

NAGAR  
PALIKA  
PAURI  
BALANCE  
SHEET

F.Y - 2024 - 2025



**NAME OF THE ULB: NAGAR PALIKA PAURI**

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

*Amount in Thousands*

Code No.	Description of items	Schedule No.	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
	<b>LIABILITIES</b>					
	<b>Own Fund Reserves and Surplus</b>					
3-10	Municipal Fund	B-1		19,210.23		13,968.74
3-11	Earmarked Funds	B-2		-		-
3-12	Reserves	B-3		579,891.32		570,674.91
	<b>Total Own Fund Reserves &amp; Surplus</b>			<b>599,101.55</b>		<b>584,643.65</b>
3-20	Grants, Contributions for specific purposes	B-4		69,077.91		78,564.75
	<b>Loans</b>					
3-30	Secured loans	B-5				
3-31	Unsecured loans	B-6		-		-
	<b>Total Loans</b>			-		-
	<b>Current Liabilities and Provisions</b>					
3-40	Deposits received	B-7		4,548.27		7,172.04
3-41	Deposit works	B-8		-		-
3-50	Other liabilities (Sundry Creditors)	B-9		2,340.31		12,023.24
3-60	Provisions	B-10		556.23		429.38
	<b>Total Current Liabilities and Provisions</b>			<b>7,444.81</b>		<b>19,624.65</b>
	<b>TOTAL LIABILITIES</b>			<b>675,624.28</b>		<b>682,833.06</b>
	<b>ASSETS</b>					
4-10	Fixed Assets	B-11				
	Gross Block			970,474.04		884,859.60
4-11	Less: Accumulated Depreciation			390,582.65		314,184.63
	Net Block			579,891.39		570,674.97
4-12	Capital work-in-progress	B-12		-		-
	<b>Total Fixed Assets</b>			<b>579,891.39</b>		<b>570,674.97</b>
	<b>Investments</b>					
4-20	Investment - General Fund	B-13		-		-
4-21	Investment-Other Fund	B-14		-		-
	<b>Total Investments</b>			-		-



Current assets, loans & advances					
4-30	Stock in hand (Inventories)	B-15			
	<b>Sundry Debtors (Receivables)</b>				
4-31	Gross amount outstanding	B-16	11,584.84		
4-32	Less: Accumulated provision against bad and doubtful debts		7,499.15		13,974.29
	<b>Net amount outstanding</b>		<b>4,085.70</b>		<b>7,499.15</b>
4-40	Prepaid expenses	B-17	231.50		<b>6,475.14</b>
4-50	Cash and Bank Balances	B-18	91,415.69		195.53
4-60	Loans, advances and deposits	B-19	-		105,487.47
4-61	Less: Accumulated provision against Loans				-
	<b>Total Current Assets Loans &amp; Advances</b>		<b>95,732.88</b>		<b>112,158.14</b>
4-70	Other Assets	B-20			
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21			
	<b>TOTAL ASSETS</b>		<b>675,624.27</b>		<b>682,833.06</b>
	Notes to the Balance Sheet	B-22			

PREPARED BY  
RIMA JAIN AND COMPANY  
CHARTERED ACCOUNTANTS



*Rima Jain*  
लेखा **ACCOUNTANT**  
नगर पालिका परिषद पौड़ी  
पौड़ी गढ़वाल, उत्तराखण्ड

*[Signature]*  
**EX. OFFICER**  
अधिसासी अधिकारी  
नगर पालिका परिषद पौड़ी  
पौड़ी (गढ़वाल)

*[Signature]*  
**CHAIRMAN**  
नगर पालिका परिषद पौड़ी  
पौड़ी (गढ़वाल)

**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**	Balance at the end of the current year (Rs.)
	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	13,968.74		13,968.74	-	13,968.74
310-90	Excess of Income & Expenditure		5,241.49	5,241.49	-	5,241.49
	<b>Total Municipal fund (310)</b>	13,968.74	5,241.49	19,210.23	-	19,210.23

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

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

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

Particulars	Pension Fund	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
<b>Code No.</b>							
(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)							
<b>Total (b)</b>	-						
<b>Total (a+b)</b>	-						
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*							
Others							
<b>Sub-total</b>	-						



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

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.

