

NAGAR  
PALIKA  
MUNIKIRIETI  
BALANCE  
SHEET  
F.Y - 2024-2025



**NAME OF THE ULB: NAGAR PALIKA MUNI-KERETI**

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

*Amount in Thousands*

Code No.	Description of items	Schedule No.	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
	<b>LIABILITIES</b>					
	<b>Own Fund Reserves and Surplus</b>					
3-10	Municipal Fund	B-1		114,731.82		110,323.34
3-11	Earmarked Funds	B-2		1,688.73		3,710.48
3-12	Reserves	B-3		310,120.82		258,538.58
	<b>Total Own Fund Reserves &amp; Surplus</b>			<b>426,541.37</b>		<b>372,572.40</b>
3-20	Grants, Contributions for specific purposes	B-4		17,295.85		38,104.96
	<b>Loans</b>					
3-30	Secured loans	B-5				
3-31	Unsecured loans	B-6		-		
	<b>Total Loans</b>			<b>-</b>		<b>-</b>
	<b>Current Liabilities and Provisions</b>					
3-40	Deposits received	B-7		5,893.03		5,118.67
3-41	Deposit works	B-8		-		
3-50	Other liabilities (Sundry Creditors)	B-9		6,987.52		4,585.09
3-60	Provisions	B-10		5,000.00		4,391.87
	<b>Total Current Liabilities and Provisions</b>			<b>17,880.54</b>		<b>14,095.62</b>
	<b>TOTAL LIABILITIES</b>			<b>461,717.76</b>		<b>424,772.99</b>
	<b>ASSETS</b>					
4-10	Fixed Assets	B-11				
	Gross Block			753,540.81		592,944.28
4-11	Less: Accumulated Depreciation			315,405.66		245,076.31
	Net Block			438,135.15		347,867.97
4-12	Capital work-in-progress	B-12		-		
	<b>Total Fixed Assets</b>			<b>438,135.15</b>		<b>347,867.97</b>
	<b>Investments</b>					
4-20	Investment - General Fund	B-13		-		
4-21	Investment-Other Fund	B-14		-		1,000.00
	<b>Total Investments</b>			<b>-</b>		<b>-</b>



	Current assets, loans & advances				
4-30	Stock in hand (Inventories)	B-15			
	<b>Sundry Debtors (Receivables)</b>				
4-31	Gross amount outstanding	B-16	3,393.10		1,779.73
4-32	Less: Accumulated provision against bad and doubtful debts		57.72		57.72
	<b>Net amount outstanding</b>				
4-40	Prepaid expenses	B-17	3,335.38		1,722.02
4-50	Cash and Bank Balances	B-18	124.50		65.82
4-60	Loans, advances and deposits	B-19	20,122.74		74,117.19
4-61	Less: Accumulated provision against Loans		-		-
	<b>Total Current Assets Loans &amp; Advances</b>		23,582.61		76,905.02
4-70	Other Assets	B-20			
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-		
	<b>TOTAL ASSETS</b>		461,717.76		424,772.99
	Notes to the Balance Sheet	B-22			



PREPARED BY  
RIMA JAIN AND COMPANY  
CHARTERED ACCOUNTANTS

*Rima Jain*  
ACCOUNTANT  
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EX. OFFICER

*[Signature]*  
CHAIRMAN

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

Code No.	P	Opening balance as per the last account (Rs.)	Additions during the year *	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	110,323.34		110,323.34	10,934.00	99,389.34
310-90	Excess of Income & Expenditure		15,342.48	15,342.48	-	15,342.48
	<b>Total Municipal fund (310)</b>	<b>110,323.34</b>	<b>15,342.48</b>	<b>125,665.82</b>	<b>-</b>	<b>114,731.82</b>

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

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

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

Particulars	Pension Fund	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
Code No.							
(a) Opening Balance	3,710.48						
(b) Additions to the Special Fund	-						
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
Total (b)							
Total (a+b)	3,710.48						
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*							
Others							
Sub-total							

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Salary, Wages and allowances	2,021.75						
Rent							
Other administrative charges							
Sub -total	2,021.75						
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments Transferred to Municipal Fund	-						
Sub -total	-						
Total of (i+ii+iii) (c)	2,021.75						
Net balance at the year end - (a+b)-(c)	1,688.73						
Grant total of Special Funds	1,688.73						

Note : All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.



