
ANNUAL ACCOUNTS

Financial Year 2024-2025

NAGAR PANCHAYAT KELAKHERA

Kelakhera

Registered Office

Kelakhera (Udham Singh Nagar)
Uttarakhand

Auditors



ACG & CO.

Chartered Accountants

CA. Anuj Arora

CA. Deepanshu Agarwal

Head Office

Court Road, Jaspur Khurd,
Near Naman Sweets, Kashipur,
Uttarakhand -244713

Corporate Office

407, 4th Floor, Indraprakash Building,
Connaught Place, Delhi -110021

Branch Offices

New Delhi, Noida, Palampur, Panipat

Contact Number

Ph. 05947-261181, 8800806692, 9837232949

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**ACG & Co.**

Chartered Accountants

Reg. Off.: Court Road, Jaspur Khurd,
Nr. Naman Sweets, Kashipur, Uttarakhand- 244713
M.: 8800806692 / 9837232949 / 9953642443
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INDEPENDENT AUDITOR'S REPORT

To
The Executive Officer,
NAGAR PANCHAYAT KELAKHERA
District- Udham Singh Nagar

Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PANCHAYAT KELAKHERA which comprise the Balance Sheet as at March 31, 2025 and Income and Expenditure Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the ULB in accordance with the Uttarakhand Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditors consider internal control relevant to the ULB's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ULB's internal control. 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Corporate Off.: 407, 4th Floor, Indra Prakash Building, Barakhambha Raod, Connaught Place, New Delhi - 110001

PRESENCE AT : UTTARAKHAND | UTTAR PRADESH | HARYANA | NEW DELHI | HIMACHAL PRADESH

In our opinion and to the best of our information and according to the explanations given to us and read with Schedule 33 of the report, the financial statements give a true and fair view in conformity with the Uttarakhand Municipal Accounts Manual:

- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31 2025 and
- b) In the case of the Income and Expenditure Account, of the surplus/ deficit for the year ended on that date

We further report that:

- a) we have obtained all the information and explanations which is to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) We are taking the opening balances from Balance Sheet of financial year ending 2023-24 as provided to us by the ULB.
- c) We have not conducted the physical cash verification as ULB explained to us no physical cash is carried by them.
- d) in our opinion proper books of account as required by law have been kept by the Municipality so far as appears from our examination of those books;
- e) the Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account;
- f) in our opinion, the Balance Sheet and Income and Expenditure Account comply with the Uttarakhand Municipal Accounts Manual;

A statement on additional matters is given in the annexure.

Place: Kashipur
Date: 01.07.2025

FOR ACG & Co.
CHARTERED ACCOUNTANTS



CA DEEPANSHU AGARWAL
Partner
FRN: 028477N

BALANCE SHEET
NAGAR PANCHAYAT KELAKHERA
Balance Sheet As On 31/03/2025

LIABILITIES

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
RESERVE & SURPLUS			
310	Municipal Fund	Sch B-1	17,088,884.08
311	Earmarked Funds	Sch B-2	0.00
312	Reserve	Sch B-3	163,217,693.57
Total Reserve & Surplus			180,306,577.65
320	Grants & Contributions for Specific purpose	Sch B-4	22,369,504.00
Total Reserve & Surplus			22,369,504.00
LOANS			
330	Secured Loans	Sch B-5	0.00
331	Unsecured Loans	Sch B-6	0.00
Total Loans			0.00
CURRENT LIABILITIES & PROVISIONS			
340	Deposits Received	Sch B-7	0.00
341	Deposits for Work	Sch B-8	0.00
350	Other Liabilities	Sch B-9	753,856.00
360	Provisions	Sch B-10	0.00
Total Current Liabilities & Provisions			753,856.00
TOTAL LIABILITIES			203,429,937.65

ASSETS

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
FIXED ASSETS			
410	Fixed Assets - Gross Block	Sch B-11	194,237,421.75
	Less: Depreciation		11,963,109.18
	Fixed Assets - Net Block		182,274,312.57
412	Capital Work in Progress		0.00
Total Fixed Assets			182,274,312.57
INVESTMENTS			
420	Investments - General Funds	Sch B-12	0.00
421	Investments - Other Funds	Sch B-13	0.00
Total Investments			0.00
CURRENT ASSETS, LOANS AND ADVANCES			
430	Stock-in-hand (Inventories)	Sch B-14	0.00
431	Sundry Debtors (Receivables) - Gross Amount	Sch B-15	1,336,018.00
432	Less: Accumalated Provisions Outstanding		0.00
	Net Amount Outstanding		1,336,018.00
440	Prepaid Expenses	Sch B-16	0.00
450	Cash and Bank Balances	Sch B-17	19,819,607.08
460	Loans, Advances and Deposits	Sch B-18	0.00
461	Less: Accumalated Provisions Outstanding		0.00
	Net Amount Outstanding		0.00
Total Current Assets, Loans & Advances			21,155,625.08
470	Other Assets	Sch B-19	0.00
480	Miscellaneous Expenditure to be Written Off	Sch B-20	0.00
TOTAL ASSETS			203,429,937.65

Compiled on the basis of the records provided to us

Date : 01.07.2025

Place : Kashipur

For ACG & CO.

Chartered Accountants

Deepanshu Agarwal

Partner

FRN: 028477N



(Signature)
अधिसासी अधिकारी
नगर पंचायत केलाखेड़ा
(ऊधम सिंह नगर)

(Signature)
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INCOME & EXPENDITURE STATEMENT NAGAR PANCHAYAT KELAKHERA

Income & Expeniture Statement for the period from 01/04/2024 to 31/03/2025

CODE NO.	HEADS OF ACCOUNT	SCHEDULE NO.	AMOUNT
110	Tax Revenue	Sch IE-1	0.00
120	Assigned Revenue and Compensation	Sch IE-2	0.00
130	Rental Income from Municipal Properties	Sch IE-3	1322000.00
140	Fees & User Charges	Sch IE-4	451476.00
150	Sale & Hire Charges	Sch IE-5	168083.00
160	Revenue Grants, Contibution & Subsidies	Sch IE-6	38728968.18
170	Income from Investments	Sch IE-7	0.00
171	Interest Income	Sch IE-8	127153.00
180	Other Income	Sch IE-9	99710.00
TOTAL INCOME (A)			40897390.18
210	Establishment Expenses	Sch IE-10	10476652.00
220	Administrative Expenses	Sch IE-11	1773277.00
230	Operation & Maintenance Expenses	Sch IE-12	16020056.00
240	Interest & Finance Expenses	Sch IE-13	371.70
250	Programme Expenses	Sch IE-14	21545.00
260	Revenue Grants, Contibution & Subsidies	Sch IE-15	65000.00
270	Provisions & Write Off	Sch IE-16	0.00
271	Miscellaneous Expenses	Sch IE-17	0.00
272	Depreciation		11963109.18
TOTAL EXPENDITURE (B)			40320010.88
	Gross Surplus/(Deficit) of Income over Expenditure beofre Prior Period Items	(A-B)	577379.30
280	Add: Prior Period Items	Sch IE-18	0.00
	Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items		577379.30
290	Less: Transfer to Reserve Fund		0.00
NET BALANCE BEING SURPLUS/(DEFICIT) CARRIED			577379.30

Compiled on the basis of the records provided to us

Date : 01.07.2025

Place : Kashipur

For ACG & CO.

