

# ANNUAL ACCOUNTS

Financial Year ~~2023-24~~

2024-25

## NAGAR PALIKA PARISHAD MAHUAKHERAGANJ

Registered Office

Main Market, Mahuakheraganj  
Uttarakhand - 244713

Executive Officer  
Account Officer

Mr. Satish Kumar  
Mr. Amrish



**ACG & CO.**

*Chartered Accountants*

**CA. Anuj Arora**

**CA. Deepanshu Agarwal**

Head Office

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

Corp. Office

407, 4th Floor, Indraprakash Building,  
Connaught Place, New Delhi -110001

Branches

Himachal Pradesh, Surat, Panipat, Delhi

E-Mail

Ph. 05947-261181, 8800806692, 9837232949  
office@acgco.in, accounts@acgco.in

Website

www.acgco.in

**ACG & Co.**

Chartered Accountants

Reg. Off.: Court Road, Jaspur Khurd,  
Nr. Naman Sweets, Kashipur, Uttarakhand- 244713  
M.: 8800806692 / 9837232949 / 9953642443  
GSTIN: 05ABQFA7327R1ZP PAN : ABQFA7327R  
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### INDEPENDENT AUDITOR'S REPORT

To  
The Executive Officer,  
Nagar Palika Parishad Mahuakhera  
District- Udham Singh Nagar

#### Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PALIKA PARISHAD MAHUAKHERA 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.

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: 25.06.2025

FOR ACG & Co.  
CHARTERED ACCOUNTANTS

  
Anuj Arora  
Partner  
FRN : 028477N

**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ**  
**DISTT. UDHAM SINGH NAGAR**

Balance Sheet As On 31/03/2025

<b>LIABILITIES</b>			
CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
<b>RESERVE &amp; SURPLUS</b>			
310	Municipal Fund		
311	Earmarked Funds	Sch B-1	73360796.72
312	Reserve	Sch B-2	0.00
		Sch B-3	214242920.45
	<b>Total Reserve &amp; Surplus</b>		
320	Grants & Contributions for Specific purpose	Sch B-4	16236351.20
<b>LOANS</b>			
330	Secured Loans	Sch B-5	0.00
331	Unsecured Loans	Sch B-6	0.00
	<b>Total Loans</b>		
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
340	Deposits Received	Sch B-7	3437104.00
341	Deposits for Work	Sch B-8	0.00
350	Other Liabilities	Sch B-9	4038928.29
360	Provisions	Sch B-10	0.00
	<b>Total Current Liabilities &amp; Provisions</b>		
<b>TOTAL LIABILITIES</b>			<b>311316100.66</b>


<b>ASSETS</b>			
CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
<b>FIXED ASSETS</b>			
410	Fixed Assets - Gross Block	Sch B-11	292876835.46
	Less: Depreciation		16420613.00
	Fixed Assets - Net Block		276456222.46
412	Capital Work in Progress		0.00
	<b>Total Fixed Assets</b>		<b>276456222.46</b>
<b>INVESTMENTS</b>			
420	Investments - General Funds	Sch B-12	0.00
421	Investments - Other Funds	Sch B-13	0.00
	<b>Total Investments</b>		<b>0.00</b>
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>			
430	Stock-in-hand (Inventories)	Sch B-14	0.00
431	Sundry Debtors (Receivables) - Gross Amount	Sch B-15	19299811.00
432	Less: Accumalated Provisions Outstanding		0.00
	Net Amount Outstanding		19299811.00
440	Prepaid Expenses	Sch B-16	0.00
450	Cash and Bank Balances	Sch B-17	15560067.20
460	Loans, Advances and Deposits	Sch B-18	0.00
461	Less: Accumalated Provisions Outstanding		0.00
	Net Amount Outstanding		0.00
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>34859878.20</b>
470	Other Assets	Sch B-19	0.00
480	Miscellaneous Expenditure to be Written Off	Sch B-20	0.00
<b>TOTAL ASSETS</b>			<b>311316100.66</b>


Date : 25.06.2025

Place : Kashipur

For ACG & CO  
Chartered Accountants  
Anuj Arora  
Partner  
FRN: 028477N

  
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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ**  
**INCOME & EXPENDITURE STATEMENT**  
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	5300000.00
120	Assigned Revenue and Compensation	Sch IE-2	0.00
130	Rental Income from Municipal Properties	Sch IE-3	415213.00
140	Fees & User Charges	Sch IE-4	369673.00
150	Sale & Hire Charges	Sch IE-5	0.00
160	Revenue Grants, Contibution & Subsidies	Sch IE-6	48069480.00
170	Income from Investments	Sch IE-7	0.00
171	Interest Income	Sch IE-8	0.00
180	Other Income	Sch IE-9	473553.00
<b>TOTAL INCOME (A)</b>			<b>54,627,919.00</b>
210	Establishment Expenses	Sch IE-10	13813550.00
220	Administrative Expenses	Sch IE-11	1338294.00
230	Operation & Maintenance Expenses	Sch IE-12	21955904.00
240	Interest & Finance Expenses	Sch IE-13	4777.64
250	Programme Expenses	Sch IE-14	140600.00
260	Revenue Grants, Contibution & Subsidies	Sch IE-15	0.00
270	Provisions & Write Off	Sch IE-16	0.00
271	Miscellaneous Expenses	Sch IE-17	0.00
272	Depreciation		16420613.00
<b>TOTAL EXPENDITURE (B)</b>			<b>53,673,738.64</b>
280	Gross Surplus/(Deficit) of Income over Expenditure beofre Prior Period Items	(A-B)	954180.36
	<b>Add:</b> Prior Period Items	Sch IE-18	0.00
290	Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items		954180.36
	<b>Less:</b> Transfer to Reserve Fund		0.00
<b>NET BALANCE BEING SURPLUS/(DEFICIT) CARRIED</b>			<b>954,180.36</b>

