

Balance Sheet as on 31st March 2025

Nandprayag- Nagar Panchayat

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
LIABILITIES				
	Own Fund Reserve & Surplus			
3-10	Corporation Fund/ Municipal	B-1	-47,67,625.23	-57,90,000.21
3-11	Earmarked Funds	B-2	71,62,750.16	3,94,158.00
3-12	Reserves	B-3	9,68,11,311.36	10,14,30,827.04
	Total Own Fund Reserves and Surplus		9,92,06,436.29	9,60,34,984.83
3-20	Grants, Contributions for specific	B-4	2,06,86,226.80	24,74,273.30
	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	30,59,465.00	35,51,394.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	16,50,720.00	20,99,139.00
3-60	Provisions	B-10	15,67,382.00	15,67,382.00
	Total Current Liabilities and Provisions		62,77,567.00	72,17,915.00
	TOTAL LIABILITIES		12,61,70,230.09	10,57,27,173.13
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		18,54,08,449.00	17,48,26,690.00
4-11	Less: Accumulated Depreciation		8,85,97,137.84	7,33,95,862.96
	Net Block		9,68,11,311.16	10,14,30,827.04
4-12	Capital work-in-progress	B-12	4,75,000.00	4,75,000.00
	Total Fixed Assets		9,72,86,311.16	10,19,05,827.04
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
	Total Investments Current		-	-
4-30	Stock in hand (Inventories)	B-15	-	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	9,49,062.00	4,36,249.00
4-32	Less: Accumulated provision		2,42,867.00	55,292.00
	Net amount outstanding		7,06,195.00	3,80,957.00
4-40	Prepaid Expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	2,81,77,723.93	34,40,389.09
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		2,88,83,918.93	38,21,346.09
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		12,61,70,230.09	10,57,27,173.13
	Notes to the Balance Sheet	B-22	-	-

Income and Expenditure Statement for the period from 01-04-2024 to 31-03-2025

Nandprayag- Nagar Panchayat

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	87,073.00	87,073.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal	I-3	7,24,050.00	7,24,050.00
1-40	Fees & User Charges	I-4	1,06,064.00	2,89,579.00
1-50	Sale & Hire Charges	I-5	56,144.00	27,000.00
1-60	Revenue, Grants, Contributions & Subsidies	I-6	3,49,76,872.18	2,88,92,327.04
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	-	-
1-80	Other Income	I-9	-	28,275.00
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		3,59,50,203.18	3,00,48,304.04
	EXPENDITURE			
2-10	Establishments Expenses	I-10	1,16,99,236.00	1,34,01,081.00
2-20	Administrative Expenses	I-11	11,98,640.00	17,67,433.63
2-30	Operations & Maintenance	I-12	58,45,291.00	31,99,906.14
2-40	Interest & Finance Expenses	I-13	221.32	704.62
2-50	Programme Expenses	I-14	7,95,590.00	35,51,764.00
2-60	Revenue, Grants, Contributions &	I-15	-	-
2-70	Provisiions & Write-off	I-16	1,87,575.00	37,194.00
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		1,52,01,274.88	1,06,12,060.43
B	Total- EXPENDITURE		3,49,27,828.20	3,25,70,143.82
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		10,22,374.98	-25,21,839.78
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		10,22,374.98	-25,21,839.78
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		10,22,374.98	-25,21,839.78

Cash Flow Statement as on 31st March 2025
Nandprayag- Nagar Panchayat

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation	87,073.00	87,073.00
Sales of Goods and Services	56,144.00	27,000.00
Grants related to Revenue/General Grants	3,49,76,872.18	2,88,92,327.04
Interest Received	-	-
Other Receipts	8,30,114.00	10,41,904.00
Less: Cash Payment for:		
Employee Costs	1,16,99,236.00	1,34,01,081.00
Superannuation		
Depreciation	1,52,01,274.88	1,06,12,060.43
Interest Paid	221.32	704.62
Other Payments	80,27,096.00	85,56,297.77
Net cash generated from/ (used in) operating activities (a)	10,22,374.98	-25,21,839.78
Less/ Add: (Increase) / Decrease in Current Assets	-3,25,238.00	-2,59,252.00
Add/ Less: Increase / (Decrease) in Current liability	-9,40,348.00	32,41,889.00
Net cash generated from/ (used in) operating activities (a)	-2,43,211.02	4,60,797.22
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	-46,19,515.80	-1,10,49,435.57
Increase/ (Decrease) in Special funds/ grants	1,82,11,953.50	-49,49,868.70
(Increase)/ Decrease in Earmarked funds	67,68,592.16	3,94,158.00
(Purchase) of Investments		
Increase/(Decrease) in Reserve	46,19,516.00	1,05,40,142.57
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received		
Interest income received		
Net cash generated from/ (used in) investing activities (b)	2,49,80,545.86	-50,65,003.70
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received		
Corporation Fund	-	34,293.00
Less:		
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)	-	34,293.00
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	2,47,37,334.84	-45,69,913.48
Cash and cash equivalents at beginning of period	34,40,389.09	80,10,302.57
Cash and cash equivalents at end of period	2,81,77,723.93	34,40,389.09
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	-	-
ii. Bank Balances	2,81,77,723.93	34,40,389.09
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	2,81,77,723.93	34,40,389.09