Chartered Accountants

Deepanshu Agarwal

Partner

FRN: 028477N



(Signature)
अधिसारक अधिकारी
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NAGAR PANCHAYAT KELAKHERA

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2025

	PARTICULARS	AMOUNT
		31.03.2025
A.	Cash Flow From Operating Activities :	
a.	Surplus / (Deficit) over Expenditure	577,379.30
b.	Add: Non Cash Items Debited in Income & Expenditure A/c Depreciation	11,963,109.18
	Add: Non Operating Items Debited in Income & Expenditure A/c	-
	Less: Non Operating Items Credited in Income & Expenditure A/c Rental Income	-1,322,000
	Sale of Stores & Spares	-168,083
	Interest Income	-127,153
	Misc. Income	-99,710
c.	Adjusted Income over Expenditure before changes in Current Assets and Current Liabilities and Extraordinary Items	10,823,542.48
d.	Changes in Current Assets and Current Liabilities Less: Decrease in Liabilities	-55,383.00
	Add: Decrease in Receivables	800,664.00
	Add: Increase in Receivables	-
	Cash Generated From Operations	11,568,823.48
	--Less: Income Tax paid	-
	Net Cash Flow From Operation Activities (A)	11,568,823.48
B.	Cash Flow From Investing Activities :	
a.	Less: Purchase of Fixed Assets	-24,674,972.00
b.	Add: Rental Income	1,322,000.00
c.	Add: Interest Income	127,153.00
d.	Add: Misc. Income	99,710.00
e.	Less: Increase in Genral Fund Investments	-
f.	Add: Sale of Stores & Spares	168,083.00
	Net Cash Flow From Operation Activities (B)	-22,958,026.00
C.	Cash Flow From Financing Activities :	
a.	Add: Grant Utilised for Specific Purpose	7,284,136.00
b.	Add: Capital Changes	5,371,196.82
	Net Cash Flow From Operation Activities (C)	12,655,332.82
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1,266,130.30
	Add: Opening Balance of Cash & Cash Equivalents	18,553,476.78
	Closing Balance of Cash & Cash Equivalents	19,819,607.08
	Components of Cash & Cash Equivalents	
	--Cash in Hand	-
	--Balance with Scheduled Banks	19,819,607.08
	Cash & Bank Balance	19,819,607.08


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SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of Financial Statements:

- a) The financial statements have been prepared on accrual basis under the historical cost convention except where stated to the contrary. They are prepared in a manner to comply with the material requirements of the applicable Accounting Standards prescribed and the provisions.
- b) A number of estimates and assumptions are used by the management for preparation of the financial statements, which are based on the current state of affairs. Changes in the state of affairs on account of changes in economic and global events in future may result in a change in outcome.

2. Method of Accounting:

Mercantile method is adopted for preparation of Balance Sheet.

3. Fixed Assets, Depreciation & Amortization:

Fixed assets are stated at cost less accumulated depreciation subject to the observation made hereunder:

i) LAND & LAND APPURTENANT TO BUILDING

In absence of the acquisition and or improvement cost, the land has been taken at Nil value.

ii) BUILDING / CULVERTS / FLYOVERS/ SUBWAYSETC.

Where the construction cost is available, the same has been taken at cost.

iii) ROAD, STREETLANES & FOOTPATHS

Where the construction cost is available, the same has been taken at cost.

iv) DRAINS & WATER DISTRIBUTION SYSTEM

Where the construction cost is available, the same has been taken at cost.


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v) **PUBLIC LIGHTING SYSTEM**

Where the construction cost is available, the same has been taken at cost.

vi) **PLANTS & MACHINERY AND OFFICE EQUIPMENT**

Where the construction cost is available, the same has been taken at cost.

vii) **FURNITURE & FIXTURES**

Where the construction cost is available, the same has been taken at cost.

viii) **VEHICLES**

In cases where cost and date of acquisition are available, depreciated value as on 31.03.2024 (calculated on the basis of 15% depreciation on WDV method) has been taken.

ix) Gains or Losses arising on account of Disposal or discarding assets is determined on the basis of difference between the book value and the value realized on disposal/discarding of the asset, which is dealt with in the Statement of Profit and Loss.

4. **Amortization:**

a) The depreciation has been charged on written down value method on as for Opening Balance Sheet as on 01.04.2023 at the given below rates-

S. No.	Assets	Rate of Depreciation
1.	Land	0.00%
2.	Building	5.00%
3.	Road & Bridges	5.00%
4.	Sewerage & Drainage	5.00%
5.	Waterways	5.00%
6.	Public Lightings	10.00%
7.	Plant & Machinery	10.00%
8.	Vehicles	15.00%
9.	Office & Other Equipment's	15.00%
10.	Furniture & Fittings	10.00%
11.	Electrical Appliances	15.00%
12.	Cleaning Equipment's	5.00%


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5. **REVENUE RECOGNITION:**

The revenue is recognized to the extent it is probable that amounts would be realized has accounted for as part of taxes.

6. **INTEREST:**

The interest has been recognized on receipt basis. It has been shown separately but accounted for as part of taxes.

7. **GOVERNMENT GRANT & SUBSIDIES:**

All the Government Grant and Subsidies have been account for on receipt basis and have been accounted for income-Expenditure Statement.

2. **NOTES TO ACCOUNTS:**

- a) The Different between the Total Assets and Total Liabilities has been taken a Municipal General Fund.
- b) The Various Quantitative & cost details with regards to Fixed Assets & Stock in hand have been taken as provided & made available by concerned departments of Urban Local Bodies.
- c) The Balances as on 31.03.2023 as per the cash Book & PLA have taken as Closing Balances with Banks & PLA.


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NAGAR PANCHAYAT KELAKHERA
SCHEDULE TO BALANCE SHEET

SCHEDULE B-1: MUNICIPAL GENERAL FUND {Major Code No. 310}

Minor Code No.	Particulars	Opening Balance	Additions	Total	Deductions	Closing Balance
310-10	Municipal Fund	16511504.78	0.00	16511504.78	0.00	16511504.78
310-90	Excess of Income Over Expenditure	0.00	577379.30	577379.30	0.00	577379.30
	TOTAL	16511504.78	577379.30	17088884.08	0.00	17088884.08

SCHEDULE B-2: EARMARKED FUNDS {Major Code No. 311}

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Pension Fund	General Provident Fund
(a) Opening Balance	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Special Funds					
Transfer from Municipal Funds	0.00	0.00	0.00	0.00	0.00
Interest/Dividend Earned on Investments of Funds	0.00	0.00	0.00	0.00	0.00
Profit on Disposal of Investments of Funds	0.00	0.00	0.00	0.00	0.00
Appreciation on Value of Investments of Funds	0.00	0.00	0.00	0.00	0.00
Other Additions	0.00	0.00	0.00	0.00	0.00
Total (b)	0.00	0.00	0.00	0.00	0.00
Total (a+b)	0.00	0.00	0.00	0.00	0.00
(c) Payments out of Funds					
i) Capital Expenditure on Fixed Assets	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00
ii) Revenue Expenditure on Salary, Wages etc.	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00
iii) Other Expenditure	0.00	0.00	0.00	0.00	0.00
Loss on Disposal of Investments of Fund	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Investments of Fund	0.00	0.00	0.00	0.00	0.00
Transfer to Municipal Fund	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00
Total (c)	0.00	0.00	0.00	0.00	0.00
Net Balance at the End of the Year (a+b-c)	0.00	0.00	0.00	0.00	0.00
GRANT TOTAL OF ALL EARMARKED FUNDS	0.00				