Date : 25.06.2025  
Place : Kashipur

For ACG & CO  
Chartered Accountants  
Kashipur  
Anuj Arora  
Partner  
FRN: 028477N

  
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# NAGAR PALIKA PARISHAD MAHUAKHERA GANJ

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31<sup>ST</sup> MARCH 2025

	AMOUNT
PARTICULARS	31.03.2025
<b>A. Cash Flow From Operating Activities :</b>	
a. Surplus / (Deficit) over Expenditure	954180.36
b. <b>Add: Non Cash Items Debited in Income &amp; Expenditure A/c</b>	
Depreciation	16420613.00
<b>Add: Non Operating Items Debited in Income &amp; Expenditure A/c</b>	0.00
<b>Less: Non Operating Items Credited in Income &amp; Expenditure A/c</b>	
Rental Income.	-415213.00
Sale of Stores & Spares	0.00
Interest Income	0.00
Misc. Income	-473553.00
<b>Adjusted Income over Expenditure beofre changes in Current Assets and Current Liabilities and Extraordinary Items</b>	<b>16486027.36</b>
d. <b>Changes in Current Assets and Current Liabilities</b>	
<b>Less: Decrease in Liabilities</b>	-1190013.00
<b>Add: Decrease in Receivables</b>	8287734.00
<b>Cash Generated From Operations</b>	<b>23583748.36</b>
--Less: Income Tax paid	0.00
<b>Net Cash Flow From Operation Activities (A)</b>	<b>23583748.36</b>
<b>B. Cash Flow From Investing Activities :</b>	
a. <b>Less: Purchase of Fixed Assets</b>	-49117245.00
b. <b>Add: Rental Income</b>	415213.00
c. <b>Add: Interst Income</b>	0.00
d. <b>Add: Misc. Income</b>	473553.00
e. <b>Less: Increase in Genral Fund Investments</b>	0.00
f. <b>Add: Sale of Stores &amp; Spares</b>	0.00
<b>Net Cash Flow From Operation Activities (B)</b>	<b>-48228479.00</b>
<b>C. Cash Flow From Financing Activities :</b>	
a. <b>Add: Grant Utilised for Specific Purpose</b>	8620372.00
b. <b>Add: Capital Changes</b>	21575270.00
<b>Net Cash Flow From Operation Activities (C)</b>	<b>30195642.00</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>5550911.36</b>
Add: Opening Balance of Cash & Cash Equivalents	10009155.84
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>15560067.20</b>
Components of Cash & Cash Equivalents	0.00
--Cash in Hand	15560067.20
--Balance with Scheduled Banks	15560067.20
<b>Cash &amp; Bank Balance</b>	<b>15560067.20</b>

Date : 25.06.2025

Place : Kashipur

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For ACG & CO  
Chartered Accountant  
Anuj Arora  
Partner  
ERN: 028477N

**NAGAR PALIKA PARISHAD MAHUAKHERAGANJ , DIST. – UDHAM SINGH NAGAR**

Notes to Financial Statement For the Year ended on 31-03-2025

**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 contrary . They are prepared in a manner to comply with the material requirements of the applicable Accounting Standards and with National Municipal Accounting Manual/Uttarakhand Municipal Accounting manual as 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 account state of. Changes in the state of affairs on account of changes in economic and global events in future in the 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 here under:

**i) LAND & LAND APPERTENT TO BUILDING**

In absence of the acquisition and or improvement cost, the land has been taken at value as on 31.03.2020 which is showing Nil in the last Audited balance sheet. However as per General Accepted Accounting Principles we are recognized at Rs.1 in the books.

**ii) BUILDING / CULVEERTS / FLYOVERS/ SUBWAYSETC.**

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

  
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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 plus expenses incurred in acquiring or installing or construction of that asset upto date of commissioning of the assets and other expenses incurred upto that date.

v) **PUBLIC LIGHTING SYSTEM**

Where the construction cost is available, the same has been taken at cost plus expenses incurred in acquiring or installing or construction of that asset upto date of commissioning of the assets and other expenses incurred upto that date.

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

Where the construction cost is available, the same has been taken at cost plus expenses incurred in acquiring or installing or construction of that asset upto date of commissioning of the assets and other expenses incurred upto that date.

vii) **FURNITURE & FIXTURES**

Where the construction cost is available, the same has been taken at cost plus expenses incurred in acquiring or installing or construction of that asset upto date of commissioning of the assets and other expenses incurred upto that date.

viii) **VEHICLES**

In cases where cost and date of acquisition are available, it is taken as per books.

ix) Gains or Losses arising on account of Disposal or discarding of assets is determined on the basis of difference between the book value and the

  
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Kashipur

value realized on disposal / discarding of the asset, which is dealt with in the Statement of profit and loss.

