

NAGAR  
PANCHAYAT  
THALISAIN  
BALANCE  
SHEET  
FY 2024-25



**NAME OF THE ULB: THALISAIN 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
	<b>LIABILITIES</b>					
	<b>Own Fund Reserves and Surplus</b>					
3-10	Municipal Fund	B-1		1,341.70		1,216.64
3-11	Earmarked Funds	B-2		-		-
3-12	Reserves	B-3		22,991.01		12,161.57
	<b>Total Own Fund Reserves &amp; Surplus</b>			<b>24,332.71</b>		<b>13,378.21</b>
3-20	Grants, Contributions for specific purposes	B-4		8,295.21		15,101.36
3-30	Loans					
	Secured loans	B-5				
3-31	Unsecured loans	B-6				
	<b>Total Loans</b>					
	<b>Current Liabilities and Provisions</b>					
3-40	Deposits received	B-7		25.00		25.00
3-41	Deposit works	B-8				
3-50	Other liabilities (Sundry Creditors)	B-9		378.93		1,220.43
3-60	Provisions	B-10				
	<b>Total Current Liabilities and Provisions</b>			<b>403.93</b>		<b>1,245.43</b>
	<b>TOTAL LIABILITIES</b>			<b>33,031.85</b>		<b>29,725.01</b>
	<b>ASSETS</b>					
4-10	Fixed Assets					
	Gross Block	B-11		14,386.85		3,997.16
4-11	Less: Accumulated Depreciation			1,453.92		393.67
	<b>Net Block</b>			<b>12,932.92</b>		<b>3,603.48</b>
4-12	Capital work-in-progress	B-12		10,500.00		9,000.00
	<b>Total Fixed Assets</b>			<b>23,432.92</b>		<b>12,603.48</b>
	<b>Investments</b>					
4-20	Investment - General Fund	B-13				
4-21	Investment-Other Fund	B-14				
	<b>Total Investments</b>					

*(Signature)*  
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 थलसैन नगर पंचायत  
 थलसैन, तहसीला, तहसीला

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	Current assets, loans & advances						
4-30	Stock in hand (Inventories)	B-15	-				
	Sundry Debtors (Receivables)						
4-31	Gross amount outstanding	B-16	-				
4-32	Less: Accumulated provision against bad and doubtful debts		-				
	Net amount outstanding		-				
4-40	Prepaid expenses	B-17	-				
4-50	Cash and Bank Balances	B-18	9,598.92				17,121.53
4-60	Loans, advances and deposits	B-19	-				
4-61	Less: Accumulated provision against Loans		-				
	Total Current Assets Loans & Advances		9,598.92				17,121.53
4-70	Other Assets	B-20					
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-				
	TOTAL ASSETS		33,031.85				29,725.01
	Notes to the Balance Sheet	B-22					

PREPARED BY  
RIMA JAIN AND COMPANY  
CHARTERED ACCOUNTANTS



ACCOUNTANT

EX-OFFICER

अधिकाारी  
नगर पंचायत  
पौड़ी गढ़वाल

CHAIRMAN

अध्यक्ष  
नगर पंचायत  
पौड़ी गढ़वाल, उत्तराखण्ड

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**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.) 5 (3+4)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
	2	3	4	5	6	7 (5-6)
310-10	Municipal Fund	1,216.64		1,216.64	-	1,216.64
310-90	Excess of Income & Expenditure		125.06	125.06	-	125.06
	<b>Total Municipal fund (310)</b>	<b>1,216.64</b>	<b>125.06</b>	<b>1,341.70</b>	<b>-</b>	<b>1,341.70</b>

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

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

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



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 नगर पंचायत अलीसोंग  
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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	0.14		0.14		0.14
312-12	Grant against Fixed Assets	12,161.44	11,889.69	24,051.13	1,060.25	22,990.87
312-30	Special Funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	<b>Total Reserve funds</b>	12,161.57	11,889.69	24,051.26	1,060.25	22,991.01



