



MAARS & ASSOCIATES

Chartered Accountants

CHARTERED ACCOUNTANT REPORT

To,

The Executive Officer,
Nagar Panchayat Lalpur
District- Udham Singh Nagar

Report on the Financial Statements

We have audited the accompanying financial statements of Nagar Panchayat Lalpur 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.

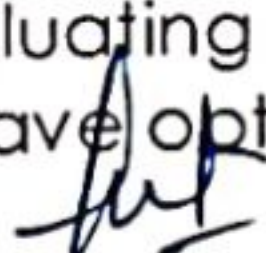
Management's Responsibility for the Financial Statements

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.


Executive Officer
Nagar Panchayat Lalpur
Udham Singh Nagar




CHAIRMAN

REGISTERED OFFICE: ARYA NAGAR, KASHIPUR - 244713 (UDHAM SINGH NAGAR), UTTARAKHAND

E-mail id: rk2017@icai.org, Mobile No- 6395443995

GSTN No- 05ABSF6401A1ZL



MAARS & ASSOCIATES

Chartered Accountants

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:

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

We further report that:

- 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;
- We are taking the opening balances from Audited Balance Sheet of financial year ending 2023-24 as provided to us by the ULB.
- We have not conducted the physical cash verification as ULB explained to us no physical cash is carried by them.
- 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;
- the Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account;
- 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

FOR MAARS & ASSOCIATES
CHARTERED ACCOUNTANTS



CA Ravikant Sharma
Partner

Executive Officer
Nagar Panchayat Lalpur
Udham Singh Nagar

CHAIRMAN
Nagar Panchayat Lalpur
Udham Singh Nagar

REGISTERED OFFICE: ARYA NAGAR, KASHIPUR - 244713 (UDHAM SINGH NAGAR), UTTARAKHAND
E-mail id: rk2017@icai.org, Mobile No- 6395443995
GSTN No- 05ABSFM6401A1ZL

BALANCE SHEET
NAGAR PANCHAYAT LALPUR (U.S.Nagar)
Balance Sheet As On 31/03/2025

LIABILITIES			
CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
RESERVE & SURPLUS			
310	Municipal Fund	Sch B-1	278392.67
311	Earmarked Funds	Sch B-2	0.00
312	Reserve	Sch B-3	6450230.47
Total Reserve & Surplus			6728623.14
320	Grants & Contributions for Specific purpose	Sch B-4	16944702.85
LOANS			
330	Secured Loans	Sch B-5	0.00
331	Unsecured Loans	Sch B-6	0.00
Total Loans			0.00
CURRENT LIABILITIES & PROVISIONS			
340	Deposits Received	Sch B-7	0.00
341	Deposits for Work	Sch B-8	0.00
350	Other Liabilities	Sch B-9	90075.14
360	Provisions	Sch B-10	0.00
Total Current Liabilities & Provisions			90075.14
TOTAL LIABILITIES			23763401.13

ASSETS			
CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
FIXED ASSETS			
410	Fixed Assets - Gross Block	Sch B-11	7464860.27
	Less: Depreciation		844919.00
	Fixed Assets - Net Block		6619941.27
412	Capital Work in Progress		0.00
Total Fixed Assets			6619941.27
INVESTMENTS			
420	Investments - General Funds	Sch B-12	0.00
421	Investments - Other Funds	Sch B-13	0.00
Total Investments			0.00
CURRENT ASSETS, LOANS AND ADVANCES			
430	Stock-in-hand (Inventories)	Sch B-14	0.00
431	Sundry Debtors (Receivables) - Gross Amount	Sch B-15	0.00
432	Less: Accumalated Provisions Otstanding		0.00
	Net Amount Outstanding		0.00
440	Prepaid Expenses	Sch B-16	0.00
450	Cash and Bank Balances	Sch B-17	17143459.86
460	Loans, Advances and Deposits	Sch B-18	0.00
461	Less: Accumalated Provisions Otstanding		0.00
	Net Amount Outstanding		0.00
Total Current Assets, Loans & Advances			17143459.86
470	Other Assets	Sch B-19	0.00
480	Miscellaneous Expenditure to be Written Off	Sch B-20	0.00
TOTAL ASSETS			23763401.13

Compiled on the basis of record produced before us :-
Dated : 02.07.2025
Place : Kashipur



