

| Code of Accounts | Description of Items | Schedule No. | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------------|--|--------------|---------------------------|----------------------------|
| | Liabilities | | | |
| | Own Fund Reserve & Surplus | | | |
| 3-10 | Corporation Fund/ Municipal | B-1 | -2,976,768.48 | -4,527,412.64 |
| 3-11 | Earmarked Funds | B-2 | 528,720.00 | 528,720.00 |
| 3-12 | Reserves | B-3 | 38,713,758.83 | 15,071,266.93 |
| | Total Own Fund Reserves and | | 36,265,710.35 | 11,072,574.29 |
| 3-20 | Grants, Contributions for specific purposes | B-4 | 4,558,305.84 | 25,700,307.00 |
| | 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 | - | - |
| 3-41 | Deposit works | B-8 | - | - |
| 3-50 | Other liabilities (Sundry Creditors) | B-9 | 5,096,058.00 | 5,761,986.00 |
| 3-60 | Provisions | B-10 | - | 60,541.00 |
| | Total Current Liabilities and | | 5,096,058.00 | 5,822,527.00 |
| | TOTAL LIABILITIES | | 45,920,074.19 | 42,595,408.29 |
| | ASSETS | | | |
| 4-10 | Fixed Assets | B-11 | | |
| | Gross Block | | 44,499,602.00 | 17,770,264.00 |
| 4-11 | Less: Accumulated Depreciation | | 5,785,843.17 | 2,698,997.07 |
| | Net Block | | 38,713,758.83 | 15,071,266.93 |
| 4-12 | Capital work-in-progress | B-12 | - | - |
| | Total Fixed Assets | | 38,713,758.83 | 15,071,266.93 |
| | Investments | | | |
| 4-20 | Investment - General Fund | B-13 | - | - |
| 4-21 | Investment-Other Fund | B-14 | - | - |
| | Total Investments Current | | - | - |
| 4-30 | Stock in hand (Inventories) | B-15 | 461,173.52 | 461,173.52 |
| | Sundry Debtors (Receivables) | | | |
| 4-31 | Gross amount outstanding | B-16 | 1,658,116.00 | 717,650.00 |
| 4-32 | Less: Accumulated provision | | - | - |
| | Net amount outstanding | | 1,658,116.00 | 717,650.00 |
| 4-40 | Prepaid expenses | B-17 | - | - |
| 4-50 | Cash and Bank Balances | B-18 | 5,087,025.84 | 26,345,317.84 |
| 4-60 | Loans, advances and deposits | B-19 | - | - |
| 4-61 | Less: Accumulated provision | | - | - |
| | Net amount outstanding | | - | - |
| | Total Current Assets, Loans & | | 7,206,315.36 | 27,524,141.36 |
| 4-70 | Other Assets | B-20 | - | - |
| 4-80 | Miscellaneous Expenditure (to | B-21 | - | - |
| | TOTAL ASSETS | | 45,920,074.19 | 42,595,408.29 |
| | Notes to the Balance Sheet | B-22 | | |

**FOR: NIRBHAYA & ASSOCIATES
CHARTERED ACCOUNTANTS**

**DEV VRAT RANA
PARTNER**

M.NO. 516657

FRN: 016125N

UDIN: 26516657PRMRAG2237

Place : Roorkee

DATE-27.02.2026



Nagar Panchayat

Statement of Profit & Loss Account for the period 01/04/2024 to 31/03/2025

| Code No | Item/ Head of Account | Schedule No | Current Year Amount (Rs.) | Previous year (Rs.) |
|------------|--|-------------|---------------------------|----------------------|
| 1 | 2 | 3 | 4 | 4 |
| | INCOME | | | |
| | Tax Revenue | I-1 | 1,245,088.00 | 1,083,875.00 |
| | Assigned Revenues & Compensation | I-2 | - | - |
| | Rental Income from Municipal Properties | I-3 | - | - |
| | Fees & User Charges | I-4 | 191,157.00 | 515,403.00 |
| | Sale & Hire Charges | I-5 | 143,000.00 | 108,100.00 |
| | Revenue, Grants, Contributions & Subsidies | I-6 | 15,846,871.26 | 28,996,247.30 |
| | Income from Investments | I-7 | | |
| | Interest Earned | I-8 | 19,700.00 | 15,411.00 |
| | Other Income | I-9 | - | - |
| | Income from Commercial Projects | I-19 | | |
| A | Total- INCOME | | 17,445,816.26 | 30,719,036.30 |
| | EXPENDITURE | | | |
| | Establishments Expenses | I-10 | 11,141,201.00 | 16,399,292.00 |
| | Administrative Expenses | I-11 | 110,424.00 | 280,772.00 |
| | Operations & Maintenance | I-12 | 1,112,110.00 | 3,547,932.48 |
| | Interest & Finance Expenses | I-13 | 295.00 | 294.00 |
| | Programme Expenses | I-14 | 444,296.00 | 13,479,311.00 |
| | Revenue, Grants, Contributions & Subsidies | I-15 | | |
| | Provisions & Write-off | I-16 | - | - |
| | Miscellaneous Expenses | I-17 | | |
| | Depreciation | | 3,086,846.10 | 1,517,162.30 |
| B | Total- EXPENDITURE | | 15,895,172.10 | 35,224,763.78 |
| A-B | Gross Surplus/(Deficit) of income over expenditure before Prior Period Items | | 1,550,644.16 | -4,505,727.48 |
| | Add :- Prior Period Items(net) | I-18 | | |
| | Gross Surplus/(Deficit) of income over expenditure after Prior Period Items | | 1,550,644.16 | -4,505,727.48 |
| | Less:- Trf to Reserve Funds | | | |
| | Net Balance being surplus/(deficit) carried over to Municipal Fund | | 1,550,644.16 | -4,505,727.48 |

