

NAGAR
PANCHAYAT
POKHRI
BALANCE
SHEET
F.Y-2024-2025



NAME OF THE ULB: NAGAR PANCHAYAT POKHRI

BALANCE SHEET AS ON MARCH 31ST 2025

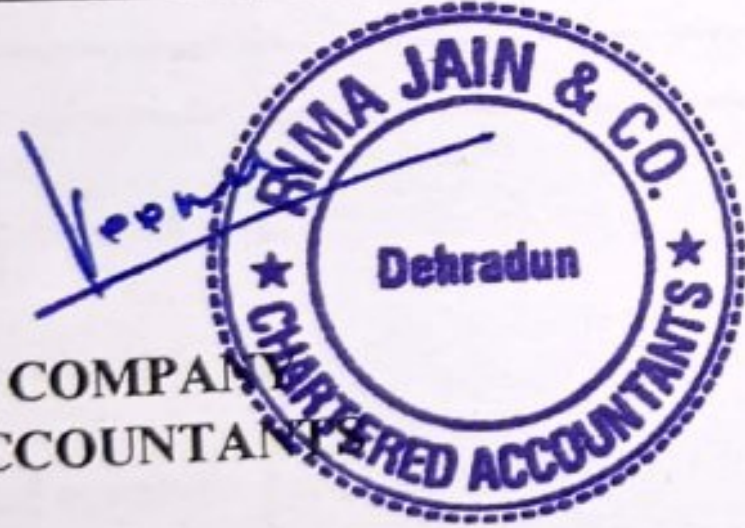
Amount in Thousands

Code No.	Description of items	Schedule No.	Current Year			Previous Year		
			Amount	Amount	Amount	Amount	Amount	Amount
	LIABILITIES							
	Own Fund Reserves and Surplus							
3-10	Municipal Fund	B-1			1,089.42			806.47
3-11	Earmarked Funds	B-2			-			-
3-12	Reserves	B-3			84,626.83			78,264.47
	Total Own Fund Reserves & Surplus				85,716.25			79,070.93
3-20	Grants, Contributions for specific purposes	B-4			39,096.04			33,920.66
	Loans							
3-30	Secured loans	B-5						
3-31	Unsecured loans	B-6			-			-
	Total Loans				-			-
	Current Liabilities and Provisions							
3-40	Deposits received	B-7			650.50			650.50
3-41	Deposit works	B-8			-			-
3-50	Other liabilities (Sundry Creditors)	B-9			1,119.62			1,152.95
3-60	Provisions	B-10			-			365.50
	Total Current Liabilities and Provisions				1,770.12			2,168.95
	TOTAL LIABILITIES				1,26,582.41			1,15,160.54
	ASSETS							
4-10	Fixed Assets	B-11						
	Gross Block				1,35,849.65			1,15,697.58
	Less: Accumulated Depreciation				51,222.81			37,433.11
4-11	Net Block				84,626.85			78,264.47
	Capital work-in-progress	B-12			1,500.38			1,590.38
4-12	Total Fixed Assets				86,127.22			79,854.85
	Investments							
4-20	Investment - General Fund	B-13			-			-
4-21	Investment-Other Fund	B-14			-			-
	Total Investments				-			-



Current assets, loans & advances							
4-30	Stock in hand (Inventories)	B-15					
	Sundry Debtors (Receivables)						
4-31	Gross amount outstanding	B-16			1,448.09		1,334.92
4-32	Less: Accumulated provision against bad and doubtful debts				359.70		178.45
	Net amount outstanding				1,088.39		1,156.47
4-40	Prepaid expenses	B-17			-		-
4-50	Cash and Bank Balances	B-18			39,366.80		34,149.22
4-60	Loans, advances and deposits	B-19			-		-
4-61	Less: Accumulated provision against Loans						
	Total Current Assets Loans & Advances				40,455.19		35,305.69
4-70	Other Assets	B-20			-		
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21					
					1,26,582.41		1,15,160.54
	TOTAL ASSETS						
	Notes to the Balance Sheet	B-22					

