



F.Y 2023-24
AUDITED ANNUAL ACCOUNT
NAGAR NIGAM
PRAYAGRAJ



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 2024 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 2024, 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, 2024, 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.

Prayagraj

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, 2024; and
- (b) In the case of the Statements of Income and Expenditure of the surplus for the year ended on that date.

Date: 27/05/2024

Place : Prayagraj

For Ravi Kumar Srivastava & Associates
(Chartered Accountants)

Reg No. : 008995C



Ravi Kumar Srivastava

Proprietor

M.No. : 078466

UDIN: 24078466BKCZNZZ8796

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 .

Respect of Inventory & Store

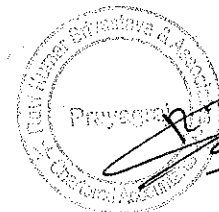
- (a) Physical verification of inventory has been conducted at reasonable intervals by the management. Inventory Register had Maintained properly.
- (b) Procedures for physical verification of inventory followed by the management is reasonable and adequate in relation to the size of the company and the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

In Respect of Property Tax

- (a) The Property Tax & Water Tax Received during the F.Y 2023-24 is Rs.99.17 crore & 87.99 Crore respectively, The major Income of Nigam is Property & Water 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 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.



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 Rs446.64 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.

Electricity Payable A/C

The Electricity Payable of Rs.163.51 crore pertaining to Jal Kal Vibhag in F.Y 2022-23, This Amount Payable as per Letter from Head office of Urban Local Bodies, As per Letter Dated 10/05/2024 only Rs 17.40 crore Payable. During the F.Y 2023-24 Electricity Exp allocated for Rs.63.84 Crore so this amount duly provided in Electricity Expand Same Amount taken as Revenue Grant. Last Year Excess Liability also Adjusted in Revenue Grant in F.Y 2023-24.

Development and Civic Amenities 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.

() The variation of Expenses arises due to change of Respective Accounting Heads

() Work Deposit A/C

The Amount Received for Kumbh Mela during the F.Y 2023-24 is Rs.164.18 Crore and total amount utilized of Rs12.39Crore. The Utilized Amount duly Accounted for Capital Expenses which comprises Street Light & Other Infrastructure Expenses. Unspent Amount of Rs 151.79 Lacs shown in Balance Amount of Deposit Work.

() 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: 27/05/2024

Place :Prayagraj



Ravi Kumar Srivastava
Ravi Kumar Srivastava

Proprietor

M.No. : 078466

UDIN: 24078466BKCZNZZ8796

NAGAR NIGAM PRAYAGRAJ

Balance Sheet

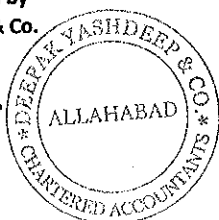
as on 31st March, 2024

Code No.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.) 2023-24	Previous Year Amount (Rs.) 2022-23
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	13,795,744,067.43	13,569,390,647.88
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	-	-
	Total Reserves & Surplus		13,795,744,067.43	13,569,390,647.88
3-20	Grants, Contributions for specific purposes	B-4	10,258,882,648.72	5,604,700,299.36
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	80,124,686.00	100,155,854.00
	Total Loans		10,339,007,334.72	5,704,856,153.36
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	115,821,276.75	102,877,651.95
3-41	Deposit works	B-8	1,521,934,702.00	5,346,076.18
3-50	Other Liabilities (Sundry Creditors)	B-9	380,763,678.67	1,890,166,771.94
3-60	Provisions	B-10	16,051,219.00	49,419,088.46
	Total Current Liabilities and Provisions		2,034,570,876.42	2,047,809,588.53
	TOTAL LIABILITIES		26,169,322,278.57	21,322,056,389.77
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
	ASSETS			
	Fixed Assets			
4-10	Gross Block (WDV)	B-11	10,784,571,835.35	10,429,442,698.84
	Add: Addition during the year		1,622,722,053.86	1,171,208,017.42
4-11	Less : Depreciation		892,699,043.21	816,078,880.91
	Net Block		11,514,594,846.00	10,784,571,835.35
	Capital Work-in-Progress JalKal Vibhag		140,569,538.00	126,644,965.86
4-12	Infra Structure & Development Exp. (Up to 2019-20)	B-11-A	5,139,170,742.80	5,139,170,742.80
	Total Fixed Assets		16,794,335,126.80	16,050,387,544.01
	Investments			
4-20	Investment - General Fund	B-12	589,024,093.80	35,366,941.00
4-21	Investments - Other Funds	B-13	-	-
	Total Investments		589,024,093.80	35,366,941.00
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	48,186,941.80	21,115,220.80
4-31	Sundry Debtors (Receivables)	B-15	2,817,006,374.77	2,984,336,802.79
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	5,903,906,407.39	2,182,651,324.47
4-60	Loans, advances and deposits	B-18	16,828,134.01	25,195,540.01
4-61	Less : Accumulated provision against Laons Net Amount outstanding		-	-
	Total Current Assets, Loans & Advances		8,785,927,857.97	5,213,298,888.07
4-62	Branch/Division		-	22,967,816.69
4-70	Other Assets	B-19	35,200.00	35,200.00
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		26,169,322,278.57	21,322,056,389.77

NOTE :- Previous Year figures are regrouped and rearranged.

