



ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Palika Parishad Almora

We have compiled the accompanying financial statements of ULB Almora based on information you have provided. These financial statements comprise the Balance Sheet of ULB Almora 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 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 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 to the financial statements.

As stated in Note to accounts, the financial statements are prepared and presented in accordance with accounting principles as prescribed in Uttarakhand Municipal Accounting Manual-2021. 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.

Yours Sincerely,



S. K. Sharma

CA Surya Kant Sharma

DTL (M/s Vinod Singhal & Co.)

ANNUAL FINANCIAL STATEMENT FOR FINANCIAL YEAR 2021-22

Consultancy Service for Financial Management support to urban local bodies for providing human resources in field of accounting with expertise in training and accounting software for preparation of OBS and updating accounts for three years along with AFS, training & implementing of MAS. (Cluster I- Almora, Pithoragarh, Champawat, Bageshwar)

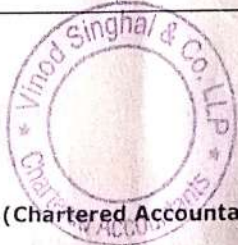
Name of ULB- Nagar Parishad Almora
Balance Sheet as on 31st March 2022

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
LIABILITIES				
	Own Fund Reserve & Surplus			
3-10	Corporation Fund/ Municipal	B-1	-32,937,407.40	-85,145,809.85
3-11	Earmarked Funds	B-2		
3-12	Reserves	B-3	87,955,096.57	76,338,054.95
	Total Own Fund Reserves and		55,017,689.17	-8,807,754.90
3-20	Grants, Contributions for specific	B-4	39,081,830.96	46,857,608.56
	Loans			
3-30	Secured loans	B-5	41,240,071.00	43,323,195.00
3-31	Unsecured loans	B-6		
	Total Loans		41,240,071.00	43,323,195.00
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	1,336,921.00	769,906.00
3-41	Deposit works	B-8		
3-50	Other liabilities (Sundry Creditors)	B-9	34,540,504.00	82,617,906.00
3-60	Provisions	B-10	199,974.00	5,099.00
	Total Current Liabilities and Provisions		36,077,399.00	83,392,911.00
	TOTAL LIABILITIES		171,416,990.13	164,765,959.66
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		162,775,722.00	141,951,315.00
4-11	Less: Accumulated Depreciation		74,714,755.43	65,613,260.05
	Net Block		88,060,966.57	76,338,054.95
4-12	Capital work-in-progress	B-12		
	Total Fixed Assets		88,060,966.57	76,338,054.95
	Investments			
4-20	Investment - General Fund	B-13		
4-21	Investment-Other Fund	B-14		
	Total Investments Current			
4-30	Stock in hand (Inventories)	B-15	123,355.00	113,361.00
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	8,212,111.66	
4-32	Less: Accumulated provision		1,607,167.41	
	Net amount outstanding		6,604,944.26	5,652,578.99
4-40	Prepaid expenses	B-17	102,649.04	98,389.00
4-50	Cash and Bank Balances	B-18	56,589,275.12	68,116,775.72
4-60	Loans, advances and deposits	B-19	19,935,800.00	14,446,800.00
4-61	Less: Accumulated provision			
	Net amount outstanding		19,935,800.00	14,446,800.00
	Total Current Assets, Loans & Advances		83,356,023.42	88,427,904.71
4-70	Other Assets	B-20		
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21		
	TOTAL ASSETS		171,416,990.14	164,765,959.66
	Notes to the Balance Sheet	B-22	0.00	0.00

CA Surya Kant Sharma
Dy. Team Leader

S.K. Sharma

Vinod Singhal & Co. LLP (Chartered Accountants)



4/10/2022
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Name of ULB- Nagar Parishad Almora

Income and Expenditure Statement for the period from 01/04/2021 to 31/03/2022

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	12,633,250.00	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	7,276,662.00	-
1-40	Fees & User Charges	I-4	12,961,005.20	-
1-50	Sale & Hire Charges	I-5	467,620.00	-
1-60	Revenue, Grants, Contributions & Subsidies	I-6	231,455,309.98	-
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	288,896.00	-
1-80	Other Income	I-9	565,372.00	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		265,648,115.18	-
	EXPENDITURE			
2-10	Establishments Expenses	I-10	166,863,978.00	-
2-20	Administrative Expenses	I-11	1,337,068.96	-
2-30	Operations & Maintenance	I-12	19,027,001.00	-
2-40	Interest & Finance Expenses	I-13	99,248.60	-
2-50	Programme Expenses	I-14	4,779,008.00	-
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write-off	I-16	109,762.79	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		9,101,495.38	-
B	Total- EXPENDITURE		201,317,562.73	-
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		64,330,552.45	-
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		64,330,552.45	-
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		64,330,552.45	-

