

NAGAR
PANCHAYAT
SWARGASHIRAM
BALANCE
SHEET
FY - 2024-25



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	Amount	Amount
	LIABILITIES							
	Own Fund Reserves and Surplus							
3-10	Municipal Fund	B-1			(1,930.78)			(1,435.85)
3-11	Earmarked Funds	B-2			-			-
3-12	Reserves	B-3			68,017.95			61,102.93
	Total Own Fund Reserves & Surplus				66,087.17			59,667.08
3-20	Grants, Contributions for specific purposes	B-4			23,408.90			10,424.92
	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			273.86			337.10
3-41	Deposit works	B-8			-			-
3-50	Other liabilities (Sundry Creditors)	B-9			2,231.83			1,722.76
3-60	Provisions	B-10			200.00			140.07
	Total Current Liabilities and Provisions				2,705.68			2,199.93
	TOTAL LIABILITIES				92,201.75			72,291.93
	ASSETS							
4-10	Fixed Assets	B-11						
	Gross Block				103,822.54			86,447.20
4-11	Less: Accumulated Depreciation				36,794.16			26,661.90
	Net Block				67,028.38			59,785.30
4-12	Capital work-in-progress	B-12			-			-
	Total Fixed Assets				67,028.38			59,785.30
	Investments							
4-20	Investment - General Fund	B-13			-			-
4-21	Investment-Other Fund	B-14			-			-
	Total Investments				-			-

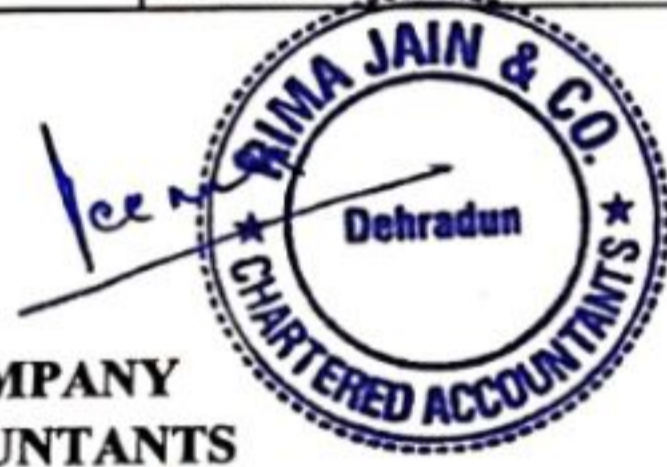
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4-30	Stock in hand (Inventories)	B-15					
	Sundry Debtors (Receivables)						
4-31	Gross amount outstanding	B-16			448.32		400.29
4-32	Less: Accumulated provision against bad and doubtful debts				87.31		87.31
	Net amount outstanding				361.01		312.98
4-40	Prepaid expenses	B-17			-		-
4-50	Cash and Bank Balances	B-18			24,812.36		12,193.66
4-60	Loans, advances and deposits	B-19			-		-
4-61	Less: Accumulated provision against Loans						
	Total Current Assets Loans & Advances				25,173.37		12,506.63
4-70	Other Assets	B-20					
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21			-		
	TOTAL ASSETS				92,201.75		72,291.93
	Notes to the Balance Sheet	B-22					

PREPARED BY
RIMA JAIN AND COMPANY
CHARTERED ACCOUNTANTS



ACCOUNTANT

EX. OFFICER

CHAIRMAN

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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.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
		3	4	5 (3+4)	6	7 (5-6)
1	2					
310-10	Municipal Fund	(1,435.85)	210.92	(1,224.93)	-	(1,224.93)
310-90	Excess of Income & Expenditure		(705.85)	(705.85)	-	(705.85)
	Total Municipal fund (310)	(1,435.85)	(494.93)	(1,930.78)	-	(1,930.78)

*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	-						
(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)	-						
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*							
Others							
Sub-total	-						

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Rent									
Other administrative charges									
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)									
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.

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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	0.04		0.04		0.04
312-12	Grant against Fixed Assets	61,102.89	17,047.28	78,150.18	10,132.26	68,017.91
312-30	Special Funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	61,102.93	17,047.28	78,150.21	10,132.26	68,017.95




