



JPNGA & Company

Chartered Accountants

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ACCOUNTANT'S COMPILATION REPORT

To

Executive officer

Nagar Panchyat, Mahua Dabra– U S Nagar

We have compiled the accompanying financial statements of Nagar panchayat Mahua Dabra District U S Nagar based on information you have provided. These financial statements comprise the Balance Sheet of Nagar panchayat Mahua Dabra District U S Nagar as at March 31, 2022, the statement of Profit and Loss, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements. We have also applied our expertise in accounting and financial reporting to assist the ULB in the preparation and presentation of these financial statements on the basis of accounting principles described in Note no..22 to the financial statements. We have complied with relevant ethical requirements. These financial statements and the accuracy and completeness of the information used to compile them is the responsibility of the ULB

Since a compilation engagement is not an assurance engagement, we are not. required to verify the accuracy or completeness of the information provided by the ULB to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the basis of accounting principles as described in Note

As stated in the financial statements are prepared and presented in accordance with accounting principles as prescribed in Uttarakhand Municipal Accounting Manual. The financial statements are prepared for the purpose described in Note to the financial statements. Accordingly, these financial statements may not be suitable for other purposes.

For JPNGA & Company

Chartered Accountants

FRN: 010198C



Ashish Gupta

(Partner)

Membership No.: 515169

UDIN: 23515169BGWZHX4024

Date: 31-03-2023

Place: Mahua Dabra

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Balance sheet

BALANCE SHEET OF NAGAR PANCHAYAT MAHUADABRA ULB AS ON 31 MARCH 2022

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	Own Fund Reserves and Surplus			
3-10	Corporation Fund /Municipal (General) Fund	B-1	4,066,207.90	4,313,297.72
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	122,301,842.67	107,184,174.64
	Total Own Fund Reserves & Surplus		126,368,050.57	111,497,472.36
3-20	Grants, Contributions for specific purposes	B-4	5,204,786.36	25,626,728.20
	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	86,000.00	175,700.00
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities (Sundry Creditor)	B-9	731,248.00	610,849.00
3-60	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		817,248.00	786,549.00
	TOTAL LIABILITIES		132,390,084.93	137,910,749.56
	ASSETS			
4-10	Fixed Assets	B-11		
	Gross Block		230,143,642.01	196,685,844.01
4-11	Less: Accumulated Depreciation		106,264,661.71	88,825,226.32
	Net Block		123,878,980.30	107,860,617.69
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		123,878,980.30	107,860,617.69
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment - Other Funds	B-14	-	-
	Total Investment Current assets, loans & advances		-	-
4-30	Stock in hand (Inventories)	B-15	1,376,190.50	1,568,275.90
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	1,750,254.00	1,579,140.00
4-32	Less: Accumulated provision against bad and doubtful debts		290,996.50	246,893.00
	Net amount outstanding		1,459,257.50	1,332,247.00
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	5,675,656.63	27,149,608.97
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision against Loans		-	-
	Net Amount outstanding		-	-
	Total Current Assets, Loans & Advances		8,511,104.63	30,050,131.87
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		132,390,084.93	137,910,749.56

Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)

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For JPNGA and Company
Chartered Accountants
FRN 010198C

For _____

CA. Ashish Gupta

Partner

UDIN: _____

Date: _____

Date: _____




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NAGAR PANCHAYAT MAHUADABRA

Income and Expenditure Statement for the period from 1st April, 2021 to 31st March, 2022.

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	265,134.00	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	446,838.00	-
1-40	Fees & User Charges	I-4	374,522.00	-
1-50	Sale & Hire Charges	I-5	620,110.00	-
1-60	Revenue Grants, Contributions & Subsidies	I-6	52,270,746.97	-
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	12,663.00	-
1-80	Other Income	I-9	267,831.00	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total – INCOME		54,257,844.97	-
	EXPENDITURE			
2-10	Establishment Expenses	I-10	7,703,942.00	-
2-20	Administrative Expenses	I-11	1,637,364.00	-
2-30	Operations & Maintenance	I-12	9,852,337.40	-
2-40	Interest & Finance Expenses	I-13	2,212.50	-
2-50	Programme Expenses	I-14	52,232.00	-
2-60	Revenue Grants, Contributions & subsidies	I-15	17,773,308.00	-
2-70	Provisions & Write off	I-16	44,103.50	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		17,439,435.39	-
B	Total – EXPENDITURE		54,504,934.79	-
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		-247,089.82	-
2-80	Add: Prior period Items (Net)	1-18	-	-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		-247,089.82	-
2-90	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund		-247,089.82	-


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Schedules to Income and Expenditure Account

NAGAR PANCHAYAT MAHUADABRA

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

Minor Code No	Particulars	Current YearAmount	Previous YearAmount
1	2	3	4
110-01	Property tax	265,134.00	-
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	265,134.00	-
110-90	Less		
	Tax Remissions and Refund [Schedule 1 – 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	265,134.00	-

