

NAGAR

PANCHAYAT

UKHIMATH

BALANCE

SHEET



FY 2024-25

NAME OF THE ULB: UKHIMATH NAGAR PANCHAYAT

BALANCE SHEET AS ON MARCH 31ST 2025

Amount in Thousands

Code No.	Description of items	Schedule No.	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
	LIABILITIES					
	Own Fund Reserves and Surplus					
3-10	Municipal Fund	B-1	(4,466.82)			(4,714.54)
3-11	Earmarked Funds	B-2	-			155.00
3-12	Reserves	B-3	50,358.30			50,427.61
	Total Own Fund Reserves & Surplus		45,891.49			45,868.08
3-20	Grants, Contributions for specific purposes	B-4	24,881.57			16,797.52
	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	3,791.48			3,869.60
3-41	Deposit works	B-8	-			
3-50	Other liabilities (Sundry Creditors)	B-9	85.93			873.73
3-60	Provisions	B-10	741.70			145.62
	Total Current Liabilities and Provisions		4,619.11			4,888.94
	TOTAL LIABILITIES		75,392.17			67,554.54
	ASSETS					
4-10	Fixed Assets	B-11				
	Gross Block		82,558.17			74,490.53
4-11	Less: Accumulated Depreciation		32,199.85			24,062.92
	Net Block		50,358.31			50,427.62
4-12	Capital work-in-progress	B-12	-			-
	Total Fixed Assets		50,358.31			50,427.62
	Investments					
4-20	Investment - General Fund	B-13	-			
4-21	Investment-Other Fund	B-14	-			
	Total Investments		-			-



	Current assets, loans & advances							
4-30	Stock in hand (Inventories)	B-15	-					
	Sundry Debtors (Receivables)							
4-31	Gross amount outstanding	B-16	41.00					
4-32	Less: Accumulated provision against bad and doubtful debts		-					
	Net amount outstanding		41.00					
4-40	Prepaid expenses	B-17	-					14.56
4-50	Cash and Bank Balances	B-18	24,992.86					17,112.36
4-60	Loans, advances and deposits	B-19	-					-
4-61	Less: Accumulated provision against Loans							
	Total Current Assets Loans & Advances		25,033.86					17,126.92
4-70	Other Assets	B-20						
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-					
	TOTAL ASSETS		75,392.17					67,554.54
	Notes to the Balance Sheet	B-22						



PREPARED BY *lecmg*
 RIMA JAIN AND COMPANY
 CHARTERED ACCOUNTANTS

ACCOUNTANT EX. OFFICER CHAIRMAN

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

Code No.	P	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.)
	2	3	4	5 (3+4)	6	7 (5-6)
1						
310-10	Municipal Fund	(4,714.54)		(4,714.54)		(4,714.54)
310-90	Excess of Income & Expenditure		247.72	247.72	-	247.72
	Total Municipal fund (310)	(4,714.54)	247.72	(4,466.82)	-	(4,466.82)

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

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

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

Particulars	Pension Fund	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
Code No.							
(a) Opening Balance	155.00						
(b) Additions to the Special Fund	-						
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
Total (b)	-						
Total (a+b)	155.00						
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*							
Others							
Sub-total	-						



(ii) Revenue Expenditure on Salary, Wages and allowances	155.00								
Rent									
Other administrative charges									
Sub-total	155.00								
(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)	155.00								
Net balance at the year end - (a+b)-(c)	-								
Grant Total of Special Funds	-								

Note : All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.



Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution					
312-11	Capital Reserve	0.06		0.06		0.06
312-12	Grant against Fixed Assets	50,427.55	8,067.63	58,495.18	8,136.94	50,358.24
312-30	Special Funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	50,427.61	8,067.63	58,495.24	8,136.94	50,358.30



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

Particulars	Grant SBM	Grant Rajya Vitt	Grant 15 Vitt	Grant MP/MLA Fund	Grant State Govt. Development Fund	Grant Chardham	Grant Rajat Jayanti Park	Grant Avasthapan Nidhi	Grant PMAY	Grant Devt Aapda	Grant - Others	Total
Code No.												
(a) Opening Balance	7,540.60	6,130.14	2,796.50		300.00			30.29				16,797.52
(b) Additions to the Grants *		31,249.00					1,500.00		1,547.02		702.83	34,998.85
(i) Grant received during the year												
(ii) Interest/Dividend earned on Grant												
(iii) Profit on disposal of Grant												
(iv) Appreciation in Value of Grant												
(v) Other addition (Specify nature)												
Total (b)	7,540.60	31,249.00	2,796.50		300.00		1,500.00	30.29	1,547.02		702.83	34,998.85
Total (a+b)	7,540.60	37,379.14	2,796.50		300.00		1,500.00	30.29	1,547.02		702.83	51,796.37
(c) Payments out of funds												
(i) Capital expenditure on Fixed Assets*		6,581.05	1,186.58		300.00							8,067.63
Others												
Sub-total		6,581.05	1,186.58		300.00							8,067.63
(ii) Revenue Expenditure		15,089.90	1,540.42						1,547.02		669.83	18,847.16
Salary, Wages and Rent												
Other administrative												
Sub-total		15,089.90	1,540.42						1,547.02		669.83	18,847.16
(iii) Other:												
Loss on disposal of Grant												
Diminution in Value of Grants Refunded												
Sub-total												
Total (c) [i+ii+iii]		21,670.95	2,727.00		300.00		1,500.00		1,547.02		669.83	26,914.80
Net balance at the year end - (a+b)-(c)	7,540.60	15,708.19	69.50					30.29			33.00	24,881.57

