

NAGAR

PANCHAYAT

AUGUSTMUNI

BALANCE

SHEET

FY 2024-25



**NAME OF THE ULB: NAGAR PANCHAYAT AUGUSTMUNI**

**BALANCE SHEET AS ON MARCH 31ST 2025**

*Amount in Thousands*

Code No.	Description of items	Schedule No.	Current Year			Previous Year	
			Amount	Amount	Amount	Amount	Amount
	<b>LIABILITIES</b>						
	Own Fund Reserves and Surplus						
3-10	Municipal Fund	B-1					
3-11	Earmarked Funds	B-2		3,172.71			3,260.74
3-12	Reserves	B-3		255.15			255.15
	<b>Total Own Fund Reserves &amp; Surplus</b>			82,587.66			52,068.74
3-20	Grants, Contributions for specific purposes	B-4		28,191.21			55,584.63
	<b>Loans</b>						24,915.09
3-30	Secured loans	B-5					
3-31	Unsecured loans	B-6					
	<b>Total Loans</b>			-			-
	<b>Current Liabilities and Provisions</b>						
3-40	Deposits received	B-7					
3-41	Deposit works	B-8		915.44			541.16
3-50	Other liabilities (Sundry Creditors)	B-9		811.67			722.50
3-60	Provisions	B-10		60.00			42.84
	<b>Total Current Liabilities and Provisions</b>			1,787.11			1,306.50
	<b>TOTAL LIABILITIES</b>			1,15,993.84			81,806.21
	<b>ASSETS</b>						
4-10	Fixed Assets	B-11					
	Gross Block			1,22,282.64			80,771.66
4-11	Less: Accumulated Depreciation			40,370.13			28,703.00
	Net Block			81,912.51			52,068.66
4-12	Capital work-in-progress	B-12		1,000.00			
	<b>Total Fixed Assets</b>			82,912.51			52,068.66
4-20	Investments						
	Investment - General Fund	B-13					
4-21	Investment-Other Fund	B-14					
	<b>Total Investments</b>			-			-



4-30	Current assets, loans & advances								
	Stock in hand (Inventories)	B-15							
	Sundry Debtors (Receivables)								
4-31	Gross amount outstanding	B-16			1,403.20				1,290.22
4-32	Less: Accumulated provision against bad and doubtful debts				214.67				114.67
	<b>Net amount outstanding</b>								
4-40	Prepaid expenses	B-17			1,188.53				1,175.55
4-50	Cash and Bank Balances	B-18			48.65				26.77
4-60	Loans, advances and deposits	B-19			31,844.15				28,535.23
4-61	Less: Accumulated provision against Loans				-				-
	<b>Total Current Assets Loans &amp; Advances</b>					33,081.32			29,737.55
4-70	Other Assets	B-20							
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21							
	<b>TOTAL ASSETS</b>					1,15,993.84			81,806.21
	Notes to the Balance Sheet	B-22							



PREPARED BY  
RIMA JAIN AND COMPANY  
CHARTERED ACCOUNTANTS

ACCOUNTANT  
लेखा विधिक  
नगर पंचायत  
अजयपुरा

EX-EXECUTIVE OFFICER  
Nagar Panchayat Augustyanuni  
(Rudraprayag-Uttarakhand)

CHAIRMAN  
अध्यक्ष

Nagar Panchayat Augustyanuni  
(Rudraprayag-Uttarakhand)

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

Code No.	P	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	3,260.74	403.95	3,260.74	491.98	2,768.76
310-90	Excess of Income & Expenditure		403.95	403.95	-	403.95
	<b>Total Municipal fund (310)</b>	<b>3,260.74</b>	<b>403.95</b>	<b>3,664.69</b>	<b>-</b>	<b>3,172.71</b>

\* Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

\*\* Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income

**Schedule B-2: Earmarked Funds [Code No 311]**

Particulars	Pension Fund	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
(a) Opening Balance							
(b) Additions to the Special Fund	255.15						
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
<b>Total (b)</b>							
<b>Total (a+b)</b>	<b>255.15</b>						
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*							
Others							
<b>Sub-total</b>							





Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution			-		-
312-11	Capital Reserve	0.08		0.08		0.08
312-12	Grant against Fixed Assets	52,068.66	42,186.05	94,254.71	11,667.13	82,587.58
312-30	Special Funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	<b>Total Reserve funds</b>	52,068.74	42,186.05	94,254.79	11,667.13	82,587.66



**Schedule B-4: Grants & Contribution for Specific Purposes (Code No 3201)**

Particulars	Grant SBM	Grant Rajya Viti	Grant IS Viti Tied	Grant IS Viti United	Grant for Beautification	Grant Charidham	Grant for Election	Grant Namami Gange	Grant PMAY	Grant MLA/MP Fund	Grant Alayav	Grant Go Sadan	Grant Zila Vikas Pradhikara	Grant - Others	Total
(a) Opening Balance	6,081.00	5,997.25	3,436.66	3,633.38	5,764.20	8,100.60	182.65	44.03	1,327.68	2.60	200.00	1,000.00	3,748.00	74.62	24,915.09
(b) Additions to the Grants *															
(i) Grant received during the year		40,952.20	4,980.00	1,762.00		8,100.60	182.65	44.03	1,327.68		200.00	1,000.00	3,748.00	74.62	62,371.78
(ii) Interest/Dividend earned on Grant															
(iii) Profit on disposal of Grant															
(iv) Appreciation in Value of Grant															
(v) Other addition (Specify nature)															
Total (b)	-	40,952.20	4,980.00	1,762.00	-	8,100.60	182.65	44.03	1,327.68	-	200.00	1,000.00	3,748.00	74.62	62,371.78
Total (a+b)	6,081.00	46,949.45	8,416.66	5,395.38	5,764.20	8,100.60	182.65	44.03	1,327.68	2.60	200.00	1,000.00	3,748.00	74.62	87,286.86
(c) Payments out of funds															
(i) Capital expenditure on Fixed Assets* Others		28,382.00	1,806.37	2,946.96		4,410.02	-	-	-	-	-	1,000.00	3,640.70	-	42,186.05
Sub-total	-	28,382.00	1,806.37	2,946.96	-	4,410.02	-	-	-	-	-	1,000.00	3,640.70	-	42,186.05
(ii) Revenue Expenditure on Salary, Wages and Rent Other administrative		13,069.64	119.41	59.70		2,132.00	46.00	-	1,327.68		113.56			41.62	16,909.60
Sub-total	-	13,069.64	119.41	59.70	-	2,132.00	46.00	-	1,327.68	-	113.56			41.62	16,909.60
(iii) Other: Loss on disposal of Grant Diminution in Value of Grants Refunded															
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (c) [(i)+(ii)+(iii)]	-	41,451.64	1,925.78	3,006.66	-	6,542.02	46.00	-	1,327.68	-	113.56	1,000.00	3,640.70	41.62	59,095.66
Net balance at the year end - (a+b)-	6,081.00	5,497.82	6,490.88	2,388.72	5,764.20	1,558.58	136.65	44.03	-	2.60	86.45	-	107.30	33.00	28,191.21

Note: Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds

\* For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule (B-11) and Capital contribution will be increased by the same amount.



Amount in Rs.

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Loans from Central Government		
330-20	Loans from State government		
330-30	Loans from Govt. bodies & Associations		
330-40	Loans from international agencies		
330-50	Loans from banks & other financial institutions		
330-60	Other Term Loans		
330-70	Bonds & debentures		
330-80	Other Loans		
	<b>Total Secured Loans</b>		

Notes:

1. The nature of the Security shall be specified in each of these categories
2. Particulars of any guarantees given shall be disclosed.
3. Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption.
4. Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately.
5. For loans disbursed directly to an Executing Agency, please specify the name of the Project for which such loan is raised.