SCHEDULE B-3: RESERVES {Major Code No. 312}

Minor Code No.	Particulars	Opening Balance	Additions	Total	Deductions	Closing Balance
312-10	Capital Contribution	157846496.75	17334306.00	175180802.75	11963109.18	163217693.57
312-11	Capital Reserves	0.00	0.00	0.00	0.00	0.00
312-20	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Fund Utilised	0.00	0.00	0.00	0.00	0.00
312-40	Statutory Reserves	0.00	0.00	0.00	0.00	0.00
312-50	General Reserves	0.00	0.00	0.00	0.00	0.00
312-60	Revaluation Reserves	0.00	0.00	0.00	0.00	0.00
	TOTAL	157846496.75	17334306.00	175180802.75	11963109.18	163217693.57


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SCHEDULE B-4: GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES (Major Code No. 320)

Particulars	Grants from Central Government											Other		
	15th Vitya Aayog (Tide)	15th Vitya Aayog (Unifide)	Health Camp Grant	Awasthapana Vikas Nidhi	Swach Bharat	Rajya Vitya Aayog	Open Gym Grant	Street vendor	Rajeev Awas Yojna	Polythene Disposal Grant	Pariloshit Yogna Grant	Solid Waste Management		
(a) Opening Balance	172836.91	1811290.09	30000.00	6410422.00	227756.00	3009467.00	550.00	10000.00	1501046.00	25000.00	15000.00	1872000.00		
(b) Additions to the Special Funds														
Grants Received during the year	5508000.00	2010000.00	30000.00	0.00	0.00	43658000.00	0.00	0.00	0.00	0.00	12000.00	0.00		
Interest/Dividend Earned on Grants Investments	62293.00	62293.00	0.00	0.00	0.00	0.00	0.00	0.00	41715.00	0.00	0.00	0.00		
Profit on Disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Appreciation on Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other Additions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total (b)	5570293.00	2072293.00	30000.00	0.00	0.00	43658000.00	0.00	0.00	41715.00	0.00	12000.00	0.00		
Total (a+b)	5743129.91	3883583.09	60000.00	6410422.00	227756.00	46667467.00	550.00	10000.00	1542761.00	25000.00	27000.00	1872000.00		
(c) Payments out of Funds														
i) Capital Expenditure on Fixed Assets	1232500.00	1005780.00	0.00	6402881.00	0.00	8693145.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Sub-Total	1232500.00	1005780.00	0.00	6402881.00	0.00	8693145.00	0.00	0.00	0.00	0.00	0.00	0.00		
ii) Revenue Expenditure on Salary, Wages etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other administrative charges/operation and maintenance	0.00	623220.00	30000.00	0.00	16750.00	26080889.00	0.00	0.00	0.00	0.00	15000.00	0.00		
Sub-Total	0.00	623220.00	30000.00	0.00	16750.00	26080889.00	0.00	0.00	0.00	0.00	15000.00	0.00		
iii) Other Expenditure														
Loss on Disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Diminution in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Grant Refunded (Interest Refunded)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total (c)	1232500.00	1629000.00	30000.00	6402881.00	16750.00	34774034.00	0.00	0.00	0.00	0.00	15000.00	0.00		
Net Balance at the End of the Year (a+b-c)	4510629.91	2254583.09	30000.00	7541.00	211006.00	11893433.00	550.00	10000.00	1542761.00	25000.00	12000.00	1872000.00		
GRANT TOTAL OF GRANTS & CONTRIBUTIONS FOR SPECIFIC PURPOSE												22369504.00		



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NAGAR PANCHAYAT KELAKHERA
SCHEDULE TO BALANCE SHEET

SCHEDULE B-5: SECURED LOANS {Major Code No. 330}

Minor Code No.	Particulars	Balance as on 31/03/2025
330-10	Loans from Central Governments	0.00
330-20	Loans from State Governments	0.00
330-30	Loans from Governments Bodies & Associates	0.00
330-40	Loans from International Agencies	0.00
330-50	Loans from Banks & Other Financial Institutions	0.00
330-60	Other Term Loans	0.00
330-70	Bonds & Debentures	0.00
330-80	Other Loans	0.00
TOTAL		0.00

SCHEDULE B-6: UNSECURED LOANS {Major Code No. 331}

Minor Code No.	Particulars	Balance as on 31/03/2025
331-10	Loans from Central Governments	0.00
331-20	Loans from State Governments	0.00
331-30	Loans from Governments Bodies & Associates	0.00
331-40	Loans from International Agencies	0.00
331-50	Loans from Banks & Other Financial Institutions	0.00
331-60	Other Term Loans	0.00
331-70	Bonds & Debentures	0.00
331-80	Other Loans	0.00
TOTAL		0.00

SCHEDULE B-7: DEPOSITS RECEIVED {Major Code No. 340}

Minor Code No.	Particulars	Balance as on 31/03/2025
340-10	From Contractors/Suppliers	0.00
340-20	Deposits - Revenue	0.00
340-30	From Staff	0.00
340-80	From Others	0.00
TOTAL		0.00


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SCHEDULE TO BALANCE SHEET

SCHEDULE B-8: DEPOSITS WORKS {Major Code No. 341}

Minor Code No.	Particulars	Opening Balance Amount	Additions During the Year	Utilisation Expenditure Amount	Closing Balance Amount
1	2	3	4	5	6
341-10	Capital Contribution	0.00	0.00	0.00	0.00
341-20	Capital Reserves	0.00	0.00	0.00	0.00
341-80	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00
TOTAL		0.00	0.00	0.00	0.00

Note:

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

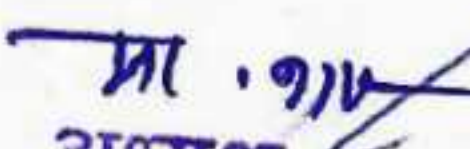
SCHEDULE B-9: OTHER LIABILITIES {Major Code No. 350}

Minor Code No.	Particulars	Balance as on 31/03/2025
350-10	Creditors	
350-11	Employee Liabilities	0.00
350-12	Interest Accured and Due	753856.00
350-20	Recoveries Payables	0.00
350-30	Government Dues Payables	0.00
350-40	Refund Payables	0.00
350-41	Advance Collection of Revenues	0.00
350-80	Others	0.00
350-90	Sale Proceeds	0.00
TOTAL		753856.00

SCHEDULE B-10: PROVISIONS {Major Code No. 360}

Minor Code No.	Particulars	Balance as on 31/03/2025
360-10	Provisions for Expenses	
360-20	Provisions for Interest	0.00
360-30	Provisions for Other Assets	0.00
TOTAL		0.00