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

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

* Insert the Detailed Codes of Account as applicable

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous YearAmount (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	434,398.00	-
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	11,540.00	-
130-40	Rent from lease of lands	900.00	-
130-80	Other rents	-	-
	Sub-Total	446,838.00	-
130-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	446,838.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	75,500.00	-
140-11	Licensing Fees	26,650.00	-
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	2,310.00	-
140-14	Development Charges	-	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	40.00	-
140-40	Other Fees	23,512.00	-
140-50	User Charges	246,490.00	-
140-60	Entry Fees	-	-
140-70	Service / Administrative Charges	20.00	-
140-80	Other Charges	-	-
	Sub-Total	374,522.00	-
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	374,522.00	-

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

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	485,000.00	-
150-11	Sale of Forms & Publications	135,110.00	-
150-12	Sale of stores & scrap	-	-
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges	620,110.00	-

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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	34,905,698.00	-
160-20	Re-imbursement of expenses	-	-
160-30	Contribution towards schemes	-	-
160-40	Contribution towards Assets	17,365,048.97	-
	Total Revenue Grants, Contributions & Subsidies	52,270,746.97	-

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

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


Schedule I-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	12,663.00	-
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
	Total. – Interest Earned	12,663.00	-

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 assets	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	267,831.00	-
	Total. Other Income	267,831.00	-

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.


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


Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	7,271,054.00	-
210-20	Benefits and Allowances	-	-
210-30	Pension	432,888.00	-
210-40	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses	7,703,942.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	-	-
220-11	Office maintenance	38,110.00	-
220-12	Communication Expenses	3,000.00	-
220-20	Books & Periodicals	900.00	-
220-21	Printing and Stationery	15,620.00	-
220-30	Travelling & Conveyance	14,927.00	-
220-40	Insurance	-	-
220-50	Audit Fees	773,240.00	-
220-51	Legal Expenses	105,012.00	-
220-52	Professional and other Fees	-	-
220-60	Advertisement and Publicity	476,555.00	-
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	210,000.00	-
	Total administrative expenses	1,637,364.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	697,602.00	-
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	1,913,423.40	-
230-40	Hire Charges	-	-
230-50	Repairs & maintenance –Infrastructure Assets	546,256.00	-
230-51	Repairs & maintenance - Civic Amenities	-	-
230-52	Repairs & maintenance – Buildings	56,670.00	-
230-53	Repairs & maintenance – Vehicles	87,822.00	-
230-59	Repairs & maintenance – Others	95,030.00	-
230-80	Other operating & maintenance expenses	6,455,534.00	-
	Total Operating & Maintenance Expense	9,852,337.40	-


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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from the Central Government	-	-
240-20	Interest on Loans from the State Government	-	-
240-30	Interest on Loans from Government Bodies & associations	-	-
240-40	Interest on Loans from International Agencies	-	-
240-50	Interest on Loans from Banks & Other Financial Institutions	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	2,212.50	-
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	2,212.50	-


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	52,232.00	-
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	52,232.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants Given	17,773,308.00	-
260-20	Contributions Given	-	-
260-30	Subsidies Given	-	-
	Total Revenue Grants, Contributions & Subsidies given	17,773,308.00	-

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


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Schedule 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	44,103.50	-
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	44,103.50	-

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

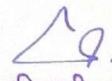
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Prior Period Income	-	-
	Prior Period Expenses	-	-
	Total Prior Period (Net) (a-b)	-	-

Schedule I-19: Income from Projects taken on Commercial basis [Code No 190]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
190-10	Income from commercial projects Income from Deposit works	-	-
	Total Income from Commercial projects	-	-


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Schedule B-1: Corporation Fund / Municipal Fund (Code No 310)

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year *	Total (Rs.)	Deductions during the year **	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	4,313,297.72	-	4,313,297.72	-	4,313,297.72
310-90	Excess of Income & Expenditure	-	-247,089.82	-247,089.82	-	-247,089.82
	Total Municipal fund (310)	4,313,297.72	-247,089.82	4,066,207.90	-	4,066,207.90

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

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Schedule B-2: Earmarked Funds

Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

Amount in Rs.

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.	1	2	3	4	5	6	7
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Special Fund	-	-	-	-	-	-	-
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-	-
(c) Payments out of funds	-	-	-	-	-	-	-
(i) Capital expenditure on	-	-	-	-	-	-	-
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-	-
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
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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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	107,184,174.64	32,482,717.00	139,666,891.64	17,365,048.97	122,301,842.67
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	107,184,174.64	32,482,717.00	139,666,891.64	17,365,048.97	122,301,842.67

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Schedule B-4, Grant-in-Aid Contribution for Specific Purposes (Code No. 2201)

(Amount in Rs.)