[Signature]
Executive Officer
Nagar Panchayat Lalpur
Udham Singh Nagar

[Signature]
CHAIRMAN
Nagar Panchayat Lalpur
Udham Singh Nagar

INCOME & EXPENDITURE STATEMENT NAGAR PANCHAYAT LALPUR (U.S.Nagar)

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

CODE NO.	HEADS OF ACCOUNT	SCHEDULE NO.	AMOUNT
110	Tax Revenue	Sch IE-1	0.00
120	Assigned Revenue and Compensation	Sch IE-2	0.00
130	Rental Income from Municipal Properties	Sch IE-3	0.00
140	Fees & User Charges	Sch IE-4	230078.00
150	Sale & Hire Charges	Sch IE-5	53100.00
160	Revenue Grants, Contibution & Subsidies	Sch IE-6	12445009.00
170	Income from Investments	Sch IE-7	0.00
171	Interest Income	Sch IE-8	293794.00
180	Other Income	Sch IE-9	0.00
TOTAL INCOME (A)			13021981.00
210	Establishment Expenses	Sch IE-10	6284701.14
220	Administrative Expenses	Sch IE-11	1131665.00
230	Operation & Maintenance Expenses	Sch IE-12	4547286.00
240	Interest & Finance Expenses	Sch IE-13	0.00
250	Programme Expenses	Sch IE-14	89185.00
260	Revenue Grants, Contibution & Subsidies	Sch IE-15	9000.00
270	Provisions & Write Off	Sch IE-16	0.00
271	Miscellaneous Expenses	Sch IE-17	0.00
272	Depreciation		844919.00
TOTAL EXPENDITURE (B)			12906756.14
	Gross Surplus/(Deficit) of Income over Expenditure beofre Prior Period Items	(A-B)	115224.86
280	Add: Prior Period Items	Sch IE-18	0.00
	Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items		115224.86
290	Less: Transfer to Reserve Fund		0.00
NET BALANCE BEING SURPLUS/(DEFICIT) CARRIED			115224.86

Compiled on the basis of record produced before us :-

Dated : 02.07.2025

Place : Kashipur

For MAARS & ASSOCIATES
Chartered Accountant

KANT SHARMA
Partner
FRN : 134798W


Executive Officer
Nagar Panchayat Lalpur
Udham Singh Nagar


CHAIRMAN
Nagar Panchayat Lalpur
Udham Singh Nagar

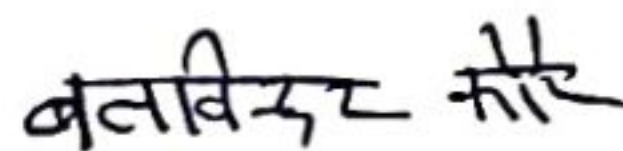
NAGAR PANCHAYAT LALPUR (U.S.Nagar)

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

	AMOUNT
PARTICULARS	31.03.2025
A. Cash Flow From Operating Activities :	
a. Surplus / (Deficit) over Expenditure	115224.86
b. Add: Non Cash Items Debited in Income & Expenditure A/c Depreciation	844919.00
Add: Non Operating Items Debited in Income & Expenditure A/c	0.00
Less: Non Operating Items Credited in Income & Expenditure A/c Rental Income	0.00
Sale of Stores & Spares	-53100.00
Interest Income	-293794.00
Misc. Income	0.00
c. Adjusted Income over Expenditure before changes in Current Assets and Current Liabilities and Extraordinary Items	613249.86
d. Changes in Current Assets and Current Liabilities Less: Decrease in Liabilities	-421873.86
Add: Decrease in Receivables	0.00
Less: Increase in Receivables	0.00
Cash Generated From Operations	191376.00
--Less: Income Tax paid	0.00
Net Cash Flow From Operation Activities (A)	191376.00
B. Cash Flow From Investing Activities :	
a. Less: Purchase of Fixed Assets	-601946.00
b. Add: Rental Income	0.00
c. Add: Interest Income	293794.00
d. Add: Misc. Income	0.00
e. Less: Increase in Genral Fund Investments	0.00
f. Add: Sale of Stores & Spares	53100.00
Net Cash Flow From Operation Activities (B)	-255052.00
C. Cash Flow From Financing Activities :	
a. Add: Grant Utilised for Specific Purpose	4801224.06
b. Add: Capital Changes	-242973.00
Net Cash Flow From Operation Activities (C)	4558251.06
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	4494575.06
Add: Opening Balance of Cash & Cash Equivalents	12648884.80
Closing Balance of Cash & Cash Equivalents	17143459.86
Components of Cash & Cash Equivalents	
--Cash in Hand	0.00
--Balance with Scheduled Banks	17143459.86
Cash & Bank Balance	17143459.86



