

Statement of Significant Accounting Policies

NAGAR PANCHAYAT NANAQMATTA (UDHAM SINGH NAGAR)

Introduction

The Statement of Significant Accounting Policies shall state important accounting policies followed by the ULB in respect of accounting for its transactions and in the preparation and presentation of the Financial Statements.

Where any of the accounting policies adopted by the ULB while preparing its Financial Statements is not in conformity with the principles prescribed in this Accounts Manual and the effect of deviation from the accounting principles is material, the particulars of the deviation shall be disclosed together with the reasons therefor and the financial effect thereof, except where such effect is not ascertainable. The disclosure of such deviation reasons thereof and financial effect thereof shall be made in the section "Other Disclosures". In case the financial effect thereof is not ascertainable, either wholly or in part, the fact that it is not so ascertainable shall be indicated.

Likewise, any change in the accounting principles which has no material effect on the Financial Statements for the current period but which is reasonably expected to have a material effect in later periods, the fact of such change should be appropriately disclosed in the period in which the change is adopted.

The Accounting policies are described in Chapter-3 of this Manual shall be the basis of preparation of significant accounting policies for an ULB. This is to be disclosed in the Financial Statement accordingly.

Given below an illustration on Significant Accounting Policies which can be suitably adopted by the ULBs

Basis of Accounting

- The Financial Statements for the Financial Year 1st April 2024 to 31st March 2025 has been prepared on accrual basis by the Nagar Panchayat Nanakmatta as per Uttarakhand Municipal Accounting Manual.
- The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual.
- All figures are in Indian Rupees.

Historical Cost and Going concern

- Financial Statements have been prepared on historical cost convention.
- Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.



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Revenue Recognition

- Income in respect of which demands are raised by the ULB are accounted on accrual basis as and when they become due.
- Property tax is accrued at the beginning of the year.
- Rental income is accrued as and when it becomes due as per the terms of the rental agreement.
- Interest and penalties on late collection of rental income have been reckoned in accrual basis.
- Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.
- Where waiver scheme is allowed by Go UK, demand bills have been raised showing the gross bill and waiver amount separately.

Recognition of expenditure

- Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards contributory pension fund has been accounted as and when the salary expenditure is accrued.
- Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
- Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.

Fixed assets and depreciation

- Fixed assets are shown at cost less accumulated depreciation. Cost of fixed assets includes all expenses incurred in connection with purchase and installation of the fixed asset.
- Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM.



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- Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1). For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.
- Assets costing less than Rs.5000 are written off
- No revaluation of fixed assets has been undertaken during the year.

Long Term liability

- Long Term liability is made up of Borrowings directly taken by the Municipality as well as those given as part of schemes sponsored by Central/ State Government or by multilateral or any other funding agencies. Liability under direct borrowing is accounted for on the basis of actual receipt of funds.

Interest on borrowings

- Interest on borrowings specifically identified with fixed assets is capitalized under the respective fixed asset accounts.
- Interest on general borrowings is charged to the income and expenditure account.

Grants

- The municipality has received _____ general grants during the year (previous year Rs. _____).
- Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognised as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.
- Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been be treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.
- Capital Grants received by the Municipality as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the Corporation, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.



Statement of Significant Accounting Policies

NAGAR PANCHAYAT NANAKMATTI (UDHAM SINGH NAGAR)

Investments

- Investments are carried at cost. Any permanent fall in the carrying value of the investments are provided for.
- Investment in equity share of the [...Smart City SPV] has been carried as per Equity method.



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BALANCE SHEET

BALANCE SHEET OF NAGAR PANCHAYAT NANAKMATTA ULB 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	88,33,179.23	64,67,197.40
3-11	Earmarked Funds	B-2	-	2,91,648.00
3-12	Reserves	B-3	7,86,41,893.08	6,81,08,473.94
Total Own Fund Reserves & Surplus			8,74,75,072.31	7,48,67,319.34
3-20	Grants, Contributions for specific purposes	B-4	3,92,54,023.45	4,12,15,322.45
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	9,45,919.00	9,45,919.00
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities (Sundry Creditor)	B-9	14,36,285.00	4,42,724.00
3-60	Provisions	B-10	3,57,289.00	7,72,665.00
Total Current Liabilities and Provisions			27,39,493.00	21,61,308.00
TOTAL LIABILITIES			12,94,68,588.76	11,82,43,949.79
ASSETS				
Fixed Assets				
4-10	Gross Block	B-11	14,08,07,375.15	11,47,02,417.15
4-11	Less: Accumulated Depreciation		5,18,56,333.65	3,87,32,687.39
Net Block			8,89,51,041.50	7,59,69,729.76
4-12	Capital work-in-progress	B-12	-	-
Total Fixed Assets			8,89,51,041.50	7,59,69,729.76
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	7,28,382.27	-
Sundry Debtors (Receivables)				
4-31	Gross amount outstanding	B-16	1,48,830.00	46,514.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		-	-
Net amount outstanding			1,48,830.00	46,514.00
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	3,96,40,334.99	4,22,27,706.03
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision against Loans		-	-
Net Amount outstanding			-	-
Total Current Assets, Loans & Advances			4,05,17,547.26	4,22,74,220.03
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
TOTAL ASSETS			12,94,68,588.76	11,82,43,949.79