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SCHEDULE TO BALANCE SHEET

SCHEDULE B-11: FIXED ASSETS {Major Code No. 410 & 411}

MINOR CODE NO.	PARTICULARS	Opening Balance	Addition Before 01.10.2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
410-10	Land	198,083.00	0.00	0.00	198,083.00	0.00	198,083.00
410-20	Buildings	14,053,837.35	0.00	0.00	14,053,837.35	702,692.00	13,351,145.35
410-30	Roads & Bridges	102,823,934.13	17,937,713.00	2,118,288.00	122,879,935.13	6,091,042.00	116,788,893.13
410-31	Sewerage and Drainage	16,740,147.60	563,213.00	2,060,128.00	19,363,488.60	916,671.00	18,446,817.60
410-32	Public Lighting	15,436,195.00	0.00	0.00	15,436,195.00	1,543,620.00	13,892,575.00
410-33	Parks & Play Grounds	2,160,273.65	859,313.00	0.00	3,019,586.65	301,958.00	2,717,628.65
410-40	Plant & Machinery	5,766,974.83	0.00	113,200.00	5,880,174.83	873,536.22	5,006,638.60
410-50	Vehicles	2,450,471.60	703,680.00	0.00	3,154,151.60	473,123.00	2,681,028.60
410-60	Office & Other Equipments	784,735.30	0.00	0.00	784,735.30	117,710.00	667,025.30
410-70	Furniture & Fittings	177,995.70	0.00	79,329.00	257,324.70	21,766.00	235,558.70
410-80	Waterways	2,095,607.90	0.00	0.00	2,095,607.90	209,560.79	1,886,047.11
410-90	Other Fixed Assets (Public Toilet)	981,518.40	240,108.00	0.00	1,221,626.40	122,162.64	1,099,463.76
410-90	Other Fixed Assets (Composit Pit)	935,383.50	0.00	0.00	935,383.50	93,538.35	841,845.15
410-90	Other Fixed Assets (Dustbin)	990,190.80	0.00	0.00	990,190.80	99,019.08	891,171.72
410-90	Other Fixed Assets (Celaning Equipments)	3,967,101.00	0.00	0.00	3,967,101.00	396,710.10	3,570,390.90
	TOTAL	169,562,449.75	20,304,027.00	4,370,945.00	194,237,421.75	11,963,109.18	182,274,312.57




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SCHEDULE B-12: INVESTMENTS - GENERAL FUNDS {Major Code No. 420}

Minor Code No.	Particulars	With whom Invested	Face Value	Current Yaer Carrying Cost
420-10	Central Government Securities	0.00	0.00	0.00
420-20	State Government Securities	0.00	0.00	0.00
420-30	Debentures & Bonds	0.00	0.00	0.00
420-40	Preferences Shares	0.00	0.00	0.00
420-50	Equity Shares	0.00	0.00	0.00
420-60	Units of Mutual Funds	0.00	0.00	0.00
420-80	Other Investments	0.00	0.00	0.00
TOTAL		0.00	0.00	0.00

SCHEDULE B-13: INVESTMENTS - OTHER FUNDS {Major Code No. 421}

Minor Code No.	Particulars	With whom Invested	Face Value	Current Yaer Carrying Cost
421-10	Central Government Securities	0.00	0.00	0.00
421-20	State Government Securities	0.00	0.00	0.00
421-30	Debentures & Bonds	0.00	0.00	0.00
421-40	Preferences Shares	0.00	0.00	0.00
421-50	Equity Shares	0.00	0.00	0.00
421-60	Units of Mutual Funds	0.00	0.00	0.00
421-80	Other Investments	0.00	0.00	0.00
TOTAL		0.00	0.00	0.00

SCHEDULE B-14: STOCK-IN-HAND (INVENTORIES) {Major Code No. 430}

Minor Code No.	Particulars	Balance as on 31/03/2025
430-10	Stores	0.00
430-20	Loose Tools	0.00
430-80	Others	0.00
TOTAL		0.00


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NAGAR PANCHAYAT KELAKHERA
SCHEDULE TO BALANCE SHEET

SCHEDULE B-15: SUNDRY DEBTORS (RECEIVABLES) {Major Code No. 431 & 432}

Minor Code No.	Particulars	Gross Amount	Accumalated Provision Against Debtors	Net Amount
431-10	Receivables for Property Taxes			
	Less than 5 Years		0.00	
	More than 5 Years	710332.00	0.00	710332.00
	Sub-Total	710332.00	0.00	710332.00
431-91	Less: State Govt.Levies in Property Taxes	0.00	0.00	0.00
	Net Receivable Property Taxes.	710332.00	0.00	710332.00
431-19	Receivables for Other Taxes			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-99	Less: State Govt.Levies in Other Taxes	0.00	0.00	0.00
	Net Receivable Other Taxes	0.00	0.00	0.00
431-20	Receivables for Cess			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-30	Receivables for Fees & User Charges			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-40	Receivables from Other Sources			
	Less than 5 Years	625686.00	0.00	625686.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	625686.00	0.00	625686.00
431-50	Receivables from Government	0.00	0.00	0.00
TOTAL		1336018.00	0.00	1336018.00


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SCHEDULE TO BALANCE SHEET

SCHEDULE B-15: SUNDRY DEBTORS (RECEIVABLES) {Major Code No. 431 & 432}

Minor Code No.	Particulars	Gross Amount	Accumalated Provision Against Debtors	Net Amount
431-10	Receivables for Property Taxes			
	Less than 5 Years		0.00	
	More than 5 Years	710332.00	0.00	710332.00
	Sub-Total	710332.00	0.00	710332.00
431-91	Less: State Govt.Levies in Property Taxes	0.00	0.00	0.00
	Net Receoverable Property Taxes	710332.00	0.00	710332.00
431-19	Receivables for Other Taxes			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-99	Less: State Govt.Levies in Other Taxes	0.00	0.00	0.00
	Net Receoverable Other Taxes	0.00	0.00	0.00
431-20	Receivables for Cess			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-30	Receivables for Fees & User Charges			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-40	Receivables from Other Sources			
	Less than 5 Years	625686.00	0.00	625686.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	625686.00	0.00	625686.00
431-50	Receivables from Government	0.00	0.00	0.00
	TOTAL	1336018.00	0.00	1336018.00



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NAGAR PANCHAYAT KELAKHERA

SCHEDULE TO BALANCE SHEET

SCHEDULE B-18: Loans, Advances and Deposits [Major Code. 460 and 461]

Minor Code No.	Particulars	Balance as on 31/03/2025
460-10	Loans and advances to employees	
460-20	Employer provident Funds Loans	0.00
460-30	Loans to others	0.00
460-40	Advance to Supplier & contractor	0.00
460-50	Advance to Others	0.00
460-60	Deposit with external Agencies	0.00
460-80	Other Current Assets	0.00
		0.00
	Sub-Total	0.00
461	Less Accumulated Provision	
461-10	Loans to others	0.00
461-20	Advances	0.00
461-30	Deposits	0.00
		0.00
	Total	0.00