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Udham Singh Nagar



CHAIRMAN
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Udham Singh Nagar



NAGAR PANCHAYAT LALPUR, U. S. 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 the applicable Accounting Standards prescribed and the provisions.
- b) A number of estimates and assumptions are used by the management for preparation of the financial statements, which are based on 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 from the last year Balance Sheet.

ii) BUILDING / CULVEERTS / FLYOVERS/ SUBWAYS ETC.

Where the construction cost is available, the same has been taken at cost. Appropriate provisioning has been done in case of any measure expenses.

iii) ROAD, STREET LANES & FOOTPATHS

Where the construction cost is available, the same has been taken at cost. Appropriate provisioning has been done in case of any measure expenses.


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iv) **DRAINS & WATER DISTRIBUTION SYSTEM**

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

v) **PUBLIC LIGHTING SYSTEM**

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

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

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

vii) **FURNITURE & FIXTURES**

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

viii) **VEHICLES**

In cases where cost and date of acquisition are available, depreciated value as on 31-03-2025 (calculated on the basis of 15% depreciation on WDV method) has been taken.

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

4. **Amortization:**

a) The depreciation has been charged on written down value method on cost as for the Opening Balance Sheet as on 01.04.2024 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%

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7	Vehicles	15.00%
8	Office & Other Equipment's	15.00%
9	Furniture & Fittings	10.00%
10	Waterways	10.00%
11	Cleaning Equipments	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.

5. INTEREST:

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

6. GOVERNMENT GRANT & SUBSIDIES:

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

2. NOTES TO ACCOUNTS:

- The Different between the Total Assets and Total Liabilities has been taken a Municipal General Fund.
- 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.
- The Balances as on 31.03.2025 as per the Cash Book & PLA have taken as Closing Balances with Banks & PLA.
- The ULB has not provided us the detail of Contingent Liabilities, therefore we are not able to report the amount of liabilities.


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NAGAR PANCHAYAT LALPUR
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	163167.81	0.00	163167.81	0.00	163167.81
310-90	Excess of Income Over Expenditure	0.00	115224.86	115224.86	0.00	115224.86
	TOTAL	163167.81	115224.86	278392.67	0.00	278392.67

SCHEDULE B-2: EARMARKED FUNDS (Major Code No. 311)

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

SCHEDULE B-3: RESERVES (Major Code No. 312)

Minor Code No.	Particulars	Opening Balance	Addition	Total	Deductions	Closing Balance
312-10	Capital Contribution	6693203.47	601946.00	7295149.47	844919.00	6450230.47
312-11	Capital Reserves	0.00	0.00	0.00	0.00	0.00
312-20	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Fund Utilised	0.00	0.00	0.00	0.00	0.00
312-40	Statutory Reserves	0.00	0.00	0.00	0.00	0.00
312-50	General Reserves	0.00	0.00	0.00	0.00	0.00
312-60	Revaluation Reserves	0.00	0.00	0.00	0.00	0.00
	TOTAL	6693203.47	601946.00	7295149.47	844919.00	6450230.47