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Unsecured Loans from Central Govt		
331-20	Unsecured Loans from State Govt		
331-30	Unsecured Loans from Govt. bodies & Associations		
331-40	Unsecured Loans from international agencies		
331-50	Unsecured Loans from banks & other financial institutions		
331-60	Other Term Loans		
331-70	Bonds & debentures		
331-80	Other Loans		
	<b>Total Un-Secured Loans</b>		

Note: Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately.



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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	915.44	541.16
340-20	From Revenues		
340-30	From staff		
340-80	From Others		
	<b>Total deposits received</b>	<b>915.44</b>	<b>541.16</b>

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

Amount in Rs.

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)
1	2	3	4	5	6
341-10-01	Civil Works	-			-
341-10-02	Electrical works				-
341-10-03	Others				-
	<b>Total of deposit works</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note:

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage (departments) charges would appear in Col 5
3. Balance as in Col. 6 would appear in the balance sheet as a liability



Schedule B-9: Other Liabilities (Sundry Creditors) [Code No 3501  
*Amount in Rs.*

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	-	45.07
350-11	Employee Liabilities	811.67	677.43
350-12	Interest Accrued and Due		
350-20	Recoveries Payable		
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>811.67</b>	<b>722.50</b>

Schedule B-10: Provisions [Code No. 3601

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses	60.00	42.84
360-20	Provision for Interest		
360-30	Provision for Other Assets		
	<b>Total Provisions</b>	<b>60.00</b>	<b>42.84</b>



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

Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	0.08			0.08	0.08			0.08		
410-20	Buildings	8,041.71	2,471.88		10,513.59	1,099.91	603.69		1,703.60	8,810.00	6,941.80
	<b>Infrastructure Assets</b>										
410-22	Statues, heritage assets, antiques & other works of art										
410-30	Roads and Bridges	39,656.05	12,915.46		52,571.51	19,416.44	6,639.52		26,055.97	26,515.55	20,239.61
410-31	Sewerage and drainage	9,123.44	1,435.18		10,558.62	2,353.49	630.75		2,984.24	7,574.38	6,769.95
410-32	Water ways	2,107.25	410.09		2,517.33	254.16	219.67		473.82	2,043.51	1,853.09
410-33	Public Lighting	1,435.40	1,917.10		3,352.50	136.36	318.49		454.85	2,897.65	1,299.04
	<b>Other assets</b>										
410-21	Parks & Playgrounds	3,440.76	222.31		3,663.07	1,163.20	695.98		1,859.18	1,803.89	2,277.56
410-40	Plants & Machinery	51.00	51.00		102.00	17.83	2.42		20.25	30.75	(17.83)
410-50	Vehicles	4,044.68	199.89		4,244.57	1,727.69	403.23		2,130.92	2,113.65	2,316.99
410-60	Office & other equipment	3,702.31	651.57		4,353.88	1,207.53	405.36		1,612.89	2,740.99	2,494.78
410-70	Furniture, fixtures, fittings	458.90			458.90	205.78	43.60		249.38	209.52	253.11
410-80	Other fixed assets	8,761.09	21,236.50		29,997.59	1,120.53	1,704.43		2,824.96	27,172.63	7,640.56
		80,771.66	41,510.98		1,22,282.64	28,703.00	11,667.13		40,370.13	81,912.51	52,068.66

Additional disclosures to the Schedule

- i Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial year
- ii The details & value of assets, which are not yet physically identified / traced, shall be disclosed separately.
- iii Details and value of assets under leases and hire purchase needs to be disclosed as a note

Note:

- 1 Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.
- 2 Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
- 3 Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
- 4 Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- 5 Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
- 6 Water ways include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.
- 7 No depreciation is to be charged on 'Land' and 'Capital work in Progress'