For NAGAR PANCHAYAT NANAKMATTA



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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	1-1	4,47,688.00	4,47,688.00
1-20	Assigned Revenues & Compensation	1-2	-	-
1-30	Rental Income from Municipal Properties	1-3	-	-
1-40	Fees & User Charges	1-4	13,88,098.00	59,28,137.00
1-50	Sale & Hire Charges	1-5	1,76,870.00	74,760.00
1-60	Revenue Grants, Contributions & Subsidies	1-6	4,06,85,565.86	2,74,31,054.89
1-70	Income from Investments	1-7	-	-
1-71	Interest Earned	1-8	-	-
1-80	Other Income	1-9	-	-
1-90	Income from Commercial Projects	1-19	-	-
A	Total - INCOME		4,26,98,221.86	3,38,81,639.89
	EXPENDITURE			
2-10	Establishment Expenses	1-10	1,51,76,301.00	1,20,92,707.00
2-20	Administrative Expenses	1-11	3,59,988.00	7,05,591.00
2-30	Operations & Maintenance	1-12	73,77,404.73	42,10,060.00
2-40	Interest & Finance Expenses	1-13	1,765.04	3,286.94
2-50	Programme Expenses	1-14	1,44,615.00	1,15,015.00
2-60	Revenue Grants, Contributions & subsidies	1-15	41,48,520.00	14,49,000.00
2-70	Provisions & Write off	1-16	-	-
2-71	Miscellaneous Expenses	1-17	-	-
2-72	Depreciation		1,31,23,646.26	1,08,14,919.89
B	Total - EXPENDITURE		4,03,32,240.03	2,93,81,579.83
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		23,65,981.83	45,00,060.06
2-80	Add: Prior period Items (Net)	1-18	-	-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		23,65,981.83	45,00,060.06
2-90	Less: Transfer to Reserve Funds			
	<i>Net balance being surplus/ deficit carried over to Municipal Fund</i>		23,65,981.83	45,00,060.06



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Schedules to Income and Expenditure Account
NAGAR PANCHAYAT NANAKMATTA

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	4,47,688.00	4,47,688.00
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	4,47,688.00	4,47,688.00
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	4,47,688.00	4,47,688.00

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	-	-
120-20	Compensation in lieu of Taxes / duties	-	-
120-30	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	-	-

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

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	1,28,190.00	1,17,704.00
140-11	Licensing Fees		
140-12	Fees for Grant of Permit	17,145.00	21,925.00
140-13	Fees for Certificate or Extract		
140-14	Development Charges		
140-15	Regularisation Fees	33,610.00	75,443.00
140-20	Penalties and Fines	7,39,744.00	51,86,500.00
140-40	Other Fees	4,69,409.00	4,69,065.00
140-50	User Charges		
140-60	Entry Fees		
140-70	Service / Administrative Charges		500.00
140-80	Other Charges		
	Sub-Total	13,88,098.00	59,28,137.00
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	13,88,098.00	59,28,137.00

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	1,63,430.00	40,500.00
150-11	Sale of Forms & Publications	13,440.00	18,345.00
150-12	Sale of stores & scrap		15,915.00
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
	Total Income from Sale & hire charges	1,76,870.00	74,760.00

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Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No 160]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	2,79,66,436.00	1,66,16,135.00
160-20	Re-imburement of expenses		
160-30	Contribution towards schemes		
160-40	Contribution towards Assets	1,27,19,129.86	1,08,14,919.89
	Total Revenue Grants, Contributions & Subsidies	4,06,85,565.86	2,74,31,054.89

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-3: 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 Employees	-	-
171-30	Interest on Loans to others	-	-
171-40	Other Interest	-	-
	Total. – Interest Earned	-	-

Schedule I-9: Other Income [Code No 180]

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 assets	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	-	-
	Total. Other Income	-	-



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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	1,49,09,391.00	1,19,40,106.00
210-20	Benefits and Allowances		
210-30	Pension	2,66,910.00	1,52,601.00
210-40	Other Terminal & Retirement Benefits		
	Total establishment expenses	1,51,76,301.00	1,20,92,707.00