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Udham Singh Nagar


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SCHEDULES TO BALANCE SHEET

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

Particulars	Grants from State Government							Other
	Grants from Central Government	Swasthaya Arohan	Awasthapana Vikas Nidhi	Election Grant	Open Gym Grant	Grant for Office Construction	Rajya Vitya Aayog	
(a) Opening Balance	1462950.76	25000.00	7745000.00	0.00	150000.00	0.00	2751528.03	9000.00
(b) Additions to the Special Funds								
Grants Received during the year	884000.00	50000.00	0.00	12588.00	0.00	6000000.00	10000000.00	8000.00
Interest/Dividend Earned on Grants Investments	48672.06	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
Appreciation on Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Additions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	932672.06	50000.00	0.00	12588.00	0.00	6000000.00	10000000.00	8000.00
Total (a+b)	2395622.82	75000.00	7745000.00	12588.00	150000.00	6000000.00	12751528.03	17000.00
(c) Payments out of Funds								
i) Capital Expenditure on Fixed Assets	0.00	0.00	601946.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	601946.00	0.00	0.00	0.00	0.00	0.00
ii) Revenue Expenditure on Salary, Wages etc.	0.00	0.00	0.00	0.00	0.00	0.00	11528502.00	0.00
Other	0.00	50000.00	0.00	12588.00	0.00	0.00	0.00	9000.00
Sub-Total	0.00	50000.00	0.00	12588.00	0.00	0.00	11528502.00	9000.00
iii) Other Expenditure	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
Diminution in Value of Grant Investments	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
Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (c)	0.00	50000.00	601946.00	12588.00	0.00	0.00	11528502.00	9000.00
Net Balance at the End of the Year (a+b-c)	2395622.82	25000.00	7143054.00	0.00	150000.00	6000000.00	1223026.03	8000.00
GRANT TOTAL OF GRANTS & CONTRIBUTIONS FOR SPECIFIC PURPOSES								16944702.85



Executive Officer
Nagar Panchayat Lalpur
Udham Singh Nagar

(Signature)
CHAIRMAN
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NAGAR PANCHAYAT LALPUR
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
TOTAL		0.00

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

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

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

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


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NAGAR PANCHAYAT LALPUR
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
	TOTAL	0.00	0.00	0.00	0.00

Note:

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

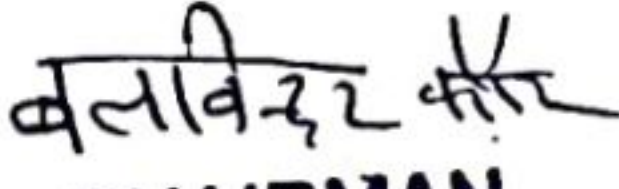
SCHEDULE B-9: OTHER LIABILITIES {Major Code No. 350}

Minor Code No.	Particulars	Balance as on 31/03/2025
350-10	Creditors	0.00
350-11	Employee Liabilities	90075.14
350-12	Interest Accured and Due	0.00
350-20	Recoveries Payables	0.00
350-30	Government Dues Payables	0.00
350-40	Refund Payables	0.00
350-41	Advance Collection of Revenues	0.00
350-80	Others	0.00
350-90	Sale Proceeds	0.00
	TOTAL	90075.14

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
	TOTAL	0.00


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SCHEDULES TO BALANCE SHEET

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

MINOR CODE NO.	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01/10/2024	ADDITION AFTER 01/10/2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
410-10	Land	0.00	0.00	0.00	0.00	0.00	0.00
410-20	Buildings	0.00	0.00	0.00	0.00	0.00	0.00
410-20A	Touching Ground	0.00	0.00	0.00	0.00	0.00	0.00
410-30	Roads & Bridges	0.00	0.00	601946.00	601946.00	15049.00	586897.00
410-31	Sewerage and Drainage	0.00	0.00	0.00	0.00	0.00	0.00
410-32	Parks & Grounds	0.00	0.00	0.00	0.00	0.00	0.00
410-33	Ponds	0.00	0.00	0.00	0.00	0.00	0.00
410-34	Public Lighting	0.00	0.00	0.00	0.00	0.00	0.00
410-40	Plant & Machinery - MRF Center	1434744.68	0.00	0.00	1434744.68	71737.00	1363007.68
410-50	Vehicles	3699178.88	0.00	0.00	3699178.88	554877.00	3144301.88
410-60	Office & Other Equipments	633419.64	0.00	0.00	633419.64	63342.00	570077.64
410-70	Furniture & Fittings	488439.45	0.00	0.00	488439.45	48844.00	439595.45
410-70	Fittings & Electrical Appliances	0.00	0.00	0.00	0.00	0.00	0.00
410-80	Other Fixed Assets-Cleaning Equipments	607131.63	0.00	0.00	607131.63	91070.00	516061.63
	TOTAL	6862914.27	0.00	601946.00	7464860.27	844919.00	6619941.27



