars	Balance as on 01.04.2024	Addition made during the year	Amount paid/adjusted during the year	Balance as on 31.03.2025
1	2	3	4	5	6
	Duties and taxes	97,000.00	-	97,000.00	-
	Other Liabilities	16,24,720.00	19,80,000.00	16,24,720.00	19,80,000.00
	Salary/Pension Payable	1,43,29,499.00	3,32,24,000.00	1,43,29,499.00	3,32,24,000.00
	Total Other Liabilities (Sundry Creditors)	**1,60,51,219.00**	**3,52,04,000.00**	**1,60,51,219.00**	**3,52,04,000.00**

Ravi Kumar Srivastava & Associates
Prayagraj
Chartered Accountants

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

Code No.	Particular	Gross Block					Accumulated Depreciation					Net Block	
		Opening Balance	Addition upto 30th Sept 24	Addition After Sept 24	Sale/Demolition during the period	Cost at the end of the year	Rate of Depreciation	Dep. For 180 days	Additions during the period for less than 180 days	Deductions	Total Dep. At the end of the year	At the end of current year 2024-25	At the end of current year - 2023-24
1	2	3	4	5	6	7	8	9	10	11	12	13	14
41010	Land	1,99,53,289.00	-	-	-	1,99,53,289.00				-	-	1,99,53,289.00	1,99,53,289.00
41020	**Buildings**	34,34,62,606.20	3,00,20,636.00	3,49,78,097.00	-	40,84,61,339.20	5%	1,69,59,316.00	8,74,452.00	-	1,78,33,768.00	35,63,30,654.82	30,91,65,689.82
4102001	Buildings	23,54,55,579.20	2,76,05,136.00	3,49,78,097.00	-	29,80,38,812.20	5%	1,20,69,752.00	8,74,452.00	-	1,29,44,204.00	26,34,28,931.22	21,37,89,902.22
-	Building-Kanha	10,80,07,027.00	24,15,500.00	-	-	11,04,22,527.00	5%	48,89,564.00	-	-	48,89,564.00	9,29,01,723.60	9,53,75,787.60
41030	**Roads and Bridges**	2,67,66,62,496.00	4,07,90,741.00	32,11,90,971.00	-	3,03,86,44,208.00	5%	11,88,28,040.00	82,50,198.00	-	12,70,78,238.00	2,52,14,29,074.50	2,28,65,25,600.50
4103001	Concrete Road &	1,81,60,30,534.00	3,82,63,252.00	31,23,74,037.00	-	2,16,66,67,823.00	5%	8,61,24,859.00	78,09,351.00	-	9,39,34,210.00	1,94,09,36,997.85	1,68,42,33,918.85
4103003	Others Road	79,84,86,796.00	25,27,489.00	-	-	80,10,14,285.00	5%	2,77,78,736.00	-	-	2,77,78,736.00	52,77,95,989.55	55,30,47,236.55
	Open Area Gym	6,21,45,166.00	-	88,16,934.00	-	7,09,62,100.00	10%	49,24,445.00	4,40,847.00	-	53,65,292.00	5,26,96,087.10	4,92,44,445.10
41031	**Sewerage and drainage**	1,77,33,12,158.00	1,97,71,000.00	97,15,74,800.00	-	2,76,46,57,958.00	5%	7,46,53,715.00	2,42,89,370.00	-	9,89,43,085.00	2,36,57,06,020.80	1,47,33,03,305.80
4103102	Sewerage, Nala & Drains	1,77,33,12,158.00	1,97,71,000.00	97,15,74,800.00		2,76,46,57,958.00	5%	7,46,53,715.00	2,42,89,370.00	-	9,89,43,085.00	2,36,57,06,020.80	1,47,33,03,305.80
41032	**Waterways:-**	4,52,82,43,234.00	-	-	-	4,52,82,43,234.00	5%	18,96,94,288.00		-	18,96,94,288.00	3,60,41,91,470.12	3,79,38,85,758.12
4103205	Water Tank & System	4,52,82,43,234.00		-		4,52,82,43,234.00	5%	18,96,94,288.00	-	-	18,96,94,288.00	3,60,41,91,470.12	3,79,38,85,758.12
41033	**Public Lighting:-**	38,90,20,868.00	2,35,14,287.00	24,16,36,396.00	-	65,41,71,551.00	15%	4,00,06,840.00	1,81,22,730.00	-	5,81,29,570.00	45,02,19,090.20	24,31,97,977.20
4103301	Street Lights	37,92,32,054.00	2,35,14,287.00	24,16,36,396.00	-	64,43,82,737.00	15%	3,92,16,497.00	1,81,22,730.00	-	5,73,39,227.00	44,57,40,481.50	23,79,29,025.50
4103302	Transfarmer	97,88,814.00			-	97,88,814.00	15%	7,90,343.00	-	-	7,90,343.00	44,78,608.70	52,68,951.70