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	12,000.00	-
220-12	Communication Expenses	4,249.00	31,583.00
220-20	Books & Periodicals		
220-21	Printing and Stationery	48,642.00	1,04,734.00
220-30	Travelling & Conveyance	35,888.00	1,11,627.00
220-40	Insurance		
220-50	Audit Fees		19,500.00
220-51	Legal Expenses	50,000.00	7,500.00
220-52	Professional and other Fees	32,780.00	14,000.00
220-60	Advertisement and Publicity	1,76,430.00	3,87,585.00
220-61	Membership & subscriptions		
220-60	Other Administrative Expenses		29,062.00
	Total administrative expenses	3,59,988.00	7,05,591.00

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	17,80,818.00	24,24,148.00
230-20	Bulk Purchases		
230-30	Consumption of Stores	18,87,380.73	4,56,385.00
230-40	Hire Charges		
230-50	Repairs & maintenance - Infrastructure Assets	28,99,728.00	4,17,249.00
230-51	Repairs & maintenance - Civic Amenities		
230-52	Repairs & maintenance - Buildings	2,54,335.00	41,706.00
230-53	Repairs & maintenance - Vehicles	2,22,244.00	3,33,902.00
230-59	Repairs & maintenance - Others	78,699.00	7,000.00
230-80	Other operating & maintenance expenses	2,54,200.00	5,29,670.00
	Total Operating & Maintenance Expense	73,77,404.73	42,10,060.00

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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	1,765.04	3,286.94
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	1,765.04	3,286.94

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses	-	-
250-20	Own Programmes	1,44,615.00	1,15,015.00
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	1,44,615.00	1,15,015.00

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	41,48,520.00	14,40,000.00
260-20	Contributions Given	-	-
260-30	Subsidies Given	-	-
	Total Revenue Grants, Contributions & Subsidies given	41,48,520.00	14,40,000.00



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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	-	-
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	-	-

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	-	-



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

1 Section	2 Particulars	3 Opening balance as per the last account (Rs.)	4 Additions during the year (Rs.)	5 (3+4) Total (Rs.)	6 Deductions during the year (Rs.)	7 (5-6) Balance at the end of the current year (Rs.)
310-10	Corporation/ Municipal Fund	64,67,197.40		64,67,197.40		64,67,197.40
310-90	Excess of Income & Expenditure	-	23,65,981.83	23,65,981.83		23,65,981.83
	Total Municipal fund (310)	64,67,197.40	23,65,981.83	88,33,179.23	-	88,33,179.23



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Amount in Rs.

Code No.	Special Funds/Sinking Fund/Trust or Agency Fund [Code No. 311]						
	Special Fund 1 NPS	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
(a) Opening Balance	2,91,648.00						
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-	-
(iii) Profit or disposal of Special Fund Investment	-	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)							
Total (a+b)	2,91,648.00						
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
sub-total							
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	2,91,648.00						
Rent	-						
Other administrative charges	-						
Sub - total	2,91,648.00						
(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)	2,91,648.00						
Net balance at the year end - (a+b)-(c)	-						
Grant Total of Special Funds							



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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	6,81,08,473.94	2,32,52,549.00	9,13,61,022.94	1,27,19,129.86	7,86,41,893.08
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	6,81,08,473.94	2,32,52,549.00	9,13,61,022.94	1,27,19,129.86	7,86,41,893.08



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Schedule B-4: Grants & Contribution for Specific Purpose: (Code No. 320)
(Amount in Rs.)

Code No.	Particulars	From Government	From Local Bodies	From Other Sources	From Grants	From Contributions	From Other Sources
(a)	Opening Balance						
(b)	Addition to the Grants*						
(i)	Grant received during the year						
(ii)	Interest/Dividend earned on Grant Investments						
(iii)	Profit on disposal of Grant Investments						
(iv)	Appreciation in Value of Grant Investments						
(v)	Other addition (Specify nature)						
	Total (b)						
	Total (a+b)						
(c)	Payments out of funds						
(i)	Capital Expenditure on						
	Fixed Assets*						
	Others						
	Sub - total						
(ii)	Revenue Expenditure on						
	Salary, Wages and allowances etc.						
	Rent						
	Others						
	Sub - total						
(iii)	Other:						
	Loss on disposal of grant Investments						
	Grants Returned						
	Diminution in Value of Grant Investments						
	Interest grant/bank charges Grants Refunded						
	Sub -total						
	Total (c) [(i+ii+iii)]						
	Net balance at the year end - (a+b)-(c)						
	Total Grants & Contribution for Specific Purpose						


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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	9,45,919.00	9,45,919.00
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposits From staff	-	-
340-80	Deposits - Others	-	-
	Total Deposit Received	9,45,919.00	9,45,919.00



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

Amount in Rs.