**4. Depreciation/Amortization:**

- a) The depreciation has been charged on written down value method on cost as for the Opening Balance Sheet as on 01.04.2025 at the given below rates-

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

**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.

  
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## 2. NOTES TO ACCOUNTS:

- a) The Different between the Total Assets and Total Liabilities has been taken a Municipal General Fund.
- b) On Completion of construction of a fixed assets and/or on acquisition of a fixed asset out of a special fund, the amount equivalent to the cost of such fixed assets is transferred from the respective special fund to Municipal fund.
- c) The stock lying at the period end is valued at cost in accordance with the First in First out method as specified in AS-2.
- d) Sundry debtors has been recognized as soon as the demand is raised. Different type of debtors are of Property Tax, House Tax, Rental income and others.
- e) We have taken cash book and bank statements for the same which are subject to reconciliation. It Includes Nagar Palika Parishad Mahuakhera balances with banks and balances with treasury Accounts.
- f) 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.
- g) The Balances as on 31 .03 .2025 as per the Cash Book & PLA have taken as Closing Balances with Banks & PLA.
- h) Provisions in respect of outstanding demand, if any, is made as per the norms provided in the Uttarakhand Municipal Accounting Manual.
- i) Deposit received as the security deposits and earnest deposits from Contractor/Suppliers are recognized on the basis of receipt and payment.
- j) Statutory deduction from salaries including those for Provident fund contribution, Income Tax, Pension etc. are recognized as liability in the same period in which the corresponding salary is recognized as expense.

  
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- k) Income in respect of property tax, rental income and other income are recognized in the period in which they become due and demands are ascertainable.
- l) General grants, which are of a revenue nature, are recognized as income on actual receipt.
- m) Assigned revenue are accounted upon actual collection.
- n) Income in investments made from special fund is recognized and credited to Interest received on Investment, whenever accrue.
- o) Expenses in respect of material, equipment etc. procured is recognized on accrual basis i.e. on admission of bill by the ULB in relation to material, equipment, etc. are delivered.
- p) Expenses on salaries and other allowances are recognized as and when they are due for payments (i.e. at the month of end).
- q) Other Revenue Expenditures are treated as expenditures in the period in which they are incurred.
- r) Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a special fund has been created, is charged to the special fund.





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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ  
SCHEDULES 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	72406616.36	0.00	72406616.36	0.00	72406616.36
310-90	Excess of Income Over Expenditure	0.00	954180.36	954180.36	0.00	954180.36
	<b>TOTAL</b>	<b>72406616.36</b>	<b>954180.36</b>	<b>73360796.72</b>	<b>0.00</b>	<b>73360796.72</b>

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

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Pension Fund	General Provident Fund
<b>(a) Opening Balance</b>	0.00	0.00	0.00	0.00	0.00
<b>(b) Additions to the Special Funds</b>					
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
<b>Total (a+b)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(c) Payments out of Funds</b>					
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
<b>Total (c)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Balance at the End of the Year (a+b-c)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRANT TOTAL OF ALL EARMARKED FUNDS</b>	<b>0.00</b>				

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

Minor Code No.	Particulars	Opening Balance	Additions	Total	Deductions	Closing Balance
312-10	Capital Contribution	192,667,650	45,741,210	238,408,860	24,165,940	214,242,920
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
	<b>TOTAL</b>	<b>192,667,650.45</b>	<b>45,741,210.00</b>	<b>238,408,860.45</b>	<b>24,165,940.00</b>	<b>214,242,920.45</b>

Note: There is an excess demand of Property Tax of Rs. 77,45,327/- was raised in the Sundry Debtors (Receivables) in past financial years by the organisation. In

this year that demand is adjusted against the Reserves to get the fair and true view of the demand with the consent of the Executive Officer of the Organisation.

*Geeta*  
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*Sushil Kumar*  
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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ  
SCHEDULES TO BALANCE SHEET**

**SCHEDULE B-4: GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES {Major Code No. 320}**

Particulars	Grants from Central Government		Grants from State Government							
	14th Vithya Aayog	15th Vithya Aayog	Awasthapna Fund	Solid Waste Management	Rajya Vithya Aayog	Grants from IHSDP	Rajat Jayanti Park	Paritoshit Yojna Grant	Health Camp Grant	
<b>(a) Opening Balance</b>	186.00	3067852.20	208308.00	1510994.00	419297.00	2348562.00	0.00	0.00	60780.00	
<b>(b) Additions to the Special Funds</b>										
Grants Received during the year	0.00	9371000.00	8254000.00	0.00	66256000.00	0.00	2000000.00	18000.00	35000.00	
Interest/Dividend Earned on Grants Investments	0.00	76449.00	0.00	0.00	0.00	0.00	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	
Appreciation on Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Additions	0.00	9447449.00	8254000.00	0.00	66256000.00	0.00	2000000.00	18000.00	35000.00	
<b>Total (b)</b>	186.00	12515301.20	8462308.00	1510994.00	66675297.00	2348562.00	2000000.00	18000.00	95780.00	
<b>Total (a+b)</b>										
<b>(c) Payments out of Funds</b>										
i) Capital Expenditure on Fixed Assets	0.00	8598181.00	0.00	0.00	37143029.00	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	
<b>Sub-Total</b>	0.00	8598181.00	0.00	0.00	37143029.00	0.00	0.00	0.00	0.00	
ii) Revenue Expenditure on Salary, Wages etc.	0.00	0.00	0.00	0.00	28606515.00	0.00	0.00	0.00	0.00	
Other	0.00	3042352.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Sub-Total</b>	0.00	3042352.00	0.00	0.00	28606515.00	0.00	0.00	0.00	0.00	
iii) Other Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Loss on Disposal of Grant Investments	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	
Grant Refunded	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Sub-Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total (c)</b>	0.00	11640533.00	0.00	0.00	65749544.00	0.00	0.00	0.00	0.00	
<b>Net Balance at the End of the Year (a+b-c)</b>	186.00	874768.20	8462308.00	1510994.00	925753.00	2348562.00	2000000.00	18000.00	95780.00	
<b>GRANT TOTAL OF GRANTS &amp; CONTRIBUTIONS FOR SPECIFIC PURPOSE</b>										
									16236351.20	