Particulars	Grants from Central Govt.					Grants from State Government		Grants from Other Govt. Agencies	Grants from Financial Inst.	Grants from Welfare Bodies	Grants from International Organizations	Others
	14th VITTA AAYOG	18th VITTA AAYOG	PMAY	SBM	NULM	STATE FINANCE COMMISSION	MASTHANNA VIKAS MIDH					
Code No.												
(a) Opening Balance	6,712,694.00	-	11,450,210.20	2,911,025.00	20,942.00	4,153,075.00	378,782.00	-	-	-	-	-
(b) Addition to the Grants*												
(i) Grant received during the year	-	4,356,254.00	4,420,000.00	-	80,000.00	30,471,000.00	9,281,400.00	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	41,310.00	149,490.00	48,825.00	430.00	-	101,018.00	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
(v) Other Addition (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-
Total (b)	-	4,411,564.00	4,569,490.00	48,825.00	80,430.00	30,471,000.00	9,382,418.00	-	-	-	-	-
Total (a+b)	6,712,694.00	4,411,564.00	16,019,700.20	2,959,850.00	101,372.00	34,624,075.00	9,771,200.00	-	-	-	-	-
(c) Payments out of funds												
(i) Capital Expenditure on Fixed Assets*	4,624,450.00	1,535,323.00	-	841,688.00	-	17,942,759.00	7,778,245.00	-	-	-	-	-
Others	2,088,244.00	-	-	-	-	-	-	-	-	-	-	-
Sub - total	6,712,694.00	1,535,323.00	-	841,688.00	-	17,942,759.00	7,778,245.00	-	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances etc.	-	-	15,759,809.80	2,105,549.00	101,093.00	16,119,580.00	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-	-	-	-
Others	-	116.84	-	-	-	-	-	-	-	-	-	-
Sub - total	-	116.84	15,759,809.80	2,105,549.00	101,093.00	16,119,580.00	-	-	-	-	-	-
(iii) Other:												
Loss on disposal of grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
Interest grant/bank charges Grants Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-	-	-	-	-	-
Total (c) [(+)(i)+(ii)]	6,712,694.00	1,535,441.84	15,759,809.80	2,947,247.00	101,093.00	34,561,339.00	7,778,245.00	-	-	-	-	-
Total balance at the year end - (a+b)-(c)	-	2,877,132.16	280,890.40	12,603.00	279.00	62,756.00	1,992,955.00	-	-	-	-	-

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

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

Amount in Rs.

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

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


Amount in Rs.

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

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers	86,000.00	175,700.00
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposits From staff	-	-
340-80	Deposits - Others	-	-
	Total Deposit Received	86,000.00	175,700.00


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

Amount in Rs

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

20
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Schedule B-9: Other Liabilities [Code No 350]

Amount in Rs.

Code No.	Particulars	Current Year Amount	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	-	-
350-11	Employee Liabilities	-	-
350-12	Interest Accrued and Due	722,904.00	578,633.00
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable	8,344.00	32,216.00
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other Liabilities (Sundry Creditors)	731,248.00	610,849.00

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

Amount in Rs.

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

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

Amount in Rs.

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	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10
410-10	Land	293 00	-	-	293 00	-	-	293 00	293 00
410-20	Buildings	16,228,532 00	4,258,866 00	-	20,487,418 00	5,049,233 83	625,347 46	14,812,834 70	11,170,116 17
410-21	Paths & Pavements	2,481,802 28	-	-	2,481,802 28	601,055 19	481,102 43	1,459,487 66	1,889,246 09
410-30	Infrastructure Assets	93,710,997 41	20,108,273 00	-	113,819,270 41	62,264,687 96	9,049,037 86	42,525,594 59	31,666,369 45
410-31	Roads and Bridges	15,143,545 81	4,333,331 00	-	19,476,876 81	10,874,610 51	709,646 74	7,862,625 57	4,208,875 30
410-32	Sewerage and Drainage	-	-	-	-	-	-	-	-
410-33	Water supply	-	-	-	-	-	-	-	-
410-34	Public Lighting	19,765,991 07	3,003,880 00	-	22,769,871 07	4,943,765 40	4,302,231 07	14,421,866 60	14,820,217 67
410-40	Other assets	-	-	-	-	-	-	-	-
410-41	Plant & Machinery	6,200,889 00	-	-	6,200,889 00	1,437,767 19	542,354 43	4,310,767 38	4,453,121 81
410-42	Vehicle	-	-	-	-	-	-	-	-
410-43	Office & other equipment	1,712,562 00	-	-	1,712,562 00	396,562 02	180,565 74	1,135,571 34	1,315,599 08
410-44	Furniture, fixtures, library and electrical appliances	771,255 00	11,750 00	-	783,005 00	99,114 95	74,386 43	613,513 63	676,150 05
410-45	Books, libraries assets, paintings & other works of art	-	-	-	-	-	-	-	-
410-46	Other fixed assets and non-current assets	40,562,056 44	841,698 00	-	41,403,754 44	3,162,427 37	1,514,709 24	36,726,617 84	37,399,629 67
410-47	(Provision for Depreciation)	-	-	-	-	-	-	-	-
410-48	Total	176,615,844 01	33,457,708 00	-	210,073,552 01	88,825,220 32	17,439,435 39	106,264,661 71	107,660,617 69