1	2	3	4	5	6	7
Sl. No.	Name of borrowing 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
341-10-01						
341-10-02						
341-10-03						
341-10-xx						
Total of deposit works						



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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	9,01,496.00	-
350-11	Employee Liabilities	1,64,974.00	1,50,280.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	3,66,815.00	2,92,444.00
350-30	Government Dues Payable		
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	14,36,285.00	4,42,724.00

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	3,57,289.00	7,72,665.00
350-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
	Total Provisions	3,57,289.00	7,72,665.00



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Schedule B-11: Fixed Assets [Code No. 410 & 411]

1	Gross Block				Accumulated Depreciation				Net Block		
	2	3	4	5	6	7	8	9	10	11	12
		Opening Balance	Additions during the period	Deductions during the period	Closing Balance 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
410-10 Land		11.00	-	-	11.00	-	-	-	-	11.00	11.00
410-20 Buildings		1,51,16,575.00	41,00,673.00	-	1,92,17,248.00	24,45,508.32	7,94,994.23	-	32,40,502.55	1,59,76,745.45	1,26,71,066.68
410-21 Parks & Playgrounds											
410-30 Infrastructure Assets											
410-31 Roads and Bridges		3,90,52,556.00	1,71,01,287.00	-	5,61,53,843.00	1,36,80,460.91	67,75,309.19	-	2,04,55,770.10	3,56,98,072.90	2,53,72,095.09
410-31 Sewerage and drainage		1,51,56,211.00	24,82,378.00	-	1,76,38,589.00	44,96,319.06	10,62,728.19	-	55,59,047.25	1,20,79,541.75	1,06,59,891.94
410-22 Water ways											
410-33 Public Lighting		2,05,09,593.15	-	-	2,05,09,593.15	91,38,362.37	19,48,411.35	-	1,10,86,773.72	94,22,819.43	1,13,71,230.78
410-40 Other assets											
410-40 Plants & Machinery		1,06,41,229.00	-	-	1,06,41,229.00	33,15,609.49	10,10,916.76	-	43,26,526.25	63,14,702.75	73,25,619.51
410-50 Vehicles		1,03,83,539.00	21,79,900.00	-	1,25,63,439.00	38,57,884.05	11,54,795.55	-	50,12,679.60	75,50,759.40	65,25,654.95
410-60 Office & other equipment		5,79,063.00	2,40,720.00	-	8,19,783.00	1,55,555.03	66,445.19	-	2,62,000.22	5,57,782.78	3,83,507.97
410-70 Furniture, fixtures, fittings and electrical appliances		32,63,640.00	-	-	32,63,640.00	16,02,988.16	3,10,045.80	-	19,13,033.96	13,50,606.04	16,60,651.84
410-22 Statues, heritage assets, antiques & other works of art											
410-20 Other fixed assets and non-current assets (includes Intangible Assets)											
Total		11,47,02,417.15	2,61,04,958.00	-	14,08,07,375.15	3,87,32,687.39	1,31,23,646.26	-	5,18,56,333.65	8,89,51,041.50	7,59,69,729.75



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Schedule E-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				

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



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

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
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 Other				
420-80	Investments				
	Total of Investments General Fund				



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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 State				
421-20	Government Securities Debentures				
421-30	and Bonds Preference Shares				
421-40	Equity Shares				
421-50	Units of Mutual Funds Other				
421-60	Investments				
421-80					
	Total of Investments Other Funds	-	-	-	-



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	1	2	3
	Stores	7,28,382.27	-
	Loose	-	-
	Tools	-	-
	Others	-	-
	Total Stock in hand	7,28,382.27	-



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

1	2	3	4 (Code No. 432)	5=3-4	6
431-10	Receivables for Property Taxes				
	Current Year	1,43,830.00			46,514.00
	Receivables outstanding for more than 1 years but not exceeding 2 years				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 years to 4 years				
	4 years to 5 years				
	More than 5 years/ Sick or Closed Industries				
	Sub - total	1,43,830.00			46,514.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
350-30	Net Receivables of Property Taxes	1,43,830.00			46,514.00
431-19	Receivables of Rent				
	Current Year				
	Receivables outstanding for more than 1 years but not exceeding 2 years				
	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				
350-30	Net Receivables of Other Taxes				
	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)				
	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				
	Total of Sundry Debtors (Receivables)	1,43,830.00			46,514.00



