

Nagar Palika Parishad Herbertpur

Balance Sheet of Herbertpur ULB as on 31st March 2025

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Liabilities			
	Own Fund Reserve & Surplus			
3-10	Corporation Fund/ Municipal	B-1	-42,54,422.07	-88,05,487.69
3-11	Earmarked Funds	B-2	2,01,996.80	5,23,939.80
3-12	Reserves	B-3	12,69,84,101.03	14,23,80,620.77
	Total Own Fund Reserves and		12,29,31,675.76	13,40,99,072.88
3-20	Grants, Contributions for specific	B-4	5,25,49,730.97	1,82,97,124.44
	Loans			
3-30	Secured loans	B-5		
3-31	Unsecured loans	B-6		
	Total Loans		-	-
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	6,34,815.00	6,34,815.00
3-41	Deposit works	B-8		
3-50	Other liabilities (Sundry Creditors)	B-9	31,48,051.00	32,05,369.00
3-60	Provisions	B-10	1,00,29,410.00	1,00,29,410.00
	Total Current Liabilities and		1,38,12,276.00	1,38,69,594.00
	TOTAL LIABILITIES		18,92,93,682.73	16,62,65,791.32
	ASSETS			
4-10	Fixed Assets	B-11		
	Gross Block		35,32,97,289.47	33,24,44,393.47
4-11	Less: Accumulated Depreciation		22,63,13,188.44	19,00,63,772.70
	Net Block		12,69,84,101.03	14,23,80,620.77
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		12,69,84,101.03	14,23,80,620.77
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
	Total Investments Current		-	-
4-30	Stock in hand (Inventories)	B-15	-	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	25,11,850.00	13,78,769.42
4-32	Less: Accumulated provision		11,95,327.50	-
	Net amount outstanding		13,16,522.50	13,78,769.42
4-40	Prepaid expenses	B-17	-	24,100.00
4-50	Cash and Bank Balances	B-18	6,09,23,860.20	2,23,67,802.13
4-60	Loans, advances and deposits	B-19	69,199.00	1,14,499.00
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans &		6,23,09,581.70	2,38,85,170.55
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to	B-21	-	-
	TOTAL ASSETS		18,92,93,682.73	16,62,65,791.32
	Notes to the Balance Sheet	B-22		

For, Somil Aggarwal & Associates

Chartered Accountants



CA Somil Aggarwal
Authorized Signatory
Membership No.: 450128

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न०पा०प० हरबर्टपुर
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अधिसासी अधिकारी
नगर पालिका परिषद हरबर्टपुर

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	Loans			
3-30	Secured loans	B-5		
3-31	Unsecured loans	B-6		
	Total Loans		-	-
	Current Liabilities and Provisions			
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	TOTAL LIABILITIES		18,92,93,682.73	16,62,65,791.32
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4-11	Less: Accumulated Depreciation		22,63,13,188.44	19,00,63,772.70
	Net Block		12,69,84,101.03	14,23,80,620.77
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	Total Fixed Assets		12,69,84,101.03	14,23,80,620.77
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
	Total Investments Current		-	-
4-30	Stock in hand {Inventories}	B-15	-	-
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4-31	Gross amount outstanding	B-16	25,11,850.00	13,78,769.42
4-32	Less: Accumulated provision		11,95,327.50	-
	Net amount outstanding		13,16,522.50	13,78,769.42
4-40	Prepaid expenses	B-17	-	24,100.00
4-50	Cash and Bank Balances	B-18	6,09,23,860.20	2,23,67,802.13
4-60	Loans, advances and deposits	B-19	69,199.00	1,14,499.00
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans &		6,23,09,581.70	2,38,85,170.55
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to	B-21	-	-
	TOTAL ASSETS		18,92,93,682.73	16,62,65,791.32
	Notes to the Balance Sheet	B-22		

For, Somil Aggarwal & Associates
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Nagar Palika Parishad Herbertpur
Cash Flow Statement as on 31/03/2025