1. Additional details regarding the status of the assets should be provided in the following manner:

- Value of fixed assets under disposal or litigation shall be provided. The status of the legal cases as at the reporting date of the Financial Statements shall also be mentioned.
- This details & value of assets which are not yet physically identified / traced shall be disclosed separately.
- Details and value of assets under lease 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 year previous year. For instance, the opening balance as on 1st April 2020 shall be equal to the closing asset balance as on 31st 2020.
- 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.
- No depreciation is to be charged on "Land" and "Capital work in Progress."


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

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

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




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: Investments - General Fund [Code 420]

Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
			Carrying Cost (Rs.)	Carrying Cost (Rs.)
2	3	4	5	6
Central Government Securities State Government Securities Debentures and Bonds Preference Shares				
Total of Investments				

Part of the other Heads of Account and the corresponding Codes of Account for other investments made by the

vide break-up of other investments as applicable

Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.




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

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

Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB.
Provide break-up of other investments as provided for General Fund Investments.



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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3
Stores		
Loose	-	-
Tools	-	-
Others	1,376,190.50	1,568,275.90
Total Stock in hand	1,376,190.50	1,568,275.90

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Sundry Debtors (Receivables) [Code No 431]

Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
2	3	4 (Code No. 432)	5= 3 - 4	6
Receivables for Property Taxes				
Current Year	212,144.00	-	212,144.00	210,124.00
Receivables outstanding for more than 2 years but not exceeding 3 years	246,385.00	61,596.25	184,788.75	131,598.00
3 years to 4 years	-	-	-	-
More than 5 years/ Sick or Closed Industries	-	-	-	-
Sub - total	458,529.00	61,596.25	396,932.75	341,722.00
Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
Net Receivables of Property Taxes	458,529.00	61,596.25	396,932.75	341,722.00
Receivables of Rent				
Current Year	116,184.00	-	116,184.00	123,504.00
Receivables outstanding for more than 2 years but not exceeding 3 years	561,291.00	140,322.75	420,968.25	378,096.00
3 years to 4 years	-	-	-	-
More than 5 years/ Sick or Closed Industries	-	-	-	-
Sub - total	677,475.00	140,322.75	537,152.25	501,600.00
Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
Net Receivables of Other Taxes	677,475.00	140,322.75	537,152.25	501,600.00
Receivables of User charges				
Current Year	231,290.00	-	231,290.00	231,290.00
Receivables outstanding for more than 2 years but not exceeding 3 years	277,110.00	69,277.50	207,832.50	186,922.50
3 years to 4 years	-	-	-	-
More than 5 years/ Sick or Closed Industries	-	-	-	-
Sub - total	508,400.00	69,277.50	439,122.50	418,212.50
431-40 Receivables from Other Sources (License fee)				
Current Year	26,650.00	-	26,650.00	26,650.00
Receivables outstanding for more than 2 years but not exceeding 3 years	79,200.00	19,800.00	59,400.00	44,062.50
3 years to 4 years	-	-	-	-
More than 5 years/ Sick or Closed Industries	-	-	-	-
Sub - total	105,850.00	19,800.00	86,050.00	70,712.50
Total of Sundry Debtors (Receivables)	1,750,254.00	290,996.50	1,459,257.50	1,332,247.00

Notes:

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
450-10	Cash		
	Balance with Bank – Municipal Funds	24,652.00	17,762.00
450-21	Nationalised Banks		
450-22	Other Scheduled Banks	366,218.27	1,425,118.77
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Treasury account		
	Sub-total	366,218.27	1,425,118.77
	Balance with Bank – Special Funds		
450-41	Nationalised Banks	5,142,050.36	14,760,959.20
450-42	Other Scheduled Banks	80,000.00	80,000.00
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	Sub-total	5,222,050.36	14,840,959.20
	Balance with Bank – Grant Funds		
450-61	Nationalised Banks		
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	Treasury account	62,736.00	10,865,769.00
	Sub-total	62,736.00	10,865,769.00
	Total Cash and Bank balances	5,675,656.63	27,149,608.97

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2	Bank Name	Bank Account No.	Purpose of Bank A/c	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3	4	5	6		
	SBI	10963912474	NATIONALISED BANK	231,827.63	548,607.13
	INDIAN BANK	21886424027	BOARD FUND	134,390.64	876,511.64
	INDIAN BANK	21886464605	AVASTHAPNA VIKAS NIDHI	1,992,955.00	378,782.00
	INDIAN BANK	50349024478	PMAY	260,091.20	11,450,210.20
	INDIAN BANK	50364330964	SBM	12,603.00	2,911,025.00
	INDIAN BANK	50364331572	NULM	279.00	20,942.00
	THE NAINITHAL BANK	046000000008392	15 TH Fin.	2,876,122.16	-
	TREASURY	805101	RAJYA VITYA	62,736.00	4,153,075.00
	TREASURY	805102	AAYOG	-	6,712,694.00
	PNB	4485000100128128	14th Fin.	-	-
	HDFC	50200027447961		80,000.00	80,000.00
	TOTAL			5,651,004.63	27,131,846.97