CA Surya Kant Sharma

Dy. Team Leader

S.K. Sharma



Vinod Singhal & Co. LLP (Chartered Accountants)

अधिकाारी अधिकारी
Nagar Nigam Almora

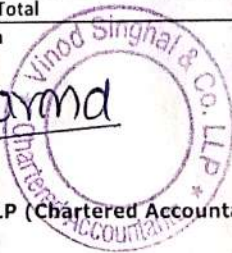


Name of ULB- Nagar Parishad Almora		
Statement of Cash Flow Statement as on 31st March 2022		
Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation	12,633,250.00	-
Sales of Goods and Services	467,620.00	-
Grants related to Revenue/General Grants	231,455,309.98	-
Interest Received	288,896.00	-
Other Receipts	20,803,039.20	-
Less: Cash Payment for:		
Employee Costs	166,863,978.00	-
Superannuation	-	-
Suppliers	-	-
Interest Paid	99,248.60	-
Other Payments	34,354,336.13	-
Net cash generated from/ (used in) operating activities (a)	64,330,552.45	-
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	-11,722,911.62	-
(Increase)/ Decrease in Special funds/ grants	-7,775,777.60	-
(Increase)/ Decrease in Reserves	11,617,041.62	-
(Increase)/ Decrease in Municipal Funds	-12,122,150.00	-
(Increase)/ Decrease in Current Liabilities	-47,315,512.00	-
Add:		
Proceeds from disposal of assets	-	-
Proceeds from disposal of investments	-	-
Investments income received	-	-
Increase /Decrease in Debtors	-952,365.26	-
Increase /Decrease in other CA	-14,254.04	-
Net cash generated from/ (used in) investing activities (b)	-68,285,928.90	-
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received	-5,489,000.00	-
Less:		
Loan repaid during the period	-2,083,124.00	-
Loans & advances to employees	-	-
Loans to others	-	-
Finance expenses	-	-
Net cash generated from (used in) financing activities (c)	-7,572,124.00	-
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	-11,527,500.60	-
Cash and cash equivalents at beginning of period	68,116,775.72	-
Cash and cash equivalents at end of period	56,589,275.12	-
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	56,589,275.12	-
iii. Scheduled co-operative banks	-	-
iv. Balances with Post offices	-	-
v. Balances with other banks	-	-
Total	56,589,275.12	-

CA Surya Kant Sharma
Dy. Team Leader

S.K. Sharma

Vinod Singhal & Co. LLP (Chartered Accountants)



14/10/2022
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Schedules to Balance Sheet
Name of ULB- Nagar Parishad Almora

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

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	-85,145,809.85	2,581,609.00	-82,564,200.85	14,703,759.00	-97,267,959.85
310-90	Excess of Income & Expenditure	-	64,330,552.45	64,330,552.45	-	64,330,552.45
	Total Municipal fund (310)	-85,145,809.85	66,912,161.45	-18,233,648.40	14,703,759.00	-32,937,407.40



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नगरपालिका पार्षद, अल्मोड़ा,

Schedules to Balance Sheet
Name of URB Nagar Palika Almorah

Part B-2 Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund (Code No. 111)

(Amount in Rs.)

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund A	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
(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							
(f) 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							




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Schedules to Balance Sheet
Name of ULB- Nagar Parishad Almora

Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution					
312-11	Capital Reserve	33.00	27.00	60.00		60.00
312-12	Grant Against Fixed Asstes	76,338,021.95	20,718,510.00	97,056,531.95	9,101,495.38	87,955,036.57
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	76,338,054.95	20,718,537.00	97,056,591.95	9,101,495.38	87,955,096.57




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Schedules to Balance Sheet
Name of ULB- Nagar Parishad Almora

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

(Amount in Rs.)