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation		
Sales of Goods and Services	13,50,222.00	14,08,488.00
Grants related to Revenue/General Grants	47,66,555.00	33,00,333.06
Interest Received	8,83,28,739.21	5,06,44,310.93
Other Receipts	2,09,870.92	-5,722.15
Less: Cash Payment for:		
Employee Costs	2,53,18,988.00	2,48,39,946.00
Superannuation	2,88,60,337.92	1,17,49,659.85
Suppliers	57,318.00	10,33,326.00
Interest Paid	2,667.93	3,261.80
Other Payments	3,62,49,415.74	2,12,86,475.93
Net cash generated from/ (used in) operating activities (a)	41,66,659.54	-35,65,259.74
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	1,53,96,519.74	-3,03,61,488.07
(Increase)/ Decrease in Special funds/ grants	3,42,52,606.53	-53,15,878.00
(Increase)/ Decrease in Earmarked funds	-3,21,943.00	-13,83,690.00
(Purchase) of Investments		
Increase / (Decrease) in Reserves	-1,53,96,519.74	3,36,10,603.07
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received		
Interest income received		
Net cash generated from/ (used in) investing activities (b)	3,39,30,663.53	-34,50,453.00
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received		
Corporation Fund	3,89,335.00	-11,00,668.00
Less:		
Loan repaid during the period		
Loans & advances to employees	-45,300.00	45,300.00
Loans to others		
Finance expenses	-24,100.00	24,100.00
Net cash generated from (used in) financing activities (c)	4,58,735.00	-11,70,068.00
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	3,85,56,058.07	-81,85,780.74
Cash and cash equivalents at beginning of period	2,23,67,802.13	3,05,53,582.87
Cash and cash equivalents at end of period	6,09,23,860.20	2,23,67,802.13
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
i. Cash Balances	16,680.00	-
ii. Bank Balances	6,09,07,180.20	2,23,67,802.13
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	6,09,23,860.20	2,23,67,802.13

For, Somil Aggarwal & Associates
Chartered Accountants


CA Somil Aggarwal
Proprietor
Membership No.: 450128


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Nagar Palika Parishad Herbertpur

Statement of Profit & Loss Account for the period 01/04/2024 to 31/03/2025

Code No	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous year (Rs.)
1	2	3	4	4
	INCOME			
	Tax Revenue	I-1	13,50,222.00	14,08,488.00
	Assigned Revenues & Compensation	I-2	-	-
	Rental Income from Municipal Properties	I-3	13,50,547.00	3,23,425.00
	Fees & User Charges	I-4	33,18,612.00	28,54,658.06
	Sale & Hire Charges	I-5	97,396.00	1,22,250.00
	Revenue, Grants, Contributions & Subsidies	I-6	8,83,28,739.21	5,06,44,310.93
	Income from Investments	I-7		
	Interest Earned	I-8	1,47,624.00	61,795.00
	Other Income	I-9	-	-
	Income from Commercial Projects	I-19		
A	Total- INCOME		9,45,93,140.21	5,54,14,926.99
	EXPENDITURE			
	Establishments Expenses	I-10	2,53,18,988.00	2,48,39,946.00
	Administrative Expenses	I-11	37,05,266.00	23,52,896.00
	Operations & Maintenance	I-12	1,83,15,594.00	44,21,440.00
	Interest & Finance Expenses	I-13	2,667.93	3,261.80
	Programme Expenses	I-14	67,30,477.00	49,47,158.00
	Revenue, Grants, Contributions & Subsidies	I-15		
	Provisiions & Write-off	I-16	1,09,000.92	28,165.85
	Miscellaneous Expenses	I-17		
	Depreciation		3,62,49,415.74	2,12,86,475.93
B	Total- EXPENDITURE		9,04,31,409.59	5,78,79,343.58
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		41,61,730.62	-24,64,416.59
	Add :- Prior Period Items(net)	I-18		
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		41,61,730.62	-24,64,416.59
	Less:- Trf to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		41,61,730.62	-24,64,416.59

For, Somil Aggarwal & Associates
Chartered Accountants



CA Somil Aggarwal
Authorized Signatory
Membership No.: 450128

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The various schedules to the Balance Sheet have been provided below: **Schedule B-1: Corporation Fund / Municipal 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.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporati	-88,05,487.69	4,58,735.00	-83,46,752.69	69,400.00	-84,16,152.69
310-90	Excess of	-	-	41,61,730.62	-	41,61,730.62
Total		-88,05,487.69	4,58,735.00	-41,85,022.07	69,400.00	-42,54,422.07

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

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



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Schedule B-2: Earmarked Funds/Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311] Amount in Rs.