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9: Loans, advances and deposits [Code 460]

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.)
2	3	4	5	6
Loans and advances to employees				
Employee Provident Fund Loans				
Loans to Others				
Advance to Suppliers and Contractors				
Advance to Others				
Deposit with External Agencies				
Other Current Assets				
Sub-Total	-	-	-	-
Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
Total Loans, advances, and deposits	-	-	-	-

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

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

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

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


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Rule 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 or ongoing works but yet to be completed leading to a contractual balance.
 - 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
10. Any merger/demerger between two or more local bodies shall be disclosed in the year in which merger/demerger takes place.


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PANCHAYAT MAHUADABRA
MAHANGAL BAZAAR MAHUADABRA

Balance Sheet
1-Apr-21 to 31-Mar-22

Particulars	NAGAR PANCHAYAT MAHUADABRA		
	1-Apr-21 to 31-Mar-22		
	Opening Balance	Transactions	Closing Balance
		Debit	Credit
Capital Account			
Own Fund Reserves & Surplus	4313297.72 Cr		4313297.72 Cr
Municipal (General) Fund	4313297.72 Cr		4313297.72 Cr
Municipal Fund	4313297.72 Cr		4313297.72 Cr
Current Liabilities	4313297.72 Cr		4313297.72 Cr
Sundry Creditors	133301918.20 Cr	139078002.43	134160985.50
Creditors	610849.00 Cr	52396889.00	52507288.00
Employee Liabilities		46787494.00	46787494.00
Bonus Payable	578633.00 Cr	4740411.00	4884682.00
Loan Deduction Payable		48539.00	
Pension/Pension Contribution Payable	91440.00 Cr	969240.00	969000.00
P.F. Payable	147536.00 Cr	472778.00	532413.00
Salary Payable	194352.00 Cr	545187.00	542775.00
Recoveries Payable	145305.00 Cr	2703667.00	2789155.00
GST from Contractors	32216.00 Cr	638964.00	635112.00
LIC Payable		227206.00	227206.00
TDS From Contractors	32216.00 Cr	118905.00	93034.00
Deposits Received		514872.00	514872.00
From Contractors and Suppliers	175700.00 Cr	175700.00	86000.00
Grants - Contributions for specific purposes	175700.00 Cr	175700.00	86000.00
Central Government	25626728.20 Cr	69395868.84	48973927.00
14 Finance Commission Grant	21054871.20 Cr	27054871.20	9110509.00
15th Finance Commission	6712694.00 Cr	6712694.00	
National Urban Livelihood Mission (NULM)		1535441.84	4411564.00
Pradhan Mantri Awas Yojana (PMAY)	20942.00 Cr	101083.00	80430.00
Swachh Bharat Mission (SBM)	11450210.20 Cr	15758809.00	4569890.00
State Government	2911025.00 Cr	2947247.00	48825.00
AWASTHAPNA VIKAS NIDHI	4531857.00 Cr	42339584.00	39863418.00
State Government - SFC	378782.00 Cr	7778245.00	9382418.00
Reserves			
Grant against Fixed Assets	4153075.00 Cr	34661336.00	30471000.00
Fixed Assets	107184714.64 Cr	17365048.87	32482717.00
Accumulated Depreciation	107184714.64 Cr	17365048.87	32482717.00
Accumulated Depreciation - Office Building	89120760.23 Cr	17439435.38	106560195.62 Cr
Accumulated Depreciation - Other Fixed Asset	5049235.83 Cr	625347.46	5674583.30 Cr
Accumulated Depreciation - Other Furniture, Fixtures etc	3162427.37 Cr	1514709.24	4677136.60 Cr
Accumulated Depreciation - Other Office Machines and Equipments	95114.95 Cr	74386.43	169501.38 Cr
Accumulated Depreciation - Other Vehicles	396562.92 Cr	180565.74	577126.66 Cr
Accumulated Depreciation - Park and Playgrounds	1437767.19 Cr	542354.43	1980121.62 Cr
Accumulated Depreciation - Public Lighting	601056.19 Cr	441182.43	1042218.62 Cr
Accumulated Depreciation - Road & Bridges	4943163.40 Cr	4302231.07	9245994.47 Cr
Accumulated Depreciation - Sewerage & Drainage	62254887.95 Cr	9049037.86	71313725.82 Cr
Buildings	10874610.51 Cr	709640.74	11584251.24 Cr
Furniture, Fixtures, Fittings and Electric Appliances	16228552.00 Cr	4258866.00	20487418.00 Cr
Land	771265.00 Cr	11750.00	783015.00 Cr
Office and Other Equipment	283.00 Cr		283.00 Cr
Other Fixed Assets	1712502.00 Cr		1712502.00 Cr
Parks and Playgrounds	40562056.44 Cr	841698.00	41403754.44 Cr
Public Lighting	2481802.28 Cr		2481802.28 Cr
sewerage and Drainage	19703961.07 Cr	3803860.00	23667861.07 Cr
Sluice Gate	15143545.81 Cr	4333331.00	19476876.81 Cr
Vehicles	8373051.41 Cr	20108273.00	113839230.41 Cr
Current Assets	6290889.00 Cr		6290889.00 Cr
Opening Stock	30050131.87 Cr	58585013.00	79450720.74
Cash			9184424.13 Cr
Cash and Bank Balance			
Nationalized Banks -Grant Funds	17762.00 Cr	1604321.00	1597431.00
Indian Bank 21888464605	27131846.97 Cr	56719884.00	77200726.34
Indian Bank 5034024478	14760950.20 Cr	18502927.00	28121835.84
Indian Bank 50364330964	3787.02 Cr	9362418.00	7778245.00
Indian Bank 50364331572	11450210.20 Cr	149690.00	11339809.00
Namlat Bank 0462000000008392	2911025.00 Cr	48825.00	2947247.00
PNB 4485000100128128	20942.00 Cr	80430.00	101093.00
Nationalized Banks -Municipal Fund		4411564.00	1535441.84
Indian Bank 21888424027		4420000.00	4420000.00
SBI 10063012474	1425117.77 Cr	6745957.00	7804857.50
Other Schedule Banks-Grant Funds	876911.84 Cr	2088431.00	2824552.00
HDFC 50200027447961	548607.13 Cr	4663526.00	4960305.50
Treasury-Grant Funds	80000.00 Cr		80000.00 Cr
Treasury - 805101	80000.00 Cr		80000.00 Cr
Treasury - 805102	10885769.00 Cr	30471000.00	41274033.00
Sundry Debtors (Receivables)	4133075.00 Cr	30471000.00	34561338.00
Accumulated Provisions against Debtors (Receivables)	6712694.00 Cr		6712694.00
Provision for Outstanding Fees and User Charges	1332247.00 Cr	1260808.00	460478.00
Accumulated Provisions against License Fees	2468623.00 Cr		2132577.00 Cr
Accumulated Provisions against Rental Income from Municipal Properties	203027.00 Cr		2468623.00 Cr
Provision for Outstanding Fees and User Charges-4323069	14687.50 Cr		203027.00 Cr
Provision for Outstanding Property Taxes	126032.00 Cr		14687.50 Cr
Accumulated Provisions against Property Tax Receivable on Residential Buildings	62307.50 Cr		126032.00 Cr
Receivables for Fees and User Charges	43866.00 Cr		62307.50 Cr
Receivables for Fees and User Charges-4313099	43866.00 Cr		43866.00 Cr
Receivables for License Fees	565920.00 Cr	257940.00	208810.00
Receivables for Property Taxes	480520.00 Cr	231290.00	203410.00
Property Tax Receivable on Residential Buildings (Current year)	85400.00 Cr	28650.00	508400.00 Cr
Receivables from other Sources	386588.00 Cr	212144.00	6200.00
Receivables for Rental Income (Current Year)	362088.00 Cr	212144.00	139203.00
Stock in Hand	627632.00 Cr	790724.00	111665.00
	1586273.80 Cr	161508.00	111665.00
			192085.40
			1376190.50 Cr