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

Manish Kumar Deorah
(Partner)



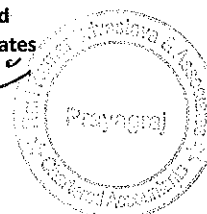
For & on behalf of:
Nagar Nigam Prayagraj

General Manager
Jal Kal Vibhag

C.F.O
Nagar Nigam

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

Ravi Kumar Srivastava
(Proprietor)



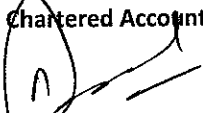
Date:- 27-05-2024
Place: Prayagraj

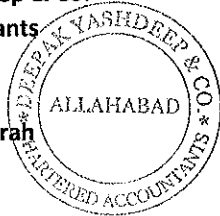
Nagar Nigam Prayagraj

NAGAR NIGAM PRAYAGRAJ
Income and Expenditure Statement
as on 31st March, 2024


Code No.	Item/Head of Account	Schedule No.	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	1-1	2,182,337,366.00	2,172,892,840.77
1-20	Assigned Revenues & Compensation	1-2	-	-
1-30	Rental Income from Municipal Properties	1-3	8,419,577.50	10,726,046.50
1-40	Fees & User Charges	1-4	164,570,928.34	116,006,751.00
1-50	Sale & Hire Charges	1-5	12,189,512.00	13,127,380.79
1-60	Revenue Grants, Contributions & Subsidies	1-6	5,391,295,325.00	4,704,106,146.50
1-70	Income from Investments	1-7	-	-
1-71	Interest Earned	1-8	92,840,673.80	40,643,369.99
1-80	Other Income	1-9	99,177,295.51	70,805,736.00
A	Total - INCOME		7,950,830,678.15	7,128,308,271.55
	EXPENDITURE			
2-10	Establishment Expenses	1-10	3,331,331,754.89	2,992,161,251.00
2-20	Administrative Expenses	1-11	69,331,844.00	61,833,533.13
2-30	Operations & Maintenance	1-12	3,409,987,946.40	3,112,411,950.34
2-40	Interest & Finance Expenses	1-13	406,304.10	246,752.58
2-50	Programme Expenses	1-14	7,725,286.00	7,075,058.50
2-60	Revenue Grants, Contributions & Subsidies	1-15	-	-
2-70	Provisions & Write off-Property Tax	1-16	-	-
2-80	Miscellaneous Expenses	1-17	12,995,080.00	8,277,430.00
2-72	Depreciation	B-11	892,699,043.21	816,078,880.91
4-30	Consumption of Stock	B-14	-	-
B	Total - EXPENDITURE		7,724,477,258.60	6,998,084,856.46
A-B	Gross surplus/(deficit) of income overexpenditure before Prior Period Items		226,353,419.55	130,223,415.09
2-80	Add: Prior period Items (Net)	1-19		
	Gross surplus/(deficit) of income overexpenditure after Prior Period Items		226,353,419.55	130,223,415.09
	Less: Transfer to Reserve Funds			
2-90	Net balance being surplus/deficit carriedover to Municipal Fund		226,353,419.55	130,223,415.09

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


Manish Kumar Deorah
(Partner)

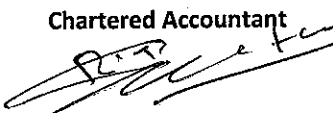


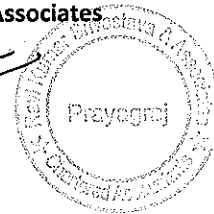
For & on behalf of:
Nagar Nigam Prayagraj


General Manager
Jal Kal Vibhag



C.F.O
Nagar Nigam

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


Ravi Kumar Srivastava
(Proprietor)



Date:- 27-05-2024
Place: Prayagraj


Nagar Nigam Prayagraj

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

Code No.	Particulars	Balance as on 01.04.2023	Addition made during the year*	Total
310-10	Municipal Fund	102,682,386.53	-	102,682,386.53
310-90	Excess of Income over expenditure	600,045,151.34	199,090,218.10	799,135,369.44
	Grants utilized towards creation of asset	12,424,657,912.35	-	12,424,657,912.35
	Total Municipal fund (310)	13,127,385,450.22	199,090,218.10	13,326,475,668.32
	Jal Sansthan Fund	260,346,457.47	-	260,346,457.47
	Excess of Income over expenditure	181,658,740.19	27,263,201.45	208,921,941.64
	Total fund (310)	13,569,390,647.88	226,353,419.55	13,795,744,067.43

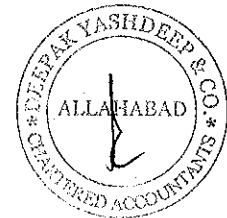


Schedule B - 4: Grants & Contribution for Specific Purposes [Code No. 320]

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	1,745,612,203.49	2,947,711,248.27	906,967,617.00	-	-	5,724,832.60	5,604,700,299.36
(b) Additions to the Grants*	-	-	-	-	-	-	-
(i) Grant received during the year	2,321,545,854.36	2,332,636,495.00	-	-	-	-	4,654,182,349.36
(ii) Interest/Dividend earned on	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant	-	-	-	-	-	-	-
(iv) Appreciation in Value of	-	-	-	-	-	-	-
(v) Other addition (Specify)	-	-	-	-	-	-	-
Total (b)	-	2,332,636,495.00	-	-	-	-	4,654,182,349.36
Total (a+b)	4,067,158,057.85	5,280,347,743.27	906,967,617.00	-	-	5,724,832.60	10,258,882,648.72
(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 © [(+ii+iii)]	-	-	-	-	-	-	-
Net balance at the year end -	4,067,158,057.85	5,280,347,743.27	906,967,617.00	-	-	5,724,832.60	10,258,882,648.72
Total Grants & Contribution for	4,067,158,057.85	5,280,347,743.27	906,967,617.00	-	-	5,724,832.60	10,258,882,648.72



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

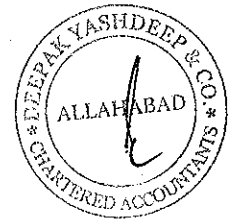
Amount in Rs.

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 01.04.2023	Deductions during the year	Addition made during the year	Balance as on 31.03.2024
1	2	3	4	5	6
33110	Loans from Central Government	-	-	-	-
33120	Loans from State Government-ULB	100,155,854.00	20,031,168.00	-	80,124,686.00
33130	Loans from Govt. Bodies & Associations	-	-	-	-
33140	Loans from International Agencies	-	-	-	-
33150	Loans from Banks & Other Financial Institutions	-	-	-	-
33160	Other terms Loans	-	-	-	-
33170	Bonds & debentures Intt. Free Loan	-	-	-	-
33180	Loan from State Government for Naya Savera	-	-	-	-
Total Unsecured Loans		100,155,854.00	20,031,168.00	-	80,124,686.00



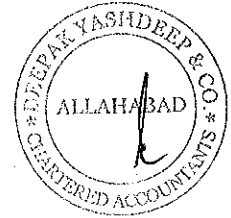
Schedule B-7: Deposits Received [Code No. 340]

Amount in Rs.