Note: Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds

* For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule (B-11) and Capital contribution will be increased by the same amount.



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

Amount in Rs.

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

Notes:

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

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

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

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



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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	3,791.48	3,869.60
340-20	From Revenues		
340-30	From staff		
340-80	From Others		
	Total deposits received	3,791.48	3,869.60

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

Amount in Rs.

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)
1	2	3	4	5	6
341-10-01	Civil Works	-			-
341-10-02	Electrical works				-
341-10-03	Others				-
	Total of deposit works	-	-	-	-

Note:

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage (departments) charges would appear in Col 5
3. Balance as in Col. 6 would appear in the balance sheet as a liability



Schedule B-9: Other Liabilities (Sundry Creditors) [Code No. 350]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	54.78	873.73
350-11	Employee Liabilities	12.00	
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	19.14	
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	Total Other liabilities (Sundry Creditors)	85.93	873.73

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	
360-10	Provision for Expenses	741.70	145.62
360-20	Provision for Interest		
360-30	Provision for Other Assets		
	Total Provisions	741.70	145.62



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

Code No	Particulars	Gross Block			Accumulated Depreciation					Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
		3	4	5	6	7	8	9	10	11	12
410-10	Land	0.06			0.06					0.06	0.06
410-20	Buildings	10,982.53			10,982.53	611.94	695.56		1,307.50	9,675.03	10,370.59
	Infrastructure Assets										
410-22	Statues, heritage assets, antiques & other works of art	0.00			0.00						
410-30	Roads and Bridges	30,434.01	2,113.81		32,547.81	14,419.38	4,380.08		18,799.45	13,748.36	16,014.63
410-31	Sewerage and drainage	9,211.43	343.13		9,554.56	2,098.07	596.75		2,694.82	6,859.74	7,113.36
410-32	Water ways	539.43			539.43	12.84	51.25		64.08	475.35	526.60
410-33	Public Lighting	4,185.10	494.25		4,679.35	3,166.25	444.54		3,610.78	1,068.57	1,018.86
	Other assets										
410-21	Parks & Playgrounds	251.38			251.38	47.76	47.76		95.52	155.86	-
410-40	Plants & Machinery	1,047.04	2,178.56		3,225.60	180.14	306.43		486.57	2,739.03	866.90
410-50	Vehicles	4,563.07			4,563.07	1,934.29	433.49		2,628.78	2,195.29	2,628.78
410-60	Office & other equipment	2,567.92	245.05		2,812.97	786.68	255.59		1,042.28	1,770.70	1,781.24
410-70	Furniture, fixtures, fittings	1,659.83	1,063.39		2,723.22	284.99	258.71		543.69	2,179.53	1,374.85
410-80	Other fixed assets	9,048.72	1,629.45		10,678.17	520.59	666.78		1,187.37	9,490.80	8,528.13
		74,490.53	8,067.63		82,558.17	24,062.92	8,136.94		32,199.85	50,358.31	50,224.00

Additional disclosures to the Schedule

- Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements
- The details & value of assets, which are not yet physically identified / traced, shall be disclosed separately.
- Details and value of assets under leases and hire purchase needs to be disclosed as a note

Note:

- Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.
- Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
- Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital buildings, public buildings temporary structures and sheds, etc.
- Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
- Water ways include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.
- No depreciation is to be charged on "Land" and "Capital work in Progress"



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

Details of Fixed Asset Head	CWIP at the beginning of the FY	CWIP created during the year	CWIP capitalized during the year	CWIP at the end of the year
2	3	4	5	6
Buildings				
Roads & Bridges				
Sewerage and drainage				
Public Lighting				
Total of CWIP	-	-	-	-

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

Code No.	Particulars	With whom invested	Face value (Rs.)	Amount 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				
	Total of Investments General Fund				

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

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



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

Amount Rs.