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Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution					
312-11	Capital Reserve	101.80		101.80		101.80
312-12	Grant against Fixed Assets	258,436.77	121,911.60	380,348.38	70,329.36	310,019.02
312-30	Special Funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	<b>Total Reserve funds</b>	<b>258,538.58</b>	<b>121,911.60</b>	<b>380,450.18</b>	<b>70,329.36</b>	<b>310,120.82</b>


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

Particulars	Grant SBM	Grant Rajya Vitt	Grant 15 Vitt	Grant Namami Gange	Grant Sansad Nidhi	Grant Chardham	Grant Atal Nirmal Puraskar	Grant Rajiv Awas Yojna	Grant G20 Road	Grant MLA/MP Fund	Grant Kumbh Mela	Grant NULM Nidhi	Grant Aaythapana Nidhi	Grant - Others	Total	
<b>(a) Opening Balance</b>																
<b>(b) Additions to the Grants *</b>																
(i) Grant received during the year	5,770.95	141,241.00	19,998.00	8,273.00	112.28	500.00	1,382.89	3,000.00	1,529.79	913.00	310.07	1,009.75	2,672.57	1,017.62	38,104.96	
(ii) Interest/Dividend earned on Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(iii) Profit on disposal of Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(iv) Appreciation in Value of Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(v) Other addition (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total (b)</b>	5,770.95	141,241.00	19,998.00	8,273.00	112.28	500.00	1,382.89	3,000.00	1,529.79	913.00	310.07	1,009.75	2,672.57	1,017.62	38,104.96	
<b>Total (a+b)</b>	5,770.95	146,139.46	44,328.64	8,273.00	112.28	1,000.00	3,882.89	3,000.00	1,529.79	2,788.61	310.07	1,009.75	3,307.93	1,586.27	223,039.63	
<b>(c) Payments out of funds</b>																
(i) Capital expenditure on Fixed Assets*	4,640.92	82,068.78	26,476.45	6,869.04	-	-	-	-	-	847.00	-	-	915.04	94.37	121,911.60	
Others	4,640.92	82,068.78	26,476.45	6,869.04	-	-	-	-	-	847.00	-	-	915.04	94.37	121,911.60	
<b>Sub-total</b>	1,130.03	59,849.61	13,022.23	124.61	-	1,000.00	2,500.00	3,000.00	1,319.46	134.63	-	-	-	691.74	82,772.30	
(ii) Revenue Expenditure on Salary, Wages and Rent	1,130.03	59,849.61	13,022.23	124.61	-	1,000.00	2,500.00	3,000.00	1,319.46	134.63	-	-	-	691.74	82,772.30	
Other administrative	1,130.03	59,849.61	13,022.23	124.61	-	1,000.00	2,500.00	3,000.00	1,319.46	134.63	-	-	-	691.74	82,772.30	
<b>Sub-total</b>	1,130.03	59,849.61	13,022.23	124.61	-	1,000.00	2,500.00	3,000.00	1,319.46	134.63	-	-	-	691.74	82,772.30	
(iii) Other:																
Loss on disposal of Grant	-	-	-	749.82	-	-	-	-	-	-	310.07	-	-	-	749.82	
Diminution in Value of Grants Refunded	-	-	-	749.82	-	-	-	-	-	-	310.07	-	-	-	1,059.89	
<b>Sub-total</b>	-	-	-	749.82	-	-	-	-	-	-	310.07	-	-	-	1,059.89	
<b>Total (c) (i+ii+iii)</b>	5,770.95	141,918.38	39,498.68	7,743.46	-	1,000.00	2,500.00	3,000.00	1,319.46	981.62	310.07	-	915.04	786.11	205,743.79	
<b>Net balance at the year end - (a+b)-</b>	-	4,221.08	4,829.96	529.54	112.28	-	1,382.89	-	210.33	1,806.99	(0.00)	1,009.75	2,392.88	800.16	17,295.85	

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

\* For transferring completed capital assets, expenditure incurred will be taken to Fixed Assets schedule (B-1) and Capital contribution will be increased by the same amount.



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Amount in Rs.

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

Notes:

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

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

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

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



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		Amount in Rs.		
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	
I	2	3	4	
340-10	From Contractors			
340-20	From Revenues	5,893.03	5,118.67	
340-30	From staff			
340-80	From Others			
	<b>Total deposits received</b>	<b>5,893.03</b>	<b>5,118.67</b>	

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

Amount in Rs.