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Schedule B-4: Grants & Contributions for Specific Purposes (Code No 320)

Particulars	Grant SBM	Grant Rajya Viti	Grant 15 Viti	Grant MP/MLA Fund	Grant THDC Sewa	Grant Chardham	Grant Gauhala	Grant (Avesthapan Nidhi)	Grant PMAY	Grant Devi Aspada	Grant - Others	Total
Code No.												
(a) Opening Balance		12,147.03	2,954.33									15,101.36
(b) Additions to the Grants *												
(i) Grant received during the year		10,000.00	1,190.52						6,240.00		33.00	17,463.52
(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)		10,000.00	1,190.52						6,240.00		33.00	17,463.52
Total (a+b)		22,147.03	4,144.85						6,240.00		33.00	32,564.88
(c) Payments out of funds												
(i) Capital expenditure on Fixed Assets*		10,155.68	1,734.02									11,889.69
Others												
Sub-total		10,155.68	1,734.02									11,889.69
(ii) Revenue Expenditure Salary, Wages and Rent		5,555.91	559.07						6,240.00		25.00	12,379.98
Other administrative												
Sub-total		5,555.91	559.07						6,240.00		25.00	12,379.98
(iii) Other:												
Loss on disposal of Grant												
Diminution in Value of Grants Refunded												
Sub-total												
Total (c) [(i)+(ii)+(iii)]		15,711.59	2,293.08						6,240.00		25.00	24,269.67
Net balance at the year end - (a+b)-(c)		6,435.44	1,851.77								8.00	8,295.21

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

\* For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule (B-1) and Capital contribution will be increased by the same amount.



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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	Loans from Central Government		
330-20	Loans from State government		
330-30	Loans from Govt. bodies & Associations		
330-40	Loans from international agencies		
330-50	Loans from banks & other financial institutions Other Term Loans		
330-60	Bonds & debentures		
330-70	Other Loans		
330-80			
	<b>Total Secured Loans</b>		

Notes:

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

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

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

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



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

Code No.	Particulars	Amount in Rs.	
		Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors		
340-20	From Revenues	25.00	25.00
340-30	From staff		
340-80	From Others		
	<b>Total deposits received</b>	<b>25.00</b>	<b>25.00</b>

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

Amount in Rs.

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

Note:

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



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**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
	Creditors		1,023.56
350-10	Employee Liabilities		136.64
350-11	Interest Accrued and Due	371.34	
350-12	Recoveries Payable		60.24
350-20	Government Dues Payable	7.58	
350-30	Refunds Payable		
350-40	Advance Collection of Revenues		
350-41	Others		
350-80			
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>378.93</b>	<b>1,220.43</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Provision for Expenses		
360-10	Provision for Interest		
360-20	Provision for Other Assets		
360-30			
	<b>Total Provisions</b>	<b>-</b>	<b>-</b>



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Schedule B-11: Fixed Assets (Code No. 410 & 411)

Code No	Particulars	Gross Block			Accumulated Depreciation			Net Block				
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of the previous year		
		2	3	4	5	6	7	8	9	10	11	12
410-10	Land		0.14			0.14					0.14	
410-20	Buildings		152.10			152.10	4.82	9.63		14.45	137.65	147.28
410-22	Infrastructure Assets											
	Statues, heritage assets, antiques & other works of art											
410-30	Roads and Bridges		323.03	914.43		1,237.46	21.92	105.89		127.81	1,109.65	301.11
410-31	Sewerage and drainage		224.38			224.38	10.66	21.32		31.97	192.41	213.72
410-32	Water ways		971.82	5,262.33		6,234.15	80.45	492.98		573.43	5,660.71	891.36
410-33	Public Lighting											
	Other assets											
410-21	Parks & Playgrounds		150.00	845.00		995.00	79.27	108.78		188.04	806.96	
410-40	Plants & Machinery		1,186.78			1,186.78	57.55	912.74		170.29	1,016.49	1,129.24
410-50	Vehicles											
410-60	Office & other equipment		559.52	41.30		600.82	85.92	57.08		143.00	457.82	473.60
410-70	Furniture, fixtures, fittings		429.39			429.39	53.08	40.79		93.88	335.52	376.31
410-80	Other fixed assets		3,326.63			3,326.63		111.04		111.04	3,215.59	
			3,997.16	10,389.69		14,386.85	393.67	1,060.25		1,453.92	12,932.92	3,532.75