Code No.							
(a) Opening Balance	3,720,264.00	43,137,344.56	-	-	-	-	-
(b) Addition to the Grants*							
(i) Grant received during the year	23,446,968.00	200,813,567.00	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	47,870.00	53,829.00	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	9,937,415	4,766,344	-	-	-	-	-
Total (b)	33,432,253.00	205,633,740.00	-	-	-	-	-
Total (a+b)	37,152,517.00	248,771,084.56	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	5,469,532.00	15,248,978.00	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub - total	5,469,532.00	15,248,978.00	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others	13,640,395	4,949,569	-	-	-	-	-
Sub - total	13,640,395	4,949,569	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-
inter grant/bank charges Grants Refunded	1,187,837	-	-	-	-	-	-
Others	1,602,332	204,743,127	-	-	-	-	-
Sub -total	2,790,169	204,743,127	-	-	-	-	-
Total (c) [i+ii+iii]	21,900,096.40	224,941,674	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)	15,252,420.60	23,829,410.36	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	15,252,420.60	23,829,410.36	-	-	-	-	-



N. Singh
Chartered Accountant,
शारदाधिका पारषद, अल्मोड़ा.

Schedules to Balance Sheet
Name of ULB- Nagar Parishad Almora

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

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	41,240,071.00	43,323,195.00
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	41,240,071.00	43,323,195.00



(Signature)

निखाकार,
नगरपालिका पार्षद, अल्मोरा.

Schedules to Balance Sheet
Name of ULB: Nagar Parishad Almora

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 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]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340 10	Deposits From Contractors and suppliers	1,336,921.00	769,906.00
340 20	Refundable Deposits received for revenue connections		
340 30	Deposit from staff		
340 80	Deposit - Others		
Total deposits received		1,336,921.00	769,906.00



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

Code No.	Name of Funding agency	Amount in Rs				
		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 04		-	-	-	-	-
Total of deposit works		-	-	-	-	-


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 वरपाविका पार्क, अल्मोड़ा.

Schedules to Balance Sheet
Name of ULB- Nagar Parishad Almora

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

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	41,240,071.00	43,323,195.00
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		41,240,071.00	43,323,195.00




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नगरपालिका पार्षद, अल्मोड़ा.

Schedules to Balance Sheet
Name of ULB- Nagar Parishad Almora


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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors		
350-11	Employee Liabilities	24,454,992.00	28,420,268.00
350-12	Interest Accrued and Due	10,075,712.00	53,678,847.00
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable	9,800.00	518,791.00
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	34,540,504.00	82,617,906.00

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		
360-20	Provision for Interest	199,974.00	5,099.00
360-30	Other Provisions	-	-
	Total Provisions	199,974.00	5,099.00




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 कवरपलिका पार्षद, अल्मोड़ा.

Schedules to Balance Sheet
Name of ULB- Nagar Parishad Almora

Code No	Particulars	Opening Balance	Additions during the period	Gross Block		Total at the end of the year	Opening Balance	Accumulated Depreciation		Net Block	
				Deductions during the period	Total at the end of the year			Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year
1	2	3	4	5	6	7	8	9	10	11	12
410 10	Land	33.00	27.00	-	60.00	46,579,980.00	3,377,236.44	-	49,957,216.44	60.00	33.00
410 20	Buildings	106,400,031.00	137,427.00	-	106,537,458.00	46,579,980.00	3,377,236.44	-	49,957,216.44	56,580,241.56	59,820,051.00
410 71	Parks & playgrounds	300,003.00	113,754.00	-	413,757.00	278,000.00	78,613.76	-	306,613.76	107,143.74	72,003.00
Infrastructure Assets											
410 30	Roads and Bridges	17,555,000.00	6,174,672.00	-	23,729,672.00	14,293,281.00	2,999,150.41	-	17,292,431.41	6,437,240.59	3,261,719.09
410 31	Sewerage and drainage	-	3,718,090.00	-	3,718,090.00	-	172,946.93	-	172,946.93	3,545,143.07	39,524.00
410 32	Waterways	-	40,000.00	-	40,000.00	-	476.00	-	476.00	2,163,121.86	2,806,469.77
410 33	Public Lighting	3,386,042.00	-	-	3,386,042.00	579,572.23	643,347.91	-	1,222,920.14	2,163,121.86	2,806,469.77
Other assets											
410 40	Plants & Machinery	2,994,000.00	-	-	2,994,000.00	284,430.00	284,430.00	-	568,860.00	2,425,140.00	2,709,570.00
410 50	Vehicles	10,576,048.00	1,990,000.00	-	12,566,048.00	3,045,793.10	1,193,774.56	-	4,239,567.66	8,326,480.34	7,530,254.90
410 60	Office & other equipment	484,008.00	106,000.00	-	590,008.00	486,225.00	19,247.00	-	485,472.00	104,536.00	1,783.00
410 70	Furniture, fixtures, fittings and electrical appliances	256,150.00	2,561,657.00	-	2,817,807.00	135,978.72	211,120.73	-	347,099.45	2,470,707.55	120,171.28
410 72	Statues, heritage assets, antiques & other works of art	-	-	-	-	-	-	-	-	-	-
410 80	Other fixed assets and non-current assets (includes Intangible Assets)	-	5,982,780.00	-	5,982,780.00	-	121,152.14	-	121,152.14	5,861,627.86	-
	Total	141,951,315.00	20,824,407.00	-	162,775,722.00	65,613,260.05	9,101,495.38	-	74,714,755.43	88,050,966.57	76,338,054.95