Particulars	Special Fund	Special Fund 2	Special Fund	Special Fund 4	Special Fund 5	Pension Fund	General Provident
Code No.							
(a) Opening Balance	5,23,939.80						
(b) Additions to the Special Fund	6,480.00						
(i) Trf to Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other Addition (Specify Details)							
Total (b)							
Total (a+b)	5,30,419.80						
(c) Payments out of funds -							
(i) Capital Expenditure on							
Fixed Assets							
Others							
Sub-Total							
(ii) Revenue Expenditure							
Salary							
Wages and allowances etc							
Rent							
Sub-Total							
(iii) Other:	3,28,423.00						
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments Transferred to Municipal Fund							
Sub-Total	3,28,423.00						
Total of (i+ii+iii) (c)	3,28,423.00						
Net balance at the year end -							



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Grant Total of Special Funds		2,01,996.80					
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Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening Balance (Rs.)	Addition During the Year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of Current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution					
312-11	Capital Reserve	175.00	28.00	203.00	-	203.00
312-12	Grant Against Fixed Assets	14,23,80,445.77	1,76,94,501.00	16,00,74,946.77	3,30,91,048.74	12,69,83,898.03
312-20	Borrowing Redemption Reserve					-
312-40	Statutory Reserve					-
312-50	General Reserve					-
312-60	Revaluation Reserve					-
Total Reserve funds		14,23,80,620.77	1,76,94,529.00	16,00,75,149.77	3,30,91,048.74	12,69,84,101.03

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

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
(a) Opening Balance	68,23,481.00	1,14,73,643.44					
(b) Additions to the Grants *							
(i) Grant received during the year	1,45,44,772.00	9,23,16,638.00					
(ii) Interest/Dividend earned on Grant Investments	2,96,748.00	26,640.00					
(iii) Profit on disposal of Grant Investments	-	-					
(iv) Appreciation in Value of Grant Investments	-	-					
(v) Other addition (Specify nature)	-	-					
Total (b)	1,48,41,520.00	9,23,43,278.00					
Total (a+b)	2,16,65,001.00	10,38,16,921.44					
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	31,85,406.00	1,45,09,095.00					
Others	-	-					
Sub-total	31,85,406.00	1,45,09,095.00					
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	1,52,79,176.00					
Rent	-	-					
Other administrative charges	1,29,93,674.00	2,69,64,840.47					
Sub-total	1,29,93,674.00	4,22,44,016.47					
(iii) Other:							
Loss on disposal of Grant Investments Diminution in Value of Grant Investments Grants Refund							
Total Grants & Contribution for Specific Purposes	54,85,921.00	4,70,63,809.97					

Note: Grant funds received from Central/ State Government are to be shown as grant funds and not to

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

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

Notes:

The nature of the Security shall be specified in each of these categories

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

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
331-10	Unsecured Loans from Central Government		
331-20	Unsecured Loans from State government		
331-30	Unsecured Loans from Govt. bodies & Associations		
331-40	Unsecured Loans from international agencies		
331-50	Unsecured Loans from banks & other financial institutions		
331-60	Other Term Loans		
331-70	Bonds & debentures		
331-80	Other Loans		
Total Un-			

Note:

Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
340-10	Deposits From Contractors and suppliers	6,34,815.00	6,34,815.00
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit From staff	-	-
340-80	Deposit - Others	-	-
Total		6,34,815.00	6,34,815.00

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

Code No.	Name of Funding agency	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)	Income earned
1	2	3	4	5	6	7
341-10-01						
Total of deposit						

Note:

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

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Schedule B-9: Other Liabilities [Code No 350]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
350-10	Creditors	11,44,236.00	10,93,932.00
350-11	Employee Liabilities	12,97,834.00	20,21,563.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	7,05,981.00	70,400.00
350-30	Government Dues Payable	-	19,474.00
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
Total Other liabilities (Sundry Creditors)		31,48,051.00	32,05,369.00