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 statement
- 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 building, 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"



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

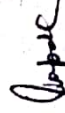
Details of Fixed Asset Head	CWIP at the beginning of the FY	CWIP created during the year	CWIP capitalized during the year	CWIP at the end of the year
2	3	4	5	6
Buildings				
Roads & Bridges				
Sewerage and drainage				
Public Lighting				
<b>Total of CWIP</b>				

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

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				
	<b>Total of Investments General Fund</b>				

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				
	<b>Total of Investments Other Funds</b>				

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

Amount Rs.

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

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

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



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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	<b>Net Receivables of Other Taxes</b> Receivables of Cess Income Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries				
	<b>Sub - total</b>				
431-40	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				
	<b>Total of Sundry Debtors (Receivables)</b>				

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



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

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

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
450-10	Cash		
	<b>Balance with Bank – Municipal Funds</b>		
450-21	Nationalised Banks	127.25	681.35
450-22	Other Scheduled Banks	1,176.47	1,338.81
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Balance with Treasury	6,443.44	12,147.03
	<b>Sub-total</b>		
	<b>Balance with Bank – Special Funds</b>		
450-41	Nationalised Banks		
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	<b>Sub-total</b>		
	<b>Balance with Bank – Grant Funds</b>		
450-61	Nationalised Banks	1,851.77	2,954.33
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	<b>Sub-total</b>		
	<b>Total Cash and Bank balances</b>	<b>9,598.92</b>	<b>17,121.53</b>



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 मौड़ी गढ़वाल, उत्तराखण्ड

**अधिशान्त**  
 अधिकारी  
 नगर पंचायत अलीसिंग  
 मौड़ी गढ़वाल

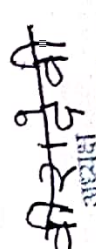
Schedule B-19 : Loans, advances and deposits [Code 460]


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

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

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



  
 Anand Kumar  
 Chartered Accountant  
 108, Main Road, Dehradun  
 U.P.

  
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 Chartered Accountant  
 108, Main Road, Dehradun  
 U.P.

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		
	<b>Total Other Assets</b>		

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

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

Schedule B-22: Notes to the Balance Sheet

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



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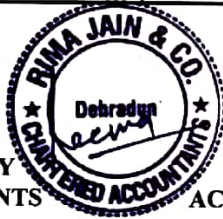
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**NAME OF THE ULB: THALISAIN NAGAR PANCHAYAT**

**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
	<b>INCOME</b>			
1-10	Tax Revenue	I-1	-	-
	Assigned Revenues &		-	-
1-20	Compensation	I-2		
	Rental Income from Municipal		23.60	-
1-30	Properties	I-3		
1-40	Fees & User Charges	I-4	210.16	312.51
1-50	Sale & Hire Charges	I-5	37.79	131.97
	Revenue Grants, Contributions &		13,440.23	13,867.55
1-60	Subsidies	I-6		
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	40.69	96.03
1-80	Other Income	I-9	-	-
1-90	Income from Commercial	I-19	-	-
<b>A</b>	<b>Total - INCOME</b>		<b>13,752.47</b>	<b>14,408.05</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	I-10	1,723.37	1,325.58
2-20	Administrative Expenses	I-11	766.87	18.75
2-30	Operations & Maintenance	I-12	3,717.83	6,936.52
2-40	Interest & Finance Expenses	I-13	0.10	0.24
2-50	Programme Expenses	I-14	119.00	4,749.44
	Revenue Grants, Contributions &		6,240.00	-
2-60	subsidies	I-15		
2-70	Provisions & Write off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-80	Depreciation		1,060.253	298.851
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>13,627.41</b>	<b>13,329.37</b>
<i>A-B</i>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		<b>125.06</b>	<b>1,078.68</b>
2-80	Add: Prior period Items (Net)	I-18	-	-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		<b>125.06</b>	<b>1,078.68</b>
2-90	Less: Transfer to Reserve Funds			
	<i>Net balance being surplus/ deficit carried over to Municipal Fund</i>		<b>125.06</b>	<b>1,078.68</b>