SCHEDULE B-19: OTHER ASSETS {Major Code No. 470}

Minor Code No.	Particulars	Balance as on 31/03/2025
470-10	Deposits Works - Expenditure	
470-20	Inter Units Accounts	0.00
		0.00
	TOTAL	0.00

SCHEDULE B-20: MISC. EXPENDITURE {Major Code No. 480}

Minor Code No.	Particulars	Balance as on 31/03/2025
480-10	Loan Issue Expenses	
480-20	Discount on Issue of Loans	0.00
480-30	Others	0.00
		0.00
	TOTAL	0.00


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SCHEDULE B-16: PREPAID EXPENSES {Major Code No. 440}

Minor Code No.	Particulars	Balance as on 31/03/2025
440-10	Establishment Expenses	
440-20	Administration Expenses	0.00
440-30	Operations & Maintenance	0.00
	TOTAL	0.00

SCHEDULE B-17: CASH & BANK BALANCES {Major Code No. 450}

Minor Code No.	Particulars	Balance as on 31/03/2025
450-10	Cash	0.00
	Balance With Bank - Municipal Funds	
450-21	Nationalised Banks	
450-22	Other Scheduled Banks	1733825.80
450-23	Scheduled Co-operative Banks	0.00
450-24	Post Office	3272617.47
	Sub-Total	5006443.27
	Balance With Bank - Special Funds	
450-41	Nationalised Banks	
450-42	Other Scheduled Banks	0.00
450-43	Scheduled Co-operative Banks	0.00
450-44	Post Office	0.00
	Sub-Total	0.00
	Balance With Bank - Grant Funds	
450-61	Nationalised Banks	
450-62	Other Scheduled Banks	8357072.81
450-63	Scheduled Co-operative Banks	6456091.00
450-64	Post Office	0.00
	Sub-Total	14813163.81
	TOTAL	19819607.08


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SCHEDULE TO INCOME EXPENDITURE ACCOUNT

SCHEDULE IE-1: TAX REVENUE {Major Code No. 110}

Minor Code No.	Particulars	Amount
110-01	Property Tax	
110-02	Water Tax	0.00
110-03	Sewerage Tax	0.00
110-04	Elementary Education Tax	0.00
110-05	Vehicle Tax	0.00
110-06	Tax on Animals	0.00
110-07	Electricity Tax	0.00
110-08	Professional Tax	0.00
110-09	Advertisement Tax	0.00
110-10	Pilgrimage Tax	0.00
110-51	Octroi & Toll	0.00
110-52	Cess	0.00
110-80	Other Taxes	0.00
110-90	<u>Less:</u> Tax Remission & Refund	0.00
	TOTAL	0.00

SCHEDULE IE-2: ASSIGNED REVENUES & COMPENSATION
{Major Code No. 120}

Minor Code No.	Particulars	Amount
120-10	Taxes & Duties Collected by Others	
120-20	Compensation in lieu of Taxes/Duties	0.00
120-30	Compensation in lieu of Concessions	0.00
	TOTAL	0.00

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SCHEDULE IE-3: RENTAL INCOME FROM MUNICIPAL PROPERTIES
{Major Code No. 130}

Minor Code No.	Particulars	Amount
130-10	Rent from Civic Amenities	0.00
130-20	Rent from Office Buildings	234000.00
130-30	Rent from Guest Houses	0.00
130-40	Rent from Lease of Lands	0.00
130-80	Other Rents - Tehbajari	116000.00
130-80	Other Rents - Haat Bazar	972000.00
		1322000.00
130-90	Less: Tax Remission & Refund	0.00
	TOTAL	1322000.00

SCHEDULE IE-4: FEES & USER CHARGES {Major Code No. 140}

Minor Code No.	Particulars	Amount
140-10	Empanelment & Registration Charges	0.00
140-11	Licensing Fees	5850.00
140-12	Fees for Grant of Permit	0.00
140-13	Fees for Certificate & Extract	3415.00
140-14	Development Charges	0.00
140-15	Regularization Charges	0.00
140-20	Penalties & Fines	72866.00
140-40	Other Fees	0.00
140-50	User Charges	362470.00
140-60	Entry Fees	0.00
140-70	Service/Administrative Charges	0.00
140-80	Other Charges	6875.00
		451476.00
140-90	Less: Tax Remission & Refund	0.00
	TOTAL	451476.00


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SCHEDULE TO INCOME EXPENDITURE ACCOUNT

SCHEDULE IE-5: SALE & HIRE CHARGES {Major Code No. 150}

Minor Code No.	Particulars	Amount
150-10	Sale of Products	
150-11	Sale of Forms & Publications	84973.00
150-12	Sale of Stores & Spares	83110.00
150-30	Sale of Other Items	0.00
150-40	Hire Charges of Vehicle	0.00
150-41	Hire Charges of Equipments	0.00
TOTAL		168083.00

SCHEDULE IE-6: REVENUE GRANTS, CONTRIBUTION & SUBSIDIES
{Major Code No. 160}

Minor Code No.	Particulars	Amount
160-10	Revenue Grants	
160-20	Reimbursement of Expenses	26765859.00
160-30	Contributions towards Schemes	0.00
	Amortization of Capital Contributions & subsidies	0.00
TOTAL		11963109.18
		38728968.18

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SCHEDULE TO INCOME EXPENDITURE ACCOUNT


SCHEDULE IE-7: INCOME FROM INVESTMENTS {Major Code No. 170}

Minor Code No.	Particulars	Amount
170-10	Interest Income on Investments	
170-20	Dividend on Investments	0.00
170-30	Income from Projects taken on Commercial Basis	0.00
170-40	Profit on Sale of Investment	0.00
170-50	Other	0.00
TOTAL		0.00

SCHEDULE IE-8: INTEREST EARNED {Major Code No. 171}

Minor Code No.	Particulars	Amount
171-10	Interest from Bank Accounts	
171-20	Interest on Loans & Advances to Employees	127153.00
171-30	Interest on Loans to Others	0.00
171-80	Other Interest Income	0.00
TOTAL		127153.00




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SCHEDULE TO INCOME EXPENDITURE ACCOUNT

SCHEDULE IE-9: OTHER INCOME {Major Code No. 180}

Minor Code No.	Particulars	Amount
180-10	Deposits Forfieted	
180-11	Lapsed Deposits	0.00
180-20	Insurance Cliam Recovery	0.00
180-30	Profit on Disposal of Fixed Assets	0.00
180-40	Recovery from Employees	0.00
180-50	Unclaimed Refund Payable/Liabilities Written Back	0.00
180-60	Excess Provisions Written Back	0.00
180-80	Miscellaneous Income	0.00
	TOTAL	99710.00
		99710.00

SCHEDULE IE-10: ESTABILSHMENT EXPENSES
{Major Code No. 210}

Minor Code No.	Particulars	Amount
210-10	Salaries, Wages & Bonus	
210-20	Benefits & Allowances	7522020.00
210-30	Pension	756484.00
210-40	Other Terminal & Retirement Expenses	2198148.00
	TOTAL	0.00
		10476652.00



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SCHEDULE TO INCOME EXPENDITURE ACCOUNT