PREPARED BY
RIMA JAIN AND COMPANY
CHARTERED ACCOUNTANTS



ACCOUNTANT

EX. OFFICER

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	806.47		806.47		806.47
310-90	Excess of Income & Expenditure		282.95	282.95	-	282.95
	Total Municipal fund (310)	806.47	282.95	1,089.42	-	1,089.42

* 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 Code No.	Pension Fund	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
(a) Opening Balance	-						
(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)							
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*							
Others							
Sub-total							



(ii) Revenue Expenditure on									
Salary, Wages and allowances									
Rent									
Other administrative charges									
Sub -total	-								
(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)	-								
Net balance at the year end --									
(a+b)-(c)	-								
Grant Total of Special Funds									

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.



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	36.20		36.20		36.20
312-11	Capital Reserve	78,228.27		98,380.34	13,789.70	84,590.64
312-12	Grant against Fixed Assets		20,152.07			
312-30	Special Funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	78,264.47	20,152.07	98,416.54	13,789.70	84,626.83



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

Particulars	Grant SBM	Grant Rajya Vitt	Grant 15 Vitt	Grant Sansad Nidhi	Grant for Rain Basera	Grant Chardham	BRGF Grant	Grant NULM	Grant PMAY	Grant MLA/MP Fund	Grant Alaav	Grant CM Ghoshna	Grant Zila Vikas Pradhikara	Grant - Others	Total
Code No.															
(a) Opening Balance		30,290.46	36.38	75.56			3,518.26								33,920.66
(b) Additions to the Grants *		30,567.00		2.09	86.80		104.86	21.04				5,000.00		33.00	35,814.79
(i) Grant received during the year															
(ii) Interest/Dividend earned on Grant															
(iii) Profit on disposal of Grant															
(iv) Appreciation in Value of Grant															
(v) Other addition (Specify nature)															
Total (b)		60,857.46	36.38	77.65	86.80		3,623.12	21.04				5,000.00		33.00	69,735.45
Total (a+b)															
(c) Payments out of funds															
(i) Capital expenditure on Fixed Assets*		15,635.55					3,623.12								20,152.07
Others		15,635.55					3,623.12								10,487.33
Sub-total															
(ii) Revenue Expenditure on Salary, Wages and Rent		10,429.92	36.38					21.04							
Other administrative		10,429.92	36.38					21.04							
Sub-total															
(iii) Other:															
Loss on disposal of Grant															
Diminution in Value of Grants Refunded															
Sub-total															
Total (c) [i+ii+iii]		26,065.47	36.38	77.65	86.80		3,623.12	21.04				4,106.60		33.00	30,639.41
Net balance at the year end - (a+b)-		34,792.00													39,096.04

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 capitalised and assets will be taken to Fixed Assets schedule (B-1) and Capital contribution will be increased by the same amount.

Schedule B-5: Secured Loans [Code No 330]

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			
	Total Secured Loans		

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		
	Total Un-Secured Loans		

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



Schedule B-7: Deposits Received [Code No 340]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	650.50	650.50
340-20	From Revenues		
340-30	From staff		
340-80	From Others		
	Total deposits received	650.50	650.50

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

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)
1	2	3	4	5	6
341-10-01	Civil Works	-			-
341-10-02	Electrical works				
341-10-03	Others				-
	Total of deposit works	-	-	-	-

Note:

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



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	-	-
350-11	Employee Liabilities	612.54	650.45
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	507.08	502.49
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	Total Other liabilities (Sundry Creditors)	1,119.62	1,152.95

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		365.50
360-20	Provision for Interest	-	
360-30	Provision for Other Assets		
	Total Provisions	-	365.50