Schedules to Balance Sheet

Schedule B-1: Corporation Fund/ Municipal Fund [Code No. 310]

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	-36,96,169.71	-	-36,96,169.71	-	-36,96,169.71
310-90	Excess of Income & Expenditure	-20,93,830.50	10,22,374.98	-10,71,455.52	-	-10,71,455.52
	Total Municipal fund (310)	-57,90,000.21		-47,67,625.23		-47,67,625.23

Schedules to Balance Sheet

Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	-				
312-11	Capital Reserve	278.00	-	278.00	-	278.00
312-12	Grant against Fixed Assets	10,14,30,549.04	1,05,81,759.00	11,20,12,308.04	1,52,01,274.68	9,68,11,033.36
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	10,14,30,827.04	1,05,81,759.00	11,20,12,586.04	1,52,01,274.68	9,68,11,311.36

Schedules to Balance Sheet

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

(Amount in Rs.)

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
(a) Opening Balance	11,90,085.00	12,84,188.30					
(b) Addition to the Grants*							
(i) Grant received during the year	46,39,000.00	4,39,15,014.00					
(ii) Interest/Dividend earned on Grant Investments	-	1,516.00	-				
(iii) Profit on disposal of Grant Investments	-	-	-				
(iv) Appreciation in Value of Grant Investments	-	-	-				
(v) Other addition (Specify nature)	-	-	-				
Total (b)	46,39,000.00	4,39,16,530.00	-	-	-	-	-
Total (a+b)	58,29,085.00	4,52,00,718.30	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	22,71,095.00	83,10,664.00	-				
Others	-	-	-				
Sub - total	22,71,095.00	83,10,664.00	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	1,11,25,384.00					
Rent	-	-					
Others	12,15,867.00	74,20,566.50					
Sub - total	12,15,867.00	1,85,45,950.50	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments	-	-	-				
Dimutation in Value of Grant Investments	-	-	-				
Adjustment in Corporation Fund	-	-	-				
Inter grant Transfer	-	-	-				
Sub -total	-	-	-	-	-	-	-
Total (c) [i+ii+iii]	34,86,962.00	2,68,56,614.50	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)	23,42,123.00	1,83,44,103.80	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	23,42,123.00	1,83,44,103.80	-	-	-	-	-

Schedules to Balance Sheet

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

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

Schedules to Balance Sheet

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 Government		
331-20	Unsecured Loans from State government		
331-30	Unsecured Loans from Govt. bodies &		
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		-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers	30,59,465.00	35,51,394.00
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
Total deposits received		30,59,465.00	35,51,394.00

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

Code No.	Name of Funding agency	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)	Income earned
1	2	3	4	5	6	7
341-10-01					-	
341-10-02					-	
341-10-03					-	
341-10-04					-	
Total of deposit works		-	-	-	-	-

Schedules to Balance Sheet

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	-	-
350-11	Employee Liabilities	16,50,720.00	20,99,139.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	-	
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	Total Other liabilities (Sundry)	16,50,720.00	20,99,139.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses	15,67,382.00	15,67,382.00
360-20	Provision for Interest		
360-30	Other Provisions		
	Total Provisions	15,67,382.00	15,67,382.00