Schedule B-12: Capital Work in Progress (CWIP) - [Code 412]

Details of Fixed Asset Head	CWIP at the beginning of the FY	CWIP created during the year	CWIP capitalized during the year	CWIP at the end of the year
2	3	4	5	6
Buildings		1,000.00		1,000.00
Roads & Bridges				
Sewerage and drainage				
Public Lighting				
<b>Total of CWIP</b>	-	1,000.00	-	1,000.00

Schedule B-13: Investments - General Fund [Code 420]

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debentures and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
	<b>Total of Investments General Fund</b>				

Schedule B-14: Investments - Other Funds [Code 421]

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	<b>Total of Investments Other Funds</b>				



Amount Rs.

Schedule B-15: Stock in Hand (Inventories) [Code 430]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430-10	Stores		
430-20	Loose Tools		
430-30	Others		
	<b>Total Stock in hand</b>	-	-

Schedule B-16: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Gross Amount (Rs.)	Provision for Out. revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
431-10	Receivables for Property Taxes Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sub - total	1,218.22	214.67	1,003.55	1,022.64
350-30	Less: State Government Cess /Levies in Taxes - Control Accounts				
	<b>Net Receivables of Property Taxes</b>	1,218.22	214.67	1,003.55	1,022.64



431-19	Receivable of Other Taxes Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries Sub-total					
350-30	Less: State Government Cesses/Levies in Taxes - Control Accounts					
431-30	<b>Net Receivables of Other Taxes</b> Receivables of Cess Income Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries					
	Sub - total					
431-40	<b>Receivables from Other Sources</b> Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries Sub - total	184.98	-	184.98		267.58
	<b>Total of Sundry Debtors (Receivables)</b>	1,403.20	214.67	1,188.53		1,290.22

Note: The provision made against accrual items would not affect the opening/ closing balances of the Demand and Collection Ledgers for the purpose of recovery of dues from the concerned parties/ individuals



**Schedule B-17: Prepaid Expenses [Code No 440]**

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	
440-10	Establishment		
440-20	Administrative	48.65	26.77
440-30	Operations & maintenance		
	<b>Total Prepaid expenses</b>	<b>48.65</b>	<b>26.77</b>

**Schedule B-18: Cash and Bank Balances [Code No 450]**

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash		
	<b>Balance with Bank – Municipal Funds</b>		
450-21	Nationalised Banks	426.47	763.03
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks	3,531.70	2,013.64
450-24	Post Office		
450-25	Balance with Treasury	17,376.02	17,842.45
	<b>Sub-total</b>		
	<b>Balance with Bank – Special Funds</b>		
450-41	Nationalised Banks	232.51	232.51
450-42	Other Scheduled Banks	1,000.21	610.96
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	<b>Sub-total</b>		
	<b>Balance with Bank – Grant Funds</b>		
450-61	Nationalised Banks		
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks	9,277.24	7,072.63
450-64	Post Office		
	<b>Sub-total</b>		
	<b>Total Cash and Bank balances</b>	<b>31,844.15</b>	<b>28,535.23</b>



**Schedule B-19 : Loans, advances and deposits [Code 460]**

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees				
460-20	Employee Provident Fund Loans				
460-30	Loans to Others				
460-40	Advance to Suppliers and Contractors	-			-
460-50	Advance to Others				
460-60	Deposit with External Agencies				
460-80	Other Current Assets				
	<b>Sub -Total</b>	-	-		-
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
	<b>Total Loans, advances, and deposits</b>	-	-		-

**Schedule B-19 (a): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
	<b>Total Accumulated Provision</b>		



**Schedule B-20: Other Assets [Code No 470]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
470-10	Deposit Works		
470-20	Other asset control accounts		
	<b>Total Other Assets</b>		

**Schedule B-21: Miscellaneous Expenditure (to the extent not written off) [Code No 480]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
480-10	Loan Issue Expenses Deferred		
480-20	Discount on Issue of Loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	<b>Total Miscellaneous expenditure</b>		