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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ**  
**SCHEDULES 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
<b>TOTAL</b>		<b>0.00</b>

**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
<b>TOTAL</b>		<b>0.00</b>

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

Minor Code No.	Particulars	Balance as on 31/03/2025
340-10	From Contractors/Suppliers	3437104.00
340-20	Deposits - Revenue	0.00
340-30	From Staff	0.00
340-80	From Others	0.00
<b>TOTAL</b>		<b>3437104.00</b>



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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ  
SCHEDULES 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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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	3617264.29
350-11	Employee Liabilities	391357.00
350-12	Interest Accured and Due	0.00
350-20	Recoveries Payables	0.00
350-30	Government Dues Payables	30307.00
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
<b>TOTAL</b>		<b>4038928.29</b>

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

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

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**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	525.00	0.00	0.00	525.00	0.00	525.00
410-20	Buildings	21534369.40	0.00	6591926.00	28126295.40	1241517.00	26884778.40
410-30	Roads & Bridges	172444960.01	10434155.00	6146684.00	189025799.01	9297626.00	179728173.01
410-31	Sewerage and Drainage	11765704.46	5008669.00	1165397.00	17939770.46	867854.00	17071916.46
410-32	Waterways	9067741.57	0.00	1842517.00	10910258.57	499450.00	10410808.57
410-33	Public Lighting	9526437.09	10432661.00	3497850.00	23456948.09	2170803.00	21286145.09
410-40	Plant & Machinery	6436076.47	332972.00	0.00	6769048.47	676905.00	6092143.47
410-50	Vehicles	1390925.55	0.00	2958228.00	4349153.55	430506.00	3918647.55
410-60	Office & Other Equipments	2287481.48	0.00	17000.00	2304481.48	344397.00	1960084.48
410-70	Furniture & Fittings	59895.17	0.00	0.00	59895.17	5990.00	53905.17
410-70	Fittings & Electrical Appliances	3965928.23	0.00	0.00	3965928.23	594889.00	3371039.23
410-80	Other Fixed Assets (Hand Pump)	2016995.83	378779.00	310407.00	2706181.83	127549.00	2578632.83
410-80	Other Fixed Assets (Open Gym)	206684.46	0.00	0.00	206684.46	10334.00	196350.46
410-80	Other Fixed Assets (Public Toilet)	3055865.74	0.00	0.00	3055865.74	152793.00	2903072.74
	<b>TOTAL</b>	<b>243,759,590.46</b>	<b>26,587,236.00</b>	<b>22,530,009.00</b>	<b>292,876,835.46</b>	<b>16,420,613.00</b>	<b>276,456,222.46</b>

Note : we have disclosed the asset created on the Touching Ground under Head " Building "



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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ**  
**SCHEDULES TO BALANCE SHEET**

**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
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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
	<b>TOTAL</b>	<b>0.00</b>



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SCHEDULES 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	<b>Receivables for Property Taxes</b>			
	Less than 5 Years			
	More than 5 Years	19290811.00	0.00	19290811.00
	<b>Sub-Total</b>	<b>19290811.00</b>	<b>0.00</b>	<b>19290811.00</b>
431-91	<b>Less: State Govt. Levies in Property Taxes</b>	0.00	0.00	0.00
	<b>Net Receoverable Property Taxes</b>	<b>19290811.00</b>	<b>0.00</b>	<b>19290811.00</b>
431-19	<b>Receivables for Other Taxes</b>			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
431-99	<b>Less: State Govt. Levies in Other Taxes</b>	0.00	0.00	0.00
	<b>Net Receoverable Other Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
431-20	<b>Receivables for Cess</b>			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
431-30	<b>Receivables for Fees &amp; User Charges</b>			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
431-40	<b>Receivables from Other Sources</b>			
	Less than 5 Years	9000.00	0.00	9000.00
	More than 5 Years			
	<b>Sub-Total</b>	<b>9000.00</b>	<b>0.00</b>	<b>9000.00</b>
431-50	<b>Receivables from Government</b>	0.00	0.00	0.00
	<b>TOTAL</b>	<b>19299811.00</b>	<b>0.00</b>	<b>19299811.00</b>

*Deena*

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*Shobhan*

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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ**  
**SCHEDULES TO BALANCE SHEET**

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

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

**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
	<b>Balance With Bank - Municipal Funds</b>	
450-21	Nationalised Banks	1630155.00
450-22	Other Scheduled Banks	0.00
450-23	Scheduled Co-operative Banks	0.00
450-24	Post Office	0.00
	<b>Sub-Total</b>	<b>1630155.00</b>
	<b>Balance With Bank - Special Funds</b>	
450-41	Nationalised Banks	0.00
450-42	Other Scheduled Banks	0.00
450-43	Scheduled Co-operative Banks	0.00
450-44	Post Office	0.00
	<b>Sub-Total</b>	<b>0.00</b>
	<b>Balance With Bank - Grant Funds</b>	
450-61	Nationalised Banks	916891.20
450-62	Other Scheduled Banks	13013021.00
450-63	Scheduled Co-operative Banks	0.00
450-64	Post Office	0.00
	<b>Sub-Total</b>	<b>13929912.20</b>
	<b>TOTAL</b>	<b>15560067.20</b>