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	36.20			36.20						
410-20	Buildings	6,957.12	6,228.61		13,185.73	1,121.71	774.93		1,896.64	11,289.09	5,835.40
	Infrastructure Assets										
410-22	Statues, heritage assets, antiques & other works of art	501.16			501.16					501.16	501.16
410-30	Roads and Bridges	55,858.74	7,490.76		63,349.50	24,228.38	8,182.58		32,410.97	30,938.54	31,630.36
410-31	Sewerage and drainage	15,512.76	847.69		16,360.44	2,855.43	1,029.95		3,885.38	12,475.06	12,657.32
410-32	Water ways	3,542.60			3,542.60	497.04	336.55		833.59	2,709.01	3,045.56
410-33	Public Lighting	8,270.35	2,870.75		11,141.10	2,120.06	922.04		3,042.10	8,099.00	6,150.29
	Other assets										
410-21	Parks & Playgrounds	3,971.43	857.49		4,828.92	2,329.99	836.03		3,166.03	1,662.89	1,641.44
410-40	Plants & Machinery	19.60	457.03		476.63	45.28	45.28		45.28	431.35	19.60
410-50	Vehicles	1,441.69			1,441.69	800.50	136.96		937.46	504.23	641.19
410-60	Office & other equipment	3,575.37	739.24		4,314.60	1,193.95	409.89		1,603.83	2,710.77	2,381.42
410-70	Furniture, fixtures, fittings	1,634.87	248.96		1,883.83	484.40	178.96		663.37	1,220.46	1,150.47
410-80	Other fixed assets	14,375.70	411.55		14,787.26	1,801.65	936.53		2,738.17	12,049.09	12,574.06
		1,15,697.58	20,152.07	-	1,35,849.65	37,433.11	13,789.70	-	51,222.81	84,626.85	78,228.28

Additional disclosures to the Schedule.

- 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
- The details & value of assets, which are not yet physically identified / traced, shall be disclosed separately.
- Details and value of assets under leases and hire purchase needs to be disclosed as a note

Note

- 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.
- Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
- Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
- Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
- Water ways include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.
- No depreciation is to be charged on "Land" and "Capital work in Progress"



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

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
	3	4	5	6
Buildings				
Roads & Bridges		-		-
Sewerage and drainage		-		-
Public Lighting				
Total of CWIP	-	-	-	-

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.)
	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				
	Total of Investments General Fund				

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.)
	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	Total of Investments Other Funds				



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

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	722.98	178.45	544.53	794.23
350-30	Less: State Government Cess /Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	722.98	178.45	544.53	794.23



431-19	Receivable of Other Taxes Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries Sub- total					
350-30	Less: State Government Cesses/Levies in Taxes – Control Accounts					
431-30	Net Receivables of Other Taxes Receivables of Cess Income Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries					
	Sub – total					540.69
431-40	Receivables from Other Sources Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries Sub – total	725.11	181.25	543.86		
	Total of Sundry Debtors (Receivables)	1,448.09	359.70	1,088.39		1,334.92

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



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

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

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	15.60	
		Balance with Bank – Municipal		
		Funds		
450-21		Nationalised Banks	218.80	228.57
450-22		Other Scheduled Banks		
450-23		Scheduled Co-operative Banks		
450-24		Post Office		
450-25		Balance with Treasury	34,948.16	30,326.84
		Sub-total		
		Balance with Bank – _____ Special		
		Funds		
450-41		Nationalised Banks	77.65	75.56
450-42		Other Scheduled Banks		
450-43		Scheduled Co-operative Banks		
450-44		Post Office		
		Sub-total		
		Balance with Bank – _____ Grant		
		Funds		
450-61		Nationalised Banks	4,106.60	3,518.26
450-62		Other Scheduled Banks		
450-63		Scheduled Co-operative Banks		
450-64		Post Office		
		Sub-total		
		Total Cash and Bank balances	39,366.80	34,149.22





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

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

Code No.	Particulars			
	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
461-10	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			
	Sub-Total			
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))			
	Total Loans, advances, and deposits			

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

Schedule B-20: Other Assets [Code No 470]