*Sumit*  
 लेखा अनुभाग  
 नगर पालिका परिषद पोडी  
 गढवाल, उत्तराखण्ड

*[Signature]*  
 अधिशासी अधिकारी  
 नगर पालिका परिषद पोडी  
 पोडी (गढवाल)

अध्यक्ष  
 नगर पालिका परिषद पोडी  
 पोडी (गढवाल)



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	0.31		0.31		0.31
312-12	Grant against Fixed Assets	570,674.61	85,614.44	656,289.05	76,398.03	579,891.02
312-30	Special Funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	<b>Total Reserve funds</b>	570,674.91	85,614.44	656,289.36	76,398.03	579,891.32



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

Particulars	Grant SWM	Grant Rajya Vitt	Grant 15 Vitt	Grant Shopping Complex	Grant for IHSD	Grant Devi Aapda	Grant Avasthapana	Grant Gaushala	Grant Swasthaya Aarohan	Grant MLA/MP Fund	Grant Rain Basera	Grant Election	Grant IEC	Grant - Others	Total
<b>(a) Opening Balance</b>															
<b>(b) Additions to the Grants *</b>															
(i) Grant received during the year	26,975.72	9,732.73	18,146.02	883.04	2,173.42	2,080.45	10,169.71	6,196.00	115.00	2,042.67	-			50.00	78,564.75
(ii) Interest/Dividend earned on Grant	64.03	170,112.00	24,671.98	24.54	60.99	58.36	283.69	2,557.00	65.00	56.75	62.00	400.00	264.78	29.00	198,710.12
(iii) Profit on disposal of Grant															
(iv) Appreciation in Value of Grant															
(v) Other addition (Specify nature)															
<b>Total (b)</b>	27,039.75	179,844.73	42,817.99	907.57	2,234.41	2,138.82	10,453.40	8,753.00	180.00	2,099.42	62.00	400.00	264.78	79.00	277,274.87
<b>(c) Payments out of funds</b>															
(i) Capital expenditure on Fixed Assets*		72,673.81	6,744.64					6,196.00							85,614.44
Others															
<b>Sub-total</b>		72,673.81	6,744.64					6,196.00							85,614.44
(ii) Revenue Expenditure on Salary, Wages and Rent		78,148.94	18,903.60												
Other administrative															
<b>Sub-total</b>		78,148.94	18,903.60										264.78		97,717.32
(iii) Other:															
Loss on disposal of Grant															
Diminution in Value of Grants Refunded	24,865.20														
<b>Sub-total</b>	24,865.20														24,865.20
<b>Total (C) [i+ii+iii]</b>	24,865.20	150,822.74	25,648.23	907.57	2,234.41	2,138.82	10,453.40	6,196.00	180.00	2,099.42	62.00	400.00	264.78	79.00	248,652.00
<b>Net balance at the year end - (a+b)-</b>	2,174.55	29,021.98	17,169.76	907.57	2,234.41	2,138.82	10,453.40	2,557.00	180.00	2,099.42	62.00	400.00	264.78	79.00	208,196.96
Note: Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds															69,077.91

\* For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule (B-11) 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			
	<b>Total Secured Loans</b>		

Notes:

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

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

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

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



**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	4,548.27	
340-20	From Revenues		7,172.04
340-30	From staff		
340-80	From Others		
	<b>Total deposits received</b>	<b>4,548.27</b>	<b>7,172.04</b>

**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				
	<b>Total of deposit works</b>				

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	50.64	6,850.23
350-11	Employee Liabilities	2,221.17	4,946.55
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	68.49	226.46
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>2,340.31</b>	<b>12,023.24</b>

**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	556.23	429.38
360-20	Provision for Interest		
360-30	Provision for Other Assets		
	<b>Total Provisions</b>	<b>556.23</b>	<b>429.38</b>





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
2		3	4	5	6
Buildings					
Roads & Bridges					
Sewerage and drainage					
Public Lighting					
<b>Total of CWIP</b>					

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

*Amount Rs.*

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

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

*Amount Rs.*

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



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

Amount Rs.

