

**CONSULTANCY SERVICE FOR  
FINANCIAL MANAGEMENT SUPPORT  
TO URBAN LOCAL BODIES FOR  
PROVIDING HUMAN RESOURCES IN  
FIELD OF ACCOUNTING WITH  
EXPERTISE IN TRAINING AND  
ACCOUNTING SOFTWARE FOR  
PREPARATION OF OBS AND  
UPDATING ACCOUNTS FOR THREE  
YEARS ALONG WITH AFS, TRAINING  
IMPLEMENTING MAS.**

**Package VI**

**ANNUAL FINANCIAL  
STATEMENT FOR F.Y. 2024-25**

**NAGAR PANCHAYAT JHABRERA**

**NAGAR PANCHAYAT JHABRERA**  
**DISTT. HARIDWAR**  
**BALANCE SHEET AS ON 31<sup>st</sup> March 2025**

Code of Accounts	Description of items	Schedule No.	Current Year Amount (as on 31.03.2025)	Previous Year Amount (as on 31.03.2024)
<b>Liabilities</b>				
	<b>Own Fund Reserve &amp; Municipal</b>			
3-10	Corporation Fund/Municipal	B-1	(1,15,88,152.25)	(1,09,02,844.50)
3-11	Earmarked Funds	B-2	3,12,881.00	3,51,924.87
3-12	Reserves	B-3	14,05,36,801.05	14,13,84,865.41
	<b>Total Own Fund Reserves</b>		<b>12,92,61,529.80</b>	<b>13,08,33,945.78</b>
3-20	<b>Grants, Contributions for specific purposes</b>	B-4	<b>6,27,87,408.67</b>	<b>2,48,82,193.73</b>
	<b>Loans</b>			
3-40	Deposits Received	B-7	-	-
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	11,78,587.00	16,44,815.28
3-60	Provisions	B-10	1,31,71,026.33	1,21,26,899.34
	<b>Total Current Liabilities and Provisions</b>		<b>1,43,49,613.33</b>	<b>1,37,71,714.62</b>
	<b>TOTAL</b>		<b>20,63,98,551.80</b>	<b>16,94,87,854.13</b>
<b>ASSETS</b>				
4-10	<b>Fixed Assets</b>	B-11		
	Gross Block		21,84,97,605.87	20,35,53,258.87
4-11	Less: Accumulated Depreciation		7,79,60,805.82	6,21,68,393.46
	Net Block		14,05,36,800.05	14,13,84,865.41
4-12	Capital work-in-progress	B-12	-	-
	<b>Total Fixed Assets</b>		<b>14,05,36,800.05</b>	<b>14,13,84,865.41</b>
	<b>Investments</b>			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment - Other Funds	B-14	-	-
	<b>Total Investment Current</b>			
4-30	Stock in hand (Inventories)	B-15	15,83,554.00	14,97,240.00
	<b>Sundry Debtors ( Receivable)</b>			
4-31	Sundry Debtors (Receivables)	B-16	9,18,304.00	8,77,290.00
4-32	Less: Accumulated provision against bad and doubtful receivables		-	1,74,311.50
	Net amount Outstanding		9,18,304.00	7,02,978.50
4-40	Prepaid Expenses	B-17		
4-50	Cash and Bank Balances	B-18	6,33,59,893.75	2,59,02,770.22
4-60	Loans, advances and deposits	B-19	-	-
	<b>Less:</b>			
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>6,58,61,751.75</b>	<b>2,81,02,988.72</b>
4-70	<b>Other Assets</b>	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	<b>Capital Deficit</b>			
	<b>TOTAL</b>		<b>20,63,98,551.80</b>	<b>16,94,87,854.13</b>

FOR NAGAR PANCHAYAT JHABRERA

COMPILED FROM BOOKS OF ACCOUNTS PRODUCED BEFORE US  
FOR HEMANT ARORA & CO. LLP  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO. 002141C/C400006