Code No.	Particulars	Balance as on 01.04.2023	Addition made during the year	Paid during the Year	Balance as on 31.03.2024
1	2	3	4	5	6
34010	From Contractors	102,877,651.95	40,672,921.80	27,729,297.00	115,821,276.75
34020	From Revenues	-	-	-	-
34030	From Staff	-	-	-	-
34080	From Others	-	-	-	-
Total Deposits Received		102,877,651.95	40,672,921.80	27,729,297.00	115,821,276.75

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

Code No.	Particulars	Balance as on 01.04.2023	Addition made during the year	Utilisation/ expenditure Amount (Rs.)	Balance as on 31.03.2024
1	2	3	4	5	6
34110	Maha Kumbh Mela 2025	-			1,517,931,000.00
34180	Others	5,346,076.18	-	5,346,076.18	-
	NCR	-	9,959,702.00	7,956,000.00	2,003,702.00
	UPPCL	-	2,000,000.00	-	2,000,000.00
Total Deposit Works		5,346,076.18	11,959,702.00	13,302,076.18	1,521,934,702.00



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

Code No.	Particulars	Balance as on 01.04.2023	Addition made during the year	Amount paid/adjusted during the year	Balance as on 31.03.2024
1	2	3	4	5	6
35010	Creditors -Other Liabilities	221,414,702.24	157,108,258.00	213,185,471.27	165,337,488.97
35011	Employee Liabilities	-	-	-	-
35012	Interest Accured and Due-JNNURM	-	-	-	-
35020	Recoveries Payable	-	-	-	-
35030	Government Dues Payable (GST & TDS March 23)	9,179,761.00	16,962,808.00	9,179,761.00	16,962,808.00
35040	Refunds Payable	-	-	-	-
35041	Advance Collection of Revenues	-	-	-	-
	Meter Security	24,450,596.70	12,785.00	-	24,463,381.70
35080	Others-Creditors (Electricity Payable)	1,635,121,712.00	638,400,000.00	2,099,521,712.00	174,000,000.00
	Total Other Liabilities (Sundry Creditors)	1,890,166,771.94	812,483,851.00	2,321,886,944.27	380,763,678.67

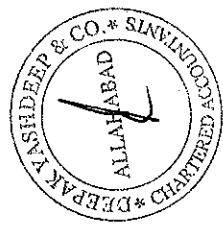
Schedule B-10: Provisions

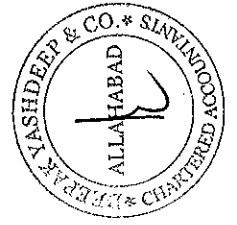
Code No.	Particulars	Balance as on 01.04.2023	Addition made during the year	Amount paid/adjusted during the year	Balance as on 31.03.2024
1	2	3	4	5	6
	Duties and taxes	23,650,179.42	97,000.00	23,650,179.42	97,000.00
	Other Liabilities	7,034,915.04	1,624,720.00	7,034,915.04	1,624,720.00
	Salary Payable	18,733,994.00	14,329,499.00	18,733,994.00	14,329,499.00
	Total Other Liabilities (Sundry Creditors)	49,419,088.46	16,051,219.00	49,419,088.46	16,051,219.00