PREPARED BY  
RIMA JAIN AND COMPANY  
CHARTERED ACCOUNTANTS



ACCOUNTANT

EX. OFFICER

CHAIRMAN

अविभासी अधिकारी  
नगर पंचायत परीक्षण  
पौड़ी गढ़वाल

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**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		
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		
	<b>Sub-total</b>	-	-
	<b>Less</b>		
	Tax Remissions and Refund [Schedule I - 1 (a)]		
110-90	<b>Sub-total</b>	-	-
	<b>Total tax revenue</b>	-	-

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

Code No. *	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Property taxes	-	
	Advertisement tax		
	Others		
	<b>Total refund and remission of tax revenues</b>	-	

\* Insert the Detailed Codes of Account as applicable

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

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

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



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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	1.00	
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents	22.600	
	<b>Sub-Total</b>	<b>23.600</b>	
	Less:		
130-90	Rent Remission and Refunds		
	Sub-total		
	<b>Total Rental Income from Municipal Properties</b>	<b>23.60</b>	

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	41.000	
140-11	Licensing Fees	1.100	69.150
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	1.700	8.190
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	2.000	0.800
140-40	Other Fees		66.270
140-50	User Charges	164.360	168.100
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges		
	<b>Sub-Total</b>	<b>210.160</b>	<b>312.51</b>
140-90	Less:		
	Rent Remission and Refunds		
	Sub-total		
	<b>Total income from Fees &amp; User Charges – Income head-wise</b>	<b>210.160</b>	<b>312.51</b>

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**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	22.78	66.90
150-11	Sale of Forms & Publications	15.01	65.07
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
	<b>Total income from Sale &amp; Hire charges – Income head-wise</b>	<b>37.79</b>	<b>131.97</b>

**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	12,379.981	13,867.545
160-20	Re-imbursment of expenses		
160-30	Contribution towards Schemes	1,060.253	
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>13,440.23</b>	<b>13,867.55</b>

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

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

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**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	40.685	96.026
171-20	Interest on Loans and advances to Employees		
171-30	Interest on loans to others		
171-40	Other Interest		
	<b>Total. – Interest Earned</b>	<b>40.685</b>	<b>96.026</b>

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

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	1,657.146	1,317.333
210-20	Benefits and Allowances	66.220	8.250
210-30	Pension		
210-40	Other Terminal & Retirement Benefits		
	<b>Total establishment expenses – expense head wise</b>	<b>1,723.366</b>	<b>1325.583</b>

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**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	449.455	
220-12	Communication Expenses		
220-20	Books & Periodicals		
220-21	Printing and Stationery	68.50	0.75
220-30	Travelling & Conveyance	14.60	18.00
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses		
220-52	Professional and other Fees	100.00	
220-60	Advertisement and Publicity	60.39	
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	73.92	
	<b>Total administrative expenses – expense head wise</b>	<b>766.87</b>	<b>18.75</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	117.127	3.29
230-20	Bulk Purchases		
230-30	Consumption of Stores	1,211.539	245.76
230-40	Hire Charges		
230-50	Repairs & maintenance – Infrastructure Assets	27.000	221.00
230-51	Repairs & maintenance – Civic Amenities		
230-52	Repairs & maintenance – Buildings		106.11
230-53	Repairs & maintenance – Vehicles		
230-59	Repairs & maintenance – Others	29.118	
230-80	Other operating & maintenance expenses	2,333.041	6,360.36
	<b>Total operations &amp; maintenance - expense head wise</b>	<b>3,717.825</b>	<b>6,936.52</b>