41040	**Plants & Machinery**	2,24,38,80,581.00	1,19,78,855.00	2,41,55,047.00	-	2,28,00,14,483.00	15%	19,82,19,245.00	18,11,629.00	-	20,00,30,874.00	1,14,55,85,806.97	1,30,94,82,778.97
4104001	Plant & Machinery JCB	98,64,57,847.00	-	-	-	98,64,57,847.00	15%	8,00,63,310.00	-	-	8,00,63,310.00	45,36,92,091.97	53,37,55,401.97
4104003	Skid Steer Loddar	2,80,63,400.00	-		-	2,80,63,400.00	15%	26,79,541.00	-	-	26,79,541.00	1,51,84,067.50	1,78,63,608.50
4104002	Earth Augar	3,02,512.00				3,02,512.00	15%	24,425.00	-	-	24,425.00	1,38,405.50	1,62,830.50
	System	93,34,229.00	-		-	93,34,229.00	15%	9,03,187.00	-	-	9,03,187.00	51,18,058.20	60,21,245.20
	Bio Gas Plant	1,24,00,000.00	56,40,000.00	1,80,00,000.00		3,60,40,000.00	15%	25,66,500.00	13,50,000.00	-	39,16,500.00	3,11,93,500.00	1,14,70,000.00
	Waste Collection	1,20,73,22,593.00	63,38,855.00	61,55,047.00		1,21,98,16,495.00	15%	11,19,82,282.00	4,61,629.00	-	11,24,43,911.00	64,02,59,683.80	74,02,09,692.80
41050	**Vehicles**	51,32,08,764.00	3,60,81,616.00	21,17,37,920.00	-	76,10,28,300.00	15%	6,31,45,714.00	1,58,80,344.00	-	7,90,26,058.00	55,36,83,285.57	38,48,89,807.57
4105010	3 Wheeler Vehicle	9,62,15,986.00		-		9,62,15,986.00	15%	77,68,419.00	-	-	77,68,419.00	4,40,21,038.60	5,17,89,457.60
4105011	Other Vehicles	41,69,92,778.00	3,60,81,616.00	21,17,37,920.00		66,48,12,314.00	15%	5,53,77,295.00	1,58,80,344.00	-	7,12,57,639.00	50,96,62,246.97	33,31,00,349.97
41060	**Office & other equipment**	1,39,09,066.00	-	6,85,377.00	-	1,45,94,443.00	15%	13,55,648.00	1,37,075.00	-	14,92,723.00	58,79,554.70	66,86,900.70
4106001	Air Conditioner	21,68,082.00	-		-	21,68,082.00	15%	1,77,790.00	-	-	1,77,790.00	10,07,475.75	11,85,265.75
4106002	Computers & Printer	61,80,941.00	-	6,85,377.00	-	68,66,318.00	40%	5,64,180.00	1,37,075.00	-	7,01,255.00	13,94,572.80	14,10,450.80
4106009	Other Equipments	55,60,043.00	-	-	-	55,60,043.00	15%	6,13,678.00	-	-	6,13,678.00	34,77,506.15	40,91,184.15
	appliances	1,41,06,267.00	-	-	-	1,41,06,267.00	15%	12,27,712.00	-	-	12,27,712.00	69,57,036.57	81,84,748.57
4107007	Almirah	79,94,117.00	-	-	-	79,94,117.00	15%	6,52,408.00	-	-	6,52,408.00	36,96,975.90	43,49,383.90
4107010	CCTV Camera	32,911.00	-	-	-	32,911.00	15%	2,804.00	-	-	2,804.00	15,892.55	18,696.55
4107003	Chairs	4,01,340.00	-	-	-	4,01,340.00	15%	35,042.00	-	-	35,042.00	1,98,571.75	2,33,613.75
4107009	FURNITURE	56,31,799.00	-	-	-	56,31,799.00	15%	5,33,530.00	-	-	5,33,530.00	30,23,336.67	35,56,866.67
407008	Table	46,100.00	-	-	-	46,100.00	15%	3,928.00	-	-	3,928.00	22,259.70	26,187.70
41080	**Other fixed**	84,99,28,715.42	2,14,95,956.00	23,87,35,350.00	-	1,11,01,60,021.42	15%	8,53,89,457.00	1,79,05,151.00	-	10,32,94,608.00	70,47,03,790.15	54,77,67,092.15
	Public Toilets	49,50,38,682.00	1,82,40,350.00	4,04,39,508.00	-	55,37,18,540.00	15%	4,63,89,114.00	30,32,963.00	-	4,94,22,077.00	30,02,78,188.38	29,10,20,407.38
	Parks	24,43,23,210.00	-	19,77,46,323.00	-	44,20,69,533.00	15%	2,61,23,363.00	1,48,30,974.00	-	4,09,54,337.00	33,09,47,741.55	17,41,55,755.55
	Dhobi Ghat	41,00,000.00	-		-	41,00,000.00	15%	2,42,913.00	-	-	2,42,913.00	13,76,510.00	16,19,423.00
	Other Assets	10,64,66,823.42	32,55,606.00	5,49,519.00	-	11,02,71,948.42	15%	1,26,34,067.00	41,214.00	-	1,26,75,281.00	7,21,01,350.22	8,09,71,506.22
	Total	13,36,56,88,044.62	18,36,53,091.00	2,04,46,93,958.00	-	15,59,40,35,093.62		78,94,79,975.00	8,72,70,949.00	-	87,67,50,924.00	11,73,46,39,073.40	10,38,30,42,948.40