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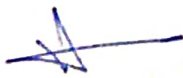
Income	
Fees and User charges	
Empanelment and Registration Charges	
Registration of Contractors	
Registration of Public Works contractors	
Fees for Certificate or Extract	
Birth and Death certificate fees	
Fees for Copying	
Fees Remission and Refund	
Licensing Fees	
Other Fees	
Notice fees	
Property transfer fees	
Penalties and Fines	
Penalties and Fines 1402099	
Service/Administrative Charges	
Other Charges	
User Charges	
User Charges 1400099	
Water Fees	
Interest Earned	
Interest from Bank Accounts	
Other Income	
Miscellaneous Income	
Rental Income from municipal properties	
Rent From Civic Amenities	
Rent from Markets	
Rent from Shopping Complexes	
Rent from Guest Houses	
Rent from Guest Houses	
Rent from lease of Lands	
Rent from lease of Lands	
Revenue Grants, Contributions and Subsidies	
Contribution towards Assets	
Revenue Grant	
Sale and Hire Charges	
Sale of Forms and Publications	
Sale of Tender Forms	
Sale of Products	
Sale of Trees	
Tax Revenue	
Property Tax- Tax Remission	
Property tax from Residential buildings	
Direct Expenses	
Administrative Expenses	
Advertisement and Publicity	
Audit Fees	
Books and Periodicals	
Communication Expenses	
Legal Expenses	
Office-Maintenance	
Others-Expenditure	
Printing and Stationary	
Traveling and Conveyance	
Depreciation	
Buildings-Depreciation	
Furniture, fixtures, fittings and electric Appliances-Depreciation	
Office and Other Equipment-Depreciation	
Other Fixed Assets-Depreciation	
Parks and Play grounds-Depreciation	
Public Lighting-Depreciation	
Roads and Bridges-Depreciation	
Sewerage and Drainage-Depreciation	
Vehicles-Depreciation	
Establishment Expenses	
Pension	
Pension	
Salaries, Wages and Bonus	
Basic Salary	
Bonus	
Salaries, Wages and Bonus 2101099	
Interest and Finance Charges	
Bank Charges	
Operation and Maintenance-Expenditure	
Consumption of Stores	
Electricity Store	
Health Store	
Sanitary and Conservancy Store	
Stationary Store	
Other operating and Maintenance expenses	
Garbage Clearance expenses	
Power and Fuel	
Diesel expenses	
Power and Fuel 2301099	
Repair and Maintenance- Buildings	
Repair and Maintenance- Buildings 2305299	
Repair and Maintenance- Infrastructure Assets	
Repair and Maintenance-Roads and Pavements	
Repair and Maintenance- Others	
Repair and Maintenance-Furniture and Fixtures	
Repair and Maintenance-Office equipment	
Repair and Maintenance-Vehicles	
Repair and Maintenance of Any Other Vehicle	
Programme Expenses	
Open Programmes	
Provisions and write offs	
Provision For doubtful Receivables	
Provision for doubtful receivables on Fees and User Charges	
Provision for doubtful receivables on Property tax	
Provision for doubtful receivables on Rent	
Revenue Grants, Contributions and Subsidies Given	
Grant Given	
Grand Total	