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नगरपालिका परिषद, अल्मोडा

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

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

Schedule B-13: Investments - General Fund (Code 420)

Code No.	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government Securities		-	-	-
420-20	State Government Securities		-	-	-
420-30	Debenture and Bonds		-	-	-
420-40	Preference Shares		-	-	-
420-50	Equity Shares		-	-	-
420-60	Units of Mutual Funds		-	-	-
420-80	Other Investments		-	-	-
Total of Investments General Fund					



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Schedules to Balance Sheet
Name of ULB - Nagar Parishad Almora


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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430-10	Stores	27,100.00	56,546.00
430-20	Loose Tools	-	-
430-30	Others	96,255.00	56,815.00
Total Stock in hand		123,355.00	113,361.00




 नरोद सिंघ, अकाउंटन्ट,
 ब्यारूफिसर फार एन्ड, अल्मोरा।

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (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	3,456,686.26		3,456,686.26	3,676,920.27
	Receivables outstanding for more than 2 years but not exceeding 3 years	733,363.45	183,340.86	550,022.59	
	3 years to 4 years	437,430.05	218,715.03	218,715.03	
4 years to 5 years	276,178.65	207,133.99	69,044.66		
More than 5 years/ Sick or Closed Industries	997,977.53	997,977.53			
Sub - total	5,901,635.94	1,607,167.41	4,294,468.54	3,676,920.27	
	Less: State Govt Cesses/levies in Property Taxes - Control account				
	Net Receivables of Property Taxes	5,901,635.94	1,607,167.41	4,294,468.54	3,676,920.27
431-19	Receivables of Other Taxes				
	Current Year				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 years to 4 years				
More than 5 years/ Sick or Closed Industries					
Sub - total					
	Less: State Govt Cesses/levies in Property Taxes - Control account				
	Net Receivables of Other Taxes				
431-30	Receivables of Cess				
	Current Year				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 years to 4 years				
More than 5 years/ Sick or Closed Industries					
Sub - total					
431-40	Receivables from Other Sources				
	Current Year	2,310,475.72		2,310,475.72	1,975,658.72
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 years to 4 years				
More than 5 years/ Sick or Closed Industries					
Sub - total					
Sub - total		2,310,475.72		2,310,475.72	1,975,658.72
Total of Sundry Debtors (Receivables)		8,212,111.66	1,607,167.41	6,604,944.26	5,652,578.99

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 dues from the concerned parties/individuals.



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Schedules to Balance Sheet
Name of ULB: Nagar Parishad Almora

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment		
440-20	Administrative		
440-30	Operations & maintenance	102,649.04	98,389.00
	Total Prepaid expenses	102,649.04	98,389.00

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		
450-21	Nationalised Banks	5,891,899.66	5,663,490.16
450-22	Other Scheduled Banks	20,249,831.56	5,931,377.66
450-23	Scheduled Co-operative Banks	9,594,796.90	15,814,126.90
450-24	Post Office	-	-
450-25	Treasury account		
	Sub-total	35,736,528.12	27,408,994.72
	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	-	-
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
450-65	Treasury -Grant Funds	20,852,747.00	40,707,781.00
	Sub-total	20,852,747.00	40,707,781.00
	Total Cash and Bank balances	56,589,275.12	68,116,775.72




 Vinod Singhal,
 16
 Chartered Accountant, Almora.