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

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for Out. revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
431-10	Receivables for Property Taxes Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sub - total	41.00	-	41.00	-
350-30	Less: State Government Cess / Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	41.00	-	41.00	-



431-19	Receivable of Other Taxes Current Year 2 years to 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				
431-30	Net Receivables of Other Taxes Receivables of Cess Income Current Year 2 years to 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 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries Sub - total				
	Total of Sundry Debtors (Receivables)	41.00	-	-	41.00

Note: The provision made against accrual items would not affect the opening/ closing balances of the Demand and Collection Ledgers for the purpose of recovery of dues from the concerned parties/ individuals



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

Code No.	Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4	
440-10	Establishment			
440-20	Administrative			14.56
440-30	Operations & maintenance			
	Total Prepaid expenses			14.56

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

Code No.	Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4	
450-10	Cash		0.00	
	Balance with Bank – Municipal Funds			
450-21	Nationalised Banks	110.46		459.85
450-22	Other Scheduled Banks	-		-
450-23	Scheduled Co-operative Banks			
450-24	Post Office			
450-25	Balance with Treasury	24,781.79		13,670.74
	Sub-total			
	Balance with Bank – _____ Special Funds			
450-41	Nationalised Banks			155.00
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	100.61		2,826.78
450-62	Other Scheduled Banks			
450-63	Scheduled Co-operative Banks			
450-64	Post Office			
	Sub-total			
	Total Cash and Bank balances		24,992.86	17,112.36



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 (a): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

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



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

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

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

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

Schedule B-22: Notes to the Balance Sheet

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



NAME OF THE ULB: UKHIMATH NAGAR PANCHAYAT

INCOME & EXPENDITURE ACCOUNT AS ON MARCH 31ST 2025

Amount in Thousands

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	60.00	-
	Assigned Revenues & Compensation		-	-
1-20	Rental Income from Municipal Properties	I-2	-	-
1-30	Fees & User Charges	I-3	638.13	277.14
1-40	Sale & Hire Charges	I-4	13.00	128.89
1-50	Revenue Grants, Contributions & Subsidies	I-5	26,984.10	23,883.38
1-60	Income from Investments	I-6	-	-
1-70	Interest Earned	I-7	53.57	48.97
1-71	Other Income	I-8	-	75.00
1-80	Income from Commercial	I-9	-	-
1-90		I-19	-	-
A	Total – INCOME		27,748.80	24,413.38
	EXPENDITURE			
2-10	Establishment Expenses	I-10	7,541.99	7,243.13
2-20	Administrative Expenses	I-11	1,929.69	190.25
2-30	Operations & Maintenance	I-12	8,156.23	7,895.88
2-40	Interest & Finance Expenses	I-13	1.90	0.22
2-50	Programme Expenses	I-14	187.31	4,009.04
	Revenue Grants, Contributions & subsidies		1,547.02	-
2-60	Provisions & Write off	I-15	-	-
2-70	Miscellaneous Expenses	I-16	-	-
2-71	Depreciation	I-17	-	-
2-80			8,136.940	5,976.517
B	Total – EXPENDITURE		27,501.08	25,315.02
<i>A-B</i>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		<i>247.72</i>	<i>(901.65)</i>
2-80	Add: Prior period Items (Net)	I-18	-	-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		<i>247.72</i>	<i>(901.65)</i>
2-90	Less: Transfer to Reserve Funds			
	<i>Net balance being surplus/ deficit carried over to Municipal Fund</i>		<i>247.72</i>	<i>(901.65)</i>

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**PREPARED BY
RIMA JAIN AND COMPANY
CHARTERED ACCOUNTANTS**

ACCOUNTANT

EX. OFFICER

CHAIRMAN

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

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	60.00	
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	60.00	-
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]		
	Sub-total	-	-
	Total tax revenue	60.00	-

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

Code No. *	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Property taxes	-	
	Advertisement tax		
	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	-	



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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges		9.000
140-11	Licensing Fees	172.000	143.160
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	10.510	
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	5.810	11.010
140-40	Other Fees	10.278	
140-50	User Charges	439.530	113.968
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges		
	Sub-Total	638.128	277.14
140-90	Less:		
	Rent Remission and Refunds		-
	Sub-total	-	-
	Total income from Fees & User Charges – Income head-wise	638.128	277.14



Schedule I-5 (b): Sale & Hire Charges – Income head-wise [Code No 150]

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	10.00	32.99
150-11	Sale of Forms & Publications	3.00	95.90
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 – income head-wise	13.00	128.89

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	18,847.163	23,883.378
160-20	Re-imbursement of expenses		
160-30	Contribution towards Schemes	8,136.940	
	Total Revenue Grants, Contributions & Subsidies	26,984.10	23,883.38

Schedule I-7: Income from Investments – General Fund [Code No 170]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments		
170-20	Dividend		
	Profit in Sale of Investments		
170-40	Others		
170-80			
	Total Income from Investments		