*Hemant*

अधिसासी अधिकारी  
नगर पंचायत, झबरेड़ा  
जनपद-हरिद्वार



*Hemant*

CA. HEMANT K. ARORA  
PARTNER  
M. NO. 071262

**NAGAR PANCHAYAT JHABRERA**  
**DISTT. HARIDWAR**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2025**

Code No.	Item/ Head of Account	Schedule No	CurrentYear Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
I-10	Tax Revenue	I-1	19,57,096.00	16,67,857.00
I-20	Assigned Revenues & Compensation	I-2	-	-
I-30	Rental Income from Municipal Properties	I-3	19,200.00	17,424.00
I-40	Fees & User Charges	I-4	17,43,682.00	16,37,132.00
I-50	Sale & Hire Charges	I-5	68,500.00	70,500.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	4,40,57,027.36	5,43,46,040.39
I-70	Income from Investments	I-7	-	-
I-71	Interest Earned	I-8	32,338.00	58,858.00
I-80	Other Income	I-9	-	4,460.00
<b>A</b>	<b>Total – INCOME</b>		<b>4,78,77,843.36</b>	<b>5,78,02,271.39</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	I-10	2,23,40,631.00	2,39,46,455.00
2-20	Administrative Expenses	I-11	18,11,439.00	21,62,983.00
2-30	Operations & Maintenance	I-12	67,19,286.75	73,95,830.19
2-40	Interest & Finance Expenses	I-13	18,201.00	14,649.16
2-50	Programme Expenses	I-14	18,81,181.00	37,09,675.00
2-60	Revenue Grants, Contributions & subsidies	I-15	-	-
2-70	Provisions & Write off	I-16	-	1,74,311.50
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		1,57,92,412.36	2,12,69,336.81
<b>B</b>	<b>Total – EXPENDITURE</b>		<b>4,85,63,151.11</b>	<b>5,86,73,240.66</b>
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(6,85,307.75)	(8,70,969.27)
2-80	Add: Prior period Items (Net)	2-18	-	-
	Gross surplus/ (deficit) of income overexpenditure after Prior Period Items		(6,85,307.75)	(8,70,969.27)
2-90	Net balance being surplus/ deficit carriedover to Municipal Fund		(6,85,307.75)	(8,70,969.27)

FOR NAGAR PANCHAYAT JHABRERA

COMPILED FROM BOOKS OF ACCOUNTS PRODUCED BEFORE US  
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CHARTERED ACCOUNTANTS  
FIRM REGN. NO. 002141C/C400006

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अधिकासी अधिकारी  
नगर पंचायत, जहबरेडा  
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CA. HEMANT K. ARORA  
PARTNER  
M. NO. 071262

**Nagar Panchayat Jhabrera**  
**Statement of Cash Flow as on 31st March, 2025**

Particulars	Current Year (Rs.)	Previous Year (Rs.)
<b>a. Cash flows from Operating Activities</b>		
<b>Cash Receipt from:</b>		
Taxation	19,57,096.00	16,67,857.00
Sales of Goods and Services	68,500.00	70,500.00
Grants related to Revenue/General Grants	4,40,57,027.36	5,43,46,040.39
Interest Received	32,338.00	58,858.00
Other Receipts	17,62,882.00	16,59,016.00
<b>Less: Cash Payment for:</b>		
Employee Costs	2,23,40,631.00	2,39,46,455.00
Superannuation	-	-
Depreciation	1,57,92,412.36	2,12,69,336.81
Interest Paid	18,201.00	14,649.16
Other Payments	1,04,11,906.75	1,34,42,799.69
<b>Cash generated from/ (used in) operating activities</b>	<b>-6,85,307.75</b>	<b>-8,70,969.27</b>
Less/Add: (Increase)/Decrease in Debtors	-2,15,325.50	-4,08,438.50
Less/Add: (Increase)/Decrease in other current assets	-86,314.00	-14,97,240.00
Less/Add: (Decrease)/Increase in Current liabilities	5,77,898.71	21,26,307.59
<b>Net cash generated from operating activities (a)</b>	<b>-4,09,048.54</b>	<b>-6,50,340.18</b>
<b>b. Cash flows from Investing Activities</b>		
(Purchase) of fixed assets & CWIP	8,48,065.36	-3,80,65,237.19
Increase/ (Decrease) in Special funds/ grants	3,79,05,214.94	50,87,405.42
Increase/(Decrease) in Earmarked Fund	-39,043.87	53,039.50
(Purchase ) of Investments	0.00	0.00
Increase/ (Decrease) in Reserve	-8,48,064.36	3,80,65,237.19
<b>Add:</b>		
Proceeds from disposal of Assets		
Proceeds from disposal of Investments		
Investments income received		
Interest Income received		
<b>Net cash generated from/(used in) operating activities (b)</b>	<b>3,78,66,172.07</b>	<b>51,40,444.92</b>
<b>c. Cash flows from Financing Activities</b>		
Loan from banks/ others received		
Corporation Fund	-	8,44,180.00
<b>Less:</b>		
Loan repaid during the period		
Loans & advances to employees		
Loans & others		
Finance Expenses		
<b>Net cash generated from (used in) financing activities (c)</b>	<b>0.00</b>	<b>8,44,180.00</b>
<b>Net increase/(decrease) in cash and cash equivalents (a+b+c)</b>	<b>3,74,57,123.53</b>	<b>53,34,284.74</b>
Cash and cash equivalents at beginning of period	2,59,02,770.22	2,05,68,485.48
<b>Cash and cash equivalents at end of period</b>	<b>6,33,59,893.75</b>	<b>2,59,02,770.22</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		
ii. Bank Balances	6,33,59,893.75	2,59,02,770.22
iii. Scheduled Co-operative Banks		
iv. Balances with Post Offices		
v. Balanes with other banks		
<b>Total</b>	<b>6,33,59,893.75</b>	<b>2,59,02,770.22</b>