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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 & maintenance		
	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		-
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	2,68,006.04	11,90,241.08
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	65,43,609.10	61,48,686.10
450-24	Post Office	-	-
450-25	Treasury account	-	-
	Sub-total	68,11,615.14	73,38,927.18
	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	32,60,642.85	36,76,681.85
450-62	Other Scheduled Banks	348.00	348.00
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	Treasury account	2,95,67,729.00	3,12,11,749.00
	Sub-total	3,28,28,719.85	3,48,88,778.85
	Total Cash and Bank balances	3,96,40,334.99	4,22,27,706.03



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

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	-	-



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Schedule B-20: Other Assets (Code No 470)

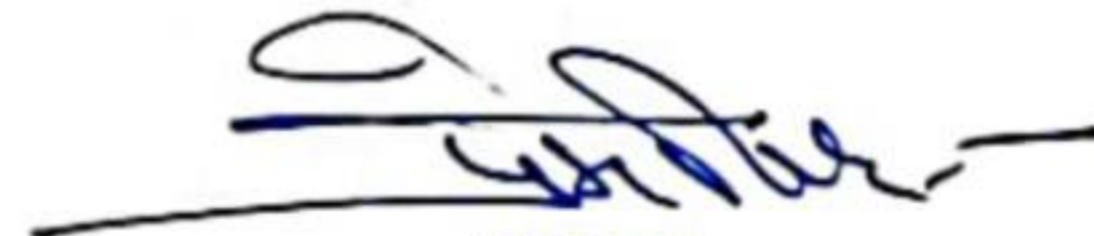
Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
470-10	Deposit Works		
470-20	Other asset control accounts		
	Total Other Assets		

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		




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Bank balance			
SL No	Bank Name	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	5	6
1	HDFC Bank (SWM)	348.00	348.00
2	IDBI Bank (SBM)	2,37,889.00	2,87,889.00
3	Nanital Bank	61,55,751.10	60,96,727.10
4	PLA -SFC	2,95,67,729.00	3,12,11,749.00
5	PNB (PMAY)	9,49,400.00	5,27,920.00
6	Punjab and Sind Bank	2,68,006.04	11,90,241.08
7	Punjab & Sind Bank (PMAY)		0.40
8	Punjab & Sind Bank (SBM)		0.60
9	UCO Bank-(9181) 15th Finance	20,73,353.85	28,60,871.85
10	Uttarakhand Gramin Bank	3,87,858.00	51,959.00
	TOTAL	3,96,40,334.99	4,22,27,706.03



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NAGAR PANCHAYAT NANAKMATTA
Statement of Cash Flow
For the year ended 2024-25

Amount in Rs.

Particulars	2024-25	2023-24
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation	3,45,372.00	4,01,174.00
Sale of Goods & Services	1,76,870.00	74,760.00
Grant Related to Revenue/General Grant		
Interest Received	-	-
Other Receipts (Fees and User Charges)	13,88,098.00	59,28,137.00
Less : Cash Payments for:		
Employee Costs	26,71,922.00	16,94,092.00
Superannuation/Recoveries payable	18,61,038.00	12,30,657.00
Suppliers/Creditors	1,88,74,626.00	1,21,72,298.00
Interest Paid	1,765.04	3,286.94
Other Payments	42,41,088.00	15,31,750.00
Net cash generated from/(used in) operating activities (a)	-2,57,40,099.04	-1,02,28,012.94
b. Cash flows from investing activities		
1. (Purchase) of fixed assets & CWIP	-2,61,04,958.00	-1,99,01,890.00
2. (Increase) / decrease in Special funds/grants received	4,92,57,686.00	5,65,11,268.00
3. (Increase) / decrease in Earmarked funds		
4. (Purchase) of investments		
ADD:		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received		
Interest income received		
Net cash generated from/(used in) operating activities (b)	2,31,52,728.00	3,66,09,378.00
c. Cash flows from financing activities		
ADD:		
loans from banks / others received		
LESS:		
Loans repaid during the period		
Loans & advance to employees		
Loans to others		
Finance expenses		
Net cash generated from/(used in) financing activities (c)	-	-
Net increase/decrease in cash and cash equivalents(a+b+c)	-25,87,371.04	2,63,81,365.06
Cash and cash equivalents at beginning of period	4,22,27,706.03	1,58,46,340.97
Cash and Cash equivalents at the end of period	3,96,40,334.99	4,22,27,706.03
Cash and cash equivalents at the end of year comprises of the following account balance at the end of the year:		
i. Cash balance		
ii. Bank Balance	3,96,40,334.99	4,22,27,706.03
iii. Scheduled co-operative banks		
iv. Balance with Post office		
v. Balance with other banks		
Total	3,96,40,334.99	4,22,27,706.03

[Signature]

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Nagar Panchayat Nanakmatta

IDBI Bank (SBM)