Schedules to Balance Sheet

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	Total at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	6,54,631.00	-	-	6,54,631.00	-	-	-	-	6,54,631.00	6,54,631.00
410-20	Buildings	92,78,730.00	3,01,279.00	-	95,80,009.00	14,39,171.14	3,01,644.42	-	17,40,815.56	78,39,193.44	78,39,558.86
410-21	Parks & Playgrounds	49,17,368.00	-	-	49,17,368.00	38,91,398.41	9,34,299.92	-	48,25,698.33	91,669.67	10,25,969.59
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-
410-30	Roads and Bridges	6,84,79,304.00	28,66,250.00	-	7,13,45,554.00	4,56,95,267.69	95,45,439.32	-	5,52,40,707.01	1,61,04,846.99	2,27,84,036.31
410-31	Sewerage and drainage	83,76,167.00	4,79,963.00	-	88,56,130.00	34,69,507.56	5,45,402.20	-	40,14,909.76	48,41,220.24	49,06,659.44
410-32	Waterways	26,55,905.00	4,81,221.00	-	31,37,126.00	3,48,777.75	68,937.07	-	4,17,714.82	27,19,411.18	23,07,127.25
410-33	Public Lighting	45,84,827.00	2,45,322.00	-	48,30,149.00	4,76,115.07	4,47,211.36	-	9,23,326.43	39,06,822.57	41,08,711.93
	Other assets	-	-	-	-	-	-	-	-	-	-
410-40	Plants and Machinery	11,85,987.68	-	-	11,85,987.68	1,29,611.39	1,12,669.00	-	2,42,280.39	9,43,707.29	10,56,376.29
410-50	Vehicles	41,67,565.00	-	-	41,67,565.00	24,42,021.19	3,95,919.00	-	28,37,940.19	13,29,624.81	17,25,543.81
410-60	Office & other equipment	64,34,539.45	8,83,450.00	-	73,17,989.45	18,19,194.28	6,54,432.62	-	24,73,626.90	48,44,362.55	46,15,345.17
410-70	Furniture, fixtures, fittings and electrical appliances	7,93,137.87	-	-	7,93,137.87	6,37,487.68	75,348.00	-	7,12,835.68	80,302.19	1,55,650.19
410-22	Statues, heritage assets,antiques & other works of art	-	-	-	-	-	-	-	-	-	-
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	6,32,98,528.00	53,24,274.00	-	6,86,22,802.00	1,30,47,310.80	21,19,971.97	-	1,51,67,282.77	5,34,55,519.23	5,02,51,217.20
	Total	17,48,26,690.00	1,05,81,759.00	-	18,54,08,449.00	7,33,95,862.96	1,52,01,274.88	-	8,85,97,137.84	9,68,11,311.16	10,14,30,827.04

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 Statements shall also be mentioned.
- 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 Depreciation calculated as per the Uttarakhand Municipal Accounting Manual 2021.
- 2 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.
- 3 Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
- 4 Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
- 5 Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- 6 Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
- 7 No depreciation is to be charged on "Land" and "Capital work in Progress

Schedules to Balance Sheet

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

Details of Fixed Asset head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP at the end of FY
(A)	(B)	(C)	(D)	(E=B+C-D)
Buildings	4,75,000.00	-	-	4,75,000.00
Parks and Playgrounds	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant and Machinery	-	-	-	-
Total	4,75,000.00	-	-	4,75,000.00

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

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

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debenture and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments				
Total of Investments General Fund				-	-

Schedules to Balance Sheet

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

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

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

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

Schedules to Balance Sheet

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4	6
431-10	<u>Receivables for Property Taxes</u>				
	Current Year	50,951.00		50,951.00	34,742.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	28,652.00	7,163.00	21,489.00	
	3 years to 4 years	4,060.00	2,030.00	2,030.00	
	4 years to 5 years	4,060.00	3,045.00	1,015.00	
	More than 5 years/ Sick or Closed Industries	33,079.00	33,079.00	-	
	Sub - total	1,20,802.00	45,317.00	75,485.00	34,742.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Property Taxes	-	-	-	-
431-19	<u>Receivables of Other Taxes</u>				
	Current Year				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 years to 4 years				
	More than 5 years/ Sick or Closed Industries				
	Sub - total	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Other Taxes	-	-	-	-
431-30	<u>Receivables of Cess</u>				
	Current Year			-	
	Receivables outstanding for more than 2 years but not exceeding 3 years			-	
	3 years to 4 years			-	
	More than 5 years/ Sick or Closed Industries			-	
	Sub - total	-	-	-	-
431-40	Receivables from Other Sources	-			-
	Current Year	4,65,750.00		4,65,750.00	3,46,215.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	3,29,920.00	1,64,960.00	1,64,960.00	
	3 years to 4 years	32,590.00	32,590.00	-	
	More than 5 years/ Sick or Closed Industries	-	-	-	
	Sub - total	8,28,260.00	1,97,550.00	6,30,710.00	3,46,215.00
	Total of Sundry Debtors (Receivables)	9,49,062.00	2,42,867.00	7,06,195.00	3,80,957.00

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 dues from the concerned parties/individuals.