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

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)
	2	3	4
480-10	Loan Issue Expenses Deferred		
480-20	Discount on Issue of Loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	Total Miscellaneous expenditure		

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

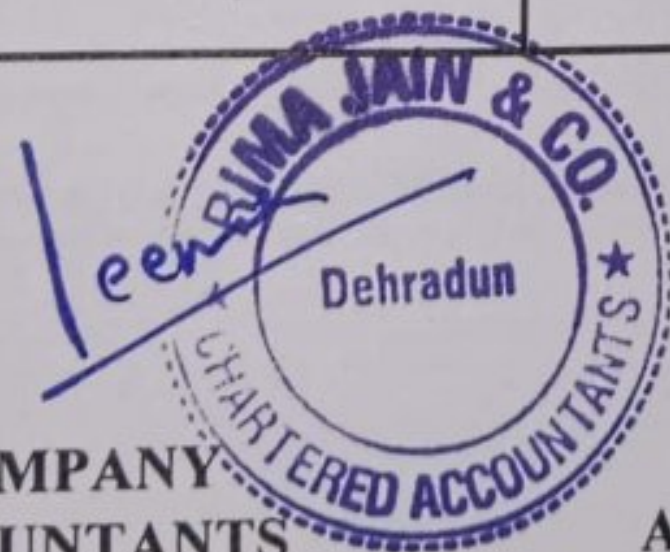


NAME OF THE ULB: NAGAR PANCHAYAT POKHRI

INCOME & EXPENDITURE ACCOUNT AS ON MARCH 31, 2025

Amount in Thousands

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	388.11	387.32
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	363.48	460.62
1-40	Fees & User Charges	I-4	397.28	888.71
1-50	Sale & Hire Charges	I-5	48.20	285.35
1-60	Revenue Grants, Contributions & Subsidies	I-6	24,277.04	22,302.69
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	12.89	2.97
1-80	Other Income	I-9	48.15	-
1-90	Income from Commercial	I-19	-	-
A	Total – INCOME		25,535.15	24,327.66
	EXPENDITURE			
2-10	Establishment Expenses	I-10	7,618.37	6,791.03
2-20	Administrative Expenses	I-11	389.69	740.81
2-30	Operations & Maintenance	I-12	3,091.49	4,312.31
2-40	Interest & Finance Expenses	I-13	0.26	0.18
2-50	Programme Expenses	I-14	117.63	679.40
2-60	Revenue Grants, Contributions & subsidies	I-15	-	-
2-70	Provisions & Write off	I-16	181.25	96.33
2-71	Miscellaneous Expenses	I-17		
2-80	Depreciation		13,789.703	10,618.061
B	Total – EXPENDITURE		25,188.39	23,238.11
<i>A-B</i>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		346.75	1,089.55
2-80	Add: Prior period Items (Net)	I-18	(63.80)	-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		282.95	1,089.55
2-90	Less: Transfer to Reserve Funds			
	<i>Net balance being surplus/ deficit carried over to Municipal Fund</i>		282.95	1,089.55



**PREPARED BY
RIMA JAIN AND COMPANY
CHARTERED ACCOUNTANTS**

ACCOUNTANT

EX. OFFICER

CHAIRMAN

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

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	387.32	387.32
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	0.79	-
	Sub-total	388.11	387.32
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]		
	Sub-total	-	-
	Total tax revenue	388.11	387.32

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

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

* Insert the Detailed Codes of Account as applicable

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

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

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



Schedule 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	363.48	460.62
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents		
	Sub-Total	363.480	460.62
	Less:		
130-90	Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	363.48	460.62

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	95.000	115.000
140-11	Licensing Fees		26.920
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	23.820	19.910
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	12.100	13.100
140-40	Other Fees		545.697
140-50	User Charges	154.761	121.611
140-60	Entry Fees		
140-70	Service / Administrative Charges		46.469
140-80	Other Charges		
	Sub-Total	285.681	888.71
	Less:		
140-90	Rent Remission and Refunds	111.60	-
	Sub-total	111.60	-
	Total income from Fees & User Charges – Income head-wise	397.281	888.71