Schedules to Balance Sheet
Name of ULB- Nagar Parishad Almora

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.)
		3	4	5	6
1	2				
460-10	Loans and advances to employees	-	-	-	-
460-20	Employee Provident Fund Loans	-	-	-	-
460-30	Loans to Others	-	-	-	-
460-40	Advance to Suppliers and Contractor	12,903,300.00	5,000,000.00	-	17,903,300.00
460-50	Advance to Others	1,543,500.00	489,000.00	-	2,032,500.00
460-60	Deposit with External Agencies	-	-	-	-
460-80	Other Current Assets	-	-	-	-
	Sub -Total	14,446,800.00	5,489,000.00	-	19,935,800.00
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	-	-	-
	Total Loans, advances, and deposits	14,446,800.00	5,489,000.00	-	19,935,800.00

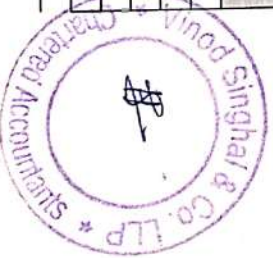
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		3	4
1	2		
461-10	Loans to Others	-	-
461-20	Advances	-	-
461-30	Deposits	-	-
	Total Accumulated Provision	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		3	4
1	2		
480-10	Loan issue expenses deferred	-	-
480-20	Discount on issue of loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
	Total Miscellaneous Expenditure	-	-

Nagar Parishad,
Almora

Nagar Parishad,
Almora



Schedules to Income and Expenditure Account
Name of ULB- Nagar Parishad Almora

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

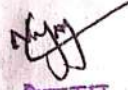
Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	12,633,250.00	-
110-02	Water tax	-	-
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	-	-
110-11	Advertisement tax	-	-
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	-	-
Sub-total		12,633,250.00	-
110-90	Less		
	Tax Remissions and Refund [Schedule I - 1 (a)]		-
Sub-total		-	-
Total tax revenue		12,633,250.00	-

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		-	-

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



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Schedules to Income and Expenditure Account
Name of ULB- Nagar Parishad Almora

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	Compensation in lieu of Concessions	-	-
Total assigned revenues & compensation		-	-

Schedule I-3: Rental income from Municipal Properties (Code No 130]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	7,276,662.00	-
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		7,276,662.00	-
130-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total Rental Income from Municipal Properties		7,276,662.00	-




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Schedules to Income and Expenditure Account
Name of ULB- Nagar Parishad Almora

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	91,444.00	-
140-11	Licensing Fees	4,734,436.00	-
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	851,003.00	-
140-14	Development Charges	2,912,235.00	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	416,379.00	-
140-40	Other Fees	3,735,278.20	-
140-50	User Charges	120,580.00	-
140-60	Entry Fees	99,650.00	-
140-70	Service/ Administrative Charges	-	-
140-80	Other Charges	-	-
Sub-Total		12,961,005.20	-
140-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total income from Fees & User Charges		12,961,005.20	-




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Schedules to Income and Expenditure Account
Name of ULB- Nagar Parishad Almora

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	370,120.00	-
150-11	Sale of Forms & Publications	97,500.00	-
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		467,620.00	-

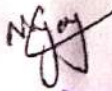
Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	231,455,309.98	-
160-20	Re-imburement of expenses	-	-
160-30	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Subsidies		231,455,309.98	-

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	-	-
170-30	Income From Projects Taken on Commerical Basis	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
Total Income from Investments		-	-




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Schedules to Income and Expenditure Account
Name of ULB- Nagar Parishad Almora

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	288,896.00	-
171-20	Interest on Loans and advances to	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
Total. - Interest Earned		288,896.00	-

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 asses	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	565,372.00	-
Total. Other Income		565,372.00	-

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	-	-
190-10	Income from Deposit works	-	-
Total Income from Commercial projects		-	-



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नगरपालिका पारषद, अल्मोड़ा.