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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 Central Government		
240-20	Interest on Loans from State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges	0.097	0.236
240-80	Other Finance Expenses		
	<b>Total Interest &amp; Finance Charges</b>	<b>0.097</b>	<b>0.24</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses	1.50	
250-20	Own Programmes	117.50	4,749.44
250-30	Share in Programmes of others		
	<b>Total Programme Expenses</b>	<b>119.00</b>	<b>4,749.44</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants (Give details)	6,240.00	
260-20	Contributions (Give details)		
260-30	Subsidies (Give details)		
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>6,240.00</b>	

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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		
	<b>Total Provisions &amp; Write off</b>	-	-

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

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

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

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

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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		



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**Statement of Cash Flow**

**NAME OF THE ULB: THALISAIN NAGAR PANCHAYAT**

Particulars	Current Year (Rs.)
<b>a. Cash flows from operating activities</b>	
Gross surplus/ (deficit) over expenditure	125.06
<b>Adjustments for</b>	
<b>Add :</b>	
Depreciation	
Interest & finance expenses	1,060.25
<b>Less :</b>	
Profit on disposal of assets	
Dividend Income	
Investment income	
<b>Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items.</b>	<b>1,185.32</b>
<b>Changes in current assets and current liabilities</b>	
(Increase) / decrease in Sundry debtors	
(Increase) / decrease in Stock in hand	
(Increase) / decrease in prepaid expenses	
(Increase) / decrease in other current assets	
(Decrease)/ increase in Deposits received	
(Decrease)/ increase in Deposits works	
(Decrease)/ increase in other current liabilities	
(Decrease)/ increase in provisions	(841.51)
Extra ordinary items (Specify)	
<b>Net cash generated from/ (used in) operating activities (a)</b>	<b>343.81</b>
<b>b. Cash flows from investing activities</b>	
1. (Purchase) of fixed assets & CWIP	
2. (Increase) / Decrease in Special funds/grants	(11,889.69)
3. (Increase) / Decrease in Earmarked funds	10,829.44
4. (Purchase) of Investments	(6,806.15)
<b>Add:</b>	
Proceeds from disposal of assets	
Proceeds from disposal of investments	
Investment income received	
Interest income received	
<b>Net cash generated from/ (used in) investing activities (b)</b>	<b>(7,866.40)</b>
<b>c. Cash flows from financing activities</b>	
<b>Add:</b>	
Loans from banks/others received	
<b>Less:</b>	
Loans repaid during the period	
Loans & advances to employees	
Loans to others	
Finance expenses	
<b>Net cash generated from (used in) financing activities (c)</b>	<b>-</b>
<b>Net increase/ (decrease) in cash and cash equivalents (a + b + c)</b>	<b>(7,522.60)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>17,121.53</b>
<b>Cash and cash equivalents at end of period</b>	<b>9,598.92</b>
<b>Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:</b>	
i. Cash Balances	
ii. Bank Balances	
iii. Scheduled co-operative banks	3,155.48
iv. Balances with Post offices	
v. Balances with other banks	
<b>Total</b>	<b>6,443.44</b>
	<b>9,598.92</b>

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

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**NAME OF THE ULB: THALISAIN NAGAR PANCHAYAT**