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

Note:

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

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**Schedule B-9: Other Liabilities (Sundry Creditors) [Code No. 350]**

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	3,196.85	2,801.50
350-11	Employee Liabilities	3,429.70	1,712.87
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	238.35	70.71
350-30	Government Dues Payable	122.62	
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>6,987.52</b>	<b>4,585.09</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	
360-10	Provision for Expenses	5,000.00	4,391.87
360-20	Provision for Interest		
360-30	Provision for Other Assets		
	<b>Total Provisions</b>	<b>5,000.00</b>	<b>4,391.87</b>


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

Code No	Particulars	Gross Block			Accumulated Depreciation			Net Block			
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	0.42			0.42					0.42	
410-20	Buildings	150,118.67	2,531.83		152,650.50	72,588.64	9,667.87		82,256.51	70,394.00	77,530.03
	<b>Infrastructure Assets</b>										
410-22	Statues, heritage assets, antiques & other works of art	1,321.18	7,235.40		8,556.57					8,556.57	1,321.18
410-30	Roads and Bridges	176,161.86	72,747.12		248,908.98	73,077.97	31,727.04		104,805.00	144,103.97	103,083.89
410-31	Sewerage and drainage	77,481.53	27,050.49		104,532.02	23,069.35	6,412.35		29,481.70	75,050.32	54,412.18
410-32	Water ways	2,194.20	5,706.98		7,901.18	52.77	592.61		645.38	7,255.80	2,141.42
410-33	Public Lighting	48,740.60	3,016.41		51,757.02	27,591.77	4,850.93		32,442.70	19,314.31	21,148.83
	<b>Other assets</b>										
410-21	Parks & Playgrounds	13,486.78	15,110.88		28,597.66	4,199.08	5,302.43		9,501.51	19,096.15	9,287.70
410-40	Plants & Machinery	16,942.08	4,047.50		20,989.58	8,539.29	1,915.68		10,454.97	10,534.61	8,402.79
410-50	Vehicles	26,335.76	5,727.20		32,062.96	14,935.67	2,773.94		17,709.60	14,353.35	11,400.09
410-60	Office & other equipment	9,479.54	6,991.53		16,471.07	2,661.37	1,509.74		4,171.12	12,299.96	6,818.17
410-70	Furniture, fixtures, fittings	19,600.30	505.98		20,106.28	3,684.82	1,907.00		5,591.82	14,514.46	15,915.48
410-80	Other fixed assets	51,081.37	9,925.21		61,006.58	14,675.58	3,669.77		18,345.34	42,661.23	36,405.79
		<b>592,944.28</b>	<b>160,596.53</b>	<b>-</b>	<b>753,540.81</b>	<b>245,076.31</b>	<b>70,329.35</b>	<b>-</b>	<b>315,405.66</b>	<b>438,135.15</b>	<b>347,867.55</b>

**Additional disclosures to the Schedule**

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

**Note:**

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



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

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

Amount Rs.

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

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

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Amount Rs.	
				Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
1	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds	Bank			1,000.00
421-80	Other Investments				1,000.00
	<b>Total of Investments Other Funds</b>				<b>1,000.00</b>

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

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for Out. revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
431-10	Receivables for Property Taxes Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sub - total	3,343.75	57.72	3,286.03	1,467.38
350-30	Less: State Government Cess /Levies in Taxes - Control Accounts				
	<b>Net Receivables of Property Taxes</b>	<b>3,343.75</b>	<b>57.72</b>	<b>3,286.03</b>	<b>1,467.38</b>



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350-30	Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries Sub- total Less: State Government Cesses/Levies in Taxes – Control Accounts					
431-30	<b>Net Receivables of Other Taxes</b> Receivables of Cess Income Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries					
431-40	<b>Sub – total</b> <b>Receivables from Other Sources</b> Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries Sub – total <b>Total of Sundry Debtors</b> <b>(Receivables)</b>	49.34	-	49.34	3,393.10	312.35
				49.34	3,335.38	1,779.73

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



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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	124.50	65.82
440-30	Operations & maintenance		
	<b>Total Prepaid expenses</b>	<b>124.50</b>	<b>65.82</b>