  
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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ**  
**SCHEDULES 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	0.00
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
	<b>Sub-Total</b>	0.00
461	Less Accumulated Provision	0.00
461-10	Loans to others	0.00
461-20	Advances	0.00
461-30	Deposits	0.00
	<b>Total</b>	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	0.00
470-20	Inter Units Accounts	0.00
	<b>TOTAL</b>	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	0.00
480-20	Discount on Issue of Loans	0.00
480-30	Others	0.00
	<b>TOTAL</b>	0.00



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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ  
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT**

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

Minor Code No.	Particulars	Amount
110-01	Property Tax	
110-02	Water Tax	5300000.00
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
		<b>5300000.00</b>
110-90	<b>Less:</b> Tax Remission & Refund	0.00
	<b>TOTAL</b>	<b>5300000.00</b>

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

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

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

Minor Code No.	Particulars	Amount
130-10	Rent from Civic Amenities	104000.00
130-20	Rent from Office Buildings	0.00
130-30	Rent from Guest Houses	6000.00
130-40	Rent from Lease of Lands	0.00
130-80	Other Rents	305213.00
		<b>415213.00</b>
130-90	<b>Less:</b> Tax Remission & Refund	0.00
	<b>TOTAL</b>	<b>415213.00</b>



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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ**  
**SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT**

**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	46200.00
140-12	Fees for Grant of Permit	0.00
140-13	Fees for Certificate & Extract	20173.00
140-14	Development Charges	0.00
140-15	Regularization Charges	0.00
140-20	Penalties & Fines	0.00
140-40	Other Fees	6500.00
140-50	User Charges	0.00
140-60	Entry Fees	274400.00
140-70	Service/Administrative Charges	0.00
140-80	Other Charges	0.00
		22400.00
140-90	<b>Less:</b> Tax Remission & Refund	<b>369673.00</b>
	<b>TOTAL</b>	<b>0.00</b>
		<b>369673.00</b>

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

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

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

Minor Code No.	Particulars	Amount
160-10	Revenue Grants	31648867.00
160-20	Reimbursement of Expenses	0.00
160-30	Contributions towards Schemes	0.00
	Depreciation	16420613.00
	<b>TOTAL</b>	<b>48069480.00</b>



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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ**  
**SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT**

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

Minor Code No.	Particulars	Amount
170-10	Interest Income on Investments	0.00
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
<b>TOTAL</b>		<b>0.00</b>

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

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

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

Minor Code No.	Particulars	Amount
180-10	Deposits Forfeited	0.00
180-11	Lapsed Deposits	0.00
180-20	Insurance Claim 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	473553.00
180-80	Miscellaneous Income	473553.00
<b>TOTAL</b>		<b>473553.00</b>

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

Minor Code No.	Particulars	Amount
210-10	Salaries, Wages & Bonus	10076235.00
210-20	Benefits & Allowances	1136559.00
210-30	Pension	2600756.00
210-40	Other Terminal & Retirement Expenses	0.00
<b>TOTAL</b>		<b>13813550.00</b>



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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ  
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT**

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

Minor Code No.	Particulars	Amount
220-10	Rent, Rates & Taxes	0.00
220-11	Office Maintenances	437690.00
220-12	Communication Expenses	50303.00
220-20	Books & Periodicals	0.00
220-21	Printing & Stationery	107503.00
220-30	Travelling & Conveyance	0.00
220-40	Insurance	13767.00
220-50	Audit Fees	0.00
220-51	Legal Expenses	0.00
220-52	Professional & Other Fees	635242.00
220-60	Advertisement & Publicity	93789.00
220-61	Membership & Subscription	0.00
220-80	Others	0.00
<b>TOTAL</b>		<b>1338294.00</b>

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

Minor Code No.	Particulars	Amount
230-10	Power & Fuel	2311044.00
230-20	Bulk Purchases	0.00
230-30	Consumption of Stores	0.00
230-40	Hire Charges	0.00
230-50	Repiar & Maintenance - Infrastructure Assets	1538936.00
230-51	Repiar & Maintenance - Civic Amenities	38400.00
230-52	Repiar & Maintenance - Buildings	0.00
230-53	Repiar & Maintenance - Vehicle	381832.00
230-59	Repiar & Maintenance - Others	153050.00
230-80	Other Operating & Maintenance Expenses	17532642.00
<b>TOTAL</b>		<b>21955904.00</b>

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

Minor Code No.	Particulars	Amount
240-10	Interest on Loan from Central Government	0.00
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	4777.64
240-70	Bank Charges	0.00
240-80	Other Financial Expenses	0.00
<b>TOTAL</b>		<b>4777.64</b>



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**NAGAR PALIKA PARISHAD MAHUAKHERA GANJ  
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT**

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

Minor Code No.	Particulars	Amount
250-10	Election Expenses	0.00
250-20	Own Programme	140600.00
250-30	Share in Programme of Other	0.00
<b>TOTAL</b>		<b>140600.00</b>

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

Minor Code No.	Particulars	Amount
260-10	Grants	0.00
260-20	Contributions	0.00
260-30	Subsidies	0.00
<b>TOTAL</b>		<b>0.00</b>

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

Minor Code No.	Particulars	Amount
270-10	Provisions for Doubtful Receivables	0.00
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
<b>TOTAL</b>		<b>0.00</b>

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

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

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

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

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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 Palika Parishad Mahuakhera 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 Asset are taken in the Balance Sheet on Written down value Method.

