



SHRP & Associates
Chartered Accountants

SHRP & Associates, Chartered Accountants
Head Office: MIG – 339, Patel Park, Awasthik, Vikas,
Rudrapur (U S Nagar) Uttarakhand - 263153
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To,
The Municipal Commissioner
Nagar Nigam Rudrapur
Rudrapur (U S Nagar) Uttarakhand

Subject: Submission of Financial Statements for the Financial Year ended 31st March 2025

Respected Sir,

With due respect, we wish to inform you that our firm, M/s SHRP & Associates, Chartered Accountants (FRN: 020515N), was appointed by Nagar Nigam Rudrapur for implementation and maintenance of the **Accrual Based Double Entry Accounting System (ABDEAS)**.

In accordance with the said engagement, we have prepared and are hereby submitting the **Books of Accounts**, duly compiled on an accrual basis and double entry system, based on the records and data made available by the officials of Nagar Nigam Rudrapur.

The following statements and reports for the year ended **31st March 2025** are enclosed herewith for your kind perusal and record:

1. **Balance Sheet**
2. **Income & Expenditure Account**
3. **Schedules and Annexures**
4. **Significant Accounting Policies and Notes to Accounts**
5. **Bank Reconciliation Statements**

We request your good office to kindly acknowledge the receipt of the above documents and arrange to **release our professional fees along with applicable GST** at the earliest convenience. We remain thankful for your continued cooperation and support.

Yours faithfully,

For SHRP & Associates
Chartered Accountants
FRN – 0020515N

For SHRP & Associates
Chartered Accountants
(FRN : 020515N)

CA Vijendra Maheshwari
FCA, LL.M., DISA, FCGPT
Partner
BBA, LLB, DISA, B.Com(H)

Financial Statements

Financial Year 2024-2025

(As per UMAM 2021)

NAGAR NIGAM RUDRAPUR

Prepared by :

CA Viendra Maheshwari

[FCA, LLM, DISA, B.Com(H), FAFD, CCAB, CCGST]

Managing Partner

SHRP & Associates

Chartered Accountants

MIG 339, Patel Park, Awas Vikas, Rudrapur (U S Nagar) Uttarakhand 263153

Ph. 98970 42797, Ph. 7900 331 000

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BALANCE SHEET**

BALANCE SHEET OF NAGAR NIGAM RUDRAPUR AS ON 31 MARCH 2025

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	Own Fund Reserves and Surplus			
3-10	Corporation Fund /Municipal (General) Fund	B-1	132,655,259.16	62,243,408.90
3-11	Earmarked Funds	B-2	1,390,348.00	1,390,348.00
3-12	Reserves	B-3	813,594,106.63	678,371,441.06
	Total Own Fund Reserves & Surplus		947,639,713.79	742,005,197.96
3-20	Grants, Contributions for specific purposes	B-4	88,481,475.56	154,662,657.56
	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	5,476,805.00	11,071,674.00
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities (Sundry Creditor)	B-9	241,456,002.33	236,340,302.63
3-60	Provisions	B-10	13,705,519.78	30,875,019.78
	Total Current Liabilities and Provisions		260,638,327.11	278,286,996.41
	TOTAL LIABILITIES		1,296,759,516.46	1,174,954,851.93
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	1,327,981,000.78	1,066,853,357.78
4-11	Less: Accumulated Depreciation		269,608,796.41	182,172,047.98
	Net Block		1,058,372,204.37	884,681,309.80
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		1,058,372,204.37	884,681,309.80
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment - Other Funds	B-14	-	-
	Total Investment Current assets, loans & advances		-	-
4-30	Stock in hand (Inventories)	B-15	1,119,258.00	10,346,277.00
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	102,573,795.00	101,401,747.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		8,924,682.50	8,924,682.50
	Net amount outstanding		93,649,112.50	92,477,064.50
4-40	Prepaid expenses	B-17	89,449.00	202,426.72
4-50	Cash and Bank Balances	B-18	143,529,492.59	187,244,260.41
4-60	Loans, advances and deposits	B-19	-	3,513.50
4-61	Less: Accumulated provision against Loans		-	-
	Net Amount outstanding		-	3,513.50
	Total Current Assets, Loans & Advances		238,387,312.09	290,273,542.13
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		1,296,759,516.46	1,174,954,851.93

Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)

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For SHRP & Associates
Chartered Accountants
FRN: 020515N
CA. Vijendra Maheshwari
FCA, LL.M, DISA, FAE
Partner/Authorised Signatory
FCA, LLB, DISA, B.Com(H)

For NAGAR NIGAM RUDRAPUR

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NAGAR NIGAM RUDRAPUR

Income and Expenditure Statement for the period from 1st April,2024 to 31st March,2025

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	38,000,000.00	31,061,599.00
1-20	Assigned Revenues & Compensation	I-2	196,860.00	194,550.00
1-30	Rental Income from Municipal Properties	I-3	10,569,332.00	7,100,183.00
1-40	Fees & User Charges	I-4	48,510,963.18	30,556,260.28
1-50	Sale & Hire Charges	I-5	527,071.00	3,811,713.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	447,266,492.43	357,395,432.26
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	1,927,639.11	1,975,763.00
1-80	Other Income	I-9	10,260.00	4,377,319.87
1-90	Income from Commercial Projects	I-19	-	-
A	Total – INCOME		547,008,617.72	436,472,820.41
	EXPENDITURE			
2-10	Establishment Expenses	I-10	215,370,852.00	179,202,590.00
2-20	Administrative Expenses	I-11	13,055,351.22	10,895,499.07
2-30	Operations & Maintenance	I-12	158,208,868.00	149,047,074.00
2-40	Interest & Finance Expenses	I-13	13,474.34	2,553.03
2-50	Programme Expenses	I-14	5,293,427.00	2,076,888.00
2-60	Revenue Grants, Contributions & subsidies	I-15	160,000.00	3,104,744.00
2-70	Provisions & Write off	I-16	-	64,857.25
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		87,436,748.43	67,800,323.07
B	Total – EXPENDITURE		479,538,720.99	412,194,528.42
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		67,469,896.73	24,278,291.99
2-80	Add: Prior period Items (Net)	1-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		67,469,896.73	24,278,291.99
2-90	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund		67,469,896.73	24,278,291.99

For S H R P & Associates
Chartered Accountants
(FRN : 020515N)

(Signature)
Vijendra Maheshwari
Partner/Authorised Signatory
B.Com, LLB, DISA, E.Com(H)



Schedules to Income and Expenditure Account

NAGAR NIGAM RUDRAPUR

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-01	Property tax	38,000,000.00	31,061,599.00
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	-	-
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	-	-
	Sub-total	38,000,000.00	31,061,599.00
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	38,000,000.00	31,061,599.00

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	-	-

* 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	196,860.00	194,550.00
120-20	Compensation in lieu of Taxes / duties	-	-
120-30	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	196,860.00	194,550.00



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	2,946,605.00	2,845,330.00
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands (Ponds)	-	4,254,853.00
130-80	Other rents	7,622,727.00	
	Sub-Total	10,569,332.00	7,100,183.00
130-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	10,569,332.00	7,100,183.00

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 Charges	1,800,000.00	123,385.00
140-11	Licensing Fees	1,563,768.00	4,132,571.00
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	48,398.00	52,526.00
140-14	Development Charges	175,822.00	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	410,366.00	1,374,459.00
140-40	Other Fees	18,849,065.18	12,457,768.28
140-50	User Charges	25,662,044.00	12,330,806.00
140-60	Entry Fees	1,500.00	-
140-70	Service / Administrative Charges	-	84,745.00
140-80	Other Charges		
	Sub-Total	48,510,963.18	30,556,260.28
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	48,510,963.18	30,556,260.28

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	10,180.00	15,041.00
150-11	Sale of Forms & Publications	516,891.00	3,796,672.00
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	527,071.00	3,811,713.00



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	359,829,744.00	291,729,412.54
160-20	Re-imbusement of expenses	-	-
160-30	Contribution towards schemes	-	-
160-40	Contribution towards Assets	87,436,748.43	65,666,019.72
	Total Revenue Grants, Contributions & Subsidies	447,266,492.43	357,395,432.26