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

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	22.70	69.95
150-11	Sale of Forms & Publications	25.50	215.40
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
	Total income from Sale & Hire charges – income head-wise	48.20	285.35

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	24,277.037	22,302.694
160-20	Re-imbusement of expenses		
160-30	Contribution towards Schemes		
	Total Revenue Grants, Contributions & Subsidies	24,277.04	22,302.69

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

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



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	12.889	2.972
171-20	Interest on Loans and advances to Employees		
171-30	Interest on loans to others		
171-40	Other Interest		
	Total. – Interest Earned	12.889	2.972

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		
180-60	Excess Provisions written back		
180-80	Miscellaneous Income	48.154	
	Total. Other Income	48.154	-

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	7,618.368	6,685.566
210-20	Benefits and Allowances		25.99
210-30	Pension		79.472
210-40	Other Terminal & Retirement Benefits		
	Total establishment expenses – expense head wise	7,618.368	6791.028



Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes		
220-11	Office maintenance	54.829	150.21
220-12	Communication Expenses		
220-20	Books & Periodicals		
220-21	Printing and Stationery	3.55	30.63
220-30	Travelling & Conveyance	192.91	62.82
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses		
220-52	Professional and other Fees	5.00	120.09
220-60	Advertisement and Publicity	74.89	344.76
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	58.51	32.299
	Total administrative expenses – expense head wise	389.69	740.81

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	381.319	771.29
230-20	Bulk Purchases		2.51
230-30	Consumption of Stores	1,181.000	2,484.79
230-40	Hire Charges		10.00
230-50	Repairs & maintenance –Infrastructure Assets		28.66
230-51	Repairs & maintenance - Civic Amenities	235.782	372.25
230-52	Repairs & maintenance – Buildings		
230-53	Repairs & maintenance – Vehicles	378.390	143.73
230-59	Repairs & maintenance – Others	15.576	499.08
230-80	Other operating & maintenance expenses	899.420	
	Total operations & maintenance - expense head wise	3,091.487	4,312.31



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		
240-70	Bank Charges	0.259	0.182
240-80	Other Finance Expenses		
	Total Interest & Finance Charges	0.259	0.18

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		
250-20	Own Programmes	117.63	679.40
250-30	Share in Programmes of others		
	Total Programme Expenses	117.63	679.40

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)		
	Total Revenue Grants, Contributions & Subsidies	-	-



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	181.25	96.33
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
	Total Provisions & Write off	181.25	96.33

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		
	Total Miscellaneous expenses	-	-

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
	Income	-	
280-10	Taxes		
280-20	Other – Revenues		
280-30	Recovery of revenues written off		
280-40	Other income		-
	Sub – Total Income (a)	-	-
	Expenses		
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues		
280-80	Other Expenses	63.80	-
	Sub – Total Income (b)	63.80	-
	Total Prior Period (Net) (a-b) -	(63.80)	-



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		
	Total Income from Commercial Projects		