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	53.569	48.969
171-20	Interest on Loans and advances to Employees		
171-30	Interest on loans to others		
171-40	Other Interest		
	Total. – Interest Earned	53.569	48.969

Schedule I-9: Other Income [Code No180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed asses		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/Liabilities		
180-60	Excess Provisions written back		
180-80	Miscellaneous Income		75.000
	Total. Other Income	-	75.000

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	7,449.579	6,966.130
210-20	Benefits and Allowances	69.552	277.00
210-30	Pension	22.855	
210-40	Other Terminal & Retirement Benefits		
	Total establishment expenses – expense head wise	7,541.986	7243.13



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	506.314	46.11
220-12	Communication Expenses		
220-20	Books & Periodicals		
220-21	Printing and Stationery	275.40	44.32
220-30	Travelling & Conveyance	340.95	20.20
220-40	Insurance	34.37	13.12
220-50	Audit Fees		
220-51	Legal Expenses	7.40	
220-52	Professional and other Fees	87.50	
220-60	Advertisement and Publicity	663.07	57.94
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	14.68	8.55
	Total administrative expenses – expense head wise	1,929.69	190.25

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	1,601.070	2,052.17
230-20	Bulk Purchases		
230-30	Consumption of Stores	5,381.214	5,344.29
230-40	Hire Charges	40.000	
230-50	Repairs & maintenance – Infrastructure Assets	46.315	376.78
230-51	Repairs & maintenance - Civic Amenities	198.381	
230-52	Repairs & maintenance – Buildings		
230-53	Repairs & maintenance – Vehicles	90.973	122.64
230-59	Repairs & maintenance – Others	429.950	
230-80	Other operating & maintenance expenses	368.328	
	Total operations & maintenance - expense head wise	8,156.231	7,895.88



Schedule I-13: Interest & Finance Charges [Code No 240]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government		
240-20	Interest on Loans from State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges	1.903	0.215
240-80	Other Finance Expenses		
	Total Interest & Finance Charges	1.903	0.22

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	187.31	4,009.04
250-30	Share in Programmes of others		
	Total Programme Expenses	187.31	4,009.04

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants (Give details)	1,547.02	
260-20	Contributions (Give details)		
260-30	Subsidies (Give details)		
	Total Revenue Grants, Contributions & Subsidies	1,547.02	-



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
	Income	-	
280-10	Taxes		
280-20	Other – Revenues		
280-30	Recovery of revenues written off		
280-40	Other income	-	-
	Sub – Total Income (a)	-	-
	Expenses		
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues		
280-80	Other Expenses		-
	Sub – Total Income (b)	-	-
	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 Projects taken on Commercial Basis		
	Total Income from Commercial Projects		



Statement of Cash Flow

NAME OF THE ULB: UKHIMATH NAGAR PANCHAYAT

Particulars	Current Year (Rs.)
a. Cash flows from operating activities	
Gross surplus/ (deficit) over expenditure	247.72
Adjustments for	
Add :	
Depreciation	8,136.94
Interest & finance expenses	
Less :	
Profit on disposal of assets	
Dividend Income	
Investment income	
Adjusted Income over expenditure before effecting changes in current assets and current liabilities and extra ordinary Items.	8,384.66
Changes in current assets and current liabilities	
(Increase) / decrease in Sundry debtors	(41.00)
(Increase) / decrease in Stock in hand	
(Increase) / decrease in prepaid expenses	
(Increase) / decrease in other current assets	14.56
(Decrease)/ increase in Deposits received	(78.11)
(Decrease)/ increase in Deposits works	
(Decrease)/ increase in other current liabilities	(787.80)
(Decrease)/ increase in provisions	596.08
Extra ordinary items (Specify)	
Net cash generated from/ (used in) operating activities (a)	8,088.39
b. Cash flows from investing activities	
1. (Purchase) of fixed assets & CWIP	(8,067.63)
2. (Increase) / Decrease in Special funds/grants	(224.31)
3. (Increase) / Decrease in Earmarked funds	8,084.06
4. (Purchase) of Investments	
Add:	
Proceeds from disposal of assets	
Proceeds from disposal of investments	
Investment income received	
Interest income received	
Net cash generated from/ (used in) Investing activities (b)	(207.88)
c. Cash flows from financing activities	
Add:	
Loans from banks/others received	
Less:	
Loans repaid during the period	
Loans & advances 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)	7,880.51
Cash and cash equivalents at beginning of period	17,112.36
Cash and cash equivalents at end of period	24,992.86
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:	
i. Cash Balances	
ii. Bank Balances	211.07
iii. Scheduled co-operative banks	
iv. Balances with Post offices	
v. Balances with other banks	24,781.79
Total	24,992.86

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