**FOR: NIRBHAYA & ASSOCIATES
CHARTERED ACCOUNTANTS**

**DEV VRAT RANA
PARTNER**

M.NO. 516657

FRN: 016125N

UDIN: 26516657PRMRAG2237

Place : Roorkee

DATE-27.02.2026



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The various schedules to the Balance Sheet have been provided below: **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 | -21,685.16 | - | -21,685.16 | | -21,685.16 |
| 310-90 | Excess of Income & Expenditure | -4,505,727.48 | 1,550,644.16 | -2,955,083.32 | | -2,955,083.32 |
| Total | | -4,527,412.64 | 1,550,644.16 | -2,976,768.48 | | -2,976,768.48 |

* 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

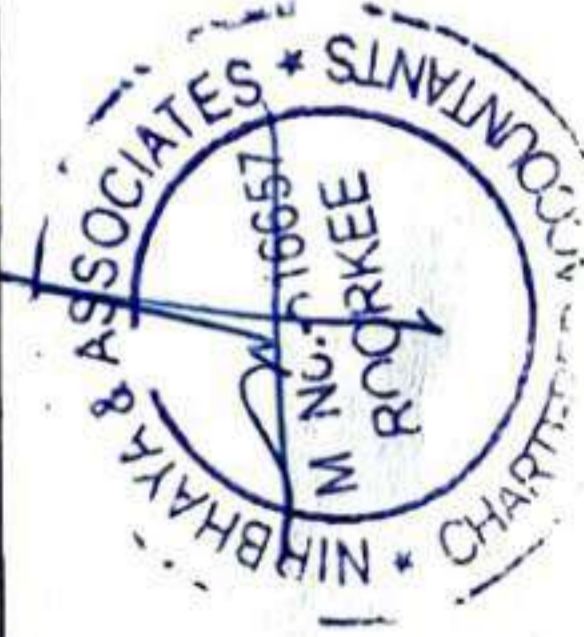


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Schedule B-2: Earmarked Funds/Sinking Fund/Trust or Agency Fund [Code No 311] Amount in Rs.

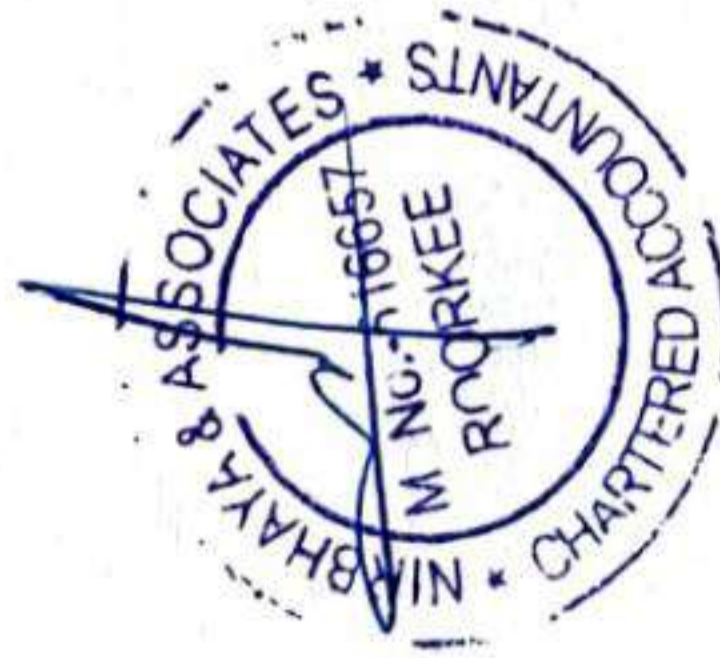
| Particulars | NPS-Seema Rawat | Special Fund 1 | Special Fund 2 | Special Fund 3 | Special Fund 4 | Special Fund 5 | Pension Fund | General Provident fund |
|---|-----------------|----------------|----------------|----------------|----------------|----------------|--------------|------------------------|
| Code No. | | | | | | | | |
| (a) Opening Balance | 528,720.00 | | | | | | | |
| (b) Additions to the Special Fund | | | | | | | | |
| (i) Trf to 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 Details) | | | | | | | | |
| Total (b) | | | | | | | | |
| Total (a+b) | 528,720.00 | | | | | | | |
| (c) Payments out of funds | | | | | | | | |
| (i) Capital Expenditure on | | | | | | | | |
| Fixed Assets | | | | | | | | |
| Others | | | | | | | | |
| Sub-Total | | | | | | | | |
| (ii) Revenue Expenditure on | | | | | | | | |
| Salary | | | | | | | | |
| Wages and allowances etc | | | | | | | | |
| Rent | | | | | | | | |
| 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) | 528,720.00 | | | | | | | |
| Grant Total of Special Funds | 528,720.00 | | | | | | | |



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Schedule B-3: Reserves [Code No 312]

| Code No. | Particulars | Opening Balance (Rs.) | Addition During the Year (Rs.) | Total (Rs.) | Deduction during the year (Rs.) | Balance at the end of Current year (Rs.) |
|----------|------------------------------|--------------------------|-----------------------------------|----------------------|------------------------------------|--|
| 1 | 2 | 3 | 4 | 5 (3+4) | 6 | 7 (5-6) |
| 312-10 | Capital Contribution | 5.00 | | 5.00 | | 5.00 |
| 312-11 | Capital Reserve | 15,071,261.93 | 26,729,338.00 | 41,800,599.93 | 3,086,846.10 | 38,713,753.83 |
| 312-12 | Grant Against Fixed Assets | - | - | - | - | - |
| 312-20 | Borrowing Redemption Reserve | - | - | - | - | - |
| 312-40 | Statutory Reserve | - | - | - | - | - |
| 312-50 | General Reserve | - | - | - | - | - |
| 312-60 | Revaluation Reserve | - | - | - | - | - |
| | Total Reserve funds | 15,071,266.93 | 26,729,338.00 | 41,800,604.93 | 3,086,846.10 | 38,713,758.83 |