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

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash		
	<b>Balance with Bank – Municipal Funds</b>		
450-21	Nationalised Banks	3,401.66	32,301.74
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Balance with Treasury	4,540.06	7,648.36
	<b>Sub-total</b>		
	<b>Balance with Bank – ___ Special Funds</b>		
450-41	Nationalised Banks	1,688.73	3,710.48
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	<b>Sub-total</b>		
	<b>Balance with Bank – ___ Grant Funds</b>		
450-61	Nationalised Banks	7,972.32	28,148.01
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks	2,519.97	2,308.60
450-64	Post Office		
	<b>Sub-total</b>		
	<b>Total Cash and Bank balances</b>	<b>20,122.74</b>	<b>74,117.19</b>

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Schedule B-19 : Loans, advances and deposits (Code 460)

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

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

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



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Schedule B-20: Other Assets (Code No 480)

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

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

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

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

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



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**NAME OF THE ULB: NAGAR PALIKA MUNI-KI-RETI**

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

Code No.	Item/ Head of Account	Schedule No	Amount in Thousands	
			Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
1-10	Tax Revenue	I-1	10,938.41	7,437.73
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	5,576.67	1,732.56
1-40	Fees & User Charges	I-4	46,208.45	109,357.02
1-50	Sale & Hire Charges	I-5	558.00	1,728.73
1-60	Revenue Grants, Contributions & Subsidies	I-6	153,101.65	125,547.66
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	1,146.91	789.46
1-80	Other Income	I-9	780.00	417.15
1-90	Income from Commercial	I-19	-	-
<b>A</b>	<b>Total - INCOME</b>		<b>218,310.10</b>	<b>247,010.32</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	I-10	60,564.48	52,542.72
2-20	Administrative Expenses	I-11	16,841.36	32,610.67
2-30	Operations & Maintenance	I-12	51,730.59	39,100.09
2-40	Interest & Finance Expenses	I-13	6.07	3.43
2-50	Programme Expenses	I-14	3,805.83	12,249.86
2-60	Revenue Grants, Contributions & subsidies	I-15	-	-
2-70	Provisions & Write off	I-16	-	22.38
2-71	Miscellaneous Expenses	I-17	-	-
2-80	Depreciation		70,329.357	45,623.004
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>203,277.68</b>	<b>182,152.15</b>
<b>A-B</b>	<b>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</b>		<b>15,032.42</b>	<b>64,858.17</b>
2-80	Add: Prior period Items (Net)	I-18	310.07	-
	<b>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</b>		<b>15,342.48</b>	<b>64,858.17</b>
2-90	Less: Transfer to Reserve Funds			
	<b>Net balance being surplus/ deficit carried over to Municipal Fund</b>		<b>15,342.48</b>	<b>64,858.17</b>



PREPARED BY  
RIMA JAIN AND COMPANY  
CHARTERED ACCOUNTANTS

*[Signature]*  
ACCOUNTANT  
15/3/25

*[Signature]*  
EX. OFFICER

*[Signature]*  
CHAIRMAN

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

Minor Code No 1	Particulars 2	Current year (Rs.) 3	Previous year (Rs.) 4	
110-01	Property tax	10,938.41	7,105.56	
110-02	Water tax			
110-03	Sewerage Tax			
110-04	Conservancy Tax			
110-07	Vehicle Tax			
110-08	Tax on Animals			
110-11	Advertisement tax			
110-12	Pilgrimage Tax			
110-80	Other taxes			332.17
	<b>Sub-total</b>			10,938.41
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]			
	<b>Sub-total</b>	-	-	
	<b>Total tax revenue</b>	<b>10,938.41</b>	<b>7,437.73</b>	

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

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

\* Insert the Detailed Codes of Account as applicable

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

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	5,552.17	1,780.06
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents	24.500	
	<b>Sub-Total</b>	<b>5,576.672</b>	<b>1,780.06</b>
	Less:		
130-90	Rent Remission and Refunds	-	47.50
	<b>Sub-total</b>	<b>-</b>	<b>47.50</b>
	<b>Total Rental Income from Municipal Properties</b>	<b>5,576.67</b>	<b>1,732.56</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	1,764.850	82,916.093
140-11	Licensing Fees	2,757.445	
140-12	Fees for Grant of Permit		3.439
140-13	Fees for Certificate or Extract	10.089	
140-14	Development Charges	31,194.917	13,162.434
140-15	Regularisation Fees		637.861
140-20	Penalties and Fines	1,025.827	4,440.854
140-40	Other Fees	6,318.686	5,209.334
140-50	User Charges	3,108.650	
140-60	Entry Fees		2,987.000
140-70	Service / Administrative Charges	27.983	
140-80	Other Charges		
	<b>Sub-Total</b>	<b>46,208.447</b>	<b>109,357.02</b>
140-90	Less:		
	Rent Remission and Refunds	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total income from Fees &amp; User Charges – Income head-wise</b>	<b>46,208.447</b>	<b>109,357.02</b>