Schedules to Income and Expenditure Account
Name of ULB- Nagar Parishad Almora


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	122,108,797.00	-
210-20	Benefits and Allowances	360,256.00	-
210-30	Pension	33,413,462.00	-
210-40	Other Terminal & Retirement Benefits	10,981,463.00	-
Total establishment expenses		166,863,978.00	-

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	-	-
220-12	Communication Expenses	118,858.00	-
220-20	Books & Periodicals	-	-
220-21	Printing and Stationery	182,602.00	-
220-30	Travelling & Conveyance	19,163.00	-
220-40	Insurance	199,149.96	-
220-50	Audit Fees	-	-
220-51	Legal Expenses	-	-
220-52	Professional and other Fees	817,296.00	-
220-60	Advertisement and Publicity	-	-
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	-	-
Total administrative expenses		1,337,068.96	-




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Schedules to Income and Expenditure Account
Name of ULB- Nagar Parishad Almora


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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	1,853,597.00	-
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	29,446.00	-
230-40	Hire Charges	-	-
230-50	Repairs & maintenance -Infrastructure Assets	2,457,461.00	-
230-51	Repairs & maintenance - Civic Amenities	500,896.00	-
230-52	Repairs & maintenance - Buildings	2,264,155.00	-
230-53	Repairs & maintenance - Vehicles	671,666.00	-
230-59	Repairs & maintenance - Others	7,856,166.00	-
230-80	Other operating & maintenance expenses	3,393,614.00	-
Total Operating & Maintenance Expense		19,027,001.00	-

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	99,248.60	-
240-80	Other Finance Expenses	-	-
Total Interest & Finance Charges		99,248.60	-




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Schedules to Income and Expenditure Account
Name of ULB- Nagar Parishad Almora

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	4,779,008.00	-
250-30	Share in Programmes of others	-	-
Total Programme Expenses		4,779,008.00	-

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 (Give details)	-	-
260-20	Contributions Given (Give details)	-	-
260-30	Subsidies Given (Give details)	-	-
Total Revenue Grants, Contributions & Subsidies given		-	-

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	109,762.79	-
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		109,762.79	-

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)		-	-



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महेश चक्र,
नगरपालिका समिति, अल्मोरा.

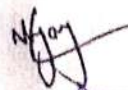
B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

ULB NAME: NAGAR PARISHAD ALMORA

Part I - Notes to Accounts

1. The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements is provided wherever necessary and any material fact which has a bearing on the Financial Statements has disclosed. Items that require disclosure in the notes to accounts include contingent liabilities, if any, events occurring after the Balance Sheet which have an impact on the Financial Statements, extraordinary items, if any, legal disputes, the final disposal of which will have an effect on the Financial Statements, etc.
2. ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from 1st April, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.
3. **Contingent Liabilities** represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. It represents a claim against the ULB which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.
4. **Contingent Assets** represents inflow of economic benefits or service potential is probable, but not virtually certain.
5. **Contractual liabilities not provided for:**
 - 5.1. 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
 - 5.2. In respect of claims against the ULB, pending judicial decisions
 - 5.3. In respect of claims made by employees
 - 5.4. Other escalation claims made by contractors
 - 5.5. In case of any other claims not acknowledged as debts
6. Previous year's figures have been regrouped/ rearranged.
7. **Reserves and surplus**




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

7.1. Municipal General Fund: The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31st March, 2022 was stood with Rs. -3,29,37,407/- after considering the effect of income & expenditure.

7.2. Earmarked Fund: Funds representing Special Funds to be utilised for specific purposes. No such fund was available/ created at ULB.

7.3. Reserves: The Reserve which represents capital contribution was stood as on 31st March, 2022 amounting to Rs. 8,79,55,096.57/- that has been created by capitalizing the asset.

8. Fixed Assets and Depreciation

8.1. Details of Special nature fixed assets are as follows as on 31st March, 2022:

Sl No.	Details	Value of Fixed Asset as on 31 st March, 2022 (Rs.)	Accumulated Depreciation on as on 31 st March, 2022 (Rs.)	Any Other Details
1	Fixed Assets	16,27,75,722.00	7,47,14,755.43	NA
2	Fixed Assets which are not physically identified or traced	0	NA	NA
3	Fixed Asset under Leases and Hire Purchases			
i)	Lease	0	NA	NA
ii)	Hire Purchases	0	NA	NA
	Total	0	NA	NA

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

SN	Category of Asset	Particulars of Asset	Date of Handover	Cost of Assets
ULB does not provide such information				

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

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Nominal Value of Asset	Reason for uncertainty of Value
NIL					



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

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

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Location of Asset	Date of Acquisition of Asset	Written down value as on 31/03/2022
ULB does not provide such information						

8.5 Capital Work in Progress amounted to Rs. Nil.

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

Part II - Significant Accounting Policies

1. Basis of Accounting

- 1.1. The Financial Statements for the Financial Year 1st April 2021 to 31st March 2022 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual 2021.
- 1.2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.
- 1.3. All figures are in Indian Rupees.