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

Code No.	Particular	Gross Block				Accumulated Depreciation				Net Block			
		Opening Balance	Addition upto 30th Sept 23	Addition After Sept 23	Sale/Demolition during the period	Cost at the end of the year	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	At the end of current year 2023-24	At the end of current year - 2022-23
1	2	3	4	5	6	7	8	9	10	11	12	13	14
41010	Land	19,953,289.00	-	-	-	19,953,289.00	-	-	-	-	-	19,953,289.00	19,953,289.00
41020	Buildings	214,528,968.20	36,601,977.00	92,331,661.00	-	343,462,606.20	5%	9,607,386.00	2,308,291.00	-	11,915,677.00	309,165,689.82	192,147,728.82
4102001	Buildings	177,128,424.20	36,601,977.00	61,725,178.00	-	235,455,579.20	5%	6,158,204.00	1,543,125.00	-	7,701,333.00	213,789,902.22	123,164,080.22
	Building-Kanha	77,400,544.00	-	30,806,483.00	-	108,007,027.00	5%	3,449,182.00	765,162.00	-	4,214,344.00	95,375,787.60	68,983,648.60
41030	Roads and bridges	2,349,064,838.00	102,756,444.00	224,841,214.00	-	2,676,662,496.00	5%	111,689,211.00	5,694,576.00	-	117,383,787.00	2,286,525,600.50	2,076,311,729.50
4103001	Concrete Road &	1,489,903,795.00	102,756,444.00	223,370,294.00	-	1,816,030,534.00	5%	77,181,467.00	5,584,257.00	-	82,765,724.00	1,684,239,918.85	1,440,872,904.85
4103003	Others Road	797,015,876.00	-	1,470,920.00	-	798,486,796.00	5%	29,036,139.00	110,319.00	-	29,146,458.00	553,047,236.55	580,722,774.55
	Open Area Gym	62,145,166.00	-	-	-	62,145,166.00	10%	5,471,605.00	-	-	5,471,605.00	49,244,445.10	54,716,050.10
41031	Sewerage and drainage	1,678,915,470.00	37,210,100.00	57,186,588.00	-	1,773,312,158.00	5%	74,607,704.00	1,429,665.00	-	76,037,369.00	1,473,303,305.80	1,454,943,986.80
4103102	Sewerage, Nala & Drains	1,678,915,470.00	37,210,100.00	57,186,588.00	-	1,773,312,158.00	5%	74,607,704.00	1,429,665.00	-	76,037,369.00	1,473,303,305.80	1,454,943,986.80
41032	Waterways-	4,497,755,734.00	-	30,487,500.00	-	4,528,243,234.00	5%	198,113,708.00	762,188.00	-	198,875,896.00	3,793,885,758.12	3,962,274,154.12
4103205	Water Tank & System	4,497,755,734.00	-	30,487,500.00	-	4,528,243,234.00	5%	198,113,708.00	762,188.00	-	198,875,896.00	3,793,885,758.12	3,962,274,154.12
41033	Public Lightings-	335,824,182.00	-	53,196,686.00	-	389,020,868.00	15%	34,233,713.00	3,989,751.00	-	38,223,464.00	243,197,977.20	228,224,755.20
4103301	Street Lights	326,035,368.00	-	53,196,686.00	-	379,232,054.00	15%	33,303,898.00	3,989,751.00	-	37,293,649.00	237,929,025.50	222,025,988.50
4103302	Transformer	9,788,814.00	-	-	-	9,788,814.00	15%	929,815.00	-	-	929,815.00	5,268,951.70	6,198,766.70
41040	Plants & Machinery	1,937,359,222.00	74,680,560.00	231,840,799.00	-	2,243,880,581.00	15%	193,240,596.00	17,388,060.00	-	210,628,656.00	1,309,482,776.97	1,213,590,075.97
4104001	Plant & Machinery /CB	959,787,847.00	46,670,000.00	-	-	986,457,847.00	15%	94,193,130.00	-	-	94,193,130.00	533,755,401.97	581,277,591.97
4104003	Skid Steer Loader	18,263,400.00	9,800,000.00	-	-	28,063,400.00	15%	3,152,402.00	-	-	3,152,402.00	17,863,608.50	11,216,010.50
4104002	Earth Auger	302,512.00	-	-	-	302,512.00	15%	28,735.00	-	-	28,735.00	162,830.50	191,565.50
	System	9,334,229.00	-	-	-	9,334,229.00	15%	1,062,573.00	-	-	1,062,573.00	6,021,245.20	7,083,818.20
	Bio Gas Plant	969,671,234.00	18,210,560.00	12,400,000.00	-	1,000,341,794.00	15%	94,804,756.00	930,000.00	-	96,734,756.00	11,470,000.00	613,821,149.80
41050	Waste Collection	322,037,649.00	121,759,335.00	219,440,799.00	-	663,237,783.00	15%	56,591,278.00	16,458,060.00	-	73,049,338.00	384,889,807.57	255,515,854.57
4105010	3 Wheeler Vehicle	96,215,986.00	-	-	-	96,215,986.00	15%	9,139,316.00	-	-	9,139,316.00	51,789,457.60	60,928,773.60
4105011	Other Vehicles	225,821,663.00	121,759,335.00	69,441,780.00	-	416,992,778.00	15%	47,451,962.00	5,205,884.00	-	52,657,846.00	393,100,349.97	194,587,080.97
41060	Office & other equipment	10,787,667.00	2,052,379.00	1,069,020.00	-	13,909,066.00	15%	1,403,725.00	106,903.00	-	1,510,628.00	6,686,900.70	5,076,129.70
4106001	Air Conditioner	2,168,082.00	-	-	-	2,168,082.00	15%	209,165.00	-	-	209,165.00	1,185,265.75	1,394,430.75
4106002	Computers & Printer	5,479,551.00	26,085.00	675,305.00	-	6,180,941.00	40%	535,118.00	67,531.00	-	602,649.00	1,410,450.80	1,311,709.80
4106009	Other Equipments	3,140,034.00	2,026,294.00	393,715.00	-	5,560,043.00	15%	659,442.00	39,372.00	-	698,814.00	4,091,184.15	2,369,989.15
4107007	Almirah	7,957,302.00	36,815.00	-	-	7,994,117.00	15%	767,538.00	-	-	767,538.00	4,349,383.90	5,080,106.90
4107010	CCTV Camera	32,911.00	-	-	-	32,911.00	15%	3,298.00	-	-	3,298.00	18,696.55	21,995.55
4107003	Chairs	363,910.00	37,430.00	-	-	401,340.00	15%	41,226.00	-	-	41,226.00	293,613.75	237,409.75
4107009	FURNITURE	5,594,226.00	37,573.00	-	-	5,631,799.00	15%	627,682.00	-	-	627,682.00	3,556,866.67	4,146,975.67
407008	Table	46,100.00	-	-	-	46,100.00	15%	4,621.00	-	-	4,621.00	26,187.70	30,808.70
41080	Other fixed	644,555,478.42	-	205,373,237.00	-	849,928,715.42	15%	64,046,679.00	20,537,324.00	-	84,584,003.00	547,767,092.15	426,977,858.15
	Public Toilets	419,971,407.00	-	75,067,275.00	-	495,038,682.00	15%	39,434,093.00	7,506,728.00	-	46,940,821.00	291,020,407.98	262,893,953.98
	Parks	123,431,148.00	-	120,892,062.00	-	244,323,210.00	15%	11,532,865.00	12,089,206.00	-	23,622,071.00	174,155,755.55	76,885,764.55
	Dhobi Ghat	4,100,000.00	-	-	-	4,100,000.00	15%	285,780.00	-	-	285,780.00	1,619,423.00	1,905,203.00
	Other Assets	97,052,923.42	-	9,413,900.00	-	106,466,823.42	15%	12,793,941.00	941,930.00	-	13,735,871.00	80,971,506.22	85,292,937.22
	Total	12,024,776,946.62	375,172,613.00	965,738,485.00	-	13,365,688,044.62	-	744,978,266.00	57,422,642.00	-	802,401,008.00	10,383,042,948.40	9,844,532,858.40