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| Particulars | Grants from Central Government | | Grants from State Government | | | | | | Grants from Other Government Agencies | Grants from Financial Institutions | Grants from Welfare Bodies | Grants from International Organizations | Others |
|--|--------------------------------|---------------------|------------------------------|------------------------|-------------------------|-------------------------|-------------------|--|---------------------------------------|------------------------------------|----------------------------|---|--------|
| | SBM | 15th Finance | SFC | Avasthagna Vilas Nidhi | Gaushala Develop. Grant | Disaster Relief (State) | Other State Grant | | | | | | |
| (a) Opening Balance | | 4,120,976.00 | 45,122.00 | 15,344,209.00 | 6,190,000.00 | | | | | | | | |
| (b) Additions to the Grants * | | | | | | | | | | | | | |
| (i) Grant received during the year | | | | | | | | | | | | | |
| (ii) Interest/Dividend earned on Grant Investments | 283,261.00 | 3,291,000.00 | 10,000,000.00 | | 4,121,000.00 | 500,000.00 | 42,000.00 | | | | | | |
| Total (b) | | 113,982.00 | | | | | | | | | | | |
| Total (a+b) | 283,261.00 | 3,404,982.00 | 10,000,000.00 | | 4,121,000.00 | 500,000.00 | 42,000.00 | | | | | | |
| (c) Payments out of funds | 283,261.00 | 7,525,958.00 | 10,045,122.00 | 15,344,209.00 | 10,311,000.00 | 500,000.00 | 42,000.00 | | | | | | |
| (i) Capital expenditure on Fixed Assets* | | | | | | | | | | | | | |
| Others | 279,380.00 | 1,523,495.00 | | 14,691,921.00 | 10,234,542.00 | | | | | | | | |
| Sub-total | 3,881.00 | | | 14,691,921.00 | 10,234,542.00 | | | | | | | | |
| (ii) Revenue Expenditure on Salary, Wages and allowances etc. | 283,261.00 | 1,523,495.00 | | 14,691,921.00 | 10,234,542.00 | | | | | | | | |
| Rent | | 3,012,446.00 | | | | | | | | | | | |
| Other administrative charges | | | 8,128,755.00 | | | | | | | | | | |
| Sub-total | | 958,308.00 | 261,152.16 | | | | | | | | | | |
| (iii) Other: | | 3,970,754.00 | 8,389,907.16 | | | | | | | | | | |
| Loss on disposal of Grant Investments Diminution in Value of Grant Investments Grants Refund | | | | | | | | | | | | | |
| Total Grants & Contribution for Specific Purposes | | 2,031,709.00 | 1,655,214.84 | 652,286.00 | 76,458.00 | 100,636.00 | 42,000.00 | | | | | | |

Note: Grant funds received from Central/ State Government are to be shown as grant funds and not to be



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Schedule B-5: Secured Loans [Code No 330] Amount in Rs.

| Code No. | Particulars | Current Year | Previous Year |
|----------------------------|---|--------------|---------------|
| 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 | | | |

Notes:

The nature of the Security shall be specified in each of these categories

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



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

| Code No. | Particulars | Current Year | Previous Year |
|------------------|---|--------------|---------------|
| 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- | | | |

Note:

Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of

Schedule B-7: Deposits Received [Code No 340] Amount in Rs.

| Code No. | Particulars | Current Year | Previous Year |
|--------------|--|--------------|---------------|
| 1 | 2 | 3 | 4 |
| 340-10 | Deposits From Contractors and suppliers | - | - |
| 340-20 | Refundable Deposits received for revenue connections | - | - |
| 340-30 | Deposit From staff | - | - |
| 340-80 | Deposit - Others | - | - |
| Total | | - | - |



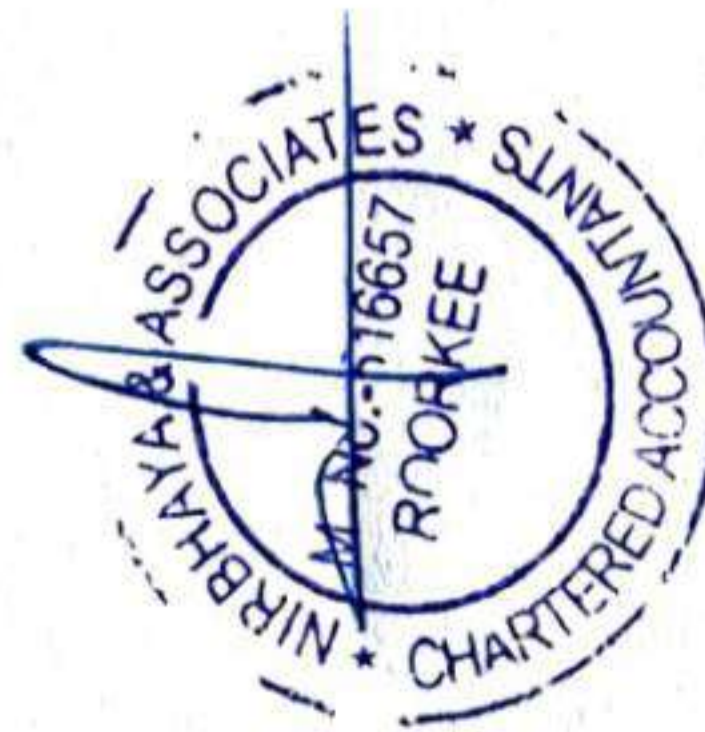
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Schedule B-8: Deposit Works [Code No 341]