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**NAGAR PANCHAYAT LALPUR
ANNEXURES TO BALANCE SHEET**

DETAIL OF ADDITION MADE DURING THE YEAR IN THE FIXED ASSETS

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

410-20 BUILDING		DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
		01-04-2024	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00
			TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

410-20A TOUCHING GROUND		DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
		01-04-2024	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00
			TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

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	0.00	0.00	0.00	0.00	0.00	0.00
		31-03-2025	Road & Bridges	0.00	0.00	221276.00	221276.00	5532.00	215744.00
		31-03-2025	Road & Bridges	0.00	0.00	380670.00	380670.00	9517.00	371153.00
			TOTAL	0.00	0.00	601946.00	601946.00	15049.00	586897.00



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**NAGAR PANCHAYAT LALPUR
ANNEXURES TO BALANCE SHEET**

410-31 SEWERAGE AND DRAINAGE							
DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

410-32 PARKS & GROUNDS							
DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

410-33 PONDS							
DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

410-34 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	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

410-40 PLANT & MACHINERY - MRF CENTER							
DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	1434744.68	0.00	0.00	1434744.68	71737.00	1363007.68
	TOTAL	1434744.68	0.00	0.00	1434744.68	71737.00	1363007.68

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	3699178.88	0.00	0.00	3699178.88	554877.00	3144301.88
	TOTAL	3699178.88	0.00	0.00	3699178.88	554877.00	3144301.88

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	633419.64	0.00	0.00	633419.64	63342.00	570077.64
	TOTAL	633419.64	0.00	0.00	633419.64	63342.00	570077.64




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**NAGAR PANCHAYAT LAIPUR
ANNEXURES TO BALANCE SHEET**

410-70 FURNITURE & FITTINGS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	488439.45	0.00	0.00	488439.45	48844.00	439595.45
	TOTAL	488439.45	0.00	0.00	488439.45	48844.00	439595.45

410-70 FITTINGS & ELECTRICAL APPLIANCES

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

410-80 OTHER FIXED ASSETS (CLEANING EQUIPMENTS)

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	607131.63	0.00	0.00	607131.63	91070.00	516061.63
	TOTAL	607131.63	0.00	0.00	607131.63	91070.00	516061.63



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NAGAR PANCHAYAT LALPUR
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
TOTAL		0.00	0.00	0.00

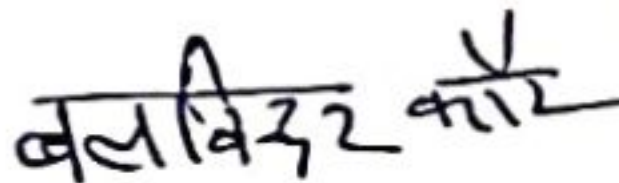
SCHEDULE B-13: INVESTMENTS - OTHER FUNDS {Major Code No. 421}

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

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

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


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**NAGAR PANCHAYAT LALPUR
SCHEDULES TO BALANCE SHEET**

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

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

Note : detail of receivables is not provided to us, hence we are not able to recognise the same.


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NAGAR PANCHAYAT LALPUR
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
	TOTAL	0.00

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

Minor Code No.	Particulars	Balance as on 31/03/2025
450-10	Cash	0.00
	<u>Balance With Bank - Municipal Funds</u>	
450-21	Nationalised Banks	102436.01
450-22	Other Scheduled Banks	0.00
450-23	Scheduled Co-operative Banks	0.00
450-24	Post Office	0.00
	Sub-Total	102436.01
	<u>Balance With Bank - Special Funds</u>	
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
	Sub-Total	0.00
	<u>Balance With Bank - Grant Funds</u>	
450-61	Nationalised Banks	17041023.85
450-62	Other Scheduled Banks	0.00
450-63	Scheduled Co-operative Banks	0.00
450-64	Post Office	0.00
	Sub-Total	17041023.85
	TOTAL	17143459.86

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NAGAR PANCHAYAT LALPUR
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
	Sub-Total	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
	Total	0.00

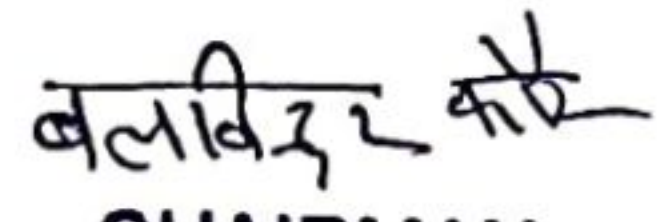
SCHEDULE B-19: OTHER ASSETS {Major Code No. 470}