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

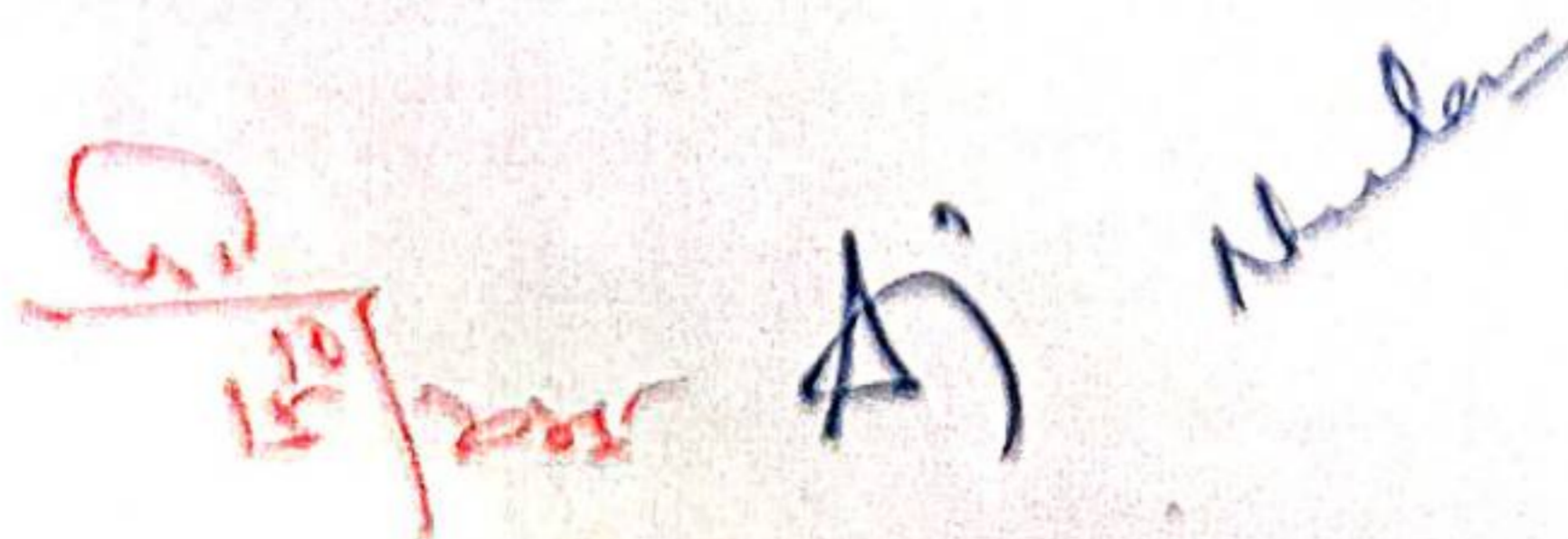
Detailed Head Code 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
150-10	Sale of Products		
150-11	Sale of Forms & Publications	558.00	1,728.73
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
	<b>Total income from Sale &amp; Hire charges – income head-wise</b>	<b>558.00</b>	<b>1,728.73</b>

**Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No 160]**

Code No. 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
160-10	Revenue Grant	82,772.296	125,547.663
160-20	Re-imbusement of expenses		
160-30	Contribution towards Schemes	70,329.357	
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>153,101.65</b>	<b>125,547.66</b>

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

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


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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	1,146.911	789.457
171-20	Interest on Loans and advances to Employees		
171-30	Interest on loans to others		
171-40	Other Interest		
	<b>Total. - Interest Earned</b>	<b>1,146.911</b>	<b>789.457</b>