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

Note:

1. The amount received during the year from the funding agency/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




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

| Code No. | Particulars | Current Year | Previous Year |
|---|--------------------------------|---------------------|---------------------|
| 1 | 2 | 3 | 4 |
| 350-10 | Creditors | 3,989,724.00 | 5,436,328.00 |
| 350-11 | Employee Liabilities | 398,172.00 | 101,707.00 |
| 350-12 | Interest Accrued and Due | - | - |
| 350-20 | Recoveries Payable | 708,162.00 | 223,951.00 |
| 350-30 | Government Dues Payable | - | - |
| 350-40 | Refunds Payable | - | - |
| 350-41 | Advance Collection of Revenues | - | - |
| 350-80 | Others | - | - |
| Total Other liabilities (Sundry Creditors) | | 5,096,058.00 | 5,761,986.00 |



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

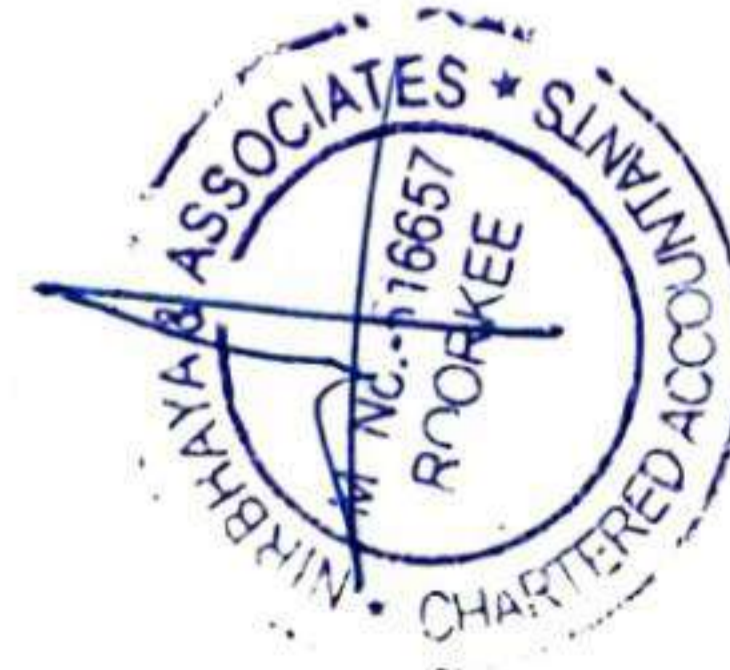
| Code No. | Particulars | Current Year | Previous Year |
|----------|-------------------------|--------------|------------------|
| 1 | 2 | 3 | 4 |
| 360-10 | Provision for Expenses | - | 60,541.00 |
| 360-20 | Provision for Interest | - | - |
| 360-30 | Other Provisions | - | - |
| | Total Provisions | - | 60,541.00 |



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Schedule B-11: Fixed Assets

| Code No | Particulars | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---------|--|----------------------|-----------------------------|------------------------------|------------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|----------------------------|---------------------------------|
| | | Opening Balance | Additions during the period | Deductions during the period | Total at the end of the year | Opening Balance | Additions during the period | Deductions during the period | Total at the end of the year | At the end of current year | At the end of the previous year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 410-10 | Land | | | | | | | | | | |
| 410-20 | Buildings | 5.00 | - | - | 5.00 | - | - | - | - | 5.00 | 5.00 |
| 410-21 | Gaushala | 766,371.00 | 279,380.00 | - | 1,045,751.00 | 23,575.86 | 33,150.31 | - | 56,726.17 | 989,024.83 | 742,795.14 |
| | Infrastructure Assets | | 10,234,542.00 | - | 10,234,542.00 | - | 164,359.27 | - | 164,359.27 | 10,070,182.73 | - |
| 410-30 | Roads and Bridges | 4,779,444.00 | 14,675,321.00 | - | 19,454,765.00 | 993,581.76 | 1,821,982.68 | - | 2,815,564.44 | 16,639,200.57 | 3,785,862.24 |
| 410-31 | Sewerage and drainage | - | - | - | - | - | - | - | - | - | - |
| 410-32 | Waterways | 1,858,752.00 | 492,850.00 | - | 2,351,602.00 | 114,949.80 | 99,995.91 | - | 214,945.71 | 2,136,656.29 | 1,743,802.20 |
| 410-33 | Public Lighting | 3,530,913.00 | - | - | 3,530,913.00 | 465,166.98 | 335,436.74 | - | 800,603.72 | 2,730,309.29 | 3,065,746.02 |
| | Other assets | | | | | | | | | | |
| 410-40 | Plants & Machinery | 2,820,654.00 | - | - | 2,820,654.00 | 217,736.35 | 133,981.07 | - | 351,717.42 | 2,468,936.59 | 2,602,917.65 |
| 410-50 | Vehicles | 2,889,647.00 | - | - | 2,889,647.00 | 648,018.33 | 274,516.47 | - | 922,534.80 | 1,967,112.21 | 2,241,628.67 |
| 410-60 | Office & other equipment | 913,733.00 | 16,600.00 | - | 930,333.00 | 185,919.14 | 105,491.63 | - | 291,410.77 | 638,922.24 | 727,813.86 |
| 410-70 | Furniture, fixtures, fittings and electrical appliances | 210,745.00 | 1,030,645.00 | - | 1,241,390.00 | 50,048.85 | 117,932.05 | - | 167,980.90 | 1,073,409.10 | 160,696.15 |
| 410-22 | Statues, heritage assets, antiques & other works of art | - | - | - | - | - | - | - | - | - | - |
| 410-80 | Other fixed assets and non-current assets (includes Intangible Assets) | - | - | - | - | - | - | - | - | - | - |
| | Total | 17,770,264.00 | 26,729,338.00 | - | 44,499,602.00 | 2,698,997.07 | 3,086,846.10 | - | 5,785,843.17 | 38,713,758.83 | 15,071,266.93 |



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

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

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

Schedule B-13: Investments - Amount Rs.

| 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 | | | | | |
| Total of Investments General | | | | | |

- 1 Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
- 2 Provide break-up of other investments as applicable
- 3 Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.