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Particulars	Grant SBM	Grant Rajya Vitt	Grant 15 Vitt Tide	Grant 15 Vitt Untide	Grant Paryavaran Mitra	Grant Chardham	Grant Swasthya Aarohan	Grant Avasthapan Nidhi	Grant Swacchta Anudaan	Grant Kanvad Mela	Grant - Others	Total
Code No.												
(a) Opening Balance	-	130.92	3,024.09	2,110.82	9.00	500.00	55.00	4,575.10	20.00			10,424.92
(b) Additions to the Grants *												
(i) Grant received during the year	89.92	55,372.00	4,925.00	1,715.00	8.00		25.00			300.00		62,434.92
(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)	89.92	55,372.00	4,925.00	1,715.00	8.00	-	25.00	-	-	300.00	-	62,434.92
Total (a+b)	89.92	55,502.92	7,949.09	3,825.82	17.00	500.00	80.00	4,575.10	20.00	300.00	-	72,859.84
(c) Payments out of funds												
(i) Capital expenditure on Fixed Assets*		15,608.81	449.34	989.14								17,047.28
Others												
Sub-total	-	15,608.81	449.34	989.14	-	-	-	-	-	-	-	17,047.28
(ii) Revenue Expenditure on Salary, Wages and Rent Other administrative charges	89.92	29,869.44	1,073.21	546.60	9.00	474.09	24.25		20.00	297.16		32,403.65
Sub-total	89.92	29,869.44	1,073.21	546.60	9.00	474.09	24.25	-	20.00	297.16	-	32,403.65
(iii) Other: Loss on disposal of Grant Diminution in Value of Grant Grants Refunded												
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-
Total (c) [i+ii+iii]	89.92	45,478.24	1,522.55	1,535.74	9.00	474.09	24.25	-	20.00	297.16	-	49,450.94
Net balance at the year end - (a+b)-(c)	-	10,024.68	6,426.54	2,290.08	8.00	25.91	55.75	4,575.10	-	2.84	-	23,408.90

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.

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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 categor.
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.



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Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	273.86	337.10
340-20	From Revenues	-	-
340-30	From staff		
340-80	From Others		
	Total deposits received	273.86	337.10

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




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Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	1,928.86	1,398.39
350-11	Employee Liabilities	259.23	287.90
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	43.74	36.48
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	Total Other liabilities (Sundry Creditors)	2,231.83	1,722.76

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses	200.00	140.07
360-20	Provision for Interest		
360-30	Provision for Other Assets		
	Total Provisions	200.00	140.07




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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 current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	0.04			0.04				-	0.04	0.04
410-20	Buildings	12,526.44	1,381.50		13,907.95	1,270.31	837.09		2,107.39	11,800.55	11,256.14
	Infrastructure Assets										
410-22	Statues, heritage assets, antiques & other works of art	-			-						
410-30	Roads and Bridges	27,587.19	7,012.63		34,599.82	11,869.13	4,662.86		16,531.99	18,067.84	15,718.06
410-31	Sewerage and drainage	4,791.01	159.40		4,950.40	195.15	308.48		503.62	4,446.78	4,595.86
410-32	Water ways	521.06			521.06	30.25	49.50		79.75	441.31	490.81
410-33	Public Lighting	16,052.28	3,348.99		19,401.27	1,298.43	1,722.16		3,020.59	16,380.68	14,753.85
	Other assets										
410-21	Parks & Playgrounds				-				-	-	
410-40	Plants & Machinery	3,155.25			3,155.25	362.46	299.75		662.21	2,493.04	2,792.79
410-50	Vehicles	11,909.09			11,909.09	7,267.27	1,131.36		8,398.63	3,510.46	4,641.82
410-60	Office & other equipment	5,006.03	727.62		5,733.65	3,764.05	540.35		4,304.40	1,429.25	1,241.98
410-70	Furniture, fixtures, fittings	1,969.36	384.00		2,353.36	515.65	223.57		739.22	1,614.14	1,453.70
410-80	Other fixed assets	2,929.45	4,361.20		7,290.65	89.21	357.15		446.36	6,844.29	2,840.24
		86,447.20	17,375.35	-	103,822.54	26,661.90	10,132.26	-	36,794.16	67,028.38	59,785.30

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 state
- 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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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				

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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	146.20	87.31	58.89	128.17
	2 years to 3 years				
	3 years to 4 years				
	More than 5 years				
	Sub - total				
350-30	Less: State Government Cess /Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	146.20	87.31	58.89	128.17

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350-30	3 years to 4 years More than 5 years Sick or Closed Industries Sub- total 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	302.12	-	302.12	272.12
	Sub – total	302.12	-	302.12	272.12
	Total of Sundry Debtors (Receivables)	448.32	87.31	361.01	400.29

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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			Amount (Rs)
1	2	3	
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	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash		
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	1,380.35	2,294.43
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Balance with Treasury	14,238.63	4,345.12
	Sub-total		
	Balance with Bank – ____ Special Funds		
450-41	Nationalised Banks		-
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	Sub-total		
	Balance with Bank – ____ Grant Funds		
450-61	Nationalised Banks	9,193.38	5,554.11
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	Sub-total		
	Total Cash and Bank balances	24,812.36	12,193.66




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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		


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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 ov.