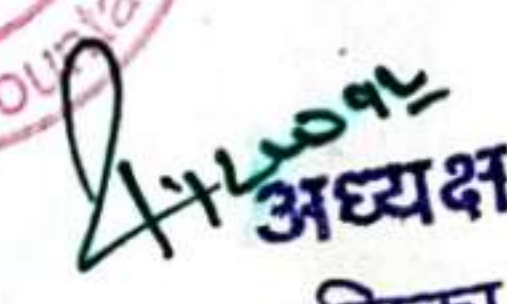
#### 6. Investment and Interest Accrued thereon (Schedule B-12 & B-13)

There is no specific investment held by Nagar Palika Parishad Mahuakhera 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 Palika Parishad Mahuakhera from property taxes from residential Building, Shop Rent. We have gathered information regarding demand raised during the year by Nagar Palika Parishad Mahuakhera for whole year and accounted it on accrual basis.

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

This schedule contains income of the Nagar Palika Parishad Mahuakhera from rent from Municipal property. Nagar Palika Parishad Mahuakhera maintains a register for the same and We have gathered information regarding demand raised during the year by Nagar Palika Parishad Mahuakhera for whole year and accounted it on accrual basis.


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

This schedule contains income of the Nagar Palika Parishad Mahuakhera 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 Palika Parishad Mahuakhera.


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

This schedule contains income of the Nagar Palika Parishad Mahuakhera 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 Palika Parishad Mahuakhera.

  
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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 Palika Parishad Mahuakhera. 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 Palika Parishad Mahuakhera.



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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 Palika Parishad Mahuakhera. 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 Palika Parishad Mahuakhera. 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 Palika Parishad Mahuakhera 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 Palika Parishad Mahuakhera 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 Palika Parishad Mahuakhera of any of its statutory or other Governmental obligations that may become apparent now or any time in the future.

  
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**DETAIL OF ADDITION MADE DURING THE YEAR IN THE FIXED ASSETS**

410-10 LAND		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS	525.00	0.00	0.00	525.00	0.00	525.00
01-04-2024	Opening Balance	525.00	0.00	0.00	525.00	0.00	525.00
<b>TOTAL</b>		<b>525.00</b>	<b>0.00</b>	<b>0.00</b>	<b>525.00</b>	<b>0.00</b>	<b>525.00</b>

410-20 BUILDING		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS	21,534,369.40	0.00	0.00	21,534,369.40	1,07,6718.00	20,45,761.40
01-04-2024	Opening Balance	21,534,369.40	0.00	0.00	21,534,369.40	1,07,6718.00	20,45,761.40
28-10-2024	Building or Boundary Wall	0.00	0.00	1,42,303.00	1,42,303.00	3,558.00	1,38,745.00
28-10-2024	Building or Boundary Wall	0.00	0.00	20,00,000.00	20,00,000.00	50,000.00	19,50,000.00
28-10-2024	Building or Boundary Wall	0.00	0.00	10,00,000.00	10,00,000.00	25,000.00	9,75,000.00
31-10-2024	Building or Boundary Wall	0.00	0.00	10,00,000.00	10,00,000.00	25,000.00	9,75,000.00
04-11-2024	Building or Boundary Wall	0.00	0.00	10,00,000.00	10,00,000.00	5,989.00	23,35,52.00
22-11-2025	Touching Ground	0.00	0.00	2,39,541.00	2,39,541.00	19,808.00	7,72,510.00
25-12-2025	Building or Boundary Wall	0.00	0.00	7,92,318.00	7,92,318.00	19,808.00	1,38,23,20.00
10-03-2025	Building or Boundary Wall	0.00	0.00	1,41,776.40	1,41,776.40	35,444.00	1,38,23,20.00
<b>TOTAL</b>		<b>21,534,369.40</b>	<b>0.00</b>	<b>65,91,926.00</b>	<b>28,12,62,95.40</b>	<b>1,24,15,17.00</b>	<b>26,88,47,78.40</b>

410-32 WATERWAYS		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS	9,06,741.57	0.00	0.00	9,06,741.57	453,387.00	8,61,4,354.57
01-04-2024	Opening Balance	9,06,741.57	0.00	0.00	9,06,741.57	453,387.00	8,61,4,354.57
28-10-2024	Water Tanks	0.00	0.00	2,29,675.00	2,29,675.00	5,742.00	2,23,933.00
18-01-2025	Water Tanks	0.00	0.00	1,61,284.20	1,61,284.20	40,321.00	1,57,2,521.00
<b>TOTAL</b>		<b>9,06,741.57</b>	<b>0.00</b>	<b>1,84,2,517.00</b>	<b>10,91,0,258.57</b>	<b>499,450.00</b>	<b>10,41,0,808.57</b>