**Schedule B-22: Notes to the Balance Sheet**

- 1 Contractual liabilities not provided for:
  - a) Amount of contracts entered on account of capital works but on which no works has commenced
  - b) In respect of claims against the ULB, pending judicial decisions
  - c) In respect of claims made by employees
  - d) Other escalation claims made by contractors
  - e) In case of any other claims not acknowledged as debts
- 2 List of assets which have been handed over to the ULB, but the title deed has not been executed
- 3 List of assets, for which cost could not be ascertained thus has been valued at Re. 1 in the balance sheet
- 4 List of assets which are in permissive possession and no economic benefits are being derived from it
- 5 Receivables from taxes, etc. which is not being collected because of litigation
- 6 Amount of any guarantee given by the ULB on behalf of Councilors or staff:
- 7 Previous year's figures have been regrouped/ rearranged wherever necessary
- 8 Information in respect to deposit works: Particulars, Total contract value of project and Completed value of project needs to be disclosed
- 9 The fact of switching over to accrual basis of accounting from traditional cash basis of accounting should be disclosed as Notes in the year of switch over



**NAME OF THE ULB: NAGAR PANCHAYAT AUGUSTMUNI**

**INCOME & EXPENDITURE ACCOUNT AS ON MARCH 31ST 2025**

Amount in Thousands				
Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
1-10	Tax Revenue	I-1	501.42	500.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	602.10	586.80
1-40	Fees & User Charges	I-4	2,035.11	1,902.28
1-50	Sale & Hire Charges	I-5	237.92	262.91
1-60	Revenue Grants, Contributions & Subsidies	I-6	28,576.74	17,915.34
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	347.87	115.59
1-80	Other Income	I-9	52.01	-
1-90	Income from Commercial	I-19	-	-
<b>A</b>	<b>Total – INCOME</b>		<b>32,353.17</b>	<b>21,282.92</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	I-10	9,470.06	7,715.71
2-20	Administrative Expenses	I-11	1,602.13	628.15
2-30	Operations & Maintenance	I-12	7,556.20	4,562.39
2-40	Interest & Finance Expenses	I-13	4.00	1.19
2-50	Programme Expenses	I-14	81.18	4,271.86
2-60	Revenue Grants, Contributions & subsidies	I-15	1,320.40	-
2-70	Provisions & Write off	I-16	100.00	45.42
2-71	Miscellaneous Expenses	I-17	148.11	-
2-80	Depreciation		11,667.134	6,729.184
<b>B</b>	<b>Total – EXPENDITURE</b>		<b>31,949.21</b>	<b>23,953.89</b>
<b>A-B</b>	<b>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</b>		<b>403.95</b>	<b>(2,670.97)</b>
2-80	Add: Prior period Items (Net)	I-18	-	-
	<b>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</b>		<b>403.95</b>	<b>(2,670.97)</b>
2-90	Less: Transfer to Reserve Funds		403.95	(2,670.97)
	<b>Net balance being surplus/ deficit carried over to Municipal Fund</b>			



PREPARED BY  
RIMA JAIN AND COMPANY  
CHARTERED ACCOUNTANTS

बेसम निमित्त  
नगर पंचायत  
अगस्त्यमुनि

*Nimita*  
EX. OFFICER  
Executive Officer  
Nagar Panchayat Augustyamuni  
(Rudraprayag-Uttarakhand)

*H.S. Jais*  
CHAIRMAN  
Chairman  
Nagar Panchayat Augustyamuni  
(Rudraprayag-Uttarakhand)

**Schedule I-1: Tax Revenue [Code No 110]**

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	500.00	500.00
110-02	Water tax		
110-03	Sewerage Tax		
110-04	Conservancy Tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-11	Advertisement tax	1.42	
110-12	Pilgrimage Tax		
110-80	Other taxes	-	-
	<b>Sub-total</b>	<b>501.42</b>	<b>500.00</b>
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]		
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total tax revenue</b>	<b>501.42</b>	<b>500.00</b>