Code No.	Particular	Gross Block				Accumulated Depreciation				Net Block			
		Opening Balance	Addition upto 30th Sept 23	Addition After Sept 23	Sale/Demotion during the period	Cost at the end of the year 31.03.2024	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	At the end of current year 2023-24	At the end of current year - 2022-23
1	2	3	4	5	6	7	8	9	10	11	12	13	14
41010	Land	12,441,700.00	-	-	-	12,441,700.00	-	-	-	-	-	12,441,700.00	12,441,700.00
41020	Buildings	215,265.34	-	-	-	215,265.34	-	-	-	-	19,373.88	174,364.93	193,738.81
4102001	Buildings- Building-Kanha Gaushala & Beshahara Pashu Ashrya Infrac	215,265.34	-	-	-	215,265.34	10%	19,373.88	-	-	19,373.88	174,364.93	193,738.81
41030	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-	-
4103001	Roads and Bridges	-	-	-	-	-	-	-	-	-	-	-	-
4103003	Concrete Road & Others Road	-	-	-	-	-	-	-	-	-	-	-	-
41031	Open Area Gym	50,547,550.79	7,684,623.00	2,096,988.00	-	50,547,550.79	5%	2,793,189.21	52,474.70	-	2,845,663.91	55,117,108.26	48,179,161.17
4103102	Sewerage, Nala & Drains 4103102	50,547,550.79	7,684,623.00	2,096,988.00	-	50,547,550.79	5%	2,793,189.21	52,474.70	-	2,845,663.91	55,117,108.26	48,179,161.17
41032	Waterways:-	794,205,417.88	146,645,752.86	77,434,148.00	-	957,285,318.74	10%	55,984,072.57	2,623,518.70	-	58,607,591.27	848,678,567.62	684,206,258.03
4103205	Water Tank Pipeline Extension HANDPUMP	505,781.33 72,239,186.28 2,904,589.29	47,844,259.86 159,100.00	13,431,648.00 1,191,000.00	-	505,781.33 135,515,094.14 4,254,689.29	10% 5% 15%	45,520.32 5,823,660.90 394,200.14	385,791.20 89,325.00	-	4,359.72	409,682.88 123,745,413.98 3,335,475.77	455,203.20 68,628,958.22 2,468,900.90
41033	Public Lighting:-	658,555,660.98	97,642,393.00	62,811,500.00	-	819,009,553.98	7%	49,720,891.21	2,198,402.50	-	4,359.72	721,187,995.00	612,653,195.71
4103301	Street Lights	48,441.37	-	-	-	48,441.37	15%	4,359.72	-	-	4,359.72	39,237.51	43,597.23
4103302	Transformer	48,441.37	-	-	-	48,441.37	10%	4,359.72	-	-	4,359.72	39,237.51	43,597.23
41040	Other assets Machinery	182,664,555.81	19,008,929.00	17,727,389.00	-	219,397,873.81	15%	23,155,599.21	1,186,369.45	-	24,341,968.66	173,707,678.78	161,313,329.44
41050	Plant & Sewer Cleaning Machine Sewage Cleaning Robot Sewer Rotary Machine	20,099,530.79 11,857,404.00 5,122,016.00	-	-	-	20,099,530.79 11,857,404.00 5,122,016.00	10% 15% 15%	1,897,307.77 1,645,214.81 710,679.72	-	-	1,897,307.77 1,645,214.81 710,679.72	17,075,769.94 9,322,883.90 4,027,185.08	18,973,077.71 10,968,098.70 4,737,864.80
4105010	Chornator & Compressors Electrical & Mechanical Equipments	55,355,116.75	9,008,929.00	5,727,389.00	-	70,091,434.75	10%	5,882,853.41	286,369.45	-	6,169,222.86	58,386,700.22	49,819,605.08
4105011	Vortane Pump House	55,125.22 90,113,274.97	-	12,000,000.00	-	55,125.22 112,113,274.97	15% 15%	7,028.47 13,007,197.12	-	-	7,028.47 13,007,197.12	39,827.97 84,807,450.32	46,856.44 76,714,647.44
4105013	Wheeler Vehicle	442,324.04	-	-	-	442,324.04	15%	56,396.31	-	-	56,396.31	319,579.12	375,975.43
41060	Other Vehicles Including Tipper Office & other equipment	160,343.18	241,020.00	491,854.00	-	893,217.18	15%	36,592.99	24,592.70	-	63,185.69	813,917.04	144,228.73
4106001	Air Conditioner	1,602.65	-	-	-	1,602.65	15%	204.34	-	-	204.34	1,157.91	1,362.25
4106002	Computers & Printer	152,103.44	27,750.00	305,698.00	-	485,551.44	10%	16,464.31	15,284.90	-	31,749.21	438,591.89	136,893.10
4106009	Other Equipments	6,637.09	213,270.00	186,156.00	-	406,063.09	10%	21,924.34	9,307.80	-	31,232.14	374,167.24	5,973.38
41070	Furniture, fixtures, fitting and electrical appliances	233,876.13	3,360,631.00	2,102,065.00	-	5,696,572.13	15%	356,235.75	28,627.25	-	384,863.00	5,289,301.52	210,466.52
4107007	Almirah	1,202.52	-	-	-	1,202.52	10%	108.23	-	-	108.23	974.04	1,082.27
4107010	CCTV Camera	-	8,562.00	1,529,520.00	-	1,538,082.00	-	-	-	-	-	1,538,082.00	-
4107003	Chairs	-	-	-	-	-	-	-	-	-	-	-	-
4107009	FURNITURE	156,137.09	397,172.00	327,545.00	-	880,854.09	10%	53,769.54	16,377.25	-	70,146.79	795,095.59	140,523.38
4107008	Cables	76,536.52	2,954,897.00	245,000.00	-	3,027,433.52	10%	302,377.99	12,250.00	-	314,627.99	2,954,151.88	68,882.87
41080	Other fixed assets (Total)	37,012,277.32	3,049,100.00	2,966,456.00	-	43,027,833.32	-	3,826,289.96	148,322.80	-	3,974,612.76	34,971,442.83	32,930,499.59
4108001	(01) Tin Shade	-	-	-	-	-	-	-	-	-	-	-	-
4108002	(02) Fountain Public Toilets Parks	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	35,743,777.32	3,049,100.00	2,966,456.00	-	41,759,333.32	10%	3,521,849.96	148,322.80	-	3,670,172.76	34,514,782.83	32,169,399.59
Billing Software	-	1,268,500.00	-	-	-	1,268,500.00	40%	304,440.00	-	-	304,440.00	456,660.00	761,100.00
Total		1,017,968,751.85	178,990,055.86	102,820,900.00		1,288,996,096.72		86,234,219.61	4,083,905.60		90,298,035.21	1,131,551,897.60	940,038,976.95

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

Amount in Rs.