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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	11,765,704.46	0.00	0.00	11,765,704.46	588,285.00	11,177,419.46
25-05-2024			Sewerage and Drainage	0.00	845608.00	0.00	845,608.00	42,280.00	803,328.00
25-05-2024			Sewerage and Drainage	0.00	761768.00	0.00	761,768.00	38,088.00	723,680.00
27-05-2024			Sewerage and Drainage	0.00	193465.00	0.00	193,465.00	9,673.00	183,792.00
27-05-2024			Sewerage and Drainage	0.00	310309.00	0.00	310,309.00	15,515.00	294,794.00
27-05-2024			Sewerage and Drainage	0.00	288885.00	0.00	288,885.00	14,444.00	274,441.00
28-05-2024			Sewerage and Drainage	0.00	1663242.00	0.00	1,663,242.00	83,162.00	1,580,080.00
14-08-2024			Sewerage and Drainage	0.00	195179.00	0.00	195,179.00	9,759.00	185,420.00
14-08-2024			Sewerage and Drainage	0.00	249570.00	0.00	249,570.00	12,479.00	237,091.00
15-08-2024			Sewerage and Drainage	0.00	208937.00	0.00	208,937.00	10,447.00	198,490.00
15-08-2024			Sewerage and Drainage	0.00	70753.00	0.00	70,753.00	3,538.00	67,215.00
16-08-2024			Sewerage and Drainage	0.00	220953.00	0.00	220,953.00	11,048.00	209,905.00
25-10-2024			Sewerage and Drainage	0.00	0.00	156061.00	156,061.00	3,902.00	152,159.00
25-10-2024			Sewerage and Drainage	0.00	0.00	185030.00	185,030.00	4,626.00	180,404.00
28-10-2024			Sewerage and Drainage	0.00	0.00	195567.00	195,567.00	4,889.00	190,678.00
28-10-2024			Sewerage and Drainage	0.00	0.00	189746.00	189,746.00	4,744.00	185,002.00
28-10-2024			Sewerage and Drainage	0.00	0.00	191748.00	191,748.00	4,794.00	186,954.00
28-10-2024			Sewerage and Drainage	0.00	0.00	162386.00	162,386.00	4,060.00	158,326.00
20-11-2024			Sewerage and Drainage	0.00	0.00	84859.00	84,859.00	2,121.00	82,738.00
			<b>TOTAL</b>	<b>11,765,704.46</b>	<b>5,008,669.00</b>	<b>1,165,397.00</b>	<b>17,939,770.46</b>	<b>867,854.00</b>	<b>17,071,916.46</b>



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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	172,444,960.01	0.00	0.00	172,444,960.01	8,622,248.00	163,822,712.01
		25-05-2024	Road & Pavements	0.00	1953596.00	0.00	1,953,596.00	97,680.00	1,855,916.00
		25-05-2024	Road & Pavements	0.00	1412493.00	0.00	1,412,493.00	70,625.00	1,341,868.00
		27-05-2024	Road & Pavements	0.00	1723862.00	0.00	1,723,862.00	86,193.00	1,637,669.00
		27-05-2024	Road & Pavements	0.00	45835.00	0.00	45,835.00	2,292.00	43,543.00
		28-05-2024	Road & Pavements	0.00	361354.00	0.00	361,354.00	18,068.00	343,286.00
		28-05-2024	Road & Pavements	0.00	115508.00	0.00	115,508.00	5,775.00	109,733.00
		14-08-2024	Road & Pavements	0.00	1249061.00	0.00	1,249,061.00	62,453.00	1,186,608.00
		14-08-2024	Road & Pavements	0.00	576355.00	0.00	576,355.00	28,818.00	547,537.00
		15-08-2024	Road & Pavements	0.00	104933.00	0.00	104,933.00	5,247.00	99,686.00
		15-08-2024	Road & Pavements	0.00	184971.00	0.00	184,971.00	9,249.00	175,722.00
		15-08-2024	Road & Pavements	0.00	193233.00	0.00	193,233.00	9,662.00	183,571.00
		15-08-2024	Road & Pavements	0.00	246385.00	0.00	246,385.00	12,319.00	234,066.00
		15-08-2024	Road & Pavements	0.00	169846.00	0.00	169,846.00	8,492.00	161,354.00
		15-08-2024	Road & Pavements	0.00	191457.00	0.00	191,457.00	9,573.00	181,884.00
		15-08-2024	Road & Pavements	0.00	193575.00	0.00	193,575.00	9,679.00	183,896.00
		15-08-2024	Road & Pavements	0.00	183410.00	0.00	183,410.00	9,171.00	174,239.00
		15-08-2024	Road & Pavements	0.00	216779.00	0.00	216,779.00	10,839.00	205,940.00
		15-08-2024	Road & Pavements	0.00	562965.00	0.00	562,965.00	28,148.00	534,817.00
		16-08-2024	Road & Pavements	0.00	748537.00	0.00	748,537.00	37,427.00	711,110.00
		24-10-2024	Road & Pavements	0.00	0.00	97474.00	97,474.00	2,437.00	95,037.00
		24-10-2024	Road & Pavements	0.00	0.00	132945.00	132,945.00	3,324.00	129,621.00
		24-10-2024	Road & Pavements	0.00	0.00	135711.00	135,711.00	3,393.00	132,318.00
		24-10-2024	Road & Pavements	0.00	0.00	178252.00	178,252.00	4,456.00	173,796.00
		24-10-2024	Road & Pavements	0.00	0.00	210793.00	210,793.00	5,270.00	205,523.00
		25-10-2024	Road & Pavements	0.00	0.00	75140.00	75,140.00	1,879.00	73,261.00
		25-10-2024	Road & Pavements	0.00	0.00	45117.00	45,117.00	1,128.00	43,989.00
		25-10-2024	Road & Pavements	0.00	0.00	71500.00	71,500.00	1,788.00	69,712.00
		25-10-2024	Road & Pavements	0.00	0.00	192856.00	192,856.00	4,821.00	188,035.00
		25-10-2024	Road & Pavements	0.00	0.00	149002.00	149,002.00	3,725.00	145,277.00
		28-10-2024	Road & Pavements	0.00	0.00	197087.00	197,087.00	4,927.00	192,160.00
		28-10-2024	Road & Pavements	0.00	0.00	200003.00	200,003.00	5,000.00	195,003.00
		28-10-2024	Road & Pavements	0.00	0.00	205359.00	205,359.00	5,134.00	200,225.00
		28-10-2024	Road & Pavements	0.00	0.00	156400.00	156,400.00	3,910.00	152,490.00
		28-10-2024	Road & Pavements	0.00	0.00	148138.00	148,138.00	3,703.00	144,435.00
		28-10-2024	Road & Pavements	0.00	0.00	158580.00	158,580.00	3,965.00	154,615.00
		28-10-2024	Road & Pavements	0.00	0.00	166870.00	166,870.00	4,172.00	162,698.00
		10-11-2024	Road & Pavements	0.00	0.00	141707.00	141,707.00	3,543.00	138,164.00
		10-11-2024	Road & Pavements	0.00	0.00	179985.00	179,985.00	4,500.00	175,485.00
		20-11-2024	Road & Pavements	0.00	0.00	277252.00	277,252.00	6,931.00	270,321.00
		03-12-2024	Road & Pavements	0.00	0.00	161099.00	161,099.00	4,027.00	157,072.00
		10-03-2025	Road & Pavements	0.00	0.00	821675.00	821,675.00	20,542.00	801,133.00
		10-03-2025	Road & Pavements	0.00	0.00	758685.00	758,685.00	18,967.00	739,718.00
		15-03-2025	Road & Pavements	0.00	0.00	914932.00	914,932.00	22,873.00	892,059.00
		18-03-2025	Road & Pavements	0.00	0.00	188984.00	188,984.00	4,725.00	184,259.00
		18-03-2025	Road & Pavements	0.00	0.00	181138.00	181,138.00	4,528.00	176,610.00
			TOTAL	172,444,960.01	10,434,155.00	6,146,684.00	189,025,799.01	9,297,626.00	179,728,173.01