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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 | Previous year Carrying Cost |
|-----------------------------------|-------------------------------|--------------------|------------------|----------------------------|-----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 421-10 | Central Government Securities | | | | |
| Total of Investments Other | | | | | |

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

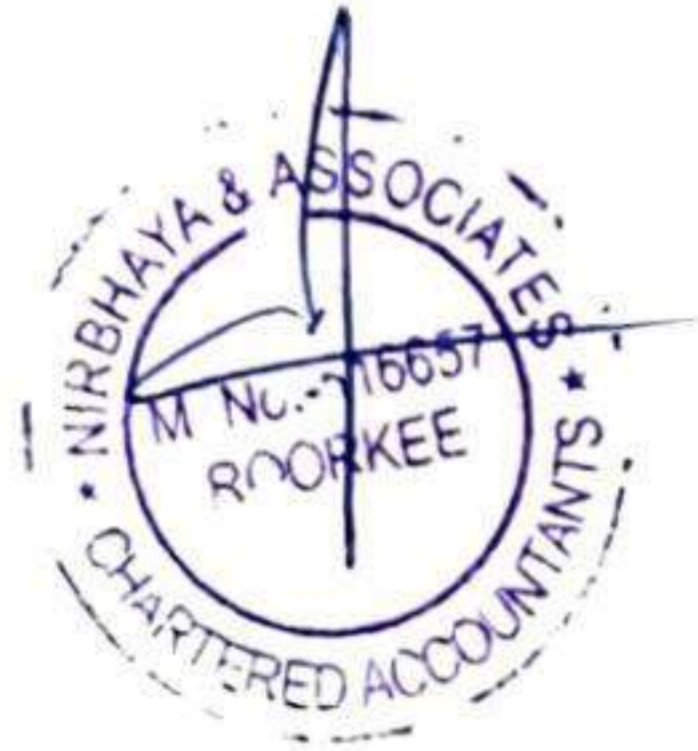
| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------------------------|-------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 430-10 | Stores | 461,173.52 | 461,173.52 |
| 430-20 | Loose Tools | | |
| 430-30 | Others | | |
| Total Stock in hand | | 461,173.52 | 461,173.52 |



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Schedule B-16: Sundry Debtors

| Code No. | Particulars | Gross Amount (Rs.) | Provision for Outstanding revenues (Rs.) | Net Amount (Rs.) | Previous year Net amount (Rs.) |
|----------|---|--------------------|--|------------------|--------------------------------|
| 1 | 2 | 3 | 4 | 5=3-4 | 6 |
| 431-10 | Receivables for Property Taxes | | | | |
| | Current Year | 940,466.00 | - | 940,466.00 | 717,650.00 |
| | Receivables outstanding for more than 2 years but not exceeding 3 years | 717,650.00 | - | 717,650.00 | |
| | 3 Years to 4 years | - | - | - | |
| | 4 Years to 5 years | - | - | - | |
| | More than 5 Years/ Sick or Closed Industries | - | - | - | |
| | Sub- total | 1,658,116.00 | - | 1,658,116.00 | 717,650.00 |
| | Less: State Government Cesses/Levies in Taxes - Control Accounts | - | - | - | - |
| | Net Receivables of Property Taxes | 1,658,116.00 | - | 1,658,116.00 | 717,650.00 |
| 431-19 | Receivable of Other Taxes Current Year | | | | |
| | 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 | | | | |
| 350-30 | Less: State Government Cesses/Levies in Taxes - Control Accounts | | | | |
| | Net Receivables of Other Taxes | | | | |
| 431-30 | Receivables of Cess Current Year | | | | |
| | Receivables outstanding for more than 2 years but not exceeding 3 years | | | | |
| | 3 Years to 4 years | | | | |
| | More than 5 Years | | | | |
| | Sick or Closed Industries | | | | |
| | Sub-total | | | | |
| 431-40 | Receivables from Other Sources | | | | |
| | Current Year | | | | |
| | 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) | 1,658,116.00 | - | 1,658,116.00 | 717,650.00 |



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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 | - | - |
| 440-30 | Operations & maintenance | - | - |
| Total Prepaid expenses | | - | - |

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

| Code No. Current year | 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 | 998,922.84 | 116,290.84 |
| 450-22 | Other Scheduled Banks | - | - |
| 450-23 | Scheduled Co-operative Banks | - | - |
| 450-24 | Post Office | - | - |
| 450-25 | Treasury account | - | - |
| Sub-total | | 998,922.84 | 116,290.84 |
| Balance with Bank - Special Funds | | | |
| 450-41 | Nationalised Banks | 528,720.00 | 528,720.00 |
| 450-42 | Other Scheduled Banks | - | - |
| 450-43 | Scheduled Co-operative Banks | - | - |
| 450-44 | Post Office | - | - |
| Sub-total | | 528,720.00 | 528,720.00 |
| Balance with Bank - Grant Funds | | | |
| 450-61 | Nationalised Banks | 2,031,709.00 | 4,120,976.00 |
| 450-62 | Other Scheduled Banks | - | - |
| 450-63 | Scheduled Co-operative Banks | - | - |
| 450-64 | Post Office | - | - |
| 450-65 | Treasury account | 1,527,674.00 | 21,579,331.00 |
| Sub-total | | 3,559,383.00 | 25,700,307.00 |
| Total Cash and Bank balances | | 5,087,025.84 | 26,345,317.84 |