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Schedule B-10: Provisions [Code No. 360]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
360-10	Provision for Expenses	1,00,29,410.00	1,00,29,410.00
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
Total Provisions		1,00,29,410.00	1,00,29,410.00

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Schedule B-11: Fixed Assets

Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	15,85,418.00	28.00	-	15,85,446.00	-	-	-	-	15,85,446.00	15,85,418.00
410-20	Buildings	6,49,13,098.47	11,83,230.00	-	6,60,96,328.47	3,75,06,467.52	22,38,295.13	-	3,97,44,762.65	2,63,51,565.82	2,74,06,630.95
410-21	Parks & Playgrounds	18,07,814.00	-	-	18,07,814.00	3,43,484.66	3,43,484.66	-	6,86,969.32	11,20,844.68	14,64,329.34
Infrastructure Assets											
410-30	Roads and Bridges	18,32,39,625.00	68,53,609.00	-	19,00,93,234.00	12,08,35,934.61	2,56,97,610.78	-	14,65,33,545.39	4,35,59,688.61	6,24,03,690.39
410-31	Sewerage and drainage	1,60,93,207.00	-	-	1,60,93,207.00	70,72,464.28	10,18,700.00	-	80,91,164.28	80,02,042.72	90,20,742.72
410-32	Waterways	32,34,692.00	5,59,149.00	-	37,93,841.00	4,57,189.74	3,60,414.90	-	8,17,604.64	29,76,236.36	27,77,502.26
410-33	Public Lighting	2,83,26,849.00	25,48,046.00	-	3,08,74,895.00	82,53,179.52	29,02,665.34	-	1,11,55,844.86	1,97,19,050.14	2,00,73,669.48
Other assets											
410-40	Plants & Machinery	1,06,09,351.00	-	-	1,06,09,351.00	28,86,399.15	10,26,888.35	-	39,13,287.50	66,96,063.50	77,22,951.85
410-50	Vehicles	1,58,46,345.00	-	-	1,58,46,345.00	1,05,37,687.96	15,05,402.78	-	1,20,43,090.74	38,03,254.26	53,08,657.04
410-60	Office & other equipment	22,30,809.00	4,84,753.00	-	27,15,562.00	11,85,317.03	3,45,046.27	-	15,30,363.30	11,85,198.70	10,45,491.97
410-70	Furniture, fixtures, fittings and electrical appliances	14,33,255.00	69,45,170.00	-	83,78,425.00	7,86,125.95	4,68,476.30	-	12,54,602.25	71,23,822.75	6,47,129.05
410-22	Statues, heritage assets,antiques & other works of art	-	3,97,087.00	-	3,97,087.00	-	-	-	-	3,97,087.00	-
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	31,23,930.00	18,81,824.00	-	50,05,754.00	1,99,522.28	3,42,431.23	-	5,41,953.51	44,63,800.49	29,24,407.72
	Total	33,24,44,393.47	2,08,52,896.00	-	35,32,97,289.47	19,00,63,772.70	3,62,49,415.74	-	22,63,13,188.44	12,69,84,101.03	14,23,80,620.77

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

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-
Buildings				
Parks and Playgrounds				
Roads and Bridges				
Sewerage and Drainage				
Water Ways				
Public Lighting				
Plant and Machinery				

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

Schedule B-13: Investments -**Amount Rs.**

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10					
Total of Investments General					

- 1 Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
- 2 Provide break-up of other investments as applicable
- 3 Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

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

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost	Previous year Carrying Cost
1	2	3	4	5	6
421-10	Central Government Securities				
Total of Investments Other					

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

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

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Schedule B-16: Sundry Debtors