2. Historical Cost and Going concern

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

3. Recognition of Revenue

3.1. Non Tax Revenue

- a. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.
- b. Revenue in respect of Trade License Fees are accrued in the year to which it pertains, when demands are ascertainable based on the terms of the Acts and Rules.

3.2. Assigned Revenue

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



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actual receipt.

3.3. Other revenue

- a. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, are recognized in the period in which they become due i.e. when demand is ascertainable.
- b. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, are recognized on actual receipt.

4. Recognition of Expenditure

- 4.1. Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards contributory pension fund has been accounted as and when the salary expenditure is accrued.
- 4.2. Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
- 4.3. Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.
- 4.4. Other Revenue Expenditures are treated as expenditures as and when they become due.
- 4.5. Provisions for expenditures are made at the year-end for all bills received.

5. Fixed Assets (ASLB – 17)

5.1. Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.
- b. Assets costing less than Rs.5000 are written off.
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made is recorded at nominal value of Re. 1/-.
- d. Gross amount paid or payable for works based on noting in the Measurement Book as on 31 March 2022 has been recognized as capital work in progress.
- e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.

5.2. Depreciation is provided on Straight Line Method.



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- a. Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UAMM 2021.
- b. Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1). For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.

6. Long Term liabilities.

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

7. Grants

- 7.1. The closing balance of Grant as on 31.3.2022 is Rs. 3,90,81,830.96 /- and opening balance of Grant as on 1.4.2021 is Rs. 4,68,57,608.56
- 7.2. Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognized as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.
- 7.3. Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.
- 7.4. Capital Grants received by the ULB as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the ULB, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

8. Employee benefits

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

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

10. Deposits Received from Contractor and Suppliers Amounted to Rs. 13,36,921 as on 31.3.2022.



(Signature)

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(Signature)

निष्ठाकार,
नगरपालिका कार्यालय, अहमदनगर.

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Part III - Disclosure

1. General:

a. Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2022	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables					
	Property Tax	59,01,635.94	49,03,658.41	9,97,977.53	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	23,10,488.95	23,10,488.95	0	0	0
	Total Receivables	82,12,111.66	72,14,134.13	9,97,977.53	0	0
2	Sundry Payables					
	Creditors	2,44,54,992.00	2,44,54,992.00	0	0	0
	Employee Liabilities	1,00,75,712.00	1,00,75,712.00	0	0	0
	Recoveries Payable	9,800.00	9,800.00			
	Total Payables	3,45,40,504.00	3,45,40,504.00	0	0	0

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

1.1. Disclosure on the face of Income and Expenditure account

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

- i. Service/ Administrative Charges
- ii. Empanelment & Registration Charges

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

- i. Salary, Wages & Bonus
- ii. Rent, Rates & Taxes Paid
- iii. Travelling & Conveyance
- iv. Legal Expenses
- v. Consumption of Stores
- vi. Repair & Maintenance- Vehicles



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vii. Other Operating & Maintenance Expenses

1.2. Disclosure on Bank Accounts

Bank account name	Bank account number	Balance as per books of account
Cash in hand		0.00
SBI 0596	0596	45,77,516.93
SBI	6037	8,702.67
State Bank of India	858	13,05,680.06
HDFC	44339	16,70,983.30
HDFC	28179	72,00,000.00
Indusind Bank	92779	7,30,342.00
NAINITAL BANK	20803	11,59,255.00
KURMANCHAL BANK	927	21,67,172.66
NAINITAL BANK	20850	73,22,078.60
Almora Aurban Co	150	59,98,134.05
Almora Aurban Co	247	21,49,548.57
AUCB	557	14,47,114.28
PLA SFC		2,08,52,747.00
Total		5,65,89,275.12

1.3 Loans, Advances and Deposits amounted to Rs. 1,99,35,800.00 as on 31.3.2022.

CA Surya Kant Sharma
Dy. Team Leader

S.K/Sharma



Vinod Singhal & Co. LLP (Chartered Accountants)