Code No.	Particulars	With whom invested	Face value	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4	5	6
42001	TDS FDR	-	-	1,007,637.80	473,960.00
42010	Central Government Securities	-	-	-	-
42020	State Government Securities	-	-	-	-
42030	Debentures and Bonds	-	-	-	-
42040	Preference Shares	-	-	-	-
42050	Equity Shares	-	-	-	-
42060	Units of Mutual Funds	-	-	-	-
42080	Fixed Deposit	-	-	588,016,456.00	34,892,981.00
	Total of Investments General Fund	-	-	589,024,093.80	35,366,941.00

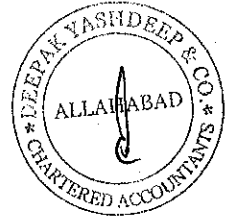


Schedule B-14: Stock in Hand (Inventories) [Code 430]

Amount in Rs.

Code No.	Particulars	Opening Stock as on 01.04.2023	Addition made during the year	Consumption during the year	Closing Stock as on 31.03.2024
1	2	3	4	5	6
4301001	Stores	21,115,220.80	27,071,721.00	-	48,186,941.80
	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	21,115,220.80	27,071,721.00	-	48,186,941.80

NOTE:- Previous Year Figures Are Regrouped And Rearranged.



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

Code No.	Particulars	Opening Balance as on 01.04.2023	Demand During the year 2023-24	Intt. On House tax	Discount	Adjustment	Total Demand	Received during the year	Closing Balance as on 31.03.2024	Provision (@41%)	Provision upto 31.03.2024	Provision for C.Y.	Net Receivables (as on 31.03.2024)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
43110	Receivables for Taxes Less than 5 years* More than 5 years*	483,119,585.92					483,119,585.92	55,880,609.52	427,238,976.40				427,238,976.40
	Sub-total	483,119,585.92					483,119,585.92	55,880,609.52	427,238,976.40				427,238,976.40
43191	Less: State Government Cesses/ Levies in Taxes- Control Accounts												
	Net Receivables of Property Taxes	483,119,585.92					483,119,585.92	55,880,609.52	427,238,976.40				427,238,976.40
43119	Receivable of Other Taxes(water & Sev Less than 3 years* More than 3 years*	2,050,657,472.19	1,051,833,469.00				3,102,490,941.19	1,088,891,469.00	2,013,599,472.19				2,013,599,472.19
	Sub-total	2,050,657,472.19	1,051,833,469.00				3,102,490,941.19	1,088,891,469.00	2,013,599,472.19				2,013,599,472.19
43199	Less: State Government Cesses/ Levies in Taxes- Control Accounts												
43120	Net Receivables of Other Taxes 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	27,925,134.61					27,925,134.61	-	27,925,134.61				27,925,134.61
	Sub-total	27,925,134.61					27,925,134.61	-	27,925,134.61				27,925,134.61
43150	Receivables from Government Grant	422,634,610.07	377,794,000.00				800,428,610.07	452,185,818.50	348,242,791.57				348,242,791.57
	Total of Sundry Debtors (Receivables)	2,984,336,802.79	1,429,627,469.00				4,413,964,271.79	1,596,957,897.02	2,817,006,374.77				2,817,006,374.77



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

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
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.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
45010	Cash	-	-
	Balance with Bank - Municipal Funds	-	-
45020	Nationalised Banks	5,903,906,407.39	2,182,651,324.47
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	5,903,906,407.39	2,182,651,324.47
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	5,903,906,407.39	2,182,651,324.47



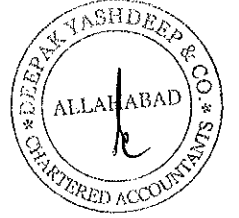
Schedule B18: Loans, advances and deposits [Code 460]

Code No.	Particulars	Closing Balance as on 31.03.2024	Closing Balance as on 31.03.2023
1	2	3	4
46010	Loans and advances to employees		
4601001	HBA	3,591,791.00	1,417,434.00
4601012	Medical advance		
4601008	Temporary Advance-4601008	10,430,609.01	19,834,177.01
4601011	Sweeper Welfarefund-4601011		
4601009	Co-Operative Advance-4601009		
4601010	Employee Welfare Fund-4601010		
4601005	Vehicle Advance-4601005		
4601007	Salary Advance-4601007		
	Sub-Total	14,022,400.01	21,251,611.01
46020	Employee Provident Fund Loans		
46030	Loans to Other		
46040	Advance to Suppliers and Contractors	136,000.00	762,514.00
46050	Advance to Other		
	Advance to Parties		
46060	Deposits with External Agencies	2,669,734.00	3,181,415.00
46080	Other Current Assets	-	-
	Sub-Total	2,805,734.00	3,943,929.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18(a))		
	Total Loans, advances, and deposits	16,828,134.01	25,195,540.01



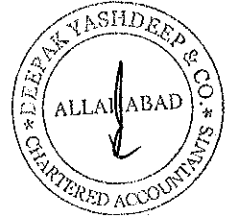
Schedule I1: Tax Revenue [Code No. 110]

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
11001	Property Tax	991,742,015.00	897,363,141.77
11002	Water Tax	879,858,697.00	950,462,928.89
11003	Sewerage Tax	136,738,351.00	130,384,202.84
11004	Servive Charge (Jal Kal)	31,555,004.00	42,264,760.92
11005	Lighting Tax	-	-
11006	Education Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	692,900.00	748,782.00
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	34,893,040.00	21,309,514.00
11012	Pilgrimage Tax	1,226,691.00	1,067,769.00
11051	Octroi & Toll	-	-
11052	Cess & 2% Stamp Duty	101,758,851.00	126,838,884.00
11080	Other Taxes	3,871,817.00	2,452,857.35
	Sub-total	2,182,337,366.00	2,172,892,840.77
	Less		
11090	Tax Remissions and Refund [Schedule 1 - 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	2,182,337,366.00	2,172,892,840.77



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

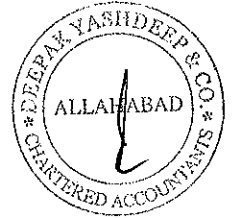
Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
	Income from Temprrory Licence	1,241,348.00	944,580.00
	Multi Level Parking Fees	-	181,426.00
	Rental Income from Shop	5,094,564.50	6,388,654.00
	Rent from Parking and Cycle Stand	1,392,760.00	2,577,204.00
	Rent from State Land	690,905.00	634,182.50
			-
	Sub-total	8,419,577.50	10,726,046.50
	Less		
	Tax Remissions and Refund [Schedule 1 - 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	8,419,577.50	10,726,046.50