301243.00	37470291.59	37169048.59 Cr
	374522.00	374522.00 Cr
	75500.00	75500.00 Cr
	19000.00	19000.00 Cr
	56500.00	56500.00 Cr
	2310.00	2310.00 Cr
	1070.00	1070.00 Cr
	1240.00	1240.00 Cr
	26650.00	26650.00 Cr
	26650.00	26650.00 Cr
	23512.00	23512.00 Cr
	2012.00	2012.00 Cr
	21500.00	21500.00 Cr
	40.00	40.00 Cr
	40.00	40.00 Cr
	20.00	20.00 Cr
	20.00	20.00 Cr
	246490.00	246490.00 Cr
	231290.00	231290.00 Cr
	15200.00	15200.00 Cr
301243.00	313906.00	12663.00 Cr
301243.00	313906.00	12663.00 Cr
	267831.00	267831.00 Cr
	267831.00	267831.00 Cr
	446838.00	446838.00 Cr
	434398.00	434398.00 Cr
	2860.00	2860.00 Cr
	431508.00	431508.00 Cr
	11540.00	11540.00 Cr
	11540.00	11540.00 Cr
	900.00	900.00 Cr
	900.00	900.00 Cr
	52270746.97	52270746.97 Cr
	17365048.97	17365048.97 Cr
	34905698.00	34905698.00 Cr
	620110.00	620110.00 Cr
	135110.00	135110.00 Cr
	135110.00	135110.00 Cr
	485000.00	485000.00 Cr
	485000.00	485000.00 Cr
	265134.00	265134.00 Cr
	265134.00	265134.00 Cr
	265134.00	265134.00 Cr
	116.84	36853671.99 Dr
36853686.83		1637364.00 Dr
	1637364.00	1637364.00 Dr
	476555.00	476555.00 Dr
	773240.00	773240.00 Dr
	900.00	900.00 Dr
	3000.00	3000.00 Dr
	105012.00	105012.00 Dr
	38110.00	38110.00 Dr
	210000.00	210000.00 Dr
	15820.00	15820.00 Dr
	14927.00	14927.00 Dr
	17439435.39	17439435.39 Dr
	571412.00	571412.00 Dr
	74396.00	74396.00 Dr
	180564.74	180564.74 Dr
	1514709.00	1514709.00 Dr
	441162.43	441162.43 Dr
	4302231.07	4302231.07 Dr
	9286997.86	9286997.86 Dr
	706463.49	706463.49 Dr
	416804.00	416804.00 Dr
	7703942.00	7703942.00 Dr
	432888.00	432888.00 Dr
	432888.00	432888.00 Dr
	7271054.00	7271054.00 Dr
	4495289.00	4495289.00 Dr
	49539.00	49539.00 Dr
	2726226.00	2726226.00 Dr
	2329.34	2212.50 Dr
	2329.34	2212.50 Dr
	9852337.40	9852337.40 Dr
	1913423.40	1913423.40 Dr
	417430.00	417430.00 Dr
	7860.00	7860.00 Dr
	1278648.00	1278648.00 Dr
	209485.40	209485.40 Dr
	6455534.00	6455534.00 Dr
	697802.00	697802.00 Dr
	242802.00	242802.00 Dr
	455000.00	455000.00 Dr
	56670.00	56670.00 Dr
	56670.00	56670.00 Dr
	546256.00	546256.00 Dr
	546256.00	546256.00 Dr
	95030.00	95030.00 Dr
	38880.00	38880.00 Dr
	56150.00	56150.00 Dr
	87822.00	87822.00 Dr
	87822.00	87822.00 Dr
	52232.00	52232.00 Dr
	52232.00	52232.00 Dr
	111053.50	111053.50 Dr
	44103.50	44103.50 Dr
	12082.50	12082.50 Dr
	17730.25	17730.25 Dr
	14290.75	14290.75 Dr
	17773308.00	17773308.00 Dr
	17773308.00	17773308.00 Dr
268576845.26	268576845.26	