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

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

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


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NAGAR PANCHAYAT LALPUR
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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

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

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

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

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

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

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NAGAR PANCHAYAT LALPUR
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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	56250.00
140-12	Fees for Grant of Permit	0.00
140-13	Fees for Certificate & Extract	997.00
140-14	Development Charges	0.00
140-15	Regularization Charges	0.00
140-20	Penalties & Fines	800.00
140-40	Other Fees	0.00
140-50	User Charges	172031.00
140-60	Entry Fees	0.00
140-70	Service/Administrative Charges	0.00
140-80	Other Charges	0.00
		230078.00
140-90	<u>Less:</u> Tax Remission & Refund	0.00
	TOTAL	230078.00

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	53100.00
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
	TOTAL	53100.00

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

Minor Code No.	Particulars	Amount
160-10	Revenue Grants	11600090.00
160-20	Reimbursement of Expenses	0.00
160-30	Contributions towards Schemes	0.00
	Amortization/Depreciation	844919.00
	TOTAL	12445009.00

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NAGAR PANCHAYAT LALPUR
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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
TOTAL		0.00

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

Minor Code No.	Particulars	Amount
171-10	Interest from Bank Accounts	293794.00
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
TOTAL		293794.00

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	0.00
180-80	Miscellaneous Income	0.00
TOTAL		0.00

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

Minor Code No.	Particulars	Amount
210-10	Salaries, Wages & Bonus	6284701.14
210-20	Benefits & Allowances	0.00
210-30	Pension	0.00
210-40	Other Terminal & Retirement Expenses	0.00
TOTAL		6284701.14

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NAGAR PANCHAYAT LALPUR
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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

Minor Code No.	Particulars	Amount
220-10	Rent, Rates & Taxes	335115.00
220-11	Office Maintenances	42651.00
220-12	Communication Expenses	15180.00
220-20	Books & Periodicals	0.00
220-21	Printing & Stationery	43925.00
220-30	Travelling & Conveyance	0.00
220-40	Insurance	0.00
220-50	Audit Fees	0.00
220-51	Legal Expenses	0.00
220-52	Professional & Other Fees	674724.00
220-60	Advertisement & Publicity	20070.00
220-61	Membership & Subscription	0.00
220-80	Others	0.00
TOTAL		1131665.00

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

Minor Code No.	Particulars	Amount
230-10	Power & Fuel	386783.00
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	0.00
230-51	Repiar & Maintenance - Civic Amenities	0.00
230-52	Repiar & Maintenance - Buildings	0.00
230-53	Repiar & Maintenance - Vehicle	140225.00
230-59	Repiar & Maintenance - Others	117779.00
230-80	Other Operating & Maintenance Expenses	3902499.00
TOTAL		4547286.00

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	0.00
240-70	Bank Charges	0.00
240-80	Other Financial Expenses	0.00
TOTAL		0.00

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NAGAR PANCHAYAT LALPUR
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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

Minor Code No.	Particulars	Amount
250-10	Election Expenses	23505.00
250-20	Own Programme	65680.00
250-30	Share in Programme of Other	0.00
	TOTAL	89185.00

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

Minor Code No.	Particulars	Amount
260-10	Grants	9000.00
260-20	Contributions	0.00
260-30	Subsidies	0.00
	TOTAL	9000.00

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
	TOTAL	0.00

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
	TOTAL	0.00


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Udham Singh Nagar


CHAIRMAN
Nagar Panchayat Lalpur
Udham Singh Nagar

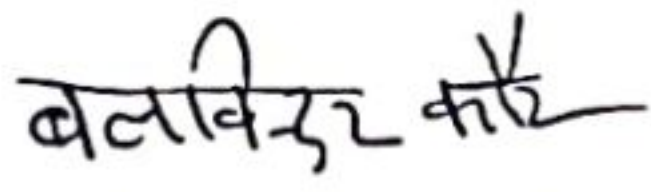


NAGAR PANCHAYAT LALPUR
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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