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

Fixed Assets	Rate of Depreciation	Useful Life	Opening Balance	Addition up to 30th Sept.	Addition After 30th Sept.	Deletion	Closing Balance	Opening Depreciation	Current Year Dep.	Reversal	Closing Dep.
41010 Land	0.00%	0	137.00	-	-	-	137.00	-	-	-	-
41020 Buildings	6.33%	15	1,52,096.00	-	-	-	1,52,096.00	4,819.41	9,632.75	-	14,452.16
41021 Parks and Playgrounds	19.00%	5	1,50,000.00	-	8,45,000.00	-	9,95,000.00	79,268.00	1,08,775.00	-	1,88,043.00
41022 Statues	0.00%	0	-	-	-	-	-	-	-	-	-
41030 Roads and Bridges	13.57%	7	3,23,030.00	-	9,14,433.00	-	12,37,463.00	21,923.35	1,05,890.60	-	1,27,813.95
41031 Sewerage and Drainage	6.33%	15	-	-	-	-	-	-	-	-	-
41032 Water Ways	9.50%	10	2,24,379.00	-	-	-	2,24,379.00	10,658.34	21,316.01	-	31,974.35
41033 Public Lighting	9.50%	10	9,71,816.00	31,72,580.00	20,89,750.00	-	62,34,146.00	80,453.12	4,92,980.75	-	5,73,433.87
41040 Plant and Machinery	9.50%	10	11,86,782.00	-	-	-	11,86,782.00	57,545.40	1,12,744.29	-	1,70,289.69
41050 Vehicles	9.50%	10	-	-	-	-	-	-	-	-	-
41060 Office and Other Equipment	9.50%	10	5,59,523.00	41,300.00	-	-	6,00,823.00	85,923.84	57,078.19	-	1,43,002.03
41070 Furniture & Fixtures	9.50%	10	4,29,392.00	-	-	-	4,29,392.00	53,084.48	40,792.24	-	93,876.72
41080 Other Fixed Assets	6.33%	15	-	1,80,000.00	-	-	33,25,628.00	-	1,11,043.22	-	1,11,043.22
<b>Total</b>			<b>39,97,155.00</b>	<b>33,93,880.00</b>	<b>69,95,811.00</b>	<b>-</b>	<b>1,43,86,846.00</b>	<b>3,93,675.94</b>	<b>10,60,253.03</b>	<b>-</b>	<b>14,53,928.97</b>



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 पौड़ी गढ़वाल, उत्तराखण्ड

## Name of the ULB – Nagar Panchayat Thalissain


### Notes to Accounts

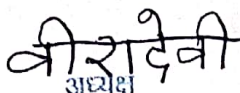
The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements is provided wherever necessary and any material fact which has a bearing on the Financial Statements has been 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.

The 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.

#### **Contractual liabilities not provided for:**

- 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
- In respect of claims against the ULB, pending judicial decisions
- In respect of claims made by employees
- Other escalation claims made by contractors
- In case of any other claims not acknowledged as debts

  
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## Statement of Significant Accounting Policies

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.

### **Basis of Accounting**

- The Financial Statements for the Financial Year 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025 has been prepared on accrual basis by the Nagar Panchayat Thalain 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**

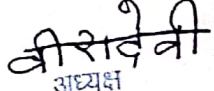
- Financial Statements have been prepared on historical cost convention.
- Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

### **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.
- Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.



  
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### Recognition of expenditure

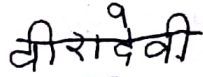
- Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards contributory pension fund has been accounted as and when the salary expenditure is accrued.
- Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.

### 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.
- Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.
- 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.
- Depreciation has been provided on consolidated amount of the Group Heads as previous year FAR was not available.
- 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.25000 are written off.
- No revaluation of fixed assets has been undertaken during the year.



  
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## Grants

- The municipality has received Rs. 1.74 Crores as grants during the year.
- 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.

## Stores and Spares

- The ULB has not maintained the value of the stock and all items are charged to Income and Expenditure Account as and when purchased.

## Employee Benefits

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



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