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410-33 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	9,526,437.09	0.00	0.00	9,526,437.09	952,644.00	8,573,793.09	
30-04-2024	LED Light	0.00	3500001.00	0.00	3,500,001.00	350,000.00	3,150,001.00	
30-04-2024	LED Light	0.00	1109060.00	0.00	1,109,060.00	110,906.00	998,154.00	
30-04-2024	LED Light	0.00	2328000.00	0.00	2,328,000.00	232,800.00	2,095,200.00	
30-04-2024	LED Light	0.00	3495600.00	0.00	3,495,600.00	349,560.00	3,146,040.00	
25-08-2024	LED Light	0.00	3497850.00	3497850.00	3,497,850.00	174,893.00	3,322,957.00	
28-02-2025	LED Light	0.00	10,432,661.00	3,497,850.00	23,456,948.09	2,170,803.00	21,286,145.09	
TOTAL								

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	6,436,076.47	0.00	0.00	6,436,076.47	643,608.00	5,792,468.47	
31-08-2024	Cleaning Equipments	0.00	153990.00	0.00	153,990.00	15,399.00	138,591.00	
31-08-2024	Cleaning Equipments	0.00	178982.00	0.00	178,982.00	17,898.00	161,084.00	
TOTAL							6,769,048.47	6,092,143.47

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	1,390,925.55	0.00	0.00	1,390,925.55	208,639.00	1,182,286.55	
15-10-2024	Vechile Trolley	0.00	0.00	247296.00	247,296.00	18,547.00	228,749.00	
15-10-2024	Vechile Trolley	0.00	0.00	239540.00	239,540.00	17,966.00	221,574.00	
15-10-2024	Vechile Trolley	0.00	0.00	245440.00	245,440.00	18,408.00	227,032.00	
25-12-2025	Vechile Trolley	0.00	0.00	246030.00	246,030.00	18,452.00	227,578.00	
25-12-2025	Vehicle	0.00	0.00	1979922.00	1,979,922.00	148,494.00	1,831,428.00	
TOTAL							4,349,153.55	3,978,647.55

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	2,287,481.48	0.00	0.00	2,287,481.48	343,122.00	1,944,359.48	
31-01-2025	Electrical Equipments	0.00	0.00	17000.00	17,000.00	1,275.00	15,725.00	
TOTAL							2,304,481.48	1,960,084.48

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	59,895.17	0.00	0.00	59,895.17	5,990.00	53,905.17	
TOTAL							59,895.17	53,905.17



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410-70 FITTINGS & ELECTRICAL APPLIANCES						
DATE	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	3,965,928.23	0.00	0.00	3,965,928.23	594,889.00	3,371,039.23
	3,965,928.23	0.00	0.00	3,965,928.23	594,889.00	3,371,039.23
TOTAL						

410-80 OTHER FIXED ASSETS (HAND PUMPS)						
DATE	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	2,016,995.83	0.00	0.00	2,016,995.83	100,850.00	1,916,145.83
07-06-2024	0.00	378,779.00	0.00	378,779.00	18,939.00	359,840.00
28-10-2024	0.00	0.00	90,698.00	90,698.00	2,267.00	88,431.00
22-11-2024	0.00	0.00	90,789.00	90,789.00	2,270.00	88,519.00
25-12-2024	0.00	0.00	1,289,200.00	1,289,200.00	3,223.00	1,25,697.00
	2,016,995.83	378,779.00	310,407.00	2,706,181.83	127,549.00	2,578,632.83
TOTAL						

410-80 OTHER FIXED ASSETS (OPEN GYM)						
DATE	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	206,684.46	0.00	0.00	206,684.46	10,334.00	196,350.46
	206,684.46	-	-	206,684.46	10,334.00	196,350.46
TOTAL						

410-80 OTHER FIXED ASSETS (PUBLIC TOILETS)						
DATE	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	3,055,865.74	0.00	0.00	3,055,865.74	1,52,793.00	2,90,307.74
	3,055,865.74	0.00	-	3,055,865.74	1,52,793.00	2,90,307.74
TOTAL						



*Prakash*  
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