Statement of Cash Flow

NAME OF THE ULB: NAGAR PANCHAYAT POKHRI

Particulars	Current Year (Rs.)
a. Cash flows from operating activities	
Gross surplus/ (deficit) over expenditure	
Adjustments for	282.95
Add :	
Depreciation	
Interest & finance expenses	13,789.70
Less :	
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.	14,072.66
Changes in current assets and current liabilities	
(Increase) / decrease in Sundry debtors	
(Increase) / decrease in Stock in hand	(113.17)
(Increase) / decrease in prepaid expenses	
(Increase) / decrease in other current assets	
(Decrease)/ increase in Deposits received	
(Decrease)/ increase in Deposits works	
(Decrease)/ increase in other current liabilities	
(Decrease)/ increase in provisions	(33.33)
Extra ordinary items (Specify)	(184.25)
Net cash generated from/ (used in) operating activities (a)	13,741.91
b. Cash flows from investing activities	
1. (Purchase) of fixed assets & CWIP	
2. (Increase) / Decrease in Special funds/grants	(20,062.07)
3. (Increase) / Decrease in Earmarked funds	6,362.37
4. (Purchase) of Investments	5,175.38
Add:	
Proceeds from disposal of assets	
Proceeds from disposal of investments	
Investment income received	
Interest income received	
Net cash generated from/ (used in) investing activities (b)	(8,524.32)
c. Cash flows from financing activities	
Add:	
Loans from banks/others received	
Less:	
Loans repaid during the period	
Loans & advances to employees	
Loans to others	
Finance expenses	
Net cash generated from (used in) financing activities (c)	-
Net increase/ (decrease) in cash and cash equivalents (a + b + c)	5,217.59
Cash and cash equivalents at beginning of period	34,149.22
Cash and cash equivalents at end of period	39,366.80
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:	
i. Cash Balances	15.60
ii. Bank Balances	4,403.04
iii. Scheduled co-operative banks	
iv. Balances with Post offices	
v. Balances with other banks	34,948.16
Total	39,366.80

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



NAME OF THE ULB: POKHRI NAGAR PANCHAYAT

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	36,195.00	-	-	-	36,195.00	-	-	-	-
41020 Buildings	6.33%	15	69,57,118.00	43,28,613.00	19,00,000.00	-	1,31,85,731.00	11,21,714.38	7,74,929.63	-	18,96,644.01
41021 Parks and Playgrounds	19.00%	5	39,71,429.00	-	8,57,489.00	-	48,28,918.00	23,29,993.54	8,36,032.97	-	31,66,026.51
41022 Statues	0.00%	0	5,01,164.00	-	-	-	5,01,164.00	-	-	-	-
41030 Roads and Bridges	13.57%	7	5,58,58,744.00	13,77,196.00	61,13,563.00	-	6,33,49,503.00	2,42,28,383.99	81,82,583.63	-	3,24,10,967.62
41031 Sewerage and Drainage	6.33%	15	1,55,12,755.00	6,51,517.00	1,96,172.00	-	1,63,60,444.00	28,55,432.42	10,29,949.34	-	38,85,381.76
41032 Water Ways	9.50%	10	35,42,596.00	-	-	-	35,42,596.00	4,97,041.31	3,36,546.62	-	8,33,587.93
41033 Public Lighting	9.50%	10	82,70,349.00	-	28,70,750.00	-	1,11,41,099.00	21,20,055.97	9,22,043.78	-	30,42,099.75
41040 Plant and Machinery	9.50%	10	19,600.00	4,57,025.00	-	-	4,76,625.00	-	45,279.38	-	45,279.38
41050 Vehicles	9.50%	10	14,41,692.00	-	-	-	14,41,692.00	8,00,498.21	1,36,960.74	-	9,37,458.95
41060 Office and Other Equipment	9.50%	10	35,75,368.00	7,39,236.00	-	-	43,14,604.00	11,93,946.34	4,09,887.38	-	16,03,833.72
41070 Furniture & Fixtures	9.50%	10	16,34,867.00	2,48,959.00	-	-	18,83,826.00	4,84,402.44	1,78,963.47	-	6,63,365.91
41080 Other Fixed Assets	6.33%	15	1,43,75,704.00	4,11,553.00	-	-	1,47,87,257.00	18,01,646.38	9,36,526.28	-	27,38,172.66
Total			11,56,97,581.00	82,14,099.00	1,19,37,974.00	-	13,58,49,654.00	3,74,33,114.98	1,37,89,703.21	-	5,12,22,818.19



Name of the ULB – Nagar Panchayat Pokhri

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 1st April 2024 to 31st March 2025 has been prepared on accrual basis by the Nagar Panchayat Pokhri 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. 3.58 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.