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

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for Out. revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
431-10	Receivables for Property Taxes Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sub - total	9,802.50	6,571.23	3,231.27	11,491.45
350-30	Less: State Government Cess /Levies in Taxes - Control Accounts				
	<b>Net Receivables of Property Taxes</b>	<b>9,802.50</b>	<b>6,571.23</b>	<b>3,231.27</b>	<b>11,491.45</b>



431-19	<b>Receivable of Other Taxes</b> Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries Sub- total Less: State Government Cesses/Levies in Taxes – Control Accounts				
350-30	<b>Net Receivables of Other Taxes</b>				
431-30	<b>Receivables of Cess Income</b> Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries				
	<b>Sub – total</b>				
431-40	<b>Receivables from Other Sources</b> Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries Sub – total <b>Total of Sundry Debtors            (Receivables)</b>	1,782.35	927.92	854.43	2,482.84
		1,782.35	927.92	854.43	2,482.84
		<b>11,584.84</b>	<b>7,499.15</b>	<b>4,085.70</b>	<b>13,974.29</b>

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	4
440-10	Establishment		
440-20	Administrative	231.50	195.53
440-30	Operations & maintenance		
	<b>Total Prepaid expenses</b>	<b>231.50</b>	<b>195.53</b>

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

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash		
	<b>Balance with Bank – Municipal Funds</b>		
450-21	Nationalised Banks	11,199.74	4,360.88
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks	732.47	1,563.03
450-24	Post Office		
450-25	Balance with Treasury	31,899.90	49,271.22
	<b>Sub-total</b>		
	<b>Balance with Bank – ___ Special Funds</b>		
450-41	Nationalised Banks		
450-42	Other Scheduled Banks	10,405.65	12,686.51
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	<b>Sub-total</b>		
	<b>Balance with Bank – ___ Grant Funds</b>		
450-61	Nationalised Banks	37,177.93	37,605.82
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	<b>Sub-total</b>		
	<b>Total Cash and Bank balances</b>	<b>91,415.69</b>	<b>105,487.47</b>



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

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

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

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



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

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

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

Schedule B-22: Notes to the Balance Sheet

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



**NAME OF THE ULB: NAGAR PALIKA PAURI**

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

<i>Amount in Thousands</i>				
Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
1-10	Tax Revenue	I-1	5,857.91	5,160.34
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	1,996.37	1,570.28
1-40	Fees & User Charges	I-4	3,931.96	5,740.66
1-50	Sale & Hire Charges	I-5	1,095.90	1,449.30
1-60	Revenue Grants, Contributions & Subsidies	I-6	174,115.35	114,477.89
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	392.72	483.00
1-80	Other Income	I-9	32.75	-
1-90	Income from Commercial	I-19	-	-
<b>A</b>	<b>Total – INCOME</b>		<b>187,422.96</b>	<b>128,881.47</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	I-10	63,408.71	62,530.43
2-20	Administrative Expenses	I-11	13,708.45	7,077.93
2-30	Operations & Maintenance	I-12	25,902.32	12,910.37
2-40	Interest & Finance Expenses	I-13	0.57	1.38
2-50	Programme Expenses	I-14	1,457.57	2,920.89
2-60	Revenue Grants, Contributions & subsidies	I-15	-	-
2-70	Provisions & Write off	I-16	-	139.01
2-71	Miscellaneous Expenses	I-17	-	-
2-80	Depreciation		76,398.033	48,128.285
<b>B</b>	<b>Total – EXPENDITURE</b>		<b>180,875.65</b>	<b>133,708.28</b>
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		6,547.31	(4,826.82)
2-80	Add: Prior period Items (Net)	I-18	(1,305.81)	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		5,241.49	(4,826.82)
2-90	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund		5,241.49	(4,826.82)