Ravi Kumar Srivastava & Associates ★ Prayagraj ★ Chartered Accountants

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

Code No.	Particular	Gross Block: Opening Balance	Gross Block: Addition upto 30th Sept 23	Gross Block: Addition After Sept 23	Gross Block: Sale/Demolition during the period	Gross Block: Cost at the end of the year 31.03.2025	Accumulated Depreciation: Rate of Depreciation	Accumulated Depreciation: Dep. For 360 days	Accumulated Depreciation: Additions during the period for less than 180 days	Accumulated Depreciation: Deductions	Accumulated Depreciation: Total Dep. At the end of the year	Net Block: At the end of current year 2024-25	Net Block: At the end of current year - 2023-24
1	2	3	4	5	6	7	8	9	10	11	12	13	14
41010	Land	1,24,41,700.00	-	-	-	1,24,41,700.00				-	-	1,24,41,700.00	1,24,41,700.00
41020	Buildings	2,15,265.34	-	-	-	2,15,265.34		17,436.49	-	-	17,436.49	1,56,928.44	1,74,364.93
4102001	Buildings	2,15,265.34	-	-	-	2,15,265.34	10%	17,436.49	-	-	17,436.49	1,56,928.44	1,74,364.93
	Building-Kanha Gaushala & Beshahara Pashu Ashrya Infrast	-		-	-	-		-	-	-	-	-	-
	Infrastructure Assets												
41030	Roads and Bridges	-	-	-	-	-		-	-	-	-	-	-
4103001	Concrete Road &	-	-	-	-	-		-	-	-	-	-	-
4103003	Others Road	-	-	-	-	-		-	-	-	-	-	-
	Bridges Drain	-			-	-		-	-	-	-	-	-
	Open Area Gym	-	-	-	-	-		-	-	-	-	-	-
41031	Sewerage and drainage	5,05,47,550.79	1,05,75,647.00	97,89,520.00	-	5,05,47,550.79		32,84,637.76	2,44,738.00	-	35,29,375.76	7,19,52,899.50	5,51,17,108.26
4103102	Sewerage, Nala & Drains 4103102	5,05,47,550.79	1,05,75,647.00	97,89,520.00	-	5,05,47,550.79	5%	32,84,637.76	2,44,738.00	-	35,29,375.76	7,19,52,899.50	5,51,17,108.26
41032	Waterways:-	95,72,85,318.74	3,29,03,363.00	25,49,03,992.00	-	1,24,50,92,673.74		5,97,79,569.53	86,64,680.88	-	6,84,44,250.41	1,06,80,41,672.21	84,86,78,567.62
4103205	Water Tank	5,05,781.33	-	-		5,05,781.33	10%	40,968.29	-	-	40,968.29	3,68,714.59	4,09,682.88
	Pipeline Extention	13,35,15,094.14	56,12,410.00	3,85,95,884.00	-	17,77,23,388.14	5%	64,67,891.20	9,64,897.10	-	74,32,788.30	16,05,20,919.68	12,37,45,413.98
	HANDPUMP	42,54,689.29	47,10,779.00	32,25,000.00		1,21,90,468.29	15%	12,06,938.21	2,41,875.00		14,48,813.21	98,22,441.55	33,35,475.77
	NALKOOP	81,90,09,753.98	2,25,80,174.00	21,30,83,108.00		1,05,46,73,035.98	7%	5,20,63,771.83	74,57,908.78		5,95,21,680.61	89,73,29,596.39	72,11,87,995.00
41033	Public Lighting:-	48,441.37	19,13,967.00	20,21,750.00	-	39,84,158.37	15%	1,95,320.45	1,01,087.50	-	2,96,407.95	36,78,546.56	39,237.51
4103301	Street Lights	-	-	-	-	-		-	-	-	-	-	-
4103302	Transfarmer	48,441.37	19,13,967.00	20,21,750.00	-	39,84,158.37	10%	1,95,320.45	1,01,087.50	-	2,96,407.95	36,78,546.56	39,237.51
	Other assets	-	-			-				-		-	-
41040	Plants & Machinery	21,93,97,873.81	53,56,049.00	11,84,31,980.00	-	34,31,85,902.81	15%	2,30,84,042.59	88,63,291.90	-	3,19,47,334.49	26,55,48,373.29	17,37,07,678.78
	Plant &	-	-	-	-			-	-	-	-	-	-
	Sewer Cleaning Machine	2,00,99,530.79	-	-		2,00,99,530.79	10%	17,07,576.99	-		17,07,576.99	1,53,68,192.95	1,70,75,769.94