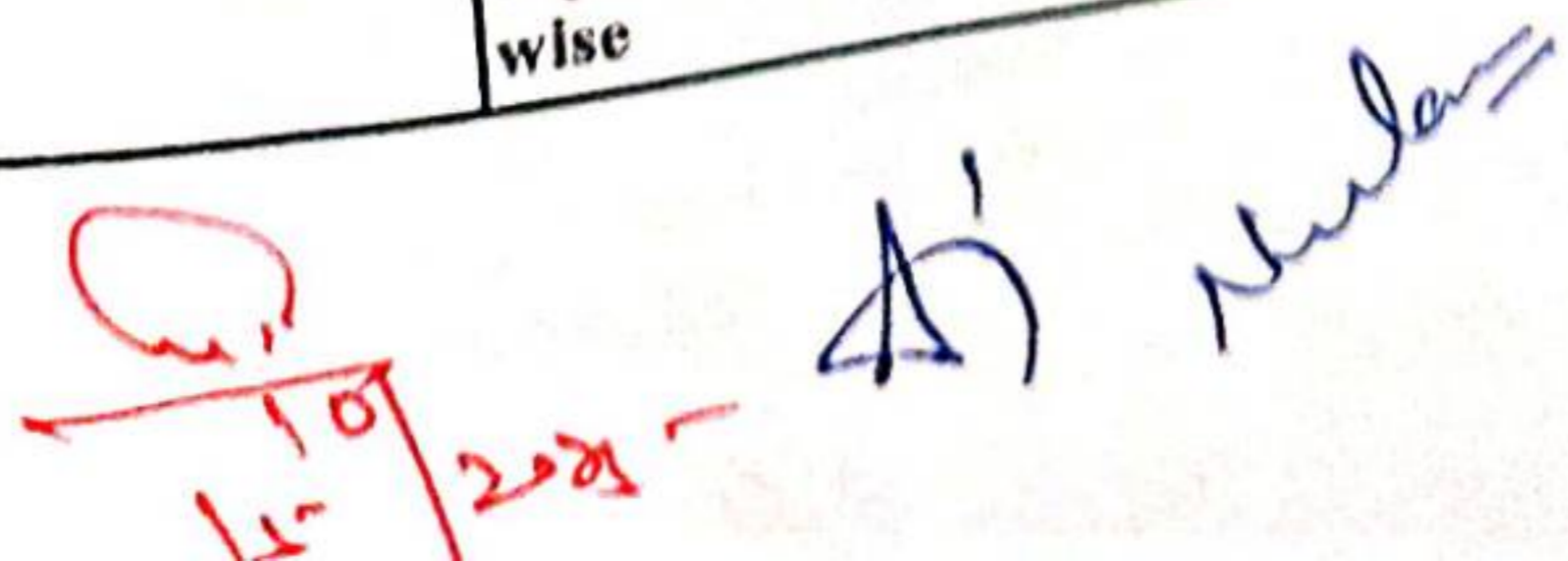
**Schedule I-9: Other Income [Code No180]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed asses		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/Liabilities		237.154
180-60	Excess Provisions written back	780.000	180.000
180-80	Miscellaneous Income	780.000	417.154
	<b>Total. Other Income</b>		

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	49,175.890	52,018.588
210-20	Benefits and Allowances	1,325.041	188.76
210-30	Pension	7,480.795	335.374
210-40	Other Terminal & Retirement Benefits	2,582.76	
	<b>Total establishment expenses - expense head wise</b>	<b>60,564.483</b>	<b>52,542.718</b>


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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	269.305	
220-11	Office maintenance	1,307.877	18,186.83
220-12	Communication Expenses	20.34	85.50
220-20	Books & Periodicals	15.00	
220-21	Printing and Stationery	694.78	2,468.49
220-30	Travelling & Conveyance	4,898.97	5,575.91
220-40	Insurance	436.04	221.32
220-50	Audit Fees		
220-51	Legal Expenses	370.00	132.93
220-52	Professional and other Fees	1,452.41	1,556.97
220-60	Advertisement and Publicity	4,338.13	4,382.73
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	3,038.51	
	<b>Total administrative expenses – expense head wise</b>	<b>16,841.36</b>	<b>32,610.67</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	5,960.790	
230-20	Bulk Purchases		6,618.24
230-30	Consumption of Stores	16,289.248	234.30
230-40	Hire Charges	188.120	5,238.57
230-50	Repairs & maintenance – Infrastructure Assets	1,024.027	52.75
230-51	Repairs & maintenance – Civic Amenities		
230-52	Repairs & maintenance – Buildings	847.331	436.44
230-53	Repairs & maintenance – Vehicles	2,143.278	1,353.62
230-59	Repairs & maintenance – Others	1,738.474	638.97
230-80	Other operating & maintenance expenses	23,539.318	24,527.21
	<b>Total operations &amp; maintenance - expense head wise</b>	<b>51,730.586</b>	<b>39,100.09</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government		
240-20	Interest on Loans from State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		3.425
240-70	Bank Charges	6.066	
240-80	Other Finance Expenses		
	<b>Total Interest &amp; Finance Charges</b>	<b>6.066</b>	<b>3.43</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses	907.45	
250-20	Own Programmes	2,898.38	12,249.86
250-30	Share in Programmes of others		
	<b>Total Programme Expenses</b>	<b>3,805.83</b>	<b>12,249.86</b>