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	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	1,927,639.11	1,975,763.00
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
	Total. – Interest Earned	1,927,639.11	1,975,763.00

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	-	4,282,327.87
180-80	Miscellaneous Income	10,260.00	94,992.00
	Total. Other Income	10,260.00	4,377,319.87



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	190,290,275.00	148,164,172.00
210-20	Benefits and Allowances	3,180.00	3,400,340.00
210-30	Pension	24,303,397.00	24,971,438.00
210-40	Other Terminal & Retirement Benefits	774,000.00	2,666,640.00
	Total establishment expenses	215,370,852.00	179,202,590.00

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	-	12,919.00
220-11	Office maintenance	409,646.00	276,805.78
220-12	Communication Expenses	947,128.50	33,031.30
220-20	Books & Periodicals	-	-
220-21	Printing and Stationery	1,458,868.00	1,378,736.00
220-30	Travelling & Conveyance	36,482.00	200,156.00
220-40	Insurance	244,725.72	469,013.99
220-50	Audit Fees	-	-
220-51	Legal Expenses	189,050.00	1,142,450.00
220-52	Professional and other Fees	4,376,641.00	1,307,802.00
220-60	Advertisement and Publicity	5,392,810.00	6,074,585.00
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	-	-
	Total administrative expenses	13,055,351.22	10,895,499.07

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	10,118,301.00	24,695,034.00
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	15,748,764.00	4,630,519.00
230-40	Hire Charges	1,630,731.00	2,949,563.00
230-50	Repairs & maintenance –Infrastructure Assets	5,898,148.00	24,322,673.00
230-51	Repairs & maintenance - Civic Amenities	1,393,192.00	6,393,979.00
230-52	Repairs & maintenance – Buildings	1,755,610.00	1,799,712.00
230-53	Repairs & maintenance – Vehicles	2,532,529.00	3,611,860.00
230-59	Repairs & maintenance – Others	61,837,337.00	2,381,127.00
230-80	Other operating & maintenance expenses	57,294,256.00	78,262,607.00
	Total Operating & Maintenance Expense	158,208,868.00	149,047,074.00



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	16.34	2,553.03
240-80	Other Finance Expenses	13,458.00	-
	Total Interest & Finance Charges	13,474.34	2,553.03

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	271,080.00	-
250-20	Own Programmes	5,022,347.00	2,076,888.00
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	5,293,427.00	2,076,888.00

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	160,000.00	3,104,744.00
260-20	Contributions Given	-	-
260-30	Subsidies Given	-	-
	Total Revenue Grants, Contributions & Subsidies given	160,000.00	3,104,744.00



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	-	64,857.25
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	-	64,857.25

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)	-	-

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 Income from Deposit works	-	-
	Total Income from Commercial projects	-	-



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	62,243,408.90	2,941,953.53	65,185,362.43	-	65,185,362.43
310-90	Excess of Income & Expenditure	-	67,469,896.73	67,469,896.73	-	67,469,896.73
	Total Municipal fund (310)	62,243,408.90	70,411,850.26	1,32,655,259.16	-	1,32,655,259.16



Schedule B-2: Earmarked Funds

Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

Amount in Rs.

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.	1	2	3	4	5	6	7
(a) Opening Balance	1,390,348.00	-	-	-	-	-	-
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)							
Total (a+b)	1,390,348.00	-	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
sub-total							
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
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)	1,390,348.00	-	-	-	-	-	-
Grant Total of Special Funds							



Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution					
312-11	Capital Reserve	678,371,441.06	222,659,414.00	901,030,855.06	87,436,748.43	813,594,106.63
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	678,371,441.06	222,659,414.00	901,030,855.06	87,436,748.43	813,594,106.63



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	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 institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & debentures	-	-
330-80	Other Loans	-	-
	Total Secured Loans	-	-

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

Amount in Rs.