	Sewage Cleaning Robot	1,18,57,404.00	-	-	-	1,18,57,404.00	15%	13,98,432.58	-	-	13,98,432.58	79,24,451.31	93,22,883.90
	Sewer Rotary Machine	51,22,016.00		-		51,22,016.00	15%	6,04,077.76	-	-	6,04,077.76	34,23,107.32	40,27,185.08
	Chorinator & Compressors	59,088.08			-	59,088.08	10%	4,786.13	-	-	4,786.13	43,075.21	47,861.34
	Electrical & Mechanical Equipements	7,00,91,434.75	-	7,64,264.00		7,08,55,698.75	10%	58,38,670.02	38,213.20		58,76,883.22	5,32,74,081.00	5,83,86,700.22
	Vcrane	55,125.22	-	67,45,000.00		68,00,125.22	15%	5,974.20	5,05,875.00	-	5,11,849.20	62,72,978.78	39,827.97
	Pump House	11,21,13,274.97	53,56,049.00	11,09,22,716.00	-	22,83,92,039.97	15%	1,35,24,524.90	83,19,203.70	-	2,18,43,728.60	17,92,42,486.73	8,48,07,450.32
41050	Vehicles	4,42,324.04	-	1,73,25,000.00	-	1,77,67,324.04	15%	47,936.87	12,99,375.00	-	13,47,311.87	1,62,97,267.25	3,19,579.12
4105010	3 Whealer Vehicle 4105010	-				-	15%	-		-	-	-	-
4105011	Other Vehicles Includina Tipper	4,42,324.04	-	1,73,25,000.00	-	1,77,67,324.04	15%	47,936.87	12,99,375.00	-	13,47,311.87	1,62,97,267.25	3,19,579.12
41060	Office & other equipment	8,93,217.18	23,06,395.00	19,77,833.00	-	51,77,445.18	15%	3,12,089.10	98,891.65	-	4,10,980.75	46,87,164.29	8,13,917.04
4106001	Air Conditioner	1,602.65		-	-	1,602.65	15%	173.69	-	-	173.69	984.23	1,157.91
4106002	Computers & Printer	4,85,551.44	22,06,567.00	17,25,540.00	-	44,17,658.44	10%	2,64,515.89	86,277.00	-	3,50,792.89	40,19,906.00	4,38,591.89
4106009	Other Equipments	4,06,063.09	99,828.00	2,52,293.00	-	7,58,184.09	10%	47,399.52	12,614.65	-	60,014.17	6,66,274.07	3,74,167.24
41070	Furniture, fixtures,fitting and electrical appliances	56,96,572.13	10,87,041.00	15,78,503.00	-	83,62,116.13	15%	7,55,977.75	1,10,538.23	-	8,66,515.98	70,87,329.54	52,88,301.52
4107007	Almirah	1,202.52	-	-	-	1,202.52	10%	97.40	-	-	97.40	876.64	974.04
4107010	CCTV Camera	15,38,082.00	8,30,788.00	12,64,523.00	-	36,33,393.00	15%	3,55,330.50	94,839.23	-	4,50,169.73	31,83,223.28	15,38,082.00
4107003	Chairs	-	-	-	-	-		-	-	-	-	-	-
4107009	FURNITURE	8,80,854.09	2,56,253.00	3,13,980.00	-	14,51,087.09	10%	1,05,134.66	15,699.00	-	1,20,833.66	12,44,492.93	7,95,093.59
4107008	Cables	32,76,433.52	-	-	-	32,76,433.52	10%	2,95,415.19	-	-	2,95,415.19	26,58,736.69	29,54,151.88
41080	Other fixed assets (Total)	4,30,27,833.32	29,84,159.00	75,75,625.00	-	5,35,87,617.32		39,32,558.18	3,78,781.25	-	43,11,339.43	4,12,19,887.40	3,49,71,442.83
4108001	(01) Tin Shade												
4108002	(02) Fountain												
	Public Toilets	-	-	-	-	-		-	-	-	-	-	-
	Parks	-	-		-	-		-	-	-	-	-	-
	Other Assets	4,17,59,333.32	29,84,159.00	75,75,625.00	-	5,23,19,117.32	10%	[illegible]9,894.18	3,7[illegible]81.25	-	41,28,675.43	4,09,45,891.40	3,45,14,782.83
	Billing Software	12,68,500.00	-		-	12,68,500.00	40%	[illegible]2,664.00	-	-	1,82,664.00	2,73,996.00	4,56,660.00
	Total	1,28,99,96,096.72	5,71,26,621.00	41,36,04,203.00	-	1,74,03,61,753.72		9,1[illegible]568.73	1,97,61,3[illegible]4.41	-	11,11,70,953.14	1,49,11,11,768.47	1,13,15,51,897.60