Code No.	Particulars	Gross	Provision for	Net	Previous year
1	2	3	4	5=3-4	6
431-10	Receivables for Property Taxes				
	Current Year	9,01,160.00	-	9,01,160.00	13,45,984.42
	Receivables outstanding for more than 2 years but not exceeding 3 years	2,50,167.00	62,541.75	1,87,625.25	
	3 Years to 4 years	2,11,559.00	1,05,779.50	1,05,779.50	
	4 Years to 5 years	1,98,503.00	1,48,877.25	49,625.75	
	More than 5 Years/ Sick or Closed Industries	8,78,129.00	8,78,129.00	-	
	Sub- total	24,39,518.00	11,95,327.50	12,44,190.50	13,45,984.42
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	24,39,518.00	11,95,327.50	12,44,190.50	13,45,984.42
431-19	Receivable of Other Taxes Current Year				
	Current Year				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 Years to 4 years				
	More than 5 Years				
	Sick or Closed Industries				
	Sub- total				
350-30	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes				
431-30	Receivables of Cess Current Year				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 Years to 4 years				
	More than 5 Years				
	Sick or Closed Industries				
	Sub-total				
431-40	Receivables from Other Sources				
	Current Year	72,332.00	-	72,332.00	32,785.00
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 Years to 4 years				
	More than 5 Years/ Sick or Closed Industries				

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Sub-Total	72,332.00	-	72,332.00	32,785.00
Total of Sundry Debtors (Receivables)	25,11,850.00	11,95,327.50	13,16,522.50	13,78,769.42

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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	-	24,100.00
440-30	Operations & maintenance	-	-
Total Prepaid expenses		-	24,100.00

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

Code No. Current year	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	16,680.00	82,283.00
Balance with Bank - Municipal Funds			
450-21	Nationalised Banks	67,57,091.23	27,48,604.69
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	13,98,361.20	7,15,850.20
450-24	Post Office	-	-
450-25	Treasury account	-	-
Sub-total		81,55,452.43	34,64,454.89
Balance with Bank - Special Funds			
450-41	Nationalised Banks	2,01,996.80	5,23,939.80
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
Sub-total		2,01,996.80	5,23,939.80
Balance with Bank - Grant Funds			
450-61	Nationalised Banks	11,02,911.97	10,51,076.44
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
450-65	Treasury account	5,14,46,819.00	1,72,46,048.00
Sub-total		5,25,49,730.97	1,82,97,124.44
Total Cash and Bank balances		6,09,23,860.20	2,23,67,802.13

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

Code No.	Particulars	Opening	Paid	Recovered	Balance
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	45,300.00		45,300.00	-
460-50	Advance to Others				
460-60	Deposit with External Agencies	69,199.00			69,199.00
460-80	Other Current Assets				
	Sub -Total	1,14,499.00	-	45,300.00	69,199.00
461-	Less: Accumulated Provisions				
	Total Loans, advances, and deposits	1,14,499.00	-	45,300.00	69,199.00

Schedule B-19A: 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		
	Total Accumulated Provision		

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		
	Total Other Assets		



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Schedules to Income and Expenditure AccountName of the ULB

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

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	13,50,022.00	14,08,488.00
110-02	Water tax	200.00	-
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	-	-
Sub-total		13,50,222.00	14,08,488.00
110-90	Less: Tax Remissions and Refund	-	-
Sub-total		-	-
Total tax		13,50,222.00	14,08,488.00

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

Code No.*	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100100	Property taxes		
1101100	Advertisement tax		
1108000	Others		
Total refund and remission of tax revenues			

* Insert the Detailed Codes of Account as applicable

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

Schedule 1-2: Assigned Revenues & Compensation [Code No 120]

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

Schedule 1-3: Rental income from Municipal Properties (Code No 130)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	3,24,480.00	3,23,425.00
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	-	-
130-80	Other rents	10,26,067.00	-
Sub-Total		13,50,547.00	3,23,425.00
130-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total Rental Income from Municipal Properties		13,50,547.00	3,23,425.00

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Schedule 1-4: Fees & User Charges [Code No 140]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
140-10	Empanelment & Registration Charges	2,22,310.00	1,54,530.00
140-11	Licensing Fees	-	4,96,780.00
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	3,449.00	7,040.00
140-14	Development Charges	-	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	67,000.00	37,130.00
140-40	Other Fees	17,22,969.00	10,41,615.06
140-50	User Charges	12,05,144.00	-
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	3,540.00	11,17,563.00
140-80	Other Charges	94,200.00	-
Sub-Total		33,18,612.00	28,54,658.06
140-90	Less:		
Sub-total		-	-
Total income from Fees & User Charges		33,18,612.00	28,54,658.06