FOR NAGAR PANCHAYAT JHABRERA

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CA. HEMANT K. ARORA

PARTNER

M. NO. 071262

**NAGAR PANCHAYAT JHABRERA  
DISTT. HARIDWAR**

**SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31<sup>st</sup> MARCH 2014**

Schedule B- 1: Municipal (General) Fund [Code No 310]						
Code No.	Particulars	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.)
		<b>3</b>	<b>4</b>	<b>5(3+4)</b>	<b>6</b>	<b>7 (5-6)</b>
310- 10	Municipal Fund	(1,09,02,844.50)	-	(1,09,02,844.50)	-	(1,09,02,844.50)
310- 90	Excess of Income Over Expenditure	(1,09,02,844.50)	(6,85,307.75)	(6,85,307.75)	-	(6,85,307.75)
	<b>Total Municipal fund (310)</b>	<b>(1,09,02,844.50)</b>	<b>(6,85,307.75)</b>	<b>(1,15,88,152.25)</b>	<b>-</b>	<b>(1,15,88,152.25)</b>



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## Schedule B- 2: Earmarked Funds

## Schedule B - 2: Special Funds/ Sinking Fund/ Trust or Agency Fund [Code No 311]

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund
Code No.							
(a) Opening Balance	3,51,924.87						
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/ Dividend earned on Special Fund Investment							
(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>							
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*							
Others							
Sub -total							
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent							
Other administrative charges	39,043.87						
Sub -total	39,043.87						
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub -total							
<b>Total of (i+ ii+ iii) (c)</b>	39,043.87						
Net balance at the year end - (a+ b)- (c)	3,12,881.00						
<b>Grant Total of Special Funds</b>	3,12,881.00						



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Schedule B-3: Reserves [Code No. 312]						
Code No.	Particulars	Opening balance (Rs.)		Additions during the year (Rs.)		Balance at the end of the current year (Rs.)
		3	4	5 (3+4)	6	
I	2					
312-10	Capital Contribution	7,48,932.00	1.00	7,48,933.00		7,48,933.00
312-11	Capital Reserve	14,06,35,933.41	1,49,44,347.00	15,55,80,280.41	1,57,92,412.36	13,97,87,868.05
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-30	Special Funds (Utilised)	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	<b>Total Reserve funds</b>	<b>14,13,84,865.41</b>	<b>1,49,44,348.00</b>	<b>15,63,29,213.41</b>	<b>1,57,92,412.36</b>	<b>14,05,36,801.05</b>



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

Particulars	Grants from Central Government				Grants from State Government				Grants from Other Government Agencies	Grants from Other Government Agencies (SYSTRY)	Grants from International Organisations	Others
	PMAY	SBM	15th Finance	Avasthapna	CMI Ghoshna	SFC Other Grant (Salary etc)	SFC					
Code No.												
(a) Opening Balance	48,899.20	23,926.45	16,59,827.34	13,91,723.71	43,300.90	-	2,17,14,516.13					
(b) Additions to the Grants *												
(i) Grant received during the year	-	-	76,66,300.00	-	-	-	7,18,56,000					
(ii) Interest/ Dividend earned on Grant Investments	1,417.00	668.00	1,19,250.00	33,955.00	1,179.00	-	7,246.00					
Total (b)	1,417.00	668.00	77,85,550.00	33,955.00	1,179.00	-	7,18,63,246.00					
Total (a+ b)	50,316.20	24,594.45	94,45,377.34	14,25,678.71	44,479.90	-	9,35,77,762.13					
(c) Payments out of funds												
(i) Capital expenditure												
on												
Fixed Assets*			8,41,725.00				1,28,63,320.00					
Others			8,41,725.00				1,28,63,320.00					
Sub-total.												
(ii) Revenue												
Expenditure on												
Salary, Wages and allowances etc.			6,37,262.00				2,13,03,325.00					
Rent							1,49,447.00					
Others			5,66,993.00	4,15,462.00			50,03,266.06					
Sub-total			12,04,255.00	4,15,462.00			2,64,56,038.06					
(iii) Other:												
Loss on disposal of Grant Investments												
Diminution in Value of Grant Investments												
Grants Refunded												
Sub-total			20,45,980.00	4,15,462.00			3,93,19,358.06					
Total (c) [i+ ii+ iii]			73,99,397.34	10,10,216.71	44,479.90		5,42,58,404.07					
Net balance at the year end - (a+ b)- (c)	50,316.20	24,594.45	73,99,397.34	10,10,216.71	44,479.90		5,42,58,404.07					
Total Grants & Contribution for Specific Purposes	50,316.20	24,594.45	73,99,397.34	10,10,216.71	44,479.90		5,42,58,404.07					



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**NAGAR PANCHAYAT JHABRERA**  
**DISTT. HARIDWAR**  
**BALANCE SHEET AS ON 31st March 2025**

<b>Schedule B-5: Secured Loans [Code No 330]</b>			
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>	-	-

<b>Schedule B-6: Unsecured Loans [Code No 331]</b>			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Loans from Central Government	-	-
331-20	Loans from State government	-	-
331-30	Loans from Govt. bodies & Associations	-	-
331-40	Loans from international agencies	-	-
331-50	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>	-	-

<b>Schedule B-7: Deposits Received [Code No 340]</b>			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	-	-
340-20	From Revenues	-	-
340-30	From staff	-	-
340-80	From Others	-	-
	<b>Total deposits received</b>	-	-



*(Signature)*  
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**NAGAR PANCHAYAT JHABRERA**  
**DISTT. HARIDWAR**  
**BALANCE SHEET AS ON 31st March 2025**