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

| Code No. | Particulars | Opening | Paid | Recovere | Balance |
|----------|--|---------|------|----------|---------|
| 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 | | | | |
| | Total Loans, advances, and deposits | | | | |

Schedule B-19A: 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 | | |



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Schedules to Income and Expenditure AccountName of the ULB

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

| Minor Code No | Particulars | Current year (Rs.) | Previous year (Rs.) |
|------------------|---------------------------------|---------------------|---------------------|
| 1 | 2 | 3 | 4 |
| 110-01 | Property tax | 1,246,472.00 | 1,150,649.00 |
| 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 | | 1,246,472.00 | 1,150,649.00 |
| 110-90 | Less: Tax Remissions and Refund | 1,384.00 | 66,774.00 |
| Sub-total | | 1,384.00 | 66,774.00 |
| Total tax | | 1,245,088.00 | 1,083,875.00 |



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

| Code No.* | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---|-------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 1100100 | Property taxes | 1,384.00 | 66,774.00 |
| 1101100 | Advertisement tax | | |
| 1108000 | Others | | |
| Total refund and remission of tax revenues | | 1,384.00 | 66,774.00 |

* 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 1-2: Assigned Revenues & Compensation [Code No 120]

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

Schedule 1-3: 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 | - | - |
| 130-80 | Other rents | - | - |
| Sub-Total | | - | - |
| 130-90 | Less: Rent Remission and Refunds | - | - |
| Sub-total | | - | - |
| Total Rental Income from Municipal Properties | | - | - |



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Schedule 1-4: Fees & User Charges [Code No 140]

| Code No. | Particulars | Current Year | Previous Year |
|--|------------------------------------|-------------------|-------------------|
| 1 | 2 | 3 | 4 |
| 140-10 | Empanelment & Registration Charges | - | - |
| 140-11 | Licensing Fees | - | 93,680.00 |
| 140-12 | Fees for Grant of Permit | - | - |
| 140-13 | Fees for Certificate or Extract | - | 5,255.00 |
| 140-14 | Development Charges | - | 63,976.00 |
| 140-15 | Regularisation Fees | - | - |
| 140-20 | Penalties and Fines | - | - |
| 140-40 | Other Fees | - | 37,192.00 |
| 140-50 | User Charges | 152,389.00 | 127,330.00 |
| 140-60 | Entry Fees | - | - |
| 140-70 | Service/ Administrative Charges | - | 187,970.00 |
| 140-80 | Other Charges | 38,768.00 | - |
| Sub-Total | | 191,157.00 | 515,403.00 |
| 140-90 | Less: | | |
| Sub-total | | - | - |
| Total income from Fees & User Charges | | 191,157.00 | 515,403.00 |

Schedule 1-5: Sale & Hire Charges [Code No 150]

| Detailed Head Code | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 150-10 | Sale of Products | - | - |
| 150-11 | Sale of Forms & Publications | 143,000.00 | 108,100.00 |
| 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 | | 143,000.00 | 108,100.00 |

Schedule 1-6: 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 | 12,760,025.16 | 27,479,085.00 |
| 160-20 | Re-imbusement of expenses | 3,086,846.10 | 1,517,162.30 |
| 160-30 | Contribution towards schemes | - | - |
| Total Revenue Grants, Contributions & Subsidies | | 15,846,871.26 | 28,996,247.30 |

Schedule 1-7: 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 | | - | - |



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Schedule 1-8: Interest Earned [Code No 171]

| Code No. | Particulars | Current Year | Previous Year |
|---------------------------------|-----------------------------------|------------------|------------------|
| 1 | 2 | 3 | 4 |
| 171-10 | Interest from Bank Accounts | 19,700.00 | 15,411.00 |
| 171-20 | Interest on Loans and advances to | - | - |
| 171-30 | Interest on loans to others | - | - |
| 171-40 | Other Interest | - | - |
| Total. - Interest Earned | | 19,700.00 | 15,411.00 |

Schedule 1-9: 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 | - | - |
| Total. Other Income | | - | - |

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 1-9.

Schedule 1-10: Establishment Expenses [code no 210]

| Code No. | Particulars | Current Year | Previous Year Amount (Rs.) |
|-------------------------------------|--------------------------------------|----------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 210-10 | Salaries, Wages and Bonus | 11,141,201.00 | 16,399,292.00 |
| 210-20 | Benefits and Allowances | - | - |
| 210-30 | Pension | - | - |
| 210-40 | Other Terminal & Retirement Benefits | - | - |
| Total establishment expenses | | 11,141,201.00 | 16,399,292.00 |



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Schedule 1-11: Administrative Expenses [Code No 220]

| Code No. | Particulars | Current Year | Previous Year |
|--------------------------------------|-------------------------------|-------------------|-------------------|
| 1 | 2 | 3 | 4 |
| 220-10 | Rent, Rates and Taxes | - | - |
| 220-11 | Office maintenance | - | - |
| 220-12 | Communication Expenses | - | - |
| 220-20 | Books & Periodicals | - | 6,849.00 |
| 220-21 | Printing and Stationery | 43,128.00 | 52,707.00 |
| 220-30 | Travelling & Conveyance | 11,551.00 | 6,000.00 |
| 220-40 | Insurance | - | - |
| 220-50 | Audit Fees | - | - |
| 220-51 | Legal Expenses | - | - |
| 220-52 | Professional and other Fees | 10,500.00 | 161,401.00 |
| 220-60 | Advertisement and Publicity | 41,561.00 | 21,132.00 |
| 220-61 | Membership & subscriptions | - | - |
| 220-80 | Other Administrative Expenses | 3,684.00 | 32,683.00 |
| Total administrative expenses | | 110,424.00 | 280,772.00 |