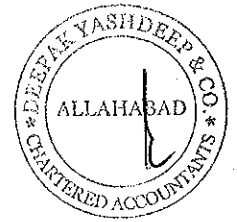
Schedule I-4 : Fees & User Charges [Code No. 140]

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

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
	Municipal Body	164,570,928.34	116,006,751.00
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total income from fees & user charges - Function wise	164,570,928.34	116,006,751.00



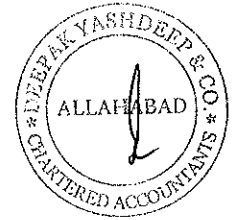
Schedule I-4(b): Fees & User Charges - Income Head Wise [Code 140]			
Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
14010	Empanelment & Registration Charges	69,280,494.00	22,997,200.00
14011	Licensing Fees	12,287,486.00	16,477,127.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	391,596.00	1,205,806.00
14014	Development Charges	-	-
14015	Regularixation Fees	-	-
14020	Penalties and Fines	7,209,704.00	3,289,589.00
14040	Other Fees	5,411,120.00	6,204,648.00
14050	User Charges	69,971,016.34	65,806,200.00
14060	Entry Fees	-	-
14070	Service/Administrative Charges	-	-
14080	Other Charges	19,512.00	26,181.00
Sub-Total		164,570,928.34	116,006,751.00
14090	Less: Rent Remission and Refunds	-	-
Sub-Total		-	-
Total income from Fees & User Charges - Income head-wise		164,570,928.34	116,006,751.00



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

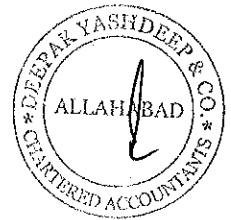
Schedule I-5 (a): Sale & Hire Charges - Function wise

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
	Municipal Body	12,189,512.00	13,127,380.79
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total Income from Sale & Hire Charges - Function wise	12,189,512.00	13,127,380.79



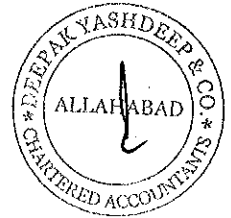
Schedule I-5 (b) Sale & Hire Charges - Income head - wise [Code No. 150]

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
15010	Sale of Products	19,400.00	11,004.00
15011	Sale of Forms & Publications	12,170,112.00	13,116,376.79
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		12,189,512.00	13,127,380.79



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

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
16010	Revenue Grant	5,391,295,325.00	4,704,106,146.50
16020	Deprication Reserve Old Capital Grant	-	-
16030	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Subsidies		5,391,295,325.00	4,704,106,146.50



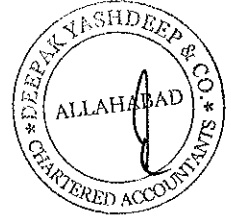
Schedule I-8: Income from Investments - General Fund [Code No. 170]

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
17010	Interest on Auto swept	14,349,466.00	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Interest on Fixed Deposit	2,978,310.80	-
	Total Income from Investments	17,327,776.80	-



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

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
17110	Interest from Bank Accounts	75,512,897.00	40,643,369.99
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total Interest Earned	75,512,897.00	40,643,369.99



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

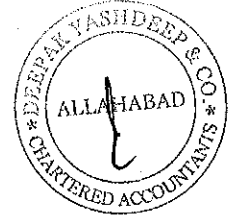
Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Water Charges from Contractors	1,162,388.00	311,117.00
18040	Recovery from Employees	1,017,989.00	2,454,115.00
18050	Unclaimed Refund/Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	96,996,918.51	68,040,504.00
	Total Other Income	99,177,295.51	70,805,736.00



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

Schedule I-10(a): Establishment Expenses - Function wise			
Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
	Municipal Body	3,331,331,754.89	2,992,161,251.00
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
Total establishment expenses - Function wise		3,331,331,754.89	2,992,161,251.00

Schedule I-10(b): Establishment Expenses - Expenditure head-wise			
Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
21010	Salaries, Wages And Bonus	2,271,042,855.89	2,188,452,797.00
21020	Benefits And Allowances	18,943,062.00	11,251,604.00
21030	Pensions	965,932,204.00	743,931,743.00
21040	Other Terminal & Retirement Benefits	75,413,633.00	48,525,107.00
	Covid Death Compensation	-	-
Total establishment expenses - Expenditure head-wise		3,331,331,754.89	2,992,161,251.00

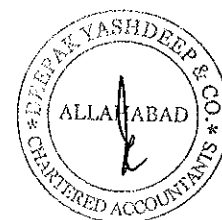


Schedule I-11 (a) Administrative Expenses - Function wise

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
	Municipal Body	69,331,844.00	61,833,533.13
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Sewer department salary	-	-
	Hospital Department salary	-	-
	Pension	-	-
	Record Room	-	-
	Estate	-	-
Total administrative expenses - Function wise		69,331,844.00	61,833,533.13

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

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
22010	Rent, Rates and Taxes, Cess	251,947.00	637,472.00
22011	Office maintenance	-	-
22012	Communication Expenses	-	43,869.00
22020	Software Expenses	997,586.00	-
22021	Printing and Stationery	4,969,227.00	3,932,407.00
22030	Travelling & Conveyance	3,637,974.00	2,467,336.00
22040	Insurance	34,810.00	25,200.00
22050	Audit Fees	-	-
22051	Legal Expenses	8,328,146.00	1,912,176.00
22052	Professional and other Fees	1,034,924.00	1,388,338.00
22060	Advertisement and Publicity	27,984,807.00	22,715,837.00
22061	Membership & subscriptions	2,616,082.00	-
22080	Other Administrative Expenses	6,352,344.00	19,311,091.13
22081	Postage & Courier	139,322.00	-
	Security Expenses	10,447,154.00	7,748,035.00
	Telephone & Internet Expenses	2,537,521.00	1,651,772.00
Total Administrative expenses - expense head wise		69,331,844.00	61,833,533.13



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

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

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
	Municipal Body	3,409,987,946.40	3,112,411,950.34
	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		3,409,987,946.40	3,112,411,950.34