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		22.38
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
	<b>Total Provisions &amp; Write off</b>	-	22.38

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	<b>Income</b>		
280-10	Taxes		
280-20	Other – Revenues	310.07	
280-30	Recovery of revenues written off		-
280-40	Other income		-
	<b>Sub – Total Income (a)</b>	310.07	-
	<b>Expenses</b>		
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues		-
280-80	Other Expenses		-
	<b>Sub – Total Income (b)</b>	-	-
	<b>Total Prior Period (Net) (a-b) -</b>	310.07	-

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

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

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**Statement of Cash Flow**

**NAME OF THE ULB: NAGAR PALIKA MUNI-KI-RETI**

Particulars	Current Year (Rs.)
<b>a. Cash flows from operating activities</b>	
Gross surplus/ (deficit) over expenditure	15,342.48
<b>Adjustments for</b>	
<b>Add :</b>	
Depreciation	70,329.36
Interest & finance expenses	
<b>Less :</b>	
Profit on disposal of assets	
Dividend Income	
Investment income	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items.	85,671.84
<b>Changes in current assets and current liabilities</b>	
(Increase) / decrease in Sundry debtors	(1,613.36)
(Increase) / decrease in Stock in hand	
(Increase) / decrease in prepaid expenses	(58.68)
(Increase) / decrease in other current assets	774.36
(Decrease) / increase in Deposits received	
(Decrease) / increase in Deposits works	2,402.43
(Decrease) / increase in other current liabilities	608.13
(Decrease) / increase in provisions	
Extra ordinary items (Specify)	
<b>Net cash generated from/ (used in) operating activities (a)</b>	<b>87,784.72</b>
<b>b. Cash flows from investing activities</b>	
1. (Purchase) of fixed assets & CWIP	(160,596.53)
2. (Increase) / Decrease in Special funds/grants	49,560.50
3. (Increase) / Decrease in Earmarked funds	(31,743.11)
4. (Purchase) of Investments	1,000.00
<b>Add:</b>	
Proceeds from disposal of assets	
Proceeds from disposal of investments	
Investment income received	
Interest income received	(141,779.14)
<b>Net cash generated from/ (used in) investing activities (b)</b>	
<b>c. Cash flows from financing activities</b>	
<b>Add:</b>	
Loans from banks/others received	
<b>Less:</b>	
Loans repaid during the period	
Loans & advances to employees	
Loans to others	-
Finance expenses	-
<b>Net cash generated from (used in) financing activities (c)</b>	<b>(53,994.42)</b>
<b>Net increase/ (decrease) in cash and cash equivalents (a + b + c)</b>	<b>74,117.19</b>
Cash and cash equivalents at beginning of period	20,122.74
Cash and cash equivalents at end of period	
<b>Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:</b>	
i. Cash Balances	13,062.71
ii. Bank Balances	2,519.97
iii. Scheduled co-operative banks	
iv. Balances with Post offices	4,540.06
v. Balances with other banks	20,122.74
<b>Total</b>	