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 & 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	-	-

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	Deposits From Contractors and suppliers	5,476,805.00	11,071,674.00
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposits From staff	-	-
340-80	Deposits - Others	-	-
	Total Deposit Received	5,476,805.00	11,071,674.00



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

Amount in Rs

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-xx						
	Total of deposit works					



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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	227,326,929.67	222,031,229.67
350-11	Employee Liabilities	10,880,144.66	11,246,054.96
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	2,010,454.00	2,331,256.00
350-30	Government Dues Payable	1,238,474.00	731,762.00
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	241,456,002.33	236,340,302.63

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses	13,705,519.78	30,875,019.78
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
	Total Provisions	13,705,519.78	30,875,019.78



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 the current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	11 00	13,603,033.00	-	13,603,044.00	-	-	-	-	13,603,044.00	-
410-20	Buildings	58,357,008.73	36,338,395.00	-	94,695,403.73	2,645,229.67	2,633,796.87	-	5,279,026.54	89,416,377.19	11 00
410-21	Parks & Playgrounds	20,845,642.00	3,344,879.00	-	24,190,521.00	174,844.84	4,348,027.55	-	4,522,872.39	19,667,648.61	55,711,79 06
	Infrastructure Assets										20,670,797 16
410-30	Roads and Bridges	720,545,769.63	92,244,304.00	-	812,790,073.63	105,119,439.33	50,004,778.99	-	155,124,218.32	657,665,855.31	615,426,330 30
410-31	Sewerage and drainage	149,325,334.82	56,157,675.00	-	205,483,009.82	18,980,332.13	12,238,593.72	-	31,218,925.85	174,264,083.97	130,345,002 69
410-32	Water ways	11,054,948.60	1,195,020.00	-	12,249,968.60	872,457.21	753,425.63	-	1,625,882.84	10,624,085.76	10,182,491 99
410-33	Public Lighting	49,578,469.00	12,797,427.00	-	62,375,896.00	33,548,651.89	8,411,880.91	-	41,960,532.80	20,415,363.20	16,029,817 11
	Other assets										
410-40	Plants & Machinery	-	-	-	-	-	-	-	-	-	-
410-50	Vehicle	41,307,081.00	17,009,883.00	-	58,316,964.00	15,690,368.59	5,471,717.14	-	21,162,085.73	37,154,878.27	25,616,712 41
410-60	Office & other equipment	6,298,973.00	999,460.00	-	7,298,433.00	2,631,606.78	1,228,931.16	-	3,860,537.94	3,437,895.06	3,667,566 22
410-70	Furniture, fixtures and electrical appliances	8,794,358.00	27,437,567.00	-	36,231,925.00	2,509,117.54	2,345,596.46	-	4,854,714.00	31,377,211.00	6,285,340 46
410-22	Statues, heritage assets, antiques & other works of art	745,762.00	-	-	745,762.00	-	-	-	-	745,762.00	745,762 00
410-80	Other fixed assets and non-current assets (Includes Intangible Assets)	-	-	-	-	-	-	-	-	-	-
	Total	1,066,853,357.78	261,127,643.00	-	1,327,981,000.78	182,172,047.98	87,436,748.43	-	269,608,796.41	1,058,372,204.37	884,681,309.80



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				
Parks and Playgrounds				
Roads and Bridges				
Sewerage and Drainage				
Water Ways				
Public Lighting				
Plant and Machinery				



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	1	2	3
	Stores	1,119,258.00	10,346,277.00
	Loose	-	-
	Tools	-	-
	Others	-	-
	Total Stock in hand	1,119,258.00	10,346,277.00



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	Receivables for Property Taxes				
	Current Year	-	-	94,309,873.00	29,935,920.00
	Receivables outstanding for more than 1 years but not exceeding 2 years	-	-	-	29,166,095.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	16,586,467.13
	3 years to 4 years	-	-	-	7,566,435.75
	4 years to 5 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	-	-	94,309,873.00	83,254,917.88
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of Property Taxes	-	-	94,309,873.00	83,254,917.88
431-19	Receivables of Rent				
	Current Year	-	-	862,025.00	166,819.00
	Receivables outstanding for more than 1 years but not exceeding 2 years	-	-	-	26,960.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	20,389.50
	3 years to 4 years	-	-	-	40,098.50
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	-	-	862,025.00	254,267.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of Other Taxes	-	-	862,025.00	254,267.00
	Receivables of User charges				
	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 (Advertisement fees)	-	-	7,401,897.00	2,520,328.00
	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	-	-	7,401,897.00	2,520,328.00
	Total of Sundry Debtors (Receivables)	-	8,924,682.50	102,573,795.00	86,029,512.88