Minor Code No.	Particulars	Amount
	<u>INCOME</u>	
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
	Sub Total (a)	0.00
	<u>EXPENSES</u>	
280-50	Refund of Taxes	0.00
280-60	Refund of Other - Revenues	0.00
280-80	Other Expenses	0.00
	Sub Total (b)	0.00
	TOTAL	0.00


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Udham Singh Nagar



NAGAR PALIKA PARISHAD GADARPUR
ANNEXURES TO BALANCE SHEET

BANK RECONCILIATION
FINANCIAL YEAR 2024-25

BANK ACCOUNT: BANK OF BARODA - A/C 19361

BALANCE AS PER LEDGER / CASH BOOK

DR. 2,051,622.82

Less: Cheques Issued but not presented for payment

S. No.	Date	Amount
Total		-

DR. 2,051,622.82

BANK ACCOUNT: PUNJAB NATIONAL BANK - A/C 29564

BALANCE AS PER LEDGER / CASH BOOK

DR. 14,989,401.03

Less: Cheques Issued but not presented for payment

S. No.	Date	Amount
1	31-03-2025	6,737.00
2	31-03-2025	3,916.00
3	31-03-2025	6,738.00
4	31-03-2025	3,916.00
5	31-03-2025	1,958.00
6	31-03-2025	3,369.00
7	31-03-2025	211,486.00
8	31-03-2025	363,826.00
Total		601,946.00

601,946.00

DR. 15,591,347.03

BANK ACCOUNT: PUNJAB NATIONAL BANK - A/C 30029

BALANCE AS PER LEDGER / CASH BOOK

DR. 102,436.01

Less: Cheques Issued but not presented for payment

S. No.	Date	Amount
Total		-

-

DR. 102,436.01


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Udham Singh Nagar


CHAIRMAN
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Udham Singh Nagar



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 Panchayat Lalpur 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 Panchayat Lalpur 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. We have not considered the bank Charges deducted or Bank Interest received from the bank in the SNA Accounts during the Preparation of Annual Accounts.

9. Tax Revenue (Schedule IE-1)

This Schedule contains income of the Nagar Panchayat Lalpur from property taxes from residential Building, Shop Rent. We have gathered information regarding demand raised during the year by Nagar Panchayat Lalpur 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 Panchayat Lalpur from rent from Municipal property. Nagar Panchayat Lalpur maintains a register for the same and We have gathered information regarding demand raised during the year by Nagar Panchayat Lalpur for whole year and accounted it on accrual basis.

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

This schedule contains income of the Nagar Panchayat Lalpur 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 Panchayat Lalpur.

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

This schedule contains income of the Nagar Panchayat Lalpur 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 Panchayat Lalpur.


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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)**

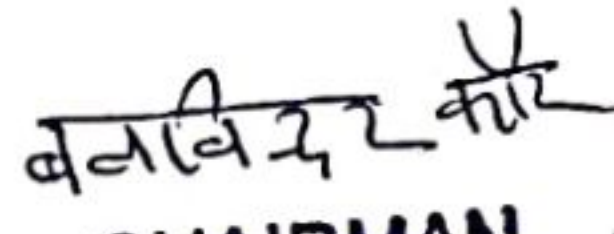
This schedule contains the Establishment Expenses i.e. salary expenses of Nagar Panchayat Lalpur. Accrual of the salary expense has been taken from the salary bills/sheets maintained by the ULB.

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 Panchayat Lalpur.



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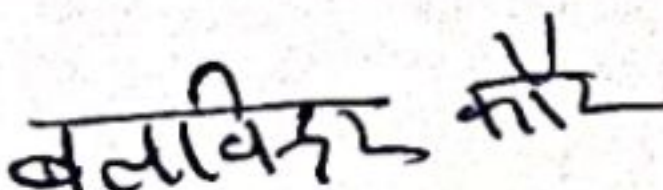
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DISCLAIMER:

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 Panchayat Lalpur. During the course of engagement of our team, the veracity of comments or explanations provided in report are so far based on the existing practices observed and information's obtained from Nagar Panchayat. The Scope of work of the consultant was nor to carry out any sort of audit rather it was limited to do a cross check wherever it was feasible.
2. Although the consulting team has made every effort to obtain information comprehensively for every department of the Nagar Panchayat Lalpur 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 Panchayat Lalpur 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 Panchayat Lalpur of any of its statutory or other Governmental obligations that may become apparent now or any time in the future.


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