PREPARED BY  
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नगर पालिका परिषद पौड़ी  
पौड़ी (गढ़वाल)

अध्यक्ष  
CHURMAN  
नगर पालिका परिषद पौड़ी  
पौड़ी (गढ़वाल)

**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	5,827.91	5,786.12	
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			30.00
110-12	Pilgrimage Tax			
110-80	Other taxes			
	<b>Sub-total</b>			
	Less			
	Tax Remissions and Refund [Schedule 1 - 1 (a)]		625.78	
110-90				
	Sub-total	-	625.78	
	<b>Total tax revenue</b>	<b>5,857.91</b>	<b>5,160.34</b>	

**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	-	625.783
	Advertisement tax		
	Others		
	<b>Total refund and remission of tax revenues</b>	-	<b>625.783</b>

\* Insert the Detailed Codes of Account as applicable

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

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

Code No.	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	-	
	<b>Total assigned revenues &amp; compensation</b>	-	



**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	1,211.83	1,654.27
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents	784.540	
	<b>Sub-Total</b>	<b>1,996.373</b>	<b>1,654.27</b>
	Less:		
130-90	Rent Remission and Refunds	-	84.00
	Sub-total	-	84.00
	<b>Total Rental Income from Municipal Properties</b>	<b>1,996.37</b>	<b>1,570.28</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	108.700	80.000
140-11	Licensing Fees	1.400	159.706
140-12	Fees for Grant of Permit	117.000	
140-13	Fees for Certificate or Extract	116.230	70.300
140-14	Development Charges	1,575.680	300.635
140-15	Regularisation Fees		1.000
140-20	Penalties and Fines	13.850	28.606
140-40	Other Fees	1,829.840	4,661.114
140-50	User Charges	166.973	80.517
140-60	Entry Fees		
140-70	Service / Administrative Charges	2.186	358.779
140-80	Other Charges	0.10	
	<b>Sub-Total</b>	<b>3,931.959</b>	<b>5,740.66</b>
140-90	Less:		
	Rent Remission and Refunds		-
	Sub-total	-	-
	<b>Total income from Fees &amp; User Charges – Income head-wise</b>	<b>3,931.959</b>	<b>5,740.66</b>



**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	28.20	30.80
150-11	Sale of Forms & Publications	109.74	507.76
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles	957.96	910.74
150-41	Hire Charges for Equipment		
	<b>Total income from Sale &amp; Hire charges – income head-wise</b>	<b>1,095.90</b>	<b>1,449.30</b>

**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	97,717.315	114,477.887
160-20	Re-imbursment of expenses		
160-30	Contribution towards Schemes	76,398.033	
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>174,115.35</b>	<b>114,477.89</b>

**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			
	<b>Total Income from Investments</b>		



**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	392.717	483.003
171-20	Interest on Loans and advances to Employees		
171-30	Interest on loans to others		
171-40	Other Interest		
	<b>Total. – Interest Earned</b>	<b>392.717</b>	<b>483.003</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed asses		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/Liabilities		
180-60	Excess Provisions written back		
180-80	Miscellaneous Income	32.749	
	<b>Total. Other Income</b>	<b>32.749</b>	<b>-</b>

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	49,892.230	52,594.079
210-20	Benefits and Allowances		265.31
210-30	Pension	12,766.777	8,800.000
210-40	Other Terminal & Retirement Benefits	749.70	871.04
	<b>Total establishment expenses – expense head wise</b>	<b>63,408.707</b>	<b>62530.429</b>