<b>Schedule B- 8: Deposits Works [Code No 341]</b>					
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	Civil Works (IHSDP YOJNA)		-	-	-
341- 20	Electrical works	-	-	-	-
341- 80	Others	-	-	-	-
	<b>Total of deposit works</b>	-	-	-	-

<b>Schedule B- 9: Other Liabilities (Sundry Creditors) [Code No 350]</b>			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350- 10	Creditors	6,74,290.00	10,30,359.00
350- 11	Employee Liabilities	3,69,970.00	4,99,970.00
350- 12	Interest Accrued and Due	-	-
350- 20	Recoveries Payable	96,427.00	1,07,141.28
350- 30	Government Dues Payable	37,900.00	7,345.00
350- 40	Refunds Payable	-	-
350- 41	Advance Collection of Revenues	-	-
350- 80	Others	-	-
	<b>Total Other liabilities (Sundry Creditors).</b>	<b>11,78,587.00</b>	<b>16,44,815.28</b>

<b>Schedule B- 10: Provisions [Code No. 360]</b>			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360- 10	Provision for Expenses	1,31,71,026.33	1,21,26,899.34
360- 20	Provision for Interest	-	-
360- 30	Provision for Other Assets	-	-
	<b>Total Provisions</b>	<b>1,31,71,026.33</b>	<b>1,21,26,899.34</b>



*(Signature)*  
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DISTT. HARIDWAR

Schedule B-1: Fixed Assets [Code No. 410 & 411]

Code No	Particulars	Gross Block			Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the period	Deductions	Cost at the end of the year	Opening Balance	Additions during the period	Deductions	At the end of current year	At the end of the previous year
		3	4	5	6	7	8	9	11	12
410-10	Land	67.00	1.00	-	68.00	-	-	-	68.00	67.00
410-20	Buildings	64,61,474.33	1,43,100.00	-	66,04,574.33	20,23,330.76	4,61,380.19	24,84,710.95	41,19,863.38	41,38,143.57
410-21	Parks & Playgrounds	1,49,999.00	-	-	1,49,999.00	42,749.72	20,377.36	63,127.08	86,871.92	1,07,249.28
	<b>Infrastructure Assets</b>									
410-30	Roads and Bridges	11,32,40,228.39	79,63,520.00	-	12,12,03,748.39	4,41,58,561.05	97,97,769.96	5,39,56,331.01	6,72,47,417.38	6,90,81,667.34
410-31	Sewerage and drainage	4,87,01,179.79	52,97,837.00	-	5,39,99,036.79	74,49,443.91	34,15,209.03	1,08,64,652.94	4,31,34,383.85	4,12,51,735.88
410-32	Water ways	25,04,736.00	2,54,190.00	-	27,58,926.00	4,57,501.50	2,09,380.97	6,66,882.47	20,92,043.53	20,47,234.50
410-33	Public Lighting	1,76,26,398.36	1,30,612.00	-	1,77,57,010.36	41,91,115.01	8,58,721.18	50,49,836.19	1,27,07,174.17	1,34,33,283.35
	<b>Other assets</b>									
410-40	Plants & Machinery	-	-	-	-	-	-	-	-	-
410-50	Vehicles	9,29,577.00	-	-	9,29,577.00	2,85,190.49	61,216.65	3,46,407.14	5,83,169.86	6,44,386.51
410-60	Office & other equipment	1,30,56,985.00	11,55,067.00	-	1,42,12,052.00	35,20,066.59	9,59,492.13	44,79,558.72	97,32,493.28	95,36,918.41
410-70	Furniture, fixtures, fittings and electrical	1,33,749.00	-	-	1,33,749.00	40,434.43	8,864.89	49,299.32	84,449.68	93,314.57
410-22	Statues, heritage assets, antiques & other works of art	7,48,865.00	-	-	7,48,865.00	-	-	-	7,48,865.00	7,48,865.00
410-80	Other fixed assets	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>20,35,53,258.87</b>	<b>1,49,44,347.00</b>	<b>-</b>	<b>21,84,97,605.87</b>	<b>6,21,68,393.46</b>	<b>1,57,92,412.36</b>	<b>7,79,60,805.82</b>	<b>14,05,36,800.05</b>	<b>14,13,84,865.41</b>



*(Signature)*  
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<b>Schedule B-12: Capital Work in Progress (CWIP) [Code 412]</b>				
Details of Fixed Asset head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP at the end of FY
(A)	(B)	(C)	(D)	(E=B+C-D)
Buildings				-
Parks and Playgrounds				-
Roads and Bridges				-
Sewerage and Drainage				-
Water Ways				-
Public Lighting				-
Plant and Machinery				-
Total	-	-	-	-

\* A list of Contract-wise CWIP at the end of the FY will be annexed to this schedule.