Kumar Srivastava & Associates, Prayagraj, Chartered Accountants

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

Amount in Rs.

Code No.	Particulars	With whom invested	Face value	Amount (Rs.) as on 31/03/2025	Amount (Rs.) as on 31/03/2024
1	2	3	4	5	6
42001	TDS FDR	-	-	22,50,298.32	10,07,637.80
42010	Central Government Securities	-	-	-	-
42020	State Government Securities	-	-	-	-
42030	Debentures and Bonds	-	-	-	-
42040	Preference Shares	-	-	-	-
42050	Equity Shares	-	-	-	-
42060	Units of Mutual Funds	-	-	-	-
42080	Fixed Deposit	-	-	1,18,48,70,304.05	58,80,16,456.00
	Total of Investments General Fund	-	-	**1,18,71,20,602.37**	**58,90,24,093.80**

Ravi Kumar Srivastava & Associates
Prayagraj
Chartered Accountants

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

Amount in Rs.

Code No.	Particulars	Opening Stock as on 01.04.2024	Addition made during the half year	Consumption during the half year	Closing Stock as on 31.03.2025
1	2	3	4	5	6
4301001	Stores	4,81,86,941.80	6,89,39,079.00	8,47,29,039.00	3,23,96,981.80
	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	**4,81,86,941.80**	**6,89,39,079.00**	**8,47,29,039.00**	**3,23,96,981.80**

NOTE:- Previous Year Figures Are Regrouped And Rearranged.

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

Code No.	Particulars	Opening Balance as on 01.04.2024	Demand During the year	Intt. On House tax	Discount	Adjustment	Total Demand	Received during the year	Closing Balance as on 31.03.2025	Provision (@41%)	Provision upto 31.03.2025	Provision for C.Y.	Net Receivables (as on 31.03.2025)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
43110	Receivables for Taxes	42,72,38,976.40	1,01,03,09,000.00		3,88,93,518.00	-	1,39,86,54,458.40	1,11,68,82,523.00	28,17,71,935.40				28,17,71,935.40
	Less than 5 years*												
	More than 5 years*												
	Sub-total	42,72,38,976.40	1,01,03,09,000.00		3,88,93,518.00	-	1,39,86,54,458.40	1,11,68,82,523.00	28,17,71,935.40				28,17,71,935.40
43191	Less: State Government Cesses/ Levies in Taxes - Control Accounts												
	Net Receivables of Property Taxes	42,72,38,976.40	1,01,03,09,000.00		3,88,93,518.00		1,39,86,54,458.40	1,11,68,82,523.00	28,17,71,935.40				28,17,71,935.40
43119	Receivable of Other Taxes(water & Sewer Tax & charges)	2,01,35,99,472.19	1,16,05,95,400.00		5,21,27,000.00		3,12,20,67,872.19	1,39,82,24,773.40	1,72,38,43,098.79				1,72,38,43,098.79
	Less than 3 years*												
	More than 3 years*												
	Sub-total	2,01,35,99,472.19	1,16,05,95,400.00	-	5,21,27,000.00		3,12,20,67,872.19	1,39,82,24,773.40	1,72,38,43,098.79				1,72,38,43,098.79
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	2,79,25,134.61					2,79,25,134.61	-	2,79,25,134.61				2,79,25,134.61
	Sub-total	2,79,25,134.61					2,79,25,134.61	-	2,79,25,134.61				2,79,25,134.61
43150	Receivables from Government Grant	34,82,42,791.57	26,99,37,600.00				61,81,80,391.57	41,41,39,389.00	20,40,41,002.57				20,40,41,002.57
	Total of Sundry Debtors (Receivables)	2,81,70,06,374.77	2,44,08,42,000.00				5,16,68,27,856.77	2,92,92,46,685.40	2,23,75,81,171.37				2,23,75,81,171.37