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AC 28
NAGAR PANCHAYAT MAHUADABARA
Statement of Cash Flow

Particulars	2022 (Rs.)
a. Cash flows from operating activities	
Cash Receipt from:	
Taxation	4,04,337
Sale of Goods & Services	6,20,110
Grant Related to Revenue/General Grant	2,00,000
Interest Received	3,13,906
Other Receipts	9,91,018
Less : Cash Payments for:	
Employee Costs	71,10,765
Superannuation	4,72,778
Suppliers	1,14,71,692
Interest Paid	
Other Paymens	2,08,074
Net Cash Flow From Opertating Activities	-1,57,33,938
Net cash generated from/(used in) operating activities(a)	-1,57,33,938
b. Cash flows from investing activities	
1. (Purchase) of fixed assets & CWIP	-3,34,32,053
2. (Increase) / decrease in Special funds/grants	2,86,92,039
3. (Increase) / decrease in Earmarked funds	
4. (Purchase) of investments	
ADD:	
Proceeds from disposal of assets	
Proceeds from disposal of investments	
Investments income received	
Interest income received	
Net cash generated from/(used in) operating activities (b)	-47,40,014
c. Cash flows from financing activities	
ADD:	
loans from banks / others received	
LESS:	
Loans repaid during the period	
Loans & advance to employees	
Loans to others	
Finance expenes	
Net cash generated from/(used in) financing activities (c)	
Net Increase/decrease in cash and cash equivalents(a+b+c)	-2,14,73,952
Cash and cash equivalents at beginning of period	2,71,49,609
Cash and Cash equivalents at the end of period	56,75,657
Cash and cash equivalents at the end of year comprises of the following account balance at the end of the year:	
i. Cash balance	24,652
ii. Bank Balance	56,51,005
iii. Scheduled co-operative banks	
iv. Balance with Post office	
v. Balance with other banks	
Total	56,75,657




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Statement of Significant Accounting Policies

NAGAR PANCHAYAT MAHUADABRA (U.S. NAGAR)

Introduction

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

Basis of Accounting

- The Financial Statements for the Financial 2021-22 has been prepared on accrual basis by the **Nagar Panchayat Mahuadabra** as per Uttarakhand Municipal Accounting Manual 2021 and accounting standard issued by institute of chartered accountant of India (ICAI).
- The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.
- All figures are in Indian Rupees.
- Financial statements have been prepared on historical cost convention.
- Financial statement has been prepared on Going concern basis and accounting policy 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 and demand is ascertainable.
- Property tax is accrued at the beginning of the year.
- Rental income is accrued as and when it becomes due as per the terms of the rental agreement.
- Interest and penalties on late collection of rental income have been reckoned in accrual basis.
- Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.
- Excess provision amounting to Rs. **NIL** (previous year - **NIL**) has been written back to the income and expenditure account.
- Where waiver scheme is allowed by GoUK, demand bills have been raised showing the gross bill and waiver amount separately.



Statement of Significant Accounting Policies

NAGAR PANCHAYAT MAHUADABRA (U.S. NAGAR)

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.
- No Annual provision has been made for Gratuity liability
- Interest on long term loans has been accounted on annual basis as per the terms of the loan agreement. During the year an amount of Rs. **NIL** has been paid and accounted as penal interest due to late repayment of instalments.
- Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.

Fixed assets and depreciation

- Fixed assets are shown at cost less accumulated depreciation. Cost of fixed assets includes all expenses incurred in connection with purchase and installation of the fixed asset.
- Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.
- Any Assets which have been acquired by way of gift/grant or transferred to ULB without consideration shall be recorded at nominal value of RS. 1
- Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM 2021.
- 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.
- No revaluation of fixed assets has been undertaken during the year.



Statement of Significant Accounting Policies

NAGAR PANCHAYAT MAHUADABRA (U.S. NAGAR)

Long Term liability

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

Interest on borrowings

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

Grants

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

Investments

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

Stores and Spares

- Stores and spares are valued as on 31/03/2022 at the cost based on FIFO method