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NAME OF THE ULB: SWARGASHRAM NAGAR PANCHAYAT

INCOME & EXPENDITURE ACCOUNT AS ON MARCH 31ST 2025

Code No.	Item/ Head of Account	Schedule No	Amount in Thousands	
			Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	500.00	516.03
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	300.00	300.00
1-40	Fees & User Charges	I-4	2,001.11	5,012.69
1-50	Sale & Hire Charges	I-5	33.00	214.40
1-60	Revenue Grants, Contributions & Subsidies	I-6	42,535.92	29,746.14
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	222.98	42.58
1-80	Other Income	I-9	74.52	74.38
1-90	Income from Commercial	I-19	-	-
A	Total – INCOME		45,667.53	35,906.22
	EXPENDITURE			
2-10	Establishment Expenses	I-10	22,920.66	21,576.70
2-20	Administrative Expenses	I-11	1,577.81	2,168.09
2-30	Operations & Maintenance	I-12	10,679.29	5,363.36
2-40	Interest & Finance Expenses	I-13	121.99	1.65
2-50	Programme Expenses	I-14	541.21	442.53
2-60	Revenue Grants, Contributions & subsidies	I-15	-	-
2-70	Provisions & Write off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	386.37	-
2-80	Depreciation		10,132.261	6,002.933
B	Total – EXPENDITURE		46,359.58	35,555.26
<i>A-B</i>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		<i>(692.05)</i>	<i>350.96</i>
2-80	Add: Prior period Items (Net)	I-18	(13.80)	-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		<i>(705.85)</i>	<i>350.96</i>
2-90	Less: Transfer to Reserve Funds			
	<i>Net balance being surplus/ deficit carried over to Municipal Fund</i>		<i>(705.85)</i>	<i>350.96</i>



PREPARED BY
RIMA JAIN AND COMPANY
CHARTERED ACCOUNTANTS

ACCOUNTANT

EX. OFFICER

CHAIRMAN

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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	500.00	516.03
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	500.00	516.03
	Less		
110-90	Tax Remissions and Refund [Schedule 1 – 1 (a)]		
	Sub-total	-	-
	Total tax revenue	500.00	516.03

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	-	

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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	300.00	300.00
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	300.000	300.00
	Less:		
130-90	Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	300.00	300.00

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		8.000
140-11	Licensing Fees	107.800	1,528.500
140-12	Fees for Grant of Permit		0.300
140-13	Fees for Certificate or Extract	6.550	
140-14	Development Charges	0.610	
140-15	Regularisation Fees		
140-20	Penalties and Fines	173.030	90.990
140-40	Other Fees	25.826	2,114.604
140-50	User Charges	1,433.060	
140-60	Entry Fees	254.237	
140-70	Service / Administrative Charges		1,270.296
140-80	Other Charges		
	Sub-Total	2,001.113	5,012.69
	Less:		
140-90	Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges – Income head-wise	2,001.113	5,012.69

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

Detailed Head Code 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
150-10	Sale of Products	-	45.00
150-11	Sale of Forms & Publications	33.00	169.40
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	33.00	214.40

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

Code No. 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
160-10	Revenue Grant	32,403.654	23,743.203
160-20	Re-imbusement of expenses		6,002.93
160-40	Recovery of Depreciation Expense	10,132.261	
	Total Revenue Grants, Contributions & Subsidies	42,535.92	29,746.14

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

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

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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	222.982	42.583
171-20	Interest on Loans and advances to Employees		
171-30	Interest on loans to others		
171-40	Other Interest		
	Total. – Interest Earned	222.982	42.583

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		74.38
180-80	Miscellaneous Income	74.520	-
	Total. Other Income	74.520	74.380

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	22,277.677	21,436.100
210-20	Benefits and Allowances	24.190	-
210-30	Pension	618.791	140.599
210-40	Other Terminal & Retirement Benefits		
	Total establishment expenses – expense head wise	22,920.658	21576.699

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

Code No. 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
220-10	Rent, Rates and Taxes	623.040	
220-11	Office maintenance		97.50
220-12	Communication Expenses	43.577 5.59	1.89
220-20	Books & Periodicals		
220-21	Printing and Stationery	42.83	472.98
220-30	Travelling & Conveyance	570.57	
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses	10.00	71.15
220-52	Professional and other Fees	60.65	20.00
220-60	Advertisement and Publicity	167.73	1,049.60
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	53.82	454.965
	Total administrative expenses – expense head wise	1,577.81	2,168.09