Reconciliation Statement


1-Apr-24 to 31-Mar-25

Page 1

Date	Particulars	Vch Type	Transaction Type	Instrument No	Instrument Date	Bank Date	Debit	Credit
							Balance as per Company Books:	2,37,889.00
							Amounts not reflected in Bank:	
							Balance as per Bank:	2,37,889.00




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Nagar Panchayat Nanakmatta

Nanital Bank

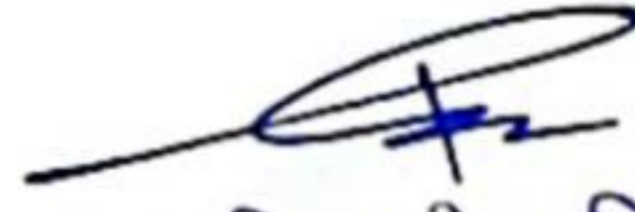
Reconciliation Statement

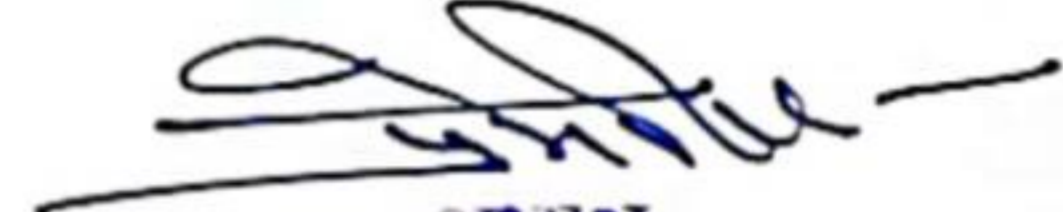
1-Apr-24 to 31-Mar-25

Page 1

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
							61,55,751.10	
Balance as per Company Books:							61,55,751.10	
Amounts not reflected in Bank:								
Balance as per Bank:							61,55,751.10	




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Nagar Panchayat Nanakmatta


HDFC Bank (SWM)

Reconciliation Statement

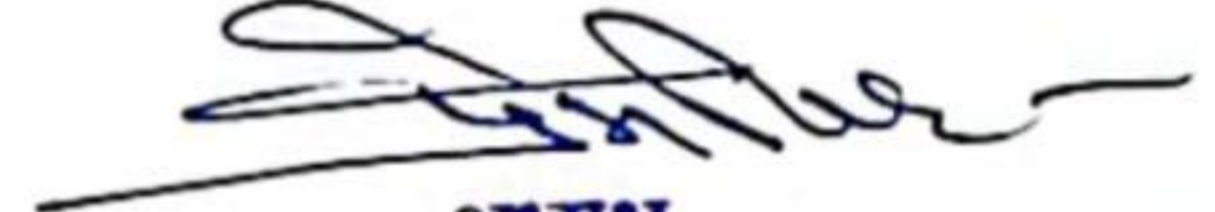
1-Apr-24 to 31-Mar-25

Page 1

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
							Balance as per Company Books:	348.00
							Amounts not reflected in Bank:	
							Balance as per Bank:	348.00



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Nagar Panchayat Nanakmatta

PLA -SFC


Reconciliation Statement


1-Apr-24 to 31-Mar-25

Page 1

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
							Balance as per Company Books:	2,95,67,729.00
							Amounts not reflected in Bank:	
							Balance as per Bank:	2,95,67,729.00




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Nagar Panchayat Nanakmatta

Uttarakhand Gramin Bank

Reconciliation Statement

1-Apr-24 to 31-Mar-25

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Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
20-Mar-25	Touch Computers	Payment	Cheque	004838	20-Mar-25		23,474.00	
20-Mar-25	Shah Times	Payment	Cheque	004839	20-Mar-25		12,179.00	
25-Mar-25	Radhey Shyam Pustak Bhandar	Payment	Cheque	004842	25-Mar-25		11,328.00	
25-Mar-25	KARTIKAY PRINTING PRESS	Payment	Cheque	004843	25-Mar-25		11,150.00	
Balance as per Company Books:							3,87,858.00	
Amounts not reflected in Bank:								58,131.00
Balance as per Bank:							4,45,989.00	

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Nagar Panchayat Nanakmatta

Punjab and Sind Bank

Reconciliation Statement


1-Apr-24 to 31-Mar-25

Page 1

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
26-Mar-25	NOOR MOTERS	Payment	Cheque	000345	26-Mar-25		22,006.00	
26-Mar-25	RANA TYRES SERVICE	Payment	Cheque	000346	26-Mar-25		650.00	
28-Mar-25	NANAK SWEATS	Payment	Cheque	000347	28-Mar-25		910.00	
Balance as per Company Books:							2,68,006.04	
Amounts not reflected in Bank:								23,566.00
Balance as per Bank:							2,91,572.04	