**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	27.000	
220-11	Office maintenance	8,342.128	465.03
220-12	Communication Expenses		8.20
220-20	Books & Periodicals		
220-21	Printing and Stationery	102.76	155.18
220-30	Travelling & Conveyance	2,285.09	1,078.88
220-40	Insurance	231.61	111.96
220-50	Audit Fees		
220-51	Legal Expenses	217.61	199.00
220-52	Professional and other Fees	634.33	940.70
220-60	Advertisement and Publicity	640.41	4,030.73
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	1,227.51	88.25
	<b>Total administrative expenses – expense head wise</b>	<b>13,708.45</b>	<b>7,077.93</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	4,969.220	7,134.67
230-20	Bulk Purchases		
230-30	Consumption of Stores	3,779.944	1,384.77
230-40	Hire Charges		14.80
230-41	Repair and Maintenance- Statues and Heritage Assets	142.818	
230-50	Repairs & maintenance –Infrastructure Assets	4,249.931	1,935.01
230-51	Repairs & maintenance - Civic Amenities	600.126	484.32
230-52	Repairs & maintenance – Buildings		995.45
230-53	Repairs & maintenance – Vehicles	441.991	750.55
230-59	Repairs & maintenance – Others	131.718	83.53
230-80	Other operating & maintenance expenses	11,586.573	127.28
	<b>Total operations &amp; maintenance - expense head wise</b>	<b>25,902.321</b>	<b>12,910.37</b>



**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	0.570	1.377
240-80	Other Finance Expenses		
	<b>Total Interest &amp; Finance Charges</b>	<b>0.570</b>	<b>1.38</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses	86.56	
250-20	Own Programmes	1,371.01	2,920.89
250-30	Share in Programmes of others		
	<b>Total Programme Expenses</b>	<b>1,457.57</b>	<b>2,920.89</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants (Give details)		
260-20	Contributions (Give details)		
260-30	Subsidies (Give details)		



Total Revenue Grants, Contributions & Subsidies	-	-
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**Schedule I-16: Provisions & Write off [Code No 270]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		139.01
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
	<b>Total Provisions &amp; Write off</b>	-	139.01

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	<b>Income</b>		
280-10	Taxes	-	
280-20	Other – Revenues		
280-30	Recovery of revenues written off		
280-40	Other income		
	<b>Sub – Total Income (a)</b>	-	-
	<b>Expenses</b>		
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues		
280-80	Other Expenses	1,305.81	
	<b>Sub – Total Income (b)</b>	1,305.81	
	<b>Total Prior Period (Net) (a-b) -</b>	<b>(1,305.81)</b>	-



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

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



## Statement of Cash Flow

**NAME OF THE ULB: NAGAR PALIKA PAURI**

Particulars	Current Year (Rs.)
<b>a. Cash flows from operating activities</b>	
Gross surplus/ (deficit) over expenditure	
<b>Adjustments for:</b>	5,241.49
<b>Add :</b>	
Depreciation	
Interest & finance expenses	76,398.03
<b>Less :</b>	
Profit on disposal of assets	
Dividend Income	
Investment income	
<b>Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items.</b>	<b>81,639.53</b>
<b>Changes in current assets and current liabilities</b>	
(Increase) / decrease in Sundry debtors	
(Increase) / decrease in Stock in hand	2,389.45
(Increase) / decrease in prepaid expenses	
(Increase) / decrease in other current assets	(35.97)
(Decrease)/ increase in Deposits received	
(Decrease)/ increase in Deposits works	(2,623.77)
(Decrease)/ increase in other current liabilities	(9,682.92)
(Decrease)/ increase in provisions	126.85
Extra ordinary items (Specify)	
<b>Net cash generated from/ (used in) operating activities (a)</b>	<b>71,813.17</b>
<b>b. Cash flows from investing activities</b>	
1. (Purchase) of fixed assets & CWIP	
2. (Increase) / Decrease in Special funds/grants	(85,614.44)
3. (Increase) / Decrease in Earmarked funds	9,216.41
4. (Purchase) of Investments	(9,486.84)
<b>Add:</b>	
Proceeds from disposal of assets	
Proceeds from disposal of investments	
Investment income received	
Interest income received	
<b>Net cash generated from/ (used in) investing activities (b)</b>	<b>(85,884.87)</b>
<b>c. Cash flows from financing activities</b>	
<b>Add:</b>	
Loans from banks/others received	
<b>Less:</b>	
Loans repaid during the period	
Loans & advances to employees	
Loans to others	
Finance expenses	
<b>Net cash generated from (used in) financing activities (c)</b>	-
<b>Net increase/ (decrease) in cash and cash equivalents (a + b + c)</b>	<b>(14,071.70)</b>
Cash and cash equivalents at beginning of period	105,487.47
Cash and cash equivalents at end of period	91,415.69
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	
iii. Scheduled co-operative banks	58,783.32
iv. Balances with Post offices	732.47
v. Balances with other banks	
<b>Total</b>	<b>31,899.90</b>
	<b>91,415.69</b>