<b>Schedule B-13: Investments - General Fund [Code 420]</b>					
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		-	-	-
420-80	Other Investments		-	-	-
	<b>Total of Investments General Fund</b>			-	-

<b>Schedule B-14: Investments - Other Funds [Code 421]</b>					
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>			-	-

  
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<b>Schedule B-15: Stock in Hand (Inventories) [Code 430]</b>			
Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
430-10	Stores	12,33,554.00	14,97,240.00
430-20	Loose Tools	-	-
430-30	Others	-	-
	<b>Total Stock in hand.</b>	12,33,554.00	14,97,240.00

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Schedule B-16: Sundry Debtors (Receivables) [Code No 431]					
Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
431-10	<b>Receivables for Property Taxes</b>				
	Current Year ( Including Previous Year)	4,16,640.00		4,16,640.00	7,02,978.50
	Receivable outstanding for more than 2 years but not exceeding 3 years	1,94,540.00		1,94,540.00	
	3 year to 4 year	1,32,535.00		1,32,535.00	
	4 year to 5 year	50,097.00		50,097.00	
	More than 5 year/Sick or Closed Industries	1,24,492.00		1,24,492.00	
	<b>Sub - total</b>	<b>9,18,304.00</b>	-	<b>9,18,304.00</b>	<b>7,02,978.50</b>
431-91	Less: State Government Cess /Levies in Taxes - Control Accounts	-			
	<b>Net Receivables of Property Taxes</b>	<b>9,18,304.00</b>	-	<b>9,18,304.00</b>	<b>7,02,978.50</b>
431-19	<b>Receivable of Other Taxes</b>				
	Current Year				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 years to 4 years				
	More than 5 year/Sick or Closed Industries				
	<b>Sub- total</b>	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Other Taxes</b>	-	-	-	-
431-30	<b>Receivables of Cess Income</b>				
	Current Year				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 years to 4 years				
	More than 5 year/Sick or Closed Industries				
	<b>Sub- total</b>	-	-	-	-
431-40	<b>Receivables from Other Sources</b>				
	Current Year				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 years to 4 years				
	More than 5 year/Sick or Closed Industries				
	<b>Sub - total</b>	-	-	-	-
431-50	<b>Receivables from Government</b>				
	<b>Total of Sundry Debtors (Receivables)</b>	<b>9,18,304.00</b>	-	<b>9,18,304.00</b>	<b>7,02,978.50</b>



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

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment	-	-
440-20	Administrative	-	-
440-30	Operations & maintenance	-	-
	<b>Total Prepaid expenses</b>	-	-

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

Code No. Current	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	2,59,604.08	6,68,651.62
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
	<b>Sub-total</b>	<b>2,59,604.08</b>	<b>6,68,651.62</b>
	<b>Balance with Bank – Special Funds</b>		
450-41	Nationalised Banks	3,12,881.00	3,51,924.87
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	<b>Sub-total</b>	<b>3,12,881.00</b>	<b>3,51,924.87</b>
	<b>Balance with Bank – Grant Funds</b>		
450-61	Nationalised Banks	6,27,87,408.67	2,48,82,193.73
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
	<b>Sub-total</b>	<b>6,27,87,408.67</b>	<b>2,48,82,193.73</b>
	<b>Total Cash and Bank balances</b>	<b>6,33,59,893.75</b>	<b>2,59,02,770.22</b>

Note:- Since the balance of Some Grants is transferred to local account of ULB, Hence these can not be bifurcated in the above schedule accurately.



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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>	-	-	-	-



*[Signature]*

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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>	-	-



  
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<b>Schedule I-1: Tax Revenue [Code No 110]</b>			
Minor Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
110-01	Property tax		
110-02	Water tax	19,57,096.00	19,45,734.00
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	-	-
110-11	Advertisement tax	-	-
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	-	-
	<b>Sub-total</b>	<b>19,57,096.00</b>	<b>19,45,734.00</b>
	<b>Less: -</b>		
110-90	Tax Remissions & Refund [Schedule 1-1 (a)]	-	2,77,877.00
	<b>Total tax revenue</b>	<b>19,57,096.00</b>	<b>16,67,857.00</b>

<b>Schedule I-2 : Assigned Revenues &amp; Compensation [Code No 120]</b>			
Code No	Particulars	Current year (Rs.)	Previous year (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>	<b>-</b>

<b>Schedule I-3: Rental income from Municipal Properties [Code No 130]</b>			
Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities		
130-20	Rent from Office Buildings	19,200.00	17,424.00
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	-	-
130-80	Other rents	-	-
	<b>Sub-Total</b>	<b>19,200.00</b>	<b>17,424.00</b>
	<b>Less:</b>		
130-90	Rent Remission and Refunds	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total Rental Income from Municipal Properties</b>	<b>19,200.00</b>	<b>17,424.00</b>



  
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Schedule I-4: Fees & User Charges [Code 140]			
Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
140-10	Empanelment & Registration Charges		
140-11	Licensing Fees	80,000.00	-
140-12	Fees for Grant of Permit	-	80,000.00
140-13	Fees for Certificate or Extract	2,000.00	-
140-14	Development Charges		2,950.00
140-15	Regularization Fees		20,000.00
140-20	Penalties and Fines		-
140-40	Other Fees		23,562.00
140-50	User Charges	16,61,682.00	15,10,620.00
140-60	Entry Fees		-
140-70	Service / Administrative Charges		-
140-80	Other Charges		-
	Tender Form Sale Income		-
	Tender weekly haat Bazar		-
	Parking		-
	<b>Sub-Total.</b>	<b>17,43,682.00</b>	<b>16,37,132.00</b>
	<b>Less:</b>		
140-90	Rent Remission and Refunds		-
	<b>Sub-total</b>		-
	<b>Total income from Fees &amp; User Charges – Income head-wise</b>	<b>17,43,682.00</b>	<b>16,37,132.00</b>