Schedules to Balance Sheet

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment		
440-20	Administrative		
440-30	Operations &		
Total Prepaid expenses		-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	2,07,311.00	3,04,581.00
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	4,17,449.93	2,67,376.79
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Treasury account	-	-
	Sub-total	4,17,449.93	2,67,376.79
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	71,62,750.16	3,94,158.00
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	Sub-total	71,62,750.16	3,94,158.00
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	31,00,986.84	23,82,216.30
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Treasury account	1,72,89,226.00	92,057.00
	Sub-total	2,03,90,212.84	24,74,273.30
Total Cash and Bank balances		2,81,77,723.93	34,40,389.09

Schedules to Balance Sheet

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 Contractor				-
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 (1): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
470-10	Deposit Works		
470-20	Other asset Recoveries from Suppliers		
	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)
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		
	Total Miscellaneous Expenditure	-	-

Schedules to Income and Expenditure Account

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	81,073.00	81,073.00
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	6,000.00	6,000.00
110-12	Pilgrimage Tax		
110-80	Other taxes		
	Sub-total	87,073.00	87,073.00
110-90	Less Tax Remissions and Refund [Schedule I - 1	-	-
	Sub-total	-	-
	Total tax revenue	87,073.00	87,073.00

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

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

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

Schedules to Income and Expenditure Account

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	Compensation 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	7,24,050.00	7,24,050.00
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		7,24,050.00	7,24,050.00
130-90	Less: Rent Remission and Refunds		
Sub-total		-	-
Total Rental Income from Municipal Properties		7,24,050.00	7,24,050.00

Schedules to Income and Expenditure Account

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration		-
140-11	Licensing Fees	1,03,380.00	1,27,667.00
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	1,184.00	2,145.00
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines		
140-40	Other Fees	-	1,23,787.00
140-50	User Charges	1,500.00	35,980.00
140-60	Entry Fees		
140-70	Service/ Administrative Charges		
140-80	Other Charges		
	Sub-Total	1,06,064.00	2,89,579.00
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	1,06,064.00	2,89,579.00

Schedules to Income and Expenditure Account

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

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	56,144.00	27,000.00
150-11	Sale of Forms & Publications	-	-
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		56,144.00	27,000.00

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	3,49,76,872.18	2,88,92,327.04
160-20	Re-imburement of expenses		
160-30	Contribution towards schemes		
Total Revenue Grants, Contributions &		3,49,76,872.18	2,88,92,327.04

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		
170-40	Profit in Sale of Investments		
170-80	Others		
Total Income from Investments		-	-

Schedules to Income and Expenditure Account

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

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		28,275.00
180-80	Miscellaneous Income		
	Total. Other Income	-	28,275.00

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 commercial projects		
190-10	Income from Deposit works		
	Total Income from Commercial projects	-	-

Schedules to Income and Expenditure Account

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	1,13,52,146.00	1,17,15,201.00
210-20	Benefits and Allowances		28,868.00
210-30	Pension	3,47,090.00	3,28,673.00
210-40	Other Terminal & Retirement Benefits		13,28,339.00
	Total establishment expenses	1,16,99,236.00	1,34,01,081.00

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		-
220-11	Office maintenance	3,20,314.00	-
220-12	Communication Expenses		-
220-20	Books & Periodicals		-
220-21	Printing and Stationery	45,274.00	1,09,280.00
220-30	Travelling & Conveyance	41,783.00	30,649.00
220-40	Insurance	38,985.00	-
220-50	Audit Fees		
220-51	Legal Expenses		
220-52	Professional and other Fees	6,41,684.00	2,15,510.00
220-60	Advertisement and Publicity	1,10,600.00	2,28,071.00
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses		11,83,923.63
	Total administrative expenses	11,98,640.00	17,67,433.63

Schedules to Income and Expenditure Account

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	4,62,212.00	3,31,535.14
230-20	Bulk Purchases		
230-30	Consumption of Stores	5,37,550.00	23,68,918.00
230-40	Hire Charges	27,430.00	
230-50	Repairs & maintenance -Infrastructure Assets	27,25,639.00	2,40,495.00
230-51	Repairs & maintenance - Civic Amenities	6,11,257.00	15,861.00
230-52	Repairs & maintenance - Buildings	12,21,815.00	-
230-53	Repairs & maintenance - Vehicles	2,37,065.00	1,78,197.00
230-59	Repairs & maintenance - Others	22,323.00	
230-80	Other operating & maintenance expenses		64,900.00
Total Operating & Maintenance Expense		58,45,291.00	31,99,906.14

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 the Central Government		
240-20	Interest on Loans from the 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	221.32	704.62
240-80	Other Finance Expenses		
Total Interest & Finance Charges		221.32	704.62

Schedules to Income and Expenditure Account

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	10,400.00	
250-20	Own Programmes	7,85,190.00	35,51,764.00
250-30	Share in Programmes of others		
	Total Programme Expenses	7,95,590.00	35,51,764.00

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 Given (Give details)		
260-20	Contributions Given (Give details)		
260-30	Subsidies Given (Give details)		
	Total Revenue Grants, Contributions & Subsidies given	-	-

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	1,87,575.00	37,194.00
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	1,87,575.00	37,194.00

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
	Prior Period Income		
	Prior Period Expenses		
	Total Prior Period (Net) (a-b)	-	-