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.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
23010	Power & Fuel (Consumption)	622,417,084.00	736,187,294.00
	Power & Fuel		
23020	Bulk Purchases for Santation & Cleaning Exp.	79,504,055.00	30,557,939.00
23030	Cattle Feeding, Drug Exp & Seeds	46,571,277.00	34,293,161.00
23040	Hire Charges	9,486,661.00	17,890,083.00
23050	Repairs & Maintenance-Infrastructure Assets	119,494,786.00	309,244,087.41
23051	Operation & Maintenance-Civic Amenities	851,560,392.00	866,728,643.32
23052	Repairs & Maintenance-Building	10,021,197.00	6,851,176.00
23053	Running & Maintenance-Vehicles	30,345,003.00	28,706,150.00
23054	Electricity Charges-Street Light & Connection	852,480,573.00	529,427,036.75
23055	Development Expenses	42,548,759.00	65,638,800.00
23059	Repair & Maintenance-Others/Machine	216,655,740.00	114,532,593.86
23060	Enviroment Exp., Plant, Water, Air Quality	525,371,814.40	366,491,278.00
23061	SFC Expenses/Public Toilets	3,530,605.00	5,863,708.00
23080	Other Operating & Maintenance & Covid-19	-	-
Total operations & maintenance - expenses head wise		3,409,987,946.40	3,112,411,950.34



Schedule I-13: Interest and Finance Expenses

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
	Bank Charges	406,304.10	246,752.58
Total Programme Expenses		406,304.10	246,752.58

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

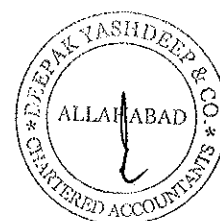
Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
25010	Election Expenses	-	-
25020	Own Programmes	7,725,286.00	7,075,058.50
25030	Share in Programmes of other	-	-
Total Programme Expenses		7,725,286.00	7,075,058.50

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

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
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.) 2023-24	Amount (Rs.) 2022-23
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.) 2023-24	Amount (Rs.) 2022-23
1	2	3	4
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	12,995,080.00	8,277,430.00
Total Miscellaneous expenses		12,995,080.00	8,277,430.00

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

Code No.	Particulars	Amount (Rs.) 2023-24	Amount (Rs.) 2022-23
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 2024:

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 also on receipt 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. Fixed assets comprises Construction Works , Movable Assets have been physically verified by the management at reasonable Interval How ever no Fixed Assets Register had maintained.
- c. Administration and general overhead expenses attributable to construction of fixed assets have been charged to revenue.



8. Expenditure

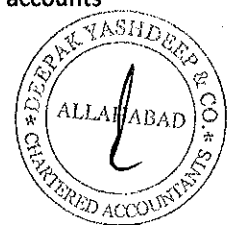
- a. Depreciation on the assets is provided on WDV basis at the rates and methodology notified by the Income Tax Act, 1961.
- b. Expenditure on repair and renovation of infrastructure and civic amenities, etc has been charged off to revenue.
- c. Expenditure has been recognised on accrual basis subject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

9. Detail of securities

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


B. NOTES ON ACCOUNTS:

1. Interest earned from Capital grants have not been capitalized as part of grant.
2. Sundry debtors/sundry creditors/other receivables and liabilities are subject to reconciliation and confirmation
3. Centralized purchase/contract register maintained by the organization are in the process of updation.
4. During the year many capital WIP is transferred to Capital Assets account as per details provided by Engineering Department. However, in the absence of complete information from the respective department CWIP even of completed works could not be converted into Fixed Assets. We are confident of making necessary adjustment in the Books of Accounts / Balance Sheet in the coming years.
5. There were several bank balances (which was closed in earlier years) appearing the previous year final accounts. The balances have been transferred to prior period adjustment account, as the interest income, bank charges etc. were not taken in the earlier year accounts.
6. **Municipal (General Fund) , Grant & Deposit Work**
 - a. The organisation received Unsecured Loan from ULB Directorate in earlier year and During the F.Y 2023-24 the Installment amount of Rs.2,00,31,168/ recovered from SFC grant.
 - b. The Gross SFC grant is Rs446.64 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 c grants have been spend for the capital expenditure amounting to Rs.162.28 Crore/. taken as Capital Grant The amount so spent has been transferred from respective grant account to the capital fund account The Some Unspent Amount of Grant also transferred Grant Contribution for Specific Purpose.
 - d. The Amount Received for Kumbh Mela during the F.Y 2023-24 is Rs.164.18 Crore and total amount utilized of Rs12.39Crore. This Utilized Amount duly Accounted for Capital Expenses which comprises Street Light & Other Infrastructure Expenses. Unspent Amount of Rs 151.79 Lacs shown in Balance Amount of Deposit Work.
7. During the year under consideration fixed asset register is maintained however same could not be updated for want of certain information from different departments.
8. Groupings and regroupings have been done in previous year's figures to make them comparable with current groupings and classifications.
9. Difference of arrears pertaining to sixth pay commission & some other payments to employees has been debited to benefits and allowances as no provision for the same was made in earlier years in the absence of ascertained liability of the same in previous years hence the same has not been debited to prior period items.
10. Bank reconciliation has been completed up to the date of this balance sheet barring some accounts details for which bank statement could not be made available.




11. Many Cases are pending in Hon'ble Court. As the matter is sub-judice, the financial implications are not ascertainable.
12. Fund received from Prayagraj Vikas Pradhikaran for the development of colony has been taken as Deposit. On the utilisation of fund, it is transferred to income account to the extent it is spent.
13. Old outstanding un reconciled entries of Loans, Advances, Deposits & Liabilities etc. could not be adjusted properly in the Balance Sheet due to lack of information, however we are in the process of identifying the same and will be accounted properly in the forthcoming years.
14. During the F.Y 2023-24 old Electricity Payable Amount Rs.163.51 Crore adjusted only Balance amount Rs 17.40 Crore Payable Remaining Amount Adjusted as letter Dated 10/05/2024 from Director of Urban Local Bodies.
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 Deepak Yashdeep & Co.,
Chartered Accountants


(Manish K. Deorah)
Partner



Date: 27/05/2024
Place: Prayagraj


C.F.O
Nagar Nigam,
Prayagraj