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

Code No.	Particulars	Amount (Rs.) as on 31/03/2025	Amount (Rs.) as on 31/03/2024
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.) as on 31/03/2025	Amount (Rs.) as on 31/03/2024
1	2	3	4
45010	Cash	20,605.00	20,605.00
	Balance with Bank - Municipal Funds	-	-
45020	Nationalised Banks	6,86,70,16,102.61	5,90,38,85,802.39
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	**6,86,70,16,102.61**	**5,90,38,85,802.39**
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	**6,86,70,36,707.61**	**5,90,38,85,802.39**

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

Code No.	Particulars	Amount (Rs.) as on 31/03/2025	Amount (Rs.) as on 31/03/2024
1	2	3	4
46010	Loans and advances to employees		
4601001	HBA	35,91,791.00	35,91,791.00
4601012	Medical advance		
4601008	Temporary Advance-4601008	1,04,30,609.01	1,04,30,609.01
4601011	Sweeper Welfarefund-4601011		
4601009	Co-Operative Advance-4601009		
4601010	Employee Welfare Fund-4601010		
4601005	Vehicle Advance-4601005		
4601007	Salary Advance-4601007		
	Sub-Total	**1,40,22,400.01**	**1,40,22,400.01**
46020	Employee Provident Fund Loans		
46030	Loans to Other		
46040	Advance to Suppliers and Contractors	1,36,000.00	1,36,000.00
46050	Advance to Other		
	Advance to Parties		
46060	Deposits with External Agencies	31,97,567.00	26,69,734.00
46080	Other Current Assets	-	-
	Sub-Total	**33,33,567.00**	**28,05,734.00**
461	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18(a)]		
	Total Loans, advances, and deposits	**1,73,55,967.01**	**1,68,28,134.01**

Schedule I1: Tax Revenue [Code No. 110]

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
11001	Property Tax	1,01,03,09,000.00	99,17,42,015.00
11002	Water Tax	1,01,75,82,000.00	87,98,58,697.00
11003	Sewerage Tax	12,32,46,000.00	13,67,38,351.00
11004	Service Charge (Jal Kal)	1,52,00,000.00	3,15,55,004.00
11005	Lighting Tax	-	-
11006	Education Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	11,05,501.00	6,92,900.00
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	4,18,10,060.00	3,48,93,040.00
11012	Pilgrimage Tax	13,06,689.00	12,26,691.00
11051	Octroi & Toll	-	-
11052	Cess & 2% Stamp Duty	21,57,17,587.00	10,17,58,851.00
11080	Other Taxes	47,74,510.00	38,71,817.00
	Sub-total	**2,43,10,51,347.00**	**2,18,23,37,366.00**
	Less		
11090	Tax Remissions and Refund [Schedule 1 - 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**2,43,10,51,347.00**	**2,18,23,37,366.00**

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
	Income from Temprory Licence	73,61,884.00	12,41,348.00
	Multi Level Parking Fees	-	-
	Rental Income from Shop	79,11,247.50	50,94,564.50
	Rent from Parking and Cycle Stand	49,30,658.60	13,92,760.00
	Rent from State Land	20,28,396.75	6,90,905.00
	Sub-total	**2,22,32,186.85**	**84,19,577.50**
	Less		
	Tax Remissions and Refund [Schedule 1 - 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**2,22,32,186.85**	**84,19,577.50**

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

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
	Municipal Body	23,29,57,328.00	16,45,70,928.34
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
Total income from fees & user charges - Function wise		**23,29,57,328.00**	**16,45,70,928.34**