**Schedule I-1 (a): Remission and Refund of taxes**

Code No. *	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Property taxes	-	
	Advertisement tax		
	Others		
	<b>Total refund and remission of tax revenues</b>	<b>-</b>	

\* Insert the Detailed Codes of Account as applicable

Note: The totals of this Schedule should be equal to the amount as per the total in Schedule I – 1

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others	-	
120-20	Compensation in lieu of Taxes / duties	-	
120-30	Compensations in lieu of Concessions	-	
	<b>Total assigned revenues &amp; compensation</b>	<b>-</b>	



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	600.00	586.80
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents	2.100	-
	<b>Sub-Total</b>	<b>602.100</b>	<b>586.80</b>
	Less:		
130-90	Rent Remission and Refunds	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total Rental Income from Municipal Properties</b>	<b>602.10</b>	<b>586.80</b>

**Schedule I-4 (b): Fees & User Charges – Income head-wise [Code 140]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	100.300	59.700
140-11	Licensing Fees	305.500	397.040
140-12	Fees for Grant of Permit		1.000
140-13	Fees for Certificate or Extract	2.610	7.770
140-14	Development Charges		568.220
140-15	Regularisation Fees		32.200
140-20	Penalties and Fines	50.950	193.829
140-40	Other Fees		642.525
140-50	User Charges	1,575.748	
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges		1,902.28
	<b>Sub-Total</b>	<b>2,035.108</b>	<b>1,902.28</b>
	Less:		
140-90	Rent Remission and Refunds	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total income from Fees &amp; User Charges – Income head-wise</b>	<b>2,035.108</b>	<b>1,902.28</b>



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

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	72.85	146.32
150-11	Sale of Forms & Publications	165.07	116.59
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
	<b>Total income from Sale &amp; Hire charges – income head-wise</b>	<b>237.92</b>	<b>262.91</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	16,909.603	17,915.339
160-20	Re-imbusement of expenses		
160-30	Contribution towards Schemes	11,667.134	
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>28,576.74</b>	<b>17,915.34</b>

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments		
170-20	Dividend		
170-40	Profit in Sale of Investments		
170-80	Others		
	<b>Total Income from Investments</b>		



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	347.865	115.589
171-20	Interest on Loans and advances to Employees		
171-30	Interest on loans to others		
171-40	Other Interest		
	<b>Total. – Interest Earned</b>	<b>347.865</b>	<b>115.589</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed asses		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/Liabilities		
180-60	Excess Provisions written back		
180-80	Miscellaneous Income	52.008	
	<b>Total. Other Income</b>	<b>52.008</b>	<b>-</b>

**Note:** Details of profit earned on Fixed Assets disposed shall be given for each of the class of fixed assets, to the extent possible, together with the details of the gross block of the fixed asset sold, depreciation provided on that and the value realised on disposition below Schedule I-9.

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	9,424.221	7,622.640
210-20	Benefits and Allowances	45.840	70.42
210-30	Pension		22.646
210-40	Other Terminal & Retirement Benefits		
	<b>Total establishment expenses – expense head wise</b>	<b>9,470.061</b>	<b>7715.709</b>