SCHEDULE IE-11: ADMINISTRATION EXPENSES {Major Code No. 220}

Minor Code No.	Particulars	Amount
220-10	Rent, Rates & Taxes	
220-11	Office Maintenances	0.00
220-12	Communication Expenses	88587.00
220-20	Books & Periodicals	18429.00
220-21	Printing & Stationery	0.00
220-30	Travelling & Conveyance	42073.00
220-40	Insurance	63546.00
220-50	Audit Fees	0.00
220-51	Legal Expenses	0.00
220-52	Professional & Other Fees	0.00
220-60	Advertisement & Publicity	1254740.00
220-61	Membership & Subscription	274652.00
220-80	Others	0.00
TOTAL		31250.00
		1773277.00

SCHEDULE IE-12: OPERATION & MAINTENANCE {Major Code No. 230}

Minor Code No.	Particulars	Amount
230-10	Power & Fuel	
230-20	Bulk Purchases	1495721.00
230-30	Consumption of Stores	0.00
230-40	Hire Charges	0.00
230-50	Repiar & Maintenance - Infrastructure Assets	0.00
230-51	Repiar & Maintenance - Civic Amenities	0.00
230-52	Repiar & Maintenance - Buildings	0.00
230-53	Repiar & Maintenance - Vehicle	1780.00
230-59	Repiar & Maintenance - Others	0.00
230-80	Other Operating & Maintenance Expenses	203439.00
TOTAL		14319116.00
		16020056.00



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NAGAR PANCHAYAT KELAKHERA
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

SCHEDULE IE-13: INTEREST & FINANCE {Major Code No. 230}

Minor Code No.	Particulars	Amount
240-10	Interest on Loan from Central Government	
240-20	Interest on Loan from State Government	0.00
240-30	Interest on Loan from Government Bodies & Associations	0.00
240-40	Interest on Loan from International Associations	0.00
240-50	Interest on Loan from Banks & Other Financial Institutions	0.00
240-60	Other Interest	0.00
240-70	Bank Charges	0.00
240-80	Other Financial Expenses	371.70
TOTAL		0.00
		371.70

SCHEDULE IE-14: PROGRAMME EXPENSES {Major Code No. 250}

Minor Code No.	Particulars	Amount
250-10	Election Expenses	
250-20	Own Programme	0.00
250-30	Share in Programme of Other	21545.00
TOTAL		0.00
		21545.00

SCHEDULE IE-15: GRANT, CONTRIBUTION & SUBSIDIES
{Major Code No. 260}

Minor Code No.	Particulars	Amount
260-10	Grants	
260-20	Contributions	65000.00
260-30	Subsidies	0.00
TOTAL		0.00
		65000.00



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NAGAR PANCHAYAT KELAKHERA
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

SCHEDULE IE-16: PROVISIONS & WRITE OFF {Major Code No. 270}

Minor Code No.	Particulars	Amount
270-10	Provisions for Doubtful Receivables	
270-20	Provisions for Other Assets	0.00
270-30	Revenues Written Off	0.00
270-40	Assets Written Off	0.00
270-50	Miscellaneous Written Off	0.00
TOTAL		0.00

SCHEDULE IE-17: MISCELLANEOUS EXPENSES {Major Code No. 271}

Minor Code No.	Particulars	Amount
271-10	Loss on Disposal of Assets	
271-20	Loss on Disposal of Investments	0.00
271-30	Decline in Value of Investments	0.00
TOTAL		0.00

SCHEDULE IE-18: PRIOR PERIOD ITEMS (NET) {Major Code No. 280}

Minor Code No.	Particulars	Amount
INCOME		
280-10	Taxes	
280-20	Other - Revenue	0.00
280-30	Recovery of Revenue Witten Off	0.00
280-40	Other Income	0.00
		Sub Total (a)
		0.00
EXPENSES		
280-50	Refund of Taxes	
280-60	Refund of Other - Revenues	0.00
280-80	Other Expenses	0.00
		Sub Total (b)
		0.00
TOTAL		0.00



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NAGAR PALIKA PARISHAD GADARPUR
ANNEXURES TO BALANCE SHEET

BANK RECONCILIATION
FINANCIAL YEAR 2024-25

BANK ACCOUNT: BANK OF BARODA - A/C 1772

BALANCE AS PER LEDGER / CASH BOOK

DR. 1,733,825.30

Add: Cheques Issued but not presented for payment

S. No.	Date	Amount
1	07-03-2025	18,290.00
2	11-03-2025	60,000.00
Total		78,290.00

78,290.00

DR. 1,812,115.30

BANK ACCOUNT: BANK OF BARODA - A/C 4000

BALANCE AS PER LEDGER / CASH BOOK

DR. 1,542,074.76

Add: Cheques Issued but not presented for payment

S. No.	Date	Amount
Total		-

-

DR. 1,542,074.76

BANK ACCOUNT: BANK OF BARODA - A/C 4954

BALANCE AS PER LEDGER / CASH BOOK

DR. 27,644.00

Add: Cheques Issued but not presented for payment

S. No.	Date	Amount
Total		-

-

DR. 27,644.00



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NAGAR PALIKA PARISHAD GADARPUR
ANNEXURES TO BALANCE SHEET

BANK ACCOUNT: BANK OF BARODA - A/C 6105

BALANCE AS PER LEDGER / CASH BOOK

DR. 6,765,213.00

Add: Cheques Issued but not presented for payment

S. No.	Date	Amount
Total		-

DR. 6,765,213.00

BANK ACCOUNT: STATE BANK OF INDIA - A/C 5621

BALANCE AS PER LEDGER / CASH BOOK

DR. 0.50

Add: Cheques Issued but not presented for payment

S. No.	Date	Amount
Total		-

DR. 0.50

BANK ACCOUNT: STATE BANK OF INDIA - A/C 2655

BALANCE AS PER LEDGER / CASH BOOK

DR. 22,141.05

Add: Cheques Issued but not presented for payment

S. No.	Date	Amount
Total		-

DR. 22,141.05

BANK ACCOUNT: USN DISTRICT CO-OPERATIVE BANK LTD.- A/C 002

BALANCE AS PER LEDGER / CASH BOOK

DR. 3,272,617.47

Add: Cheques Issued but not presented for payment

S. No.	Date	Amount
1	25-03-2025	11,500.00
Total		11,500.00

11,500.00

DR. 3,284,117.47


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SCHEDULE B-21

Notes to the Accounts forming part of Balance Sheet as at 31/03/2025

1. National Municipal Accounting Manual

The various accounting policies and methods prescribed under the National Municipal Accounting manual on treatment to various accounts and transactions for their conversion in to the double entry method with accrual system of accounting have been followed to the extent where applicable.

2. Municipal Fund (Schedule B-1)

This fund represents accumulated amount of Municipal Fund increased/decreased with capital grant and surplus/deficit for the accounting period.

3. Earmarked funds/Reserve Funds (Schedule B-2 & B-3)

During the course of compilation, it was gathered that Nagar Pachayat Kelakhera has not maintained any Earmarked Funds towards any future liability or otherwise.

4. Grants & Contributions (Schedule B-4)

Grant represents unutilized amount at the end of the period (i.e. opening balance of Unutilized Grant and Grant has been received during the period less grant unutilized during the period).