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Schedule I-4(b): Fees & User Charges - Income Head Wise [Code 140]			
Code No.	**Particulars**	**Amount (Rs.) 2024-25**	**Amount (Rs.) 2023-24**
1	2	3	4
14010	Empanelment & Registration Charges	13,18,10,076.00	6,92,80,494.00
14011	Licensing Fees	1,37,69,632.00	1,22,87,486.00
14012	Fees for Grant of Permit		-
14013	Fees for Certificate or Extract	11,86,058.00	3,91,596.00
14014	Development Charges		-
14015	Regularixation Fees		-
14020	Penalties and Fines	46,06,412.00	72,09,704.00
14040	Other Fees	66,52,696.00	54,11,120.00
14050	User Charges	6,26,59,297.00	6,99,71,016.34
14060	Entry Fees	1,22,38,300.00	-
14070	Service/Administrative Charges		-
14080	Other Charges	34,857.00	19,512.00
	Sub-Total	**23,29,57,328.00**	**16,45,70,928.34**
	Less:		
14090	Rent Remission and Refunds	-	-
	Sub-Total	-	-
Total income from Fees & User Charges - Income head-wise		**23,29,57,328.00**	**16,45,70,928.34**

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

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
	Municipal Body	1,24,45,863.00	1,21,89,512.00
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
Total Income from Sale & Hire Charges - Function wise		**1,24,45,863.00**	**1,21,89,512.00**

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
15010	Sale of Products	89,305.00	19,400.00
15011	Sale of Forms & Publications	1,23,56,558.00	1,21,70,112.00
15012	Sale of stores & scrap	-	-
15030	Sale of Shops-Rent Deptt.		
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
Total Income from Sale & Hire charges - Income head-wise		**1,24,45,863.00**	**1,21,89,512.00**

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
16010	Revenue Grant	6,93,44,59,428.00	5,39,12,95,325.00
16020	Deprication Reserve Old Capital Grant	-	-
16030	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Subsidies		**6,93,44,59,428.00**	**5,39,12,95,325.00**

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
17010	Interest on Auto swep/Fixed Deposit	9,53,78,590.05	1,73,27,776.80
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
		-	-
	Total Income from Investments	**9,53,78,590.05**	**1,73,27,776.80**

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
17110	Interest from Bank Accounts	14,01,30,371.00	7,55,12,897.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total Interest Earned	**14,01,30,371.00**	**7,55,12,897.00**

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Water Charges from Contractors	16,23,173.00	11,62,388.00
18040	Recovery from Employees	10,33,834.00	10,17,989.00
18050	Unclaimed Refund/Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	6,08,82,723.98	9,69,96,918.51
	Total Other Income	**6,35,39,730.98**	**9,91,77,295.51**

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

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
	Municipal Body	3,42,97,10,458.00	3,33,13,31,754.89
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
Total establishment expenses - Function wise		**3,42,97,10,458.00**	**3,33,13,31,754.89**

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
21010	Salaries, Wages And Bonus	2,38,67,51,335.00	2,27,10,42,855.89
21020	Benefits And Allowances	1,63,12,783.00	1,89,43,062.00
21030	Pensions	99,42,19,251.00	96,59,32,204.00
21040	Other Terminal & Retirement Benefits	3,24,27,089.00	7,54,13,633.00
	Covid Death Compensation	-	-
Total establishment expenses - Expenditure head-wise		**3,42,97,10,458.00**	**3,33,13,31,754.89**

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
	Municipal Body	8,23,79,170.00	6,93,31,844.00
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
Total administrative expenses - Function wise		**8,23,79,170.00**	**6,93,31,844.00**

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
22010	Rent, Rates and Taxes, Cess	-	2,51,947.00
22020	Software Expenses	30,57,215.00	9,97,586.00
22021	Printing and Stationery	26,82,666.00	49,69,227.00
22030	Travelling & Conveyance	51,43,489.00	36,37,974.00
22040	Insurance	86,055.00	34,810.00
22051	Legal Expenses	67,19,978.00	83,28,146.00
22052	Professional and other Fees	20,89,781.00	10,34,924.00
22060	Advertisement and Publicity	3,20,71,904.00	2,79,84,807.00
22061	Painting work	33,84,000.00	26,16,082.00
22080	Other Administrative Expenses	1,19,97,485.00	63,52,344.00
22081	Postage & Courier	-	1,39,322.00
	Muncipal Bond Expenses	10,55,471.00	-
	Security Expenses	90,45,167.00	1,04,47,154.00
	Telephone & Internet Expenses	50,45,959.00	25,37,521.00
Total Administrative expenses - expense head wise		**8,23,79,170.00**	**6,93,31,844.00**