Schedule 1-5: Sale & Hire Charges [Code No 150]

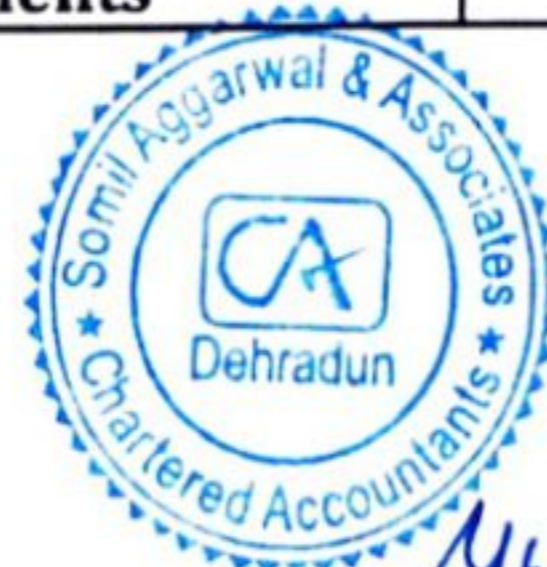
Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	-	-
150-11	Sale of Forms & Publications	97,396.00	1,22,250.00
150-12	Sale of stores & scrap	-	-
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
Total income from Sale & Hire charges		97,396.00	1,22,250.00

Schedule 1-6: Revenue Grants, Contributions & Subsidies [Code No160]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	8,83,28,739.21	5,06,44,310.93
160-20	Re-imburement of expenses	-	-
160-30	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Subsidies		8,83,28,739.21	5,06,44,310.93

Schedule 1-7: Income from Investments - General Fund [Code No 170]

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



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Schedule 1-8: Interest Earned [Code No 171]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
171-10	Interest from Bank Accounts	1,47,624.00	61,795.00
171-20	Interest on Loans and advances to	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
Total. - Interest Earned		1,47,624.00	61,795.00

Schedule 1-9: Other Income [Code No180]

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

Note: Details of profit earned on Fixed Assets disposed shall be given for each of the class of fixed assets, to the extent possible, together with the details of the gross block of the fixed asset sold, depreciation provided on that and the value realised on disposition below Schedule 1-9.

Schedule 1-10: Establishment Expenses [code no 210]

Code No.	Particulars	Current Year	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	2,52,60,106.00	2,22,40,214.00
210-20	Benefits and Allowances	58,882.00	5,07,145.00
210-30	Pension	-	1,00,753.00
210-40	Other Terminal & Retirement Benefits	-	19,91,834.00
Total establishment expenses		2,53,18,988.00	2,48,39,946.00



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Schedule 1-11: Administrative Expenses [Code No 220]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
220-10	Rent, Rates and Taxes	-	-
220-11	Office maintenance	28,47,873.00	2,73,490.00
220-12	Communication Expenses	7,075.00	9,868.00
220-20	Books & Periodicals	-	-
220-21	Printing and Stationery	1,03,462.00	3,05,401.00
220-30	Travelling & Conveyance	31,049.00	-
220-40	Insurance	1,01,987.00	91,580.00
220-50	Audit Fees	-	-
220-51	Legal Expenses	-	1,74,000.00
220-52	Professional and other Fees	2,23,676.00	10,14,580.00
220-60	Advertisement and Publicity	3,90,144.00	4,31,921.00
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	-	52,056.00
Total administrative expenses		37,05,266.00	23,52,896.00

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

ULB NAME: NAGAR PALIKA PARISHAD HERBERTPUR

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. **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.
3. **Contingent Assets** represents inflow of economic benefits or service potential is probable, but not virtually certain.
4. **Contractual liabilities not provided for:**
 - 4.1. Amount of contracts entered on account of capital works but on which no works has commenced, or contracts entered but part payments have been made and there is a contractual balance to be paid later upon completion of work
 - 4.2. In respect of claims against the ULB, pending judicial decisions
 - 4.3. In respect of claims made by employees
 - 4.4. Other escalation claims made by contractors
 - 4.5. In case of any other claims not acknowledged as debts
5. Previous year's figures have been regrouped/ rearranged.
6. **Reserves and surplus**
 - 6.1. **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. 42,54,422.07/- after considering the effect of income & expenditure.