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Nagar Panchayat Nanakmatta
UCO Bank-(9181) 15th Finance
Reconciliation Statement
1-Apr-24 to 31-Mar-25

Page 1

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
							Balance as per Company Books:	20,73,353.85
							Amounts not reflected in Bank:	
							Balance as per Bank:	20,73,353.85





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Schedule 22 - Notes to Accounts

1. The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements has provided wherever necessary and any material fact which has a bearing on the Financial Statements has disclosed. Items that require disclosure in the notes to accounts include contingent liabilities, if any, events occurring after the Balance Sheet which have an impact on the Financial Statements, extraordinary items, if any, legal disputes, the final disposal of which will have an effect on the Financial Statements, etc.
2. ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from 1st April, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.
3. **Contingent Liabilities** represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. They represent a claim against the ULB which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.
4. **Contingent Assets** represent the inflow of economic benefits or service potential is probable, but not virtually certain.
5. **Contractual liabilities not provided for:**
 - 5.1 Amount of contracts entered on account of capital works but on which no works has commenced, or contracts entered but part payments have been made and there is a contractual balance to be paid later upon completion of work.
 - 5.2 In respect of claims against the ULB, pending judicial decisions.
 - 5.3 In respect of claims made by employees.
 - 5.4 Other escalation claims made by contractors
 - 5.5 In case of any other claims not acknowledged as debts.
6. List of assets, for which cost could not be ascertained has been valued at Re.1 in the Balance Sheet given In Fixed Assets Register.


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7. Previous year's figures have been regrouped/ rearranged wherever necessary.

8. Reserves & Surplus

8.1 Municipal General Fund: The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. The net balance in General Fund as on 31st March, 2025 was stood with Rs. 88,33,179.33 /- after considering the effect of income & expenditure.

8.2 Earmarked Fund: Rs. NIL

Funds representing Special Funds (National Pension scheme/ Employee Provident Fund) to be utilized for specific purposes. The net balance in Earmarked Fund was Rs. NIL stood as on 31st March, 2025. Difference in Bank balance in special fund and balance stood in earmarked fund states march month accrual in salary payroll

8.3 Reserves: Rs.7,86,41,893.08/-

The Reserve which represents capital contribution was stood as on 31st March, 2025 amounting to Rs. 7,86,41,893.08/- that has been created by capitalizing the asset. Difference between net assets and reserve as on 31st March 2025 amount Rs. 7,86,41,893.08/- are assets crated by board fund till 31st March 2025.

9. Grants and Contribution (Schedule B-4): Rs. 3,92,54,023.45/-

It has been noticed that opening balance of Unutilized Grant amounts to Rs. 4,12,15,322.45/- and Grant received during the period amounted to Rs. 4,92,57,686.00/- and Grant utilized during the period is Rs. 5,12,18,985.00/- Grant of Rs. 3,92,54,023.45/-remained unutilized at the end of the period.

10. Deposit Received (Schedule B-7) Rs. NIL

During the year Deposit received from contractors amounts to Rs.NIL

No manual control of EMD or Security received register through fixed deposit/NSC


11. Other Liabilities (Schedule B-9): Rs. 14,36,285.00/-

It consists of the following:

A. Employees Liability: Rs 1,64,974.00/-

Employees' liability of Rs. 1,64,974.00/- as at 31.03.2025 pertains to salary and other benefits payable to employees for the month of March 2025.


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B. Recoveries Payable: Rs. 3,66,815.00/-

In respect of dues towards Recoveries Payable information from applicable records/account books have been taken and based on that figure have been stated in the Balance sheet as on 31.3.2025.

C. Creditors: Rs. 9,04,496.00/-

Services / goods taken from creditor/supplier pertained to the period prior to 31.3.2025 has been recognized as liability on accrual basis on 31.3.2025 and accordingly taken in the Balance sheet of 31.03.2025.

D. Provisions of expenses etc. (Schedule B-10): 3,57,289.00/-

All efforts were made to Find provision on electricity Bills, same has been made in the said sheet as on 31th March 2025.


12. Fixed Assets Rs. 14,08,83,905.54 & Accumulated Depreciation Rs. 5,18,56,333.65 thereon (Schedule B-11): Rs. 8,89,51,041.50


Fixed Assets are taken in the balance sheet on the basis of historical cost/cost of acquisition. The amount of total depreciation charged on fixed assets excluding land during the period ended on 31.3.2025 is Rs. 1,31,23,646.26.

13. Investments and interest accrued thereon (Schedule B-12 & B-13): NIL

There are no specific Investment held by Nagar Palika Parishad during the Year ended 31.3.2025.