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

*Sumit*  
लेखा

र पाणि  
नी ग

पौड़ी  
अधिकासी अधिकारी  
खण्ड नगर पालिका परिषद पौड़ी  
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पौड़ी (गढवाल)



**NAME OF THE ULB: PAURI NAGAR PALIKA**

**DEPRECIATION CHART AS ON MARCH 31ST 2025**

Fixed Assets	Rate of Depreciation	Useful Life	Opening Balance	Addition up to 30th Sept.	Addition After 30th Sept.	Deletion	Closing Balance	Opening Depreciation	Current Year Dep	Closing Dep.
41010 Land	0.00%	0	360.00				360.00			
41020 Buildings	6.33%	15	249,977,413.00	15,111,236.00	13,889,001.00		278,977,650.00	57,697,795.33	17,228,766.14	74,926,561.47
41021 Parks and Playgrounds	19.00%	5	8,991,138.00	2,769,649.00	1,545,770.00		13,306,557.00	3,356,486.83	2,381,397.68	5,737,884.51
41022 Statues	0.00%	0	497,912.00				497,912.00			
41030 Roads and Bridges	13.57%	7	160,496,903.50	7,593,103.00	2,905,054.00		170,995,060.50	106,730,639.36	23,009,343.83	129,739,983.19
41031 Sewerage and Drainage	6.33%	15	81,960,149.50	1,389,055.00	3,336,153.00		86,685,357.50	28,712,482.72	5,384,427.80	34,096,910.52
41032 Water Ways	9.50%	10	25,147,036.00				25,147,036.00	5,867,989.00	2,388,968.42	8,256,957.42
41033 Public Lighting	9.50%	10	20,564,028.00	2,922,736.00	6,320,000.00		29,806,764.00	6,988,690.46	2,531,442.58	9,520,133.04
41040 Plant and Machinery	9.50%	10	4,233,978.00		1,774,180.00		6,008,158.00	2,146,696.16	486,501.46	2,633,197.62
41050 Vehicles	9.50%	10	11,745,977.00	2,771,000.00			14,516,977.00	6,176,271.01	1,379,112.82	7,555,383.83
41050 Office and Other Equipment	9.50%	10	2,735,870.90		1,024,900.00		3,760,770.90	737,423.92	308,590.49	1,046,014.41
41070 Furniture & Fixtures	9.50%	10	2,443,248.00		253,148.00		2,696,396.00	949,415.58	244,133.09	1,193,548.67
41080 Other Fixed Assets	6.33%	15	316,065,587.92	10,765,138.00	11,244,320.00		338,075,045.92	94,820,744.21	21,055,349.44	115,876,093.65
<b>Total</b>			<b>884,859,601.82</b>	<b>43,321,917.00</b>	<b>42,292,526.00</b>		<b>970,474,044.82</b>	<b>314,184,634.58</b>	<b>76,398,033.74</b>	<b>390,582,668.32</b>