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Soumit Aggarwal



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6.2. Earmarked Fund: Funds representing Special Funds to be utilised for specific purposes. The balance of Earmarked Fund as on 31.03.2025 was Rs. 2,01,996.80/-.

6.3. Reserves: The Reserve which represents capital contribution was stood as on 31st March, 2025 amounting to Rs. 12,69,84,101.03/- that has been created by capitalizing the asset.

7. Fixed Assets and Depreciation

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

SI No.	Details	Value of Fixed Asset as on 31 st March, 2025 (Rs.)	Status as on 31 st March, 2025	Any Other Details
1	Fixed Assets under dispute and Litigation	35,32,97,289.47	22,63,13,188.44	NA
2	Fixed Assets which are not physically identified or traced	0	NA	NA
3	Fixed Asset under Leases and Hire Purchases			
i)	Lease	0	NA	NA
ii)	Hire Purchases	0	NA	NA
	Total	35,32,97,289.47	22,63,13,188.44	NA

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

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

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

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

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

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Location of Asset	Date of Acquisition of Asset	Written down value as on
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31/03/2025

ULB does not provide such information

8. 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. 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.

4. Recognition of Expenditure

- 4.1. Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards 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 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 2022 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.


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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 31.03.2025 was Rs. 5,25,49,730.97/- (previous year Rs. 1,82,97,124.44/-).
- 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.

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.

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Part III - Disclosure

1. General:

a. Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2025	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables					
	Property Tax	24,39,518.00	0	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	72,332.00	0	0	0	0
	Total Receivables	25,11,850.00	0	0	0	0
2	Sundry Payables					
	Contractors Payment	0	0	0	0	0
	Other Payable	31,48,051.00	0	0	0	0
	Total Payables	31,48,051.00	0	0	0	0

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

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

- Service/ Administrative Charges
- 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

- Salary, Wages & Bonus
- Rent, Rates & Taxes Paid
- Travelling & Conveyance
- Legal Expenses
- Consumption of Stores
- Repair & Maintenance- Vehicles


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vii. Other Operating & Maintenance Expenses

1.2. Disclosure on Bank Accounts

Bank Details:

SN	Bank Name	Balance as per Bank Statement	Balance as per Tally	Reconciliation
1	PNB A/c 12520	65,15,274.23	65,15,274.23	Not Required
2	Canara Bank A/c 0234	1,73,083.00	1,73,083.00	Not Required
3	PNB A/c 67311	18,734.00	18,734.00	Not Required
4	Axis Bank A/c 8967	50,000.00	50,000.00	Not Required
5	SBI A/c 9988	78,181.00	78,181.00	Not Required
6	PNB A/c 0012	2,01,996.80	2,01,996.80	Not Required
7	Canara Bank A/c 0763	7,035.00	7,035.00	Not Required
8	PNB A/c 3630	0.00	0.00	Not Required
9	Canara Bank A/c 0762	1,883.00	1,883.00	Not Required
10	PNB A/c 4999	9,41,655.97	9,41,655.97	Not Required
11	PNB A/c 1285	74,157.00	74,157.00	Not Required
12	PNB A/c 4268	0.00	0.00	Not Required
13	IDBI A/c 55736	0.00	0.00	Not Required
14	Almora A/c 0191	13,98,361.20	13,98,361.20	Not Required
15	SFC	4,59,69,816.00	4,59,69,816.00	Not Required
16	Canara Bank A/c 1614	54,77,003.00	54,77,003.00	Not Required

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Cash Details:

SN	Cash Balance as per Tally	Cash Balance as per Books	Reconciliation
1	16,680	16,680	Not Required
Total	16,680	16,680	

For, Somil Aggarwal & Associates.

Chartered Accountants



CA Somil Aggarwal
Proprietor
Membership No.: 450128


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