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14. Stock in Hand (Schedule B-15): Rs. 7,28,382.27/-

Value of stock has been taken as per FIFO method

15. Receivable Income (Schedule B-16): Rs. 1,48,830.00/-

Amount of Closing Receivable Income heads such as Property tax, and other amounts to Rs. 1,48,830.00/- and has been taken on the basis of accounting entries passed during the period. Other receivables have carried forward on the basis of previous year data of ULB.

16. Cash & Bank Balance (Schedule B-18): Rs. 3,96,40,334.99/-

Cash & Bank Balance have been taken at actual appearing in Cash Book. Bank reconciliations are also attached herewith forming part of Balance sheet as on 31.03.2025

17. Loans, Advances & Deposits (Schedule B-19): Rs. NIL

It includes deposits made with Suppliers and Contractors.

18. Schedule I-1 - Tax Revenue: Rs 4,47,688.00/-

This schedule contains income of the Nagar Panchayat from Property Taxes. We have gathered information regarding demand Raised during the year

19. Schedule I-3-Rental Income from Municipal Properties -Rs NIL

This includes income from shop rents, we have gathered information regarding demand Raised during the year Rs Nil

20. Schedule I-4- Fees and User charges Rs. 13,88,098.00/-

This Schedule contains income of the Nagar Panchayat from fees and user charges. We have taken all fees & charges on receipt basis from the cash book maintained by Nagar Palika. This schedule contains Empanelment & Registration Charges, License Fees, Penalties and Fines and other fees etc.

21. Schedule I-5- Sale and Hire Charges Rs. 1,76,870.00/-

This includes income from sale of Forms & Publication.

22. Schedule I-6- Grants, Contributions and Subsidies Rs. 4,06,85,565.86/-

This schedule contains the revenue grants received from the government for salary and other revenue expenditure.


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23. Schedule I-8- Interest Earned – Rs.NIL

This schedule contains the income from Interest on saving bank accounts.

24. Schedule I-9- Other incomes – Rs. NIL

The amount shown under this schedule pertains to miscellaneous income. This schedule includes Recoveries from employees and provision written back.

25. Schedule I-10- Establishment Expense- Rs. 1,51,76,301.00/-

This schedule contains the Establishment Expense salary expenses of Nagar Panchayat. Accrual of the salary expense has been taken from the salary bills/sheets maintained by Nagar Panchayat.

26. Schedule I-11- Administration Expense- Rs. 3,59,988.00/-

This schedule contains Administration Expense of Nagar Palika like Printing & Stationery, Legal Expense, Advocate Fees, Advertisement and Publicity etc.

27. Schedule I-12- Operation and Maintenance- Rs. 73,77,404.73/-

Expenses like Power& Fuel, Consumption of stores, Repair & Maintenance etc are grouped under this schedule.

28. Schedule I-13-Interest & Finance Expenses-Rs 1,765.04/-

This includes bank charges & Finance expenses deducted by the bank.

29. Schedule I-14- Program Expenses – Rs. 1,44,615.00/-


The amount shown under this schedule pertains to program expense. We have taken from cash book.


30. Schedule I-15 Revenue Grants, Contributions & Subsidies– Rs. 41,48,520.00/-

The amount shown under this schedule pertains to Revenue Grants, Contributions & Subsidies (Expense) given to various beneficiary

31. Schedule I-17 Miscellaneous Expense – Rs. NIL

The amount shown under this schedule pertains to miscellaneous expense.


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32. Disclaimer:


1. All the financial figures and comments in specific or general terms made are based on documents, information and explanations provided by officers and staff of Nagar Panchayat Nanakmatta during the course of engagement of our team, and the correctness, origin comprehensiveness or veracity of comments or explanations in so far as they relate to existing practices is not the responsibility of the Consulting team. As the scope of work of the Consultant was not to carry out any sort of audit, it was limited to do a sort of cross check wherever it was feasible.

2. Although the Consulting team has made every effort to obtain information comprehensively for every department of the Nagar Panchayat Nanakmatta and has also widely circulated the team's requirements in this regard, it is possible that some relevant information or documentation has not become available to the team. It is therefore specifically stated that this document is based upon and restricted to the set of documents, information, comments and explanations provided by officers and staff of Nagar Panchayat Nanakmatta and therefore any such documents, information, comments and explanations not provided to the Consulting team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments, information and explanations on present document.

3. The Consulting team is not responsible for any legal or other liability that may arise in any way at any point of time from this document or any interpretation whatsoever that may be put on the whole or part of it. Likewise, the Consulting team is not responsible for any legal consequences arising out of non-compliance by the Nagar Panchayat Nanakmatta of any of its statutory or other Governmental obligations that may become apparent now or any time in the future, in whatsoever manner and in whatsoever ways.




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