Schedule I-5 : Sale & Hire Charges [Code No 150]			
Detailed Head Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
150-10	Sale of Products	-	-
150-11	Sale of Forms & Publications	68,500.00	-
150-12	Sale of stores & scrap		70,500.00
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>68,500.00</b>	<b>70,500.00</b>

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No 160]			
Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
160-10	Revenue Grant	2,82,64,615.00	3,30,76,703.58
160-20	Re-imbusement of expenses	1,57,92,412.36	2,12,69,336.81
60-30	Contribution towards schemes		-
	Amortization of Capital Contribution in proportion to depreciation		-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>4,40,57,027.36</b>	<b>5,43,46,040.39</b>



  
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<b>Schedule I-7: Income from Investments – General Fund [Code No 170]</b>			
Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
170-10	Interest on Investments	-	-
170-20	Dividend	-	-
170-30	Income from projects taken up on commercial basis	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
	<b>Total Income from Investments</b>	<b>-</b>	<b>-</b>

<b>Schedule I-8: Interest Earned [Code No 171]</b>			
Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
171-10	Interest from Bank Accounts	32,338.00	58,858.00
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-80	Other Interest	-	-
	<b>Total – Interest Earned</b>	<b>32,338.00</b>	<b>58,858.00</b>

<b>Schedule I-9: Other Income [Code No 180]</b>			
Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 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	-	4,460.00
	<b>Total Other Income</b>	<b>-</b>	<b>4,460.00</b>

<b>Schedule I-10 : Establishment Expenses</b>			
Code No. 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
210-10	Salaries, Wages and Bonus	1,90,75,159.00	1,95,90,457.00
210-20	Benefits and Allowances	1,12,240.00	94,518.00
210-30	Pension	31,53,232.00	42,61,480.00
210-40	Other Terminal & Retirement Benefits	-	-
	<b>Total establishment expenses – expense head wise</b>	<b>2,23,40,631.00</b>	<b>2,39,46,455.00</b>



  
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<b>Schedule I-11 : Administrative Expenses</b>			
<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>
220-10	Rent, Rates and Taxes		
220-11	Office maintenance	2,05,133.00	2,66,000.00
220-12	Communication Expenses	88,560.00	75,530.00
220-20	Books & Periodicals	-	-
220-21	Printing and Stationery	-	-
220-30	Travelling & Conveyance	6,57,700.00	7,82,028.00
220-40	Insurance	-	-
220-50	Audit Fees	1,13,030.00	97,601.00
220-51	Legal Expenses	-	-
220-52	Professional and other Fees	-	-
220-60	Advertisement and Publicity	2,61,300.00	3,10,000.00
220-61	Membership & subscriptions	4,85,716.00	6,31,824.00
220-80	Other Administrative Expenses	-	-
	<b>Total administrative expenses – expense head wise</b>	<b>18,11,439.00</b>	<b>21,62,983.00</b>

<b>Schedule I-12 : Operations &amp; Maintenance</b>			
<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>
230-10	Power & Fuel		
230-20	Bulk Purchases	35,56,862.75	35,30,857.31
230-30	Consumption of Stores	-	-
230-40	Hire Charges	21,99,303.00	26,14,016.00
230-51	Repairs & maintenance –Infrastructure Assets	6,354.00	8,016.00
230-52	Repairs & maintenance - Civic Amenities	4,74,832.16	6,16,856.88
230-53	Repairs & maintenance – Buildings	1,71,764.40	2,23,140.00
230-54	Repairs & maintenance – Vehicles	1,21,184.96	1,57,432.00
230-59	Repairs & maintenance – Others	1,26,865.79	1,64,812.00
230-80	Other operating & maintenance expenses	62,119.69	80,700.00
	<b>Total operations &amp; maintenance - expense head wise</b>	<b>67,19,286.75</b>	<b>73,95,830.19</b>

<b>Schedule I-13: Interest &amp; Finance Charges [Code No 240]</b>			
<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>
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	-	-
240-80	Other Finance Expenses	18,201.00	14,649.16
	<b>Total Interest &amp; Finance Charges</b>	<b>18,201.00</b>	<b>14,649.16</b>



*(Handwritten Signature)*

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Schedule I-14: Programme Expenses [Code No 250]			
Code No. 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
250-10	Election Expenses	-	-
250-20	Own Programmes	18,81,181.00	-
250-30	Share in Programmes of others	-	37,09,675.00
	<b>Total Programme Expenses</b>	<b>18,81,181.00</b>	<b>37,09,675.00</b>

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]			
Code No. 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
260-10	Grants (Give details)	-	-
260-20	Contributions (Give details)	-	-
260-30	Subsidies (Give details)	-	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>-</b>	<b>-</b>