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

Code No. 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
230-10	Power & Fuel	1,743.219	1,626.41
230-20	Bulk Purchases		
230-30	Consumption of Stores	2,558.954	793.73
230-40	Hire Charges	230.640	790.48
230-50	Repairs & maintenance –Infrastructure Assets	649.104	505.53
230-51	Repairs & maintenance - Civic Amenities	366.323	44.10
230-52	Repairs & maintenance – Buildings		
230-53	Repairs & maintenance – Vehicles	160.568	304.99
230-59	Repairs & maintenance – Others	60.739	250.21
230-80	Other operating & maintenance expenses	4,909.738	1,047.91
	Total operations & maintenance - expense head wise	10,679.285	5,363.36

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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	120.81	
240-70	Bank Charges	1.180	1.654
240-80	Other Finance Expenses		
	Total Interest & Finance Charges	121.993	1.65

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	541.21	442.53
250-30	Share in Programmes of others		
	Total Programme Expenses	541.21	442.53

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

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

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Schedule I-16: Provisions & Write off [Code No 270]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	-	-
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	386.37	
	Total Miscellaneous expenses	386.37	-

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	13.80	
280-60	Refund of Other – Revenues		
280-80	Other Expenses		-
	Sub – Total Income (b)	13.80	-
	Total Prior Period (Net) (a-b) -	(13.80)	-

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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: SWARGASHRAM NAGAR PANCHAYAT

Particulars	Current Year (Rs.)
a. Cash flows from operating activities	
Gross surplus/ (deficit) over expenditure	(705.85)
Adjustments for	
Add :	
Depreciation	10,132.26
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.	9,426.41
Changes in current assets and current liabilities	
(Increase) / decrease in Sundry debtors	(48.03)
(Increase) / decrease in Stock in hand	
(Increase) / decrease in prepaid expenses	
(Increase) / decrease in other current assets	
(Decrease)/ increase in Deposits received	(63.24)
(Decrease)/ increase in Deposits works	
(Decrease)/ increase in other current liabilities	509.06
(Decrease)/ increase in provisions	59.93
Extra ordinary items (Specify)	
Net cash generated from/ (used in) operating activities (a)	9,884.13
b. Cash flows from investing activities	
1. (Purchase) of fixed assets & CWIP	(17,375.35)
2. (Increase) / Decrease in Special funds/grants	6,915.02
3. (Increase) / Decrease in Earmarked funds	13,194.90
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)	2,734.57
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)	12,618.70
Cash and cash equivalents at beginning of period	12,193.66
Cash and cash equivalents at end of period	24,812.36
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	10,573.73
iii. Scheduled co-operative banks	-
iv. Balances with Post offices	
v. Balances with other banks	14,238.63
Total	24,812.36

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

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NAME OF THE ULB: SWARGASHRAM 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	39.00				39.00				
41020 Buildings	6.33%	15	12,526,444.00		1,381,501.00		13,907,945.00	1,270,305.00	837,088.99		2,107,393.99
41021 Parks and Playgrounds	19.00%	5	-				-				
41022 Statues	0.00%	0	-				-				
41030 Roads and Bridges	13.57%	7	27,587,190.00	6,528,746.00	483,887.00		34,599,823.00	11,869,132.00	4,662,855.08		16,531,987.08
41031 Sewerage and Drainage	6.33%	15	4,791,009.00		159,395.00		4,950,404.00	195,147.00	308,478.08		503,625.08
41032 Water Ways	9.50%	10	521,063.00				521,063.00	30,251.00	49,500.99		79,751.99
41033 Public Lighting	9.50%	10	16,052,275.00	802,406.00	2,546,588.00		19,401,269.00	1,298,428.00	1,722,157.63		3,020,585.63
41040 Plant and Machinery	9.50%	10	3,155,245.00				3,155,245.00	362,460.00	299,748.28		662,208.28
41050 Vehicles	9.50%	10	11,909,092.00				11,909,092.00	7,267,268.00	1,131,363.74		8,398,631.74
41060 Office and Other Equipment	9.50%	10	5,006,032.00	636,070.00	91,550.00		5,733,652.00	3,764,050.00	540,348.32		4,304,398.32
41070 Furniture & Fixtures	9.50%	10	1,969,357.00	384,000.00			2,353,357.00	515,654.00	223,568.92		739,222.92
41080 Other Fixed Assets	6.33%	15	2,929,452.00	1,058,336.00	3,302,866.00		7,290,654.00	89,210.00	357,150.66		446,360.66
Total			86,447,198.00	9,409,558.00	7,965,787.00	-	103,822,543.00	26,661,905.00	10,132,260.66	-	36,794,165.66




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