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

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
	Municipal Body	4,77,63,26,839.00	3,40,99,87,946.40
	Administration	-	-
	Finance, Accounts, Audit	-	-
	PLA - SFC Expenses	-	-
	PLA - TFC Expenses	-	-
	Revolving Expenses	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
Total Operations & Maintenance expenses - Function wise		4,77,63,26,839.00	3,40,99,87,946.40

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

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
23010	~~Power & Fuel (Consumption)~~	~~6,92,64,382.00~~	62,24,17,084.00
23020	Bulk Purchases for Santation & Cleaning Exp.	20,15,95,383.00	7,95,04,055.00
23030	Cattle Feeding, Drug Exp & Seeds	4,69,49,499.00	4,65,71,277.00
23040	Hire Charges	1,27,91,385.00	94,86,661.00
23050	Repairs & Maintenance-Infrastructure Assets	34,72,76,220.00	11,94,94,786.00
23051	Operation & Maintenance-Civic Amenities	1,86,71,84,579.00	85,15,60,392.00
23052	Repairs & Maintenance-Building	13,00,46,816.00	1,00,21,197.00
23053	Running & Maintenance-Vehicles	2,19,87,237.00	3,03,45,003.00
23054	Electricity Charges-Street Light & Connection	66,22,25,023.00	85,24,80,573.00
23055	Development Expenses	20,82,78,167.00	4,25,48,759.00
23059	Repair & Maintenance-Others/Machine	15,22,45,467.00	21,66,55,740.00
23060	Enviroment Exp., Plant, Water, Air Quality	84,82,39,034.00	52,53,71,814.40
23061	SFC Expenses/Public Toilets	7,69,53,965.00	35,30,605.00
	Survey of Residence and Shop	12,90,83,856.00	-
	Camp Expenses for Yatris (Kumbh Mela)	22,05,826.00	
Total operations & maintenance - expenses head wise		4,77,63,26,839.00	3,40,99,87,946.40

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Schedule I-13: Interest and Finance Expenses

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
	Bank Charges	15,55,503.69	4,06,304.10
	Total Programme Expenses	15,55,503.69	4,06,304.10

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
25010	Election Expenses	-	-
25020	Own Programmes	88,90,544.00	77,25,286.00
25030	Share in Programmes of other	-	-
	Total Programme Expenses	88,90,544.00	77,25,286.00

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
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.) 2024-25	Amount (Rs.) 2023-24
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	-	-

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
1	2	3	4
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	7,27,683.00	1,29,95,080.00
	Total Miscellaneous expenses	**7,27,683.00**	**1,29,95,080.00**

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

Code No.	Particulars	Amount (Rs.) 2024-25	Amount (Rs.) 2023-24
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)	-	-

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CASH FLOW
NAGAR NIGAM PRAYAGRAJ
2024-25

		Rs.in Lakhs		Rs.in Lakhs	
		2024-25		2023-24	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Surplus as per Income Expenditure	4689.33		2263.53	
	Add: Deprciation	9879.22		8926.99	
	Less: Interest	2355.09		928.41	
		12213.46		10262.11	
	Add: Adjustment of Sundry Debtors, Other Receivable & Payable	6166.74		-13711.76	
	Add: Interest Paid	15.55	**18395.75**	4.06	**-3445.59**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Addition of Fixed Assets	-26990.78		-16227.22	
	Capital Work in Progress	597.55		-139.25	
	Sale of Fixed Assets				
	Addition of Investment Etc.	-5980.97	**-32374.20**	-5536.57	**-21903.04**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Increase In Contribution Capital Grant, Deposit	21470.53		61837.14	
	Interest Earned	2355.09		928.41	
	Interest Paid	-15.55		-4.06	
	Repayment Loan	-200.31	23609.76	-200.31	62561.18
	Total Cash Flow During The Year		**9631.31**		**37212.55**
D.	**NET (DECREASE)/INCREASE IN CASH & CASH EQUVALENT**				
	Cash & cash equivalent as at Beging	59039.06		21826.51	
	Cash & cash equivalent as at Year Ended	68670.37	**9631.31**	59039.06	**37212.55**

For
Ravi Kumar Srivastava & Associates
Chartered Accountant

Ravi Kumar Srivastava
(Proprietor)
Date :29/05/2025
Place: Prayagraj

Ravi Kumar Srivastava & Associates Chartered Accountants Prayagraj

For,
Deepak Yashdeep & Co.
(Chartered Accountants)

Manish Kumar Deorah
(Partner)

Deepak Yashdeep & Co. Chartered Accountants ALLAHABAD

CFO
Nagar Nigam