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	89,449.00	202,426.72
440-30	Operations & maintenance		
	Total Prepaid expenses	89,449.00	202,426.72

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	-	505.00
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	-	-
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office		
450-25	Treasury account		
	Sub-total	-	-
	Balance with Bank – Special Funds		
450-41	Nationalised Banks	-	-
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	-	-
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office		
	Treasury account	-	-
	Sub-total	-	-
	Total Cash and Bank balances	143,529,492.59	505.00



Bank balance

SL No	Bank Name	Bank Account No.	Purpose of Bank A/c	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5	6
1	State Bank of India	30045456876	15th Finance	15,820,553.00	60,709,277.00
2	Punjab National Bank	7812010013770	14th Finance	8,136.50	7,921.50
3	Bank of Baroda	24980100001403	DAY - NULM	7,332.40	7,055.40
4	Bank of Baroda	26950200000680	AMRUT	88,989.40	88,989.40
5	Canara Bank	87452200004045	SBM OLD	17,153.54	15,904.54
6	U S Nagar Distt Co-Operative Bank	234001003318	Awasthapana Nidhi	769.39	749.39
7	U S Nagar Distt Co-Operative Bank	26340220000001	Awasthapana Nidhi	1,375.05	1,338.05
8	Axis Bank	917010062453068	PMAY	1,343.00	1,343.00
9	IDBI Bank	231104000102551	SBM	2,679,427.01	16,437,458.01
10	Bandhan Bank	50180028447943	Board Fund	11,645.31	505,126.31
11	HDFC Bank	50100345903859	Board Fund User Chares	1,213,815.00	475,636.00
12	IDBI Bank	231104000102513	Board Fund	14,639,753.20	21,148,101.70
13	IDBI Bank	231104000102520	Security Return	30,073.55	1,800,979.55
14	Axis Bank	911010007203619	Board Fund	20,399.73	1,551,469.73
15	State Bank of India	39431611536	Census	774,271.00	753,756.00
16	State Bank of India	65102289957	Septage	590,509.50	380,263.50
17	Bank of Baroda	24980100003557	Salary Account	24,798,761.34	10,263,643.32
18	Bank of Baroda	26950200000780	JHEEL Income	11,430,892.05	10,631,187.53
19	Central Bank of India	1578401532	Anti Littering	1,321,790.12	2,776,845.98
20	Punjab National Bank	833000101205577	Special Component	47,119.50	45,871.50
21	PLA	7500	State Finance commission	39,649,640.00	52,582,262.00
22	IDBI Bank	4084	SNA	-	-
23	Axis Bank 911020051864505	911020051864505	-	4,523.00	216,982.00
24	Axis Bank 921010052282848 User Charges	921010052282848	User Charges	114,709.00	2,683,618.00
25	BOB-26950100014036.(NULM)	26950100014036	NULM	-	-
26	IDBI-0231102000013314 (NULM)	231102000013314	NULM	226,415.00	355,037.00
27	IDBI-0231102000013785	231102000013785	-	7,371,120.00	2,438,188.00
28	PF account bank Balance			1,364,751.00	1,364,751.00
29	Bank of Baroda	6423		133,354.00	
30	Bank of Baroda	6562		6,715,081.00	
31	Bank of Baroda	6377		3,248,536.00	
32	HDFC Bank	5710		11,197,254.00	1,364,751.00
	TOTAL			143,529,492.59	188,608,506.41



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	3,513.50	-	-	-
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	3,513.50	-	-	-
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
	Total Loans, advances, and deposits	3,513.50	-	-	-

Schedule B-19: 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 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.)
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	-	-