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Schedule 1-12: Operations and Maintenance [Code No 230]

| Code No. | Particulars | Current Year | Previous Year |
|--|--|---------------------|---------------------|
| 1 | 2 | 3 | 4 |
| 230-10 | Power & Fuel | 337,727.00 | 629,232.00 |
| 230-20 | Bulk Purchases | 541,750.00 | - |
| 230-30 | Consumption of Stores | - | 820,401.48 |
| 230-40 | Hire Charges | - | 75,265.00 |
| 230-50 | Repairs & maintenance -Infrastructure Assets | - | 422,124.00 |
| 230-51 | Repairs & maintenance - Civic Amenities | - | 103,476.00 |
| 230-52 | Repairs & maintenance - Buildings | - | - |
| 230-53 | Repairs & maintenance - Vehicles | 95,551.00 | 175,770.00 |
| 230-59 | Repairs & maintenance - Others | 77,762.00 | 119,914.00 |
| 230-80 | Other operating & maintenance expenses | 59,320.00 | 1,201,750.00 |
| Total Operating & Maintenance Expense | | 1,112,110.00 | 3,547,932.48 |

Schedule 1-13: 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 | 295.00 | 294.00 |
| 240-80 | Other Finance Expenses | - | - |
| Total Interest & Finance Charges | | 295.00 | 294.00 |

Schedule 1-14: 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 | 444,296.00 | 13,479,311.00 |
| 250-30 | Share in Programmes of others | - | - |
| Total Programme Expenses | | 444,296.00 | 13,479,311.00 |

Schedule 1-15: Revenue Grants, Contributions & Subsidies [Code No 260]

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

- Details of Grant/Contribution/Subsidy given to Central Govt body/ State Government body/ Others is/are to be provided as a note to this schedule.
- Details of major items (More than 5 Lacs) to be provided in separate Annexure.



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Schedule 1-16: 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 1-17: 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 1-18: 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 1-19: 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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B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

ULB NAME: NAGAR PANCHAYAT PADLI GUJJAR

Part I - 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 is 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. It represents 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** represents inflow of economic benefits or service potential is probable, but not virtually certain.

5. Contractual liabilities not provided for:

5.1. Number 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. Previous year's figures have been regrouped/ rearranged.



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B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

7. Reserves and surplus

7.1. **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. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31ST March, 2025 was stood with Rs. -29,76,768.48/- after considering the effect of income & expenditure.

7.2. **Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. The closing balance of Earmarked fund is Rs. 5,28,720.

7.3. **Reserves:** The Reserve which represents capital contribution was stood as on 31ST March, 2025 amounting to Rs. 3,87,13,758.83/- that has been created by capitalizing the asset.

8. Fixed Assets and Depreciation

8.1. **Details of Special nature fixed assets are as follows as on 31ST March, 2025:**

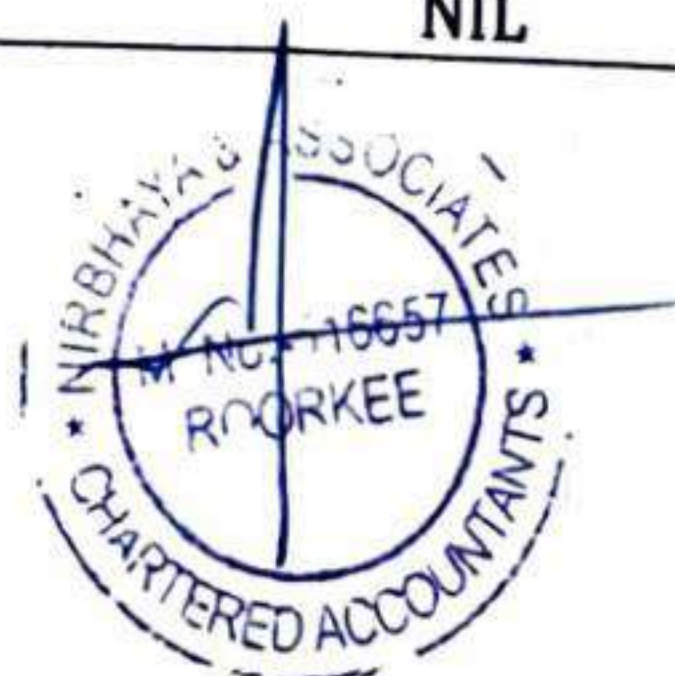
| Sl No | Details | Values of Fixed Asset as on 31 ST March, 2025 (Rs) | Accumulated Depreciation on as on 31 ST March, 2025 (Rs) | Any Other Details |
|-------|--|---|---|-------------------|
| 1 | Fixed Assets | 4,44,99,602.00 | 57,85,843.17 | NA |
| 2 | Fixed Assets which are not physically identified or traced | 0 | NA | NA |
| 3 | Fixed Asset under Leases and Hire Purchases | | | |
| i) | Lease | 0 | NA | NA |
| ii) | Hire Purchase | 0 | NA | NA |
| | Total | 4,44,99,602.00 | 57,85,843.17 | NA |

8.2. **List of assets which have been handed over to the ULB, but the title deed has not been executed:**

| SN | Category of Assets | Particlars of Assets | Date of Handover | Cost of Assets |
|----|--------------------|---------------------------------------|------------------|----------------|
| | | ULB does not provide such information | | |

8.3. **List of assets, of which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet:**

| List of assets, of which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet: |
|--|
| NIL |



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B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

8.4. List of assets which are in permissive possession and no economic benefits are being derived from it:

ULB does not provide such information

8.5 Capital Work in Progress amounted to Rs. Nil.

9. Balance Sheet and notes to accounts have been prepared as per documents & information made available to us by the ULB.