**Schedule I-11: Administrative Expenses [Code No 220]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes		
220-11	Office maintenance	407.418	28.55
220-12	Communication Expenses		5.00
220-20	Books & Periodicals		7.54
220-21	Printing and Stationery	115.16	262.45
220-30	Travelling & Conveyance	463.81	3.34
220-40	Insurance	32.40	9.42
220-50	Audit Fees		
220-51	Legal Expenses		
220-52	Professional and other Fees	44.70	131.59
220-60	Advertisement and Publicity	362.50	180.28
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	176.15	
	<b>Total administrative expenses – expense head wise</b>	<b>1,602.13</b>	<b>628.15</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	3,695.361	705.37
230-20	Bulk Purchases		
230-30	Consumption of Stores	1,064.386	2,490.40
230-40	Hire Charges	279.000	
230-50	Repairs & maintenance – Infrastructure Assets	77.517	663.94
230-51	Repairs & maintenance - Civic Amenities	418.467	95.87
230-52	Repairs & maintenance – Buildings	550.125	186.00
230-53	Repairs & maintenance – Vehicles	119.585	48.94
230-59	Repairs & maintenance – Others	249.791	297.44
230-80	Other operating & maintenance expenses	1,101.966	74.43
	<b>Total operations &amp; maintenance - expense head wise</b>	<b>7,556.198</b>	<b>4,562.39</b>



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government		
240-20	Interest on Loans from State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges	3.999	1.185
240-80	Other Finance Expenses		
	<b>Total Interest &amp; Finance Charges</b>	<b>3.999</b>	<b>1.19</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	81.18	4,271.86
250-30	Share in Programmes of others		
	<b>Total Programme Expenses</b>	<b>81.18</b>	<b>4,271.86</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants (Give details)	1,320.40	-
260-20	Contributions (Give details)		-
260-30	Subsidies (Give details)		
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>1,320.40</b>	<b>-</b>



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	100.00	45.42
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
	<b>Total Provisions &amp; Write off</b>	<b>100.00</b>	<b>45.42</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets	-	
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses	148.11	
	<b>Total Miscellaneous expenses</b>	<b>148.11</b>	<b>-</b>

**Schedule I-18: Prior Period Items (Net) [Code No 280]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	<b>Income</b>	-	
280-10	Taxes		
280-20	Other – Revenues		
280-30	Recovery of revenues written off		
280-40	Other income	-	-
	<b>Sub – Total Income (a)</b>	<b>-</b>	<b>-</b>
	<b>Expenses</b>		
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues		
280-80	Other Expenses		
	<b>Sub – Total Income (b)</b>	<b>-</b>	<b>-</b>
	<b>Total Prior Period (Net) (a-b) -</b>	<b>-</b>	<b>-</b>



**Schedule I-19: Income from Projects taken on Commercial Basis [Code No 190]**

<b>Code No.</b>	<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
190-10	Income from Projects taken on Commercial Basis		
	<b>Total Income from Commercial Projects</b>		



## Statement of Cash Flow

**NAME OF THE ULB: NAGAR PANCHAYAT AUGUSTMUNI**

Particulars	Current Year (Rs.)
<b>a. Cash flows from operating activities</b>	
Gross surplus/ (deficit) over expenditure	
<b>Adjustments for</b>	403.95
<b>Add :</b>	
Depreciation	
Interest & finance expenses	11,667.13
<b>Less :</b>	
Profit on disposal of assets	
Dividend Income	
Investment income	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items.	12,071.09
<b>Changes in current assets and current liabilities</b>	
(Increase) / decrease in Sundry debtors	
(Increase) / decrease in Stock in hand	(112.98)
(Increase) / decrease in prepaid expenses	
(Increase) / decrease in other current assets	(21.88)
(Decrease) / increase in Deposits received	100.00
(Decrease) / increase in Deposits works	374.28
(Decrease) / increase in other current liabilities	89.17
(Decrease) / increase in provisions	17.16
Extra ordinary items (Specify)	
<b>Net cash generated from/ (used in) operating activities (a)</b>	<b>12,516.84</b>
<b>b. Cash flows from investing activities</b>	
1. (Purchase) of fixed assets & CWIP	(42,510.98)
2. (Increase) / Decrease in Special funds/grants	30,026.94
3. (Increase) / Decrease in Earmarked funds	3,276.12
4. (Purchase) of Investments	
<b>Add:</b>	
Proceeds from disposal of assets	
Proceeds from disposal of investments	
Investment income received	
Interest income received	
<b>Net cash generated from/ (used in) investing activities (b)</b>	<b>(9,207.92)</b>
<b>c. Cash flows from financing activities</b>	
<b>Add:</b>	
Loans from banks/others received	
<b>Less:</b>	
Loans repaid during the period	
Loans & advances to employees	
Loans to others	-
Finance expenses	-
<b>Net cash generated from (used in) financing activities (c)</b>	<b>3,308.91</b>
<b>Net increase/ (decrease) in cash and cash equivalents (a + b + c)</b>	<b>28,535.23</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>31,844.15</b>
<b>Cash and cash equivalents at end of period</b>	
<b>Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:</b>	
i. Cash Balances	1,659.19
ii. Bank Balances	12,808.94
iii. Scheduled co-operative banks	
iv. Balances with Post offices	17,376.02
v. Balances with other banks	31,844.15
<b>Total</b>	