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

15/07/2021  



NAME OF THE URB. MUNI-CORP/NAGAR PALIKA

DEPRECIATION CHART AS ON MARCH 31ST 2025

Fixed Assets	Rate of Depreciation	Useful Life	Opening Balance	Addition up to 30th Sept	Addition After 30th Sept	Deletion	Closing Balance	Opening Depreciation	Current Year Dep	Reversal	Closing Dep
41010 Land	0.00%	0	419.00			-	419.00				
41020 Buildings	6.33%	15	150,118,670.00	2,531,832.00		-	152,650,502.00	72,588,640.93	9,667,865.13		82,256,506.06
41021 Parks and Playgrounds	19.00%	5	13,486,784.00	13,730,602.00	1,380,278.00	-	28,597,664.00	4,199,082.44	5,302,429.75		9,501,512.19
41022 Statues	0.00%	0	1,321,177.00	4,365,427.00	2,869,970.00	-	8,556,574.00				
41030 Roads and Bridges	13.57%	7	176,161,857.50	42,485,481.00	30,261,640.00	-	248,908,978.50	73,077,969.86	31,727,035.80		104,805,005.66
1031 Sewerage and Drainage	6.33%	15	77,481,533.00	20,481,745.00	6,568,741.00	-	104,532,019.00	23,069,352.72	6,412,351.07		29,481,703.79
1032 Water Ways	9.50%	10	2,194,197.00	2,380,617.00	3,326,364.00	-	7,901,178.00	52,774.79	592,609.62		645,384.41
1033 Public Lighting	9.50%	10	48,740,603.00	1,627,282.00	1,389,130.00	-	51,757,015.00	27,591,770.93	4,850,932.75		32,442,703.68
11040 Plant and Machinery	9.50%	10	16,942,077.00	2,398,500.00	1,649,000.00	-	20,989,577.00	8,539,287.34	1,915,682.32		10,454,969.66
11050 Vehicles	9.50%	10	26,335,756.00		5,727,199.00	-	32,062,955.00	14,935,665.47	2,773,938.77		17,709,604.24
41060 Office and Other Equipment	9.50%	10	9,479,540.00	5,833,440.00	1,158,094.00	-	16,471,074.00	2,661,374.53	1,509,742.57		4,171,117.10
41070 Furniture & Fixtures	9.50%	10	19,600,302.00	440,794.00	65,183.00	-	20,106,279.00	3,684,820.06	1,907,000.31		5,591,820.37
41080 Other Fixed Assets	6.33%	15	51,081,367.00	3,799,496.00	6,125,714.00	-	61,006,577.00	14,675,576.32	3,669,768.93		18,345,345.25
<b>Total</b>			<b>592,944,282.50</b>	<b>100,075,216.00</b>	<b>60,521,313.00</b>	<b>-</b>	<b>753,540,811.50</b>	<b>245,076,315.39</b>	<b>70,329,357.01</b>	<b>-</b>	<b>315,405,672.40</b>

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## Name of the ULB – Nagar Palika Munikireti

### Notes to Accounts

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 been 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.

The 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. They represent 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.

#### **Contractual liabilities not provided for:**

- 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
- In respect of claims against the ULB, pending judicial decisions
- In respect of claims made by employees
- Other escalation claims made by contractors
- In case of any other claims not acknowledged as debts



## Statement of Significant Accounting Policies

The Statement of Significant Accounting Policies shall state important accounting policies followed by the ULB in respect of accounting for its transactions and in the preparation and presentation of the Financial Statements.

### **Basis of Accounting**

- The Financial Statements for the Financial Year 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025 has been prepared on accrual basis by the Nagar Palika Munikireti as per Uttarakhand Municipal Accounting Manual.
- The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual.
- All figures are in Indian Rupees.

### **Historical Cost and Going concern**

- Financial Statements have been prepared on historical cost convention.
- Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

### **Revenue Recognition**

- Income in respect of which demands are raised by the ULB are accounted on accrual basis as and when they become due.
- Property tax is accrued at the beginning of the year.
- Rental income is accrued as and when it becomes due as per the terms of the rental agreement.
- Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.



## Recognition of expenditure

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

## Fixed assets and depreciation

- Fixed assets are shown at cost less accumulated depreciation. Cost of fixed assets includes all expenses incurred in connection with purchase and installation of the fixed asset.
- Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.
- 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.
- Depreciation has been provided on consolidated amount of the Group Heads as previous year FAR was not available.
- 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.
- Assets costing less than Rs.25000 are written off.
- No revaluation of fixed assets has been undertaken during the year.



### Grants

- The municipality has received Rs. 18.49 Crores as grants during the year.
- 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 recognised as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.
- 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 be treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.

### Stores and Spares

- The ULB has not maintained the value of the stock and all items are charged to Income and Expenditure Account as and when purchased.

### Employee Benefits

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