Schedule I-16: Provisions & Write off [Code No 270]			
Code No. 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
270-10	Provisions for Doubtful receivables	-	-
270-20	Provision for other Assets	-	1,74,311.50
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	<b>Total Provisions &amp; Write off</b>	<b>-</b>	<b>1,74,311.50</b>

Schedule I-17: Miscellaneous Expenses [Code No 271]			
Code No. 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	-	-
	<b>Total Miscellaneous expenses</b>	<b>-</b>	<b>-</b>



  
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**NAGAR PANCHAYAT JHABRERA  
DISTT. HARIDWAR**

**SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE A/C AS ON 31<sup>ST</sup> March 2025**

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>Expenses</b>		
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues	-	
280-80	Other Expenses	-	
	<b>Sub – Total Income (b)</b>	-	
	<b>Total Prior Period (Net) (a-b) -</b>	-	



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**B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)**

**ULB NAME: NAGAR PANCHAYAT JHABRERA**

**Part I - Notes to Accounts**

1. The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements is provided wherever necessary and any material fact which has a bearing on the Financial Statements has disclosed. Items that require disclosure in the notes to accounts include contingent liabilities, if any, events occurring after the Balance Sheet which have an impact on the Financial Statements, extraordinary items, if any legal disputes, the final disposal of which will have an effect on the Financial Statements, etc.
2. ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from 1st April, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.
3. **Contingent Liabilities** represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. It represents a claim against the ULB which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.
4. **Contingent Assets** represents inflow of economic benefits or service potential is probable, but not virtually certain.
5. **Contractual liabilities** not provided for:
  - 5.1. Amount of contracts entered on account of capital works but on which no works has commenced, or contract entered but part payments have been made and there is a contractual balance to be paid later upon completion of work
  - 5.2. In respect of claims against the ULB, pending judicial decisions
  - 5.3. In respect of claims made by employees
  - 5.4. Other escalation claims made by contractors
  - 5.5. In case of any other claims not acknowledged as debts
6. Previous year's figures have been regrouped/ rearranged.
7. **Reserves and surplus**
  - 7.1. **Municipal General Fund:** The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31st March, 2025 was stood with Rs. -1,15,88,152.25 /- after considering the effect of income & expenditure.



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**7.2. Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. The balance as on 31st march, 2025 is Rs 3,12,881/-

**7.3. Reserves:** The Reserve which represents capital contribution was stood as on 31st March, 2025 amounting to Rs 14,05,36,801.05/- that has been created by capitalizing the asset.

**8. Fixed Assets and Depreciation**

**8.1. Details of Special nature fixed assets are as follows as on 31st March, 2025:**

SI No.	Details	Value of Fixed Asset as on 31st March, 2025 (Rs.)	Accumulated Depreciation on as on 31st March, 2025 (Rs.)	Any Other Details
1	Fixed Assets	21,84,97,605.87	7,79,60,805.82	
2	Fixed Assets which are not physically	-	-	
3	Fixed Asset under Leases and Hire Purchases	-	-	
i)	Lease	-	-	
ii)	Hire Purchase	-	-	
	<b>Total</b>	<b>21,84,97,605.87</b>	<b>7,79,60,805.82</b>	

**8.2. List of assets which have been handed over to the ULB, but the title deed has not been executed:**

SN	Category of Assets	Particular of Assets	Date of Handover	Cost of Assets
ULB does not provide such information				

**8.3. List of assets, of which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet:**

SN	Category of Assets	Asset Identification no.	Nominal Value of Asset	Reason for uncertainty of Value
NIL				

**8.4. List of assets which are in permissive possession and no economic benefits are being derived from it:**

SN	Category of Assets	Asset Identification no.	Location of Asset	Date of Acquisition of Asset	Written down value as on 31/03/2025
ULB does not provide such information					



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**B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)**

8.5 Capital Work in Progress amounted to Rs. Nil.

9. Balance Sheet and notes to accounts have been prepared as per documents & information made available to us by the ULB.

**Part II - Significant Accounting Policies**

**1. Basis of Accounting**

1.1. The Financial Statements for the Financial Year 1st April 2024 to 31st March 2025 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual 2021.

1.2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.

1.3. All figures are in Indian Rupees.

**2. Historical Cost and Going concern**

2.1. Financial Statements have been prepared on historical cost convention.

2.2. Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

**3. Recognition of Revenue**

**3.1. Non Tax Revenue**

a. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.

b. Revenue in respect of Trade License Fees are accrued in the year to which it pertains, when demands are ascertainable based on the terms of the Acts and Rules.

**3.2. Assigned Revenue**

a. Assigned revenues like Duty/Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.

**3.3. Other revenue**

a. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, are recognized in the period in which they become due i.e. when demand is ascertainable.