Note: items in () brackets denote as that they are to be deducted.



**NAME OF THE ULB: AUGUSTMUNI NAGAR PANCHAYAT**

**DEPRECIATION CHART AS ON MARCH 31ST 2025**

Fixed Assets	Rate of Depreciation	Useful Life	Opening Balance	Addition up to 30th Sept	Addition After 30th Sept	Deletion	Closing Balance	Opening Depreciation	Current Year Dep	Reversal	Closing Dep
41010 Land	0.00%	0	77.00			-	77.00				
41020 Buildings	6.33%	15	80,41,711.00	5,08,581.00	19,63,302.00	-	1,05,13,594.00	10,99,907.00	6,03,689.72		17,03,596.72
41021 Parks and Playgrounds	19.00%	5	34,40,759.00	2,22,312.00		-	36,63,071.00	11,63,200.00	6,95,983.49		18,59,183.49
41022 Statues	0.00%	0				-					
41030 Roads and Bridges	13.57%	7	3,96,56,053.00	56,18,029.00	72,97,431.00	-	5,25,71,513.00	1,94,16,443.00	66,39,522.52		2,60,55,965.52
41031 Sewerage and Drainage	6.33%	15	91,23,439.00	2,36,205.00	11,98,976.00	-	1,05,58,620.00	23,53,493.00	6,30,745.03		29,84,238.03
41032 Water Ways	9.50%	10	21,07,248.00		4,10,086.00	-	25,17,334.00	2,54,156.00	2,19,667.65		4,73,823.65
41033 Public Lighting	9.50%	10	14,35,400.00	19,17,097.00		-	33,52,497.00	1,36,363.00	3,18,487.22		4,54,850.22
41040 Plant and Machinery	9.50%	10			51,000.00	-	51,000.00	17,830.00	2,422.50		20,252.50
41050 Vehicles	9.50%	10	40,44,680.00	1,99,892.00		-	42,44,572.00	17,27,689.00	4,03,234.34		21,30,973.34
41060 Office and Other Equipment	9.50%	10	37,02,307.00	4,77,662.00	1,73,912.00	-	43,53,881.00	12,07,531.00	4,05,357.88		16,12,888.88
41070 Furniture & Fixtures	9.50%	10	4,58,895.00			-	4,58,895.00	2,05,781.00	43,595.03		2,49,376.03
41080 Other Fixed Assets	6.33%	15	87,61,088.00	1,50,65,426.00	61,71,073.00	-	2,99,97,587.00	11,20,528.00	17,04,429.87		28,24,957.87
<b>Total</b>			<b>8,07,71,657.00</b>	<b>2,42,45,204.00</b>	<b>1,72,65,780.00</b>	<b>-</b>	<b>12,22,82,641.00</b>	<b>2,87,02,921.00</b>	<b>1,16,67,135.22</b>	<b>-</b>	<b>4,03,70,056.22</b>