5. Fixed Assets and Depreciation thereon (Schedule B-11)

Fixed Assert are taken in the Balance Sheet on Written down value Method.

6. Investment and Interest Accrued thereon (Schedule B-12 & B-13)

There is no specific investment held by Nagar Pachayat Kelakhera during the Year ended 31.03.2025.


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7. Receivable Income (Schedule B-15)

Amount of Receivable of income heads such as property tax and rental income from shop has been taken on the basis of accounting entries passed during the year.

8. Cash and Bank Balance (Schedule B-17)

Cash and Bank Balance have been taken at actual appearing in cash Book, bank Statement.

9. Tax Revenue (Schedule IE-1)

This Schedule contains income of the Nagar Pachayat Kelakhera from property taxes from residential Building, Shop Rent. We have gathered information regarding demand raised during the year by Nagar Pachayat Kelakhera for whole year and accounted it on cash basis.

10. Rental Income from Municipal Properties (Schedule IE-3)

This schedule contains income of the Nagar Pachayat Kelakhera from rent from Municipal property. We have gathered information regarding demand raised during the year by Nagar Pachayat Kelakhera for whole year and accounted it on accrual basis.

11. Fees and User Charges (Schedule IE-4)

This schedule contains income of the Nagar Pachayat Kelakhera from Development charges, license Fees and other user charges. We have taken fees and charges on receipt basis from the cash book maintained by Nagar Pachayat Kelakhera.

12. Sale and Hire Charges (Schedule IE-5)

This schedule contains income of the Nagar Pachayat Kelakhera from sale of tender Form and sale of form & publications. We have taken fees and charges on receipt basis from the cash book maintained by Nagar Pachayat Kelakhera.


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13. Grants, Contributions & Subsidies (Schedule IE-6)

This schedule contains the revenue Grants received from the government for incurring revenue expenditure as assigned.

14. Interest Earned (Schedule IE-8)

This schedule contains the income from Interest earned from Bank Accounts.

15. Other Income (Schedule IE-9)

This schedule contains the income earned from Miscellaneous heads.

16. Establishment Expenses (Schedule IE-10)

This schedule contains the Establishment Expenses i.e. salary expenses of Nagar Pachayat Kelakhera. Accrual of the salary expense has been taken from the salary bills/sheets maintained by the ULB.

17. Administrative Expenses (Schedule IE-11)

This schedule contains the Administrative Expenses i.e. Communication expenses, Printing Stationery, Legal Expenses, Professional expenses, Advertisement and Publicity etc. of Nagar Pachayat Kelakhera.




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DISCLAIMER:

1. All the Financial figure and comments in specific or general terms made are based on documents, information and explanations provided by officers and staff of Nagar Pachayat Kelakhera. During the course of engagement of our team, the veracity of comments or explanations provided in report are so far based on the existing practices observed and information's obtained from Nagar Panchayat. The Scope of work of the consultant was nor to carry out any sort of audit rather it was limited to do a cross check wherever it was feasible.
2. Although the consulting team has made every effort to obtain information comprehensively for every department of the Nagar Pachayat Kelakhera and has also widely circulated the team's requirement in this regard, it is possible that some relevant information or documentation has not been made available to the team. It is therefore specifically stated that this report is based upon and restricted to the set of documents, information, comments and explanations provided by the officers and staff of Nagar Pachayat Kelakhera and therefore any such documents information comments and explanations not provided to the consulting team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments information and explanations on present documents.
3. The Consulting Team is not responsible for any legal or other liability that may arise in any way at any point of time from this report or any interpretations whatsoever that may be put on the whole or part of it. Likewise, the consulting team is not responsible for any legal consequences arising out of non-compliance by the Nagar Pachayat Kelakhera of any of its statutory or other Governmental obligations that may become apparent now or any time in the future.


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NAGAR PANCHAYAT KELAKHERA ANNEXURES TO BALANCE SHEET

DETAIL OF ADDITION MADE DURING THE YEAR IN THE FIXED ASSETS

410-10 LAND

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	198083.00	0.00	0.00	198083.00	0.00	198083.00
	TOTAL	198083.00	0.00	0.00	198083.00	0.00	198083.00

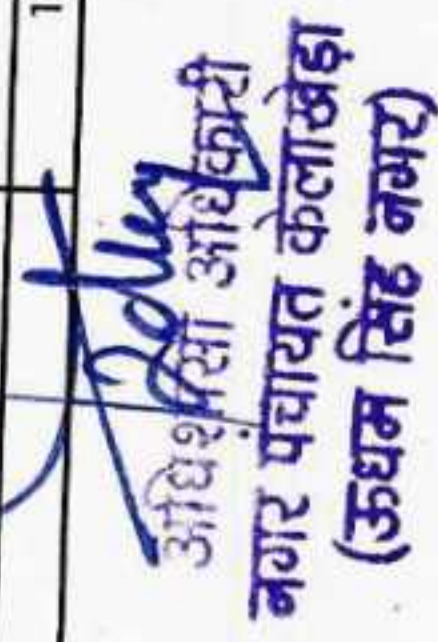
410-20 BUILDING

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	14053837.35	0.00	0.00	14053837.35	702692.00	13351145.35
	TOTAL	14053837.35	0.00	0.00	14053837.35	702692.00	13351145.35