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**B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)**

b. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, are recognized on actual receipt.

c. **Property Tax: - As per data provided by ULB the details of property tax are a below: -**

(Figure in Lacs)

No. of Properties	Demand		Collection F.Y. 24-25		Rebate		Outstanding Balance as on 31-03-25	
	Previous Year Outstanding	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year
5141	19.46	19.57	13.34	16.25	2.78	-	3.34	3.32

d. **Rental Income: - As per data provided by ULB the details of property tax are a below: -**

(Figure in Lacs)

No. of Properties	Demand		Collection F.Y. 24-25		Outstanding Balance as on 31-03-25	
	Last Year outstanding	Current year	Previous Year	Current Year	Last Year	Current Year
2	0.17	0.19	0.17	0.19		

**4. Recognition of Expenditure**

4.1. Establishment expenses have been recognized on accrual basis at the end of each month. Contribution toward contributory pension fund has been accounted as and when the salary expenditure is accrued.

4.2. Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.

4.3. Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.

4.4. Other Revenue Expenditures are treated as expenditures as and when they become due.

4.5. Provisions for expenditures are made at the year-end for all bills received.

**5. Fixed Assets (ASLB - 17)**

**5.1. Recognition**

a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings



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## B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date

b. Assets costing less than Rs.5000 are written off

c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made is recorded at nominal value of Re. 1/-.

d. Gross amount paid or payable for works based on noting in the Measurement Book as on 31 March 2023 has been recognized as capital work in progress.

e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.

### 5.2. Depreciation is provided on Straight Line Method.

a. Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM 2021.

b. Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1) For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.

### 6. Long Term liabilities:

6.1. Long Term liability is made up of Borrowings directly taken by the ULB as well as those given as part of schemes sponsored by Central/ State Government or by multilateral or any other funding agencies. Liability under direct borrowing is accounted for on the basis of actual receipt of funds.

### 7. Grants

7.1. The closing balance of Grant as on 31.3.2025 is Rs. 6,27,87,408.67 /- and opening balance of Grant as on 1.4.2024 is Rs. 2,48,82,193.73/-

7.2. Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognized as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.

7.3. Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.

7.4. Capital Grants received by the ULB as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the ULB, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.



  
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**8. Employee benefits**

8.1. Contributions for retirement benefits such as Pension, gratuity, etc., made by the ULB are recognized as and when they are due.

9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

10. Deposit Received from Contractor and Suppliers Amounted to NIL as on 31.3.2025.

**Part III - Disclosure**

**1. General:**

**a. Age analysis of receivables and payables**

S. No.	Particulars	Balance as on 31/03/202	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
<b>1</b>	<b>Sundry Receivables</b>					
	Property Tax	9,18,304.00	9,18,304.00	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	0	0	0	0	0
	<b>Total Receivables</b>	<b>9,18,304.00</b>	<b>9,18,304.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2</b>	<b>Sundry Payables</b>					
	Creditors	6,74,290.00	6,74,290.00	0	0	0
	Employee Liabilities	3,69,970.00	3,69,970.00	0	0	0
	Recoveries Payable	96,427.00	96,427.00			
	Government Dues Payable	37,900.00	37,900.00			
	Provisions	1,31,71,026.33	1,31,71,026.33			
	<b>Total Payables</b>	<b>1,43,49,613.33</b>	<b>1,43,49,613.33</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: the ageing format similar to MIS 8 of UMAM 2021



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**B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)**

**1.1. Disclosure on the face of Income and Expenditure account**

a. Individual income head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher \*

i. Service/ Administrative Charges \*

ii. Empanelment & Registration Charges

b. Individual expenditure head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher \*

i. Salary, Wages & Bonus \*

ii. Rent, Rates & Taxes Paid

iii. Travelling & Conveyance

iv. Legal Expenses

v. Consumption of Stores

vi. Repair & Maintenance- Vehicles

vii. Other Operating & Maintenance Expenses



  
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**B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)**

**1.2. Disclosure on Bank Accounts**

1.3 Prepaid Expenses amounted to Rs. NIL as on 31.3.2025.

1.4 Loans, Advances and Deposits amounted to Rs. NIL as on 31.3.2025.

S.No	Bank	A/c No	Grant/Fund Linked with Bank A/C	Amt. as per cash book
1	PNB	2022000100020300	Municipal Fund	44,924.92
2	PNB	2022000100743768	15th Finance Commission	73,99,397.34
3	Treasury Bank-IFMS	P6500-803802	State Finance Commission (SFC)	5,39,09,468
4	Treasury Bank-IFMS	P6500-803801	14th Finance Commission (TFC)	-
5	SBI	11541077545	Municipal Fund	2,14,679.16
6	SBI	11541118336	Avasthapna Vikas Nidhi	9,97,489.71
7	SBI	11541077668	CM Fund	44,479.90
8	HDFC	50100324732351	SBM	5,271.00
9	SBI	36270777048	SBM	19,323.45
10	SBI	11541118110	SFC Fund trf to this A/c	3,48,936.07
11	Bandan bank	50200027621231	Avasthapna Vikas Nidhi	12,727.00
12	Bandan bank	50200027791370	PMAY	273.00
13	HDFC	50100324496531	PMAY	28,728.00
14	SBI	36014249092	PMAY	21,315.20
	<b>Sub Total</b>			<b>6,30,47,012.75</b>
15	SBI	Earmarked Fund	Earmarked Fund	3,12,881.00
	<b>Grant Total</b>			<b>6,33,59,893.75</b>



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