Part II - Significant Accounting Policies

1. Basis of Accounting

1.1. The Financial Statements for the Financial Year 1st April 2024 to 31st March 2025 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual 2021.

1.2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.

1.3. All figures are in Indian Rupees.

2. Historical Cost and Going concern

2.1. Financial Statements have been prepared on historical cost convention.

2.2. Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

3. Recognition of Revenue

3.1. Non-Tax Revenue

a. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.

b. Revenue in respect of Trade License Fees are accrued in the year to which it pertains, when demands are ascertainable based on the terms of the Acts and Rules.

3.2. Assigned Revenue

a. Assigned revenues like Duty/Surcharge of transfer of Immovable properties are accounted during the year only upon actual receipt.



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3.3. Other revenue

- a. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, are recognized in the period in which they become due i.e. when demand is ascertainable.
- b. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, are recognized on actual receipt.
- c. Property Tax: - As per information provided by ULB the details of property tax are as below

| No. of Properties | Demand | | Collection | | Rebate | | Outstanding Balance | |
|-------------------|-----------|--------------|------------|--------------|-----------|--------------|---------------------|--------------|
| | last year | Current Year | last year | Current Year | last year | Current Year | last year | Current Year |
| 5548 | 7.18 | 12.46 | 3.66 | 3.05 | 0.67 | 0.01 | 7.18 | 16.58 |

- d. Rental Income: - As per information provided by ULB there are no shops under ULB jurisdiction.

4. Recognition of Expenditure

- 4.1. 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.
- 4.2 Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
- 4.3. 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.
- 4.4. Other Revenue Expenditures are treated as expenditures as and when they become due.
- 4.5. Provisions for expenditures are made at the year-end for all bills received.
- 4.6. Electricity Expenses: - During the F.Y 24-25 there is no electricity expenses towards office building and street lights as per information provided by ULB there are no shops under ULB jurisdiction.

5. 5. Fixed Assets (ASLB - 17)

5.1. Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date



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- b. Assets costing less than Rs.5000 are written off
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made is recorded at nominal value of Re. 1/-.
- d. Gross amount paid or payable for works based on noting in the Measurement Book as on 31 March 2025 has been recognized as capital work in progress.
- e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed

5.2. Depreciation is provided on Straight Line Method.

- a. 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 2021.
- b. 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.

6. Long Term liabilities:

6.1. Long Term liability is made up of Borrowings directly taken by the ULB 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.

7. Grants

7.1. The closing balance of Grant as on 31.3.2025 is Rs. 45,58,305.84/- as per information provided by ULB and opening balance of Grant as on 01.04.2024 is Rs. 2,57,00,307/-

7.2. 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 recognized as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.

7.3. 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 treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution



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7.4 Capital Grants received by the ULB as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the ULB, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

8. Employee benefits

8.1. Contributions for retirement benefits such as Pension, gratuity, etc., made by the ULB are recognized as and when they are due.

9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

10. Deposit Received from Contractor and Suppliers Amounted to Rs NIL as on 31.3.2025.



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Part III - Disclosure

1. General:

a. Age analysis of receivables and payables

| S.No | Particulars | Balance as On 31/03/2025 | Less than 5 Years | Age-wise analysis 5-10 Years | 10-15 Years | >15 Years |
|------|---------------------------|--------------------------|---------------------|------------------------------|-------------|-----------|
| 1 | Sundry Receivables | | | | | |
| | Property Tax | 16,58,116 | 16,58,116 | 0 | 0 | 0 |
| | Other Tax | 0 | 0 | 0 | 0 | 0 |
| | Fees and User Charges | 0 | 0 | 0 | 0 | 0 |
| | Other Sources | 0 | 0 | 0 | 0 | 0 |
| | Total Receivables | 16,58,116 | 16,58,116 | 0 | 0 | 0 |
| 2 | Sundry Payables | | | | | |
| | Creditors | 39,89,724.00 | 39,89,724.00 | 0 | 0 | 0 |
| | Employee Liabilities | 3,98,172.00 | 3,98,172.00 | 0 | 0 | 0 |
| | Recoveries Payable | 7,08,162.00 | 7,08,162.00 | 0 | 0 | 0 |
| | Provisions | 0 | 0 | 0 | 0 | 0 |
| | Total Payables | 50,96,058.00 | 50,96,058.00 | 0 | 0 | 0 |

Note: the ageing format similar to MIS 8 of UMAM 2021

1.1. Disclosure on the face of Income and Expenditure account

a. Individual income head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000

whichever is higher

i. Fees and User Charges

ii. Sale of Forms & Publications

b. Individual expenditure head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000

whichever is higher

- i. Salary, Wages & Bonus
- ii. Administrative Expenses
- iii. Operation and management Expenses
- iv. Programme Expenses



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1.2 Disclosure on Bank Accounts

| S.No | Bank | A/c No | Purpose of Fund | Balance as per cash Book on 31-03-25 |
|------|---------------|------------------|-------------------------------------|--------------------------------------|
| 1 | BOB | 51430100009115 | 15 TH Finance commission | 20,31,709.00 |
| 2 | BOB | 51430100008881 | Municipal fund | 9,77,316.84 |
| 3 | HDFC | 80100481546962 | Municipal fund | 21,572.00 |
| 4 | Bandhan Bank | 10230001418371 | Municipal fund | 34.00 |
| 5 | IFMS | 5500 | SFC and avasthapna | 15,27,674.00 |
| 6 | IDBI (SNA) | 0206104000172271 | SBM | - |
| 7 | PNB (SNA) | 0761000100561030 | PMAY | - |
| | | | Sub Total | 45,58,305.84 |
| 1 | Nainital Bank | 2695 | NPS account | 5,28,720.00 |
| | | | | 50,87,025.84 |



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