410-30 ROAD & BRIDGES

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	102,823,934.13	0.00	0.00	102,823,934.13	5,141,197.00	97,682,737.13
05-04-2024	Road & Pavements	0.00	754,617.00	0.00	754,617.00	37,731.00	716,886.00
05-04-2024	Road & Pavements	0.00	657,122.00	0.00	657,122.00	32,856.00	624,266.00
05-04-2024	Road & Pavements	0.00	201,657.00	0.00	201,657.00	10,083.00	191,574.00
15-04-2024	Road & Pavements	0.00	550,000.00	0.00	550,000.00	27,500.00	522,500.00
15-04-2024	Road & Pavements	0.00	1,000,000.00	0.00	1,000,000.00	50,000.00	950,000.00
15-04-2024	Road & Pavements	0.00	326,316.00	0.00	326,316.00	16,316.00	310,000.00
15-04-2024	Road & Pavements	0.00	880,000.00	0.00	880,000.00	44,000.00	836,000.00
06-05-2024	Road & Pavements	0.00	189,768.00	0.00	189,768.00	9,488.00	180,280.00
06-05-2024	Road & Pavements	0.00	743,982.00	0.00	743,982.00	37,199.00	706,783.00
15-05-2024	Road & Pavements	0.00	1,073,744.00	0.00	1,073,744.00	53,687.00	1,020,057.00
15-05-2024	Road & Pavements	0.00	1,485,791.00	0.00	1,485,791.00	74,290.00	1,411,501.00
15-05-2024	Road & Pavements	0.00	701,240.00	0.00	701,240.00	35,062.00	666,178.00
15-05-2024	Road & Pavements	0.00	689,066.00	0.00	689,066.00	34,453.00	654,613.00
15-05-2024	Road & Pavements	0.00	1,088,096.00	0.00	1,088,096.00	54,405.00	1,033,691.00
03-06-2024	Road & Pavements	0.00	1,028,595.00	0.00	1,028,595.00	51,430.00	977,165.00
08-06-2024	Road & Pavements	0.00	145,031.00	0.00	145,031.00	7,252.00	137,779.00
01-08-2024	Road & Pavements	0.00	509,223.00	0.00	509,223.00	25,461.00	483,762.00
01-08-2024	Road & Pavements	0.00	85,190.00	0.00	85,190.00	4,260.00	80,930.00
01-08-2024	Road & Pavements	0.00	511,419.00	0.00	511,419.00	25,571.00	485,848.00
01-08-2024	Road & Pavements	0.00	105,335.00	0.00	105,335.00	5,267.00	100,068.00
01-09-2024	Road & Pavements	0.00	156,881.00	0.00	156,881.00	7,844.00	149,037.00
01-09-2024	Road & Pavements	0.00	1,229,000.00	0.00	1,229,000.00	61,450.00	1,167,550.00
06-09-2024	Road & Pavements	0.00	400,000.00	0.00	400,000.00	20,000.00	380,000.00
06-09-2024	Road & Pavements	0.00	132,856.00	0.00	132,856.00	6,643.00	126,213.00
06-09-2024	Road & Pavements	0.00	1,173,623.00	0.00	1,173,623.00	58,681.00	1,114,942.00
06-09-2024	Road & Pavements	0.00	67,342.00	0.00	67,342.00	3,367.00	63,975.00
06-09-2024	Road & Pavements	0.00	434,268.00	0.00	434,268.00	21,713.00	412,555.00
10-10-2024	Road & Pavements	0.00	1,617,551.00	0.00	1,617,551.00	80,878.00	1,536,673.00
29-10-2024	Road & Pavements	0.00	0.00	242,744.00	242,744.00	6,069.00	236,675.00
02-12-2024	Road & Pavements	0.00	0.00	1,714,992.00	1,714,992.00	42,875.00	1,672,117.00
	TOTAL	102,823,934.13	17,937,713.00	2,118,288.00	122,879,935.13	6,091,042.00	116,788,893.13




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NAGAR PANCHAYAT KELAKHERA ANNEXURES TO BALANCE SHEET

410-31 SEWERAGE AND DRAINAGE

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	16,740,147.60	0.00	0.00	16,740,147.60	837,007.00	15,903,140.60
15-05-2024	Sewerage and Drainage	0.00	189,489.00	0.00	189,489.00	9,474.00	180,015.00
15-05-2024	Sewerage and Drainage	0.00	73,462.00	0.00	73,462.00	3,673.00	69,789.00
01-08-2024	Sewerage and Drainage	0.00	158,886.00	0.00	158,886.00	7,944.00	150,942.00
21-09-2024	Sewerage and Drainage	0.00	73,356.00	0.00	73,356.00	3,668.00	69,688.00
21-09-2024	Sewerage and Drainage	0.00	68,020.00	0.00	68,020.00	3,401.00	64,619.00
08-10-2024	Sewerage and Drainage	0.00	0.00	91,983.00	91,983.00	2,300.00	89,683.00
29-10-2024	Sewerage and Drainage	0.00	0.00	1,968,145.00	1,968,145.00	49,204.00	1,918,941.00
	TOTAL	16,740,147.60	563,213.00	2,060,128.00	19,363,488.60	916,671.00	18,446,817.60

410-32 PUBLIC LIGHTINGS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	15,436,195.00	0.00	0.00	15,436,195.00	1,543,620.00	13,892,575.00
	TOTAL	15,436,195.00	-	-	15,436,195.00	1,543,620.00	13,892,575.00

410-33 PARKS & PLAYGROUNDS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	2,160,273.65	0.00	0.00	2,160,273.65	216,027.00	1,944,246.65
01-08-2024	Park	0.00	859,313.00	0.00	859,313.00	85,931.00	773,382.00
	TOTAL	2,160,273.65	859,313.00	0.00	3,019,586.65	301,958.00	2,717,628.65

410-40 PLANT & MACHINERY

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	5,766,974.83	0.00	0.00	5,766,974.83	865,046.22	4,901,928.60
22-11-2024	Sanitary Napkin Machine	0.00	0.00	113,200.00	113,200.00	8,490.00	104,710.00
	TOTAL	5,766,974.83	0.00	113,200.00	5,880,174.83	873,536.22	5,006,638.60

410-50 VEHICLES

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	2,450,471.60	0.00	0.00	2,450,471.60	367,571.00	2,082,900.60
28-08-2024	Vehicle GPS	0.00	94,400.00	0.00	94,400.00	14,160.00	80,240.00
31-08-2024	Trolley Vehicle	0.00	609,280.00	0.00	609,280.00	91,392.00	517,888.00
	TOTAL	2,450,471.60	703,680.00	0.00	3,154,151.60	473,123.00	2,681,028.60

410-60 OFFICE & OTHER EQUIPMENTS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	784,735.30	0.00	0.00	784,735.30	117,710.00	667,025.30
	TOTAL	784,735.30	0.00	0.00	784,735.30	117,710.00	667,025.30




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**NAGAR PANCHAYAT KELAKHERA
ANNEXURES TO BALANCE SHEET**

410-70 FURNITURE & FITTINGS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	177,995.70	0.00	0.00	177,995.70	17,800.00	160,195.70
03-10-2024	Chair and Almira	0.00	0.00	65169.00	65,169.00	3,258.00	61,911.00
18-02-2025	Revolving Chairs	0.00	0.00	14160.00	14,160.00	708.00	13,452.00
	TOTAL	177,995.70	0.00	79329.00	257,324.70	21,766.00	235,558.70

410-80 WATERWAYS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	2,095,607.90	0.00	0.00	2,095,607.90	209,560.79	1,886,047.11
	TOTAL	2,095,607.90	0.00	0.00	2,095,607.90	209,560.79	1,886,047.11

410-90 OTHER FIXED ASSETS (PUBLIC TOILETS)

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	981,518.40	0.00	0.00	981,518.40	98,151.84	883,366.56
06-09-2024	Public Toilets	0.00	240,108.00	0.00	240,108.00	24,010.80	216,097.20
	TOTAL	981,518.40	240,108.00	0.00	1,221,626.40	122,162.64	1,099,463.76

410-90 OTHER FIXED ASSETS (COMPOSIT PIT)

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	935,383.50	0.00	0.00	935,383.50	93,538.35	841,845.15
	TOTAL	935,383.50	-	-	935,383.50	93,538.35	841,845.15

410-90 OTHER FIXED ASSETS (DUSTBIN)

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	990190.80	0.00	0.00	990190.80	99,019.08	891171.72
	TOTAL	990190.80	0.00	-	990,190.80	99,019.08	891,171.72

410-90 OTHER FIXED ASSETS (CLEANING EQUIPMENTS)

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	3967101.00	0.00	0.00	3967101.00	396,710.10	3570390.90
	TOTAL	3967101.00	0.00	-	3,967,101.00	396,710.10	3,570,390.90



(Signature)
अधिकाारी
नगर पंचायत केलाखेडा
(उधम सिंह नगर)

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नगर पंचायत केलाखेडा
(उधम सिंह नगर)

