

RR BAJAJ & ASSOCIATES

Chartered Accountants

A-8, Narayan Plaza, 26/A, Chandivali Road, Off Saki Vihar Road, Andheri (East), Mumbai – 400072
Contact No.: 9001734977 | E-mail: rrbajajandassociates@gmail.com

ACCOUNTANT'S COMPILATION REPORT

To

**The Executive Officer,
Nagar Panchayat Satpuli**

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

Your Sincerely,

For RR Bajaj & Associates
Chartered Accountants



A handwritten signature in black ink, appearing to read "Mukesh Kumawat".

CA Mukesh Kumawat

Partner

**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 MAS.**

Package VI

**ANNUAL FINANCIAL
STATEMENT FOR F.Y. 2021-
22**

NAGAR PANCHAYAT SATPULI

Balance Sheet as on 31st March 2022

Satpuli- Nagar Panchayat

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		
3-11	Earmarked Funds	B-2	424,807.50	203,341.00
3-12	Reserves	B-3	-	-
	Total Own Fund Reserves and Grants, Contributions for specific		20,515,248.90	16,034,541.78
3-20	Loans	B-4	20,940,056.40	16,237,882.78
3-30	Secured loans			
3-31	Unsecured loans	B-5	-	-
	Total Loans	B-6	33,131,312.12	27,452,188.00
	Current Liabilities and Provisions			
3-40	Deposits received			
3-41	Deposit works	B-7	-	52,184.00
3-50	Other liabilities (Sundry Creditors)	B-8	-	-
3-60	Provisions	B-9	631,890.00	531,932.00
	Total Current Liabilities and Provisions	B-10	17,246.50	-
	TOTAL LIABILITIES		649,136.50	584,116.00
			54,720,505.02	44,274,186.78
ASSETS				
4-10	Fixed Assets			
	Gross Block	B-11		
4-11	Less: Accumulated Depreciation		25,159,749.72	18,741,975.00
	Net Block		4,644,500.82	2,707,433.22
4-12	Capital work-in-progress	B-12	20,515,248.90	16,034,541.78
	Total Fixed Assets		20,515,248.90	16,034,541.78
	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	-	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	-	-
4-32	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	34,185,256.12	28,219,645.00
4-60	Loans, advances and deposits	B-19	20,000.00	20,000.00
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		20,000.00	20,000.00
	Total Current Assets, Loans & Advances		34,205,256.12	28,239,645.00
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		54,720,505.02	44,274,186.78
	Notes to the Balance Sheet	B-22		

For: RR Bajaj & Associates

Chartered Accountants



CA Mukesh Kumawat

Authorized Signatory

(Signature)
लेखा लिपिक
नगर पंचायत सतपुली

(Signature)
अधिकारी
नगर पंचायत सतपुली


Income and Expenditure Statement for the period from 01-04-2021 to 31-03-2022
Satpulli- Nagar Panchayat


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	-	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	-	-
1-40	Fees & User Charges	I-4	338,520.00	-
1-50	Sale & Hire Charges	I-5	170,330.00	-
1-60	Revenue, Grants, Contributions &	I-6	8,806,509.76	-
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	26,079.00	-
1-80	Other Income	I-9	17,594.00	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		9,359,032.76	-
	EXPENDITURE			
2-10	Establishments Expenses	I-10	4,333,394.16	-
2-20	Administrative Expenses	I-11	372,059.00	-
2-30	Operations & Maintenance	I-12	1,886,104.50	-
2-40	Interest & Finance Expenses	I-13	2,018.00	-
2-50	Programme Expenses	I-14	606,923.00	-
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Proviisions & Write-off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		1,937,067.60	-
B	Total- EXPENDITURE		9,137,566.26	-
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		221,466.50	-
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		221,466.50	-
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		221,466.50	-

For: RR Bajaj & Associates
Chartered Accountants


CA Mukesh Kumawat
Authorized Signatory




लेखा लिपिक
नगर पंचायत सतपुली


अधिराशी अधिकारी
नगर पंचायत सतपुली

Nagar Panchayat- Satpuli
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	-	-
Sales of Goods and Services	170,330.00	-
Grants related to Revenue/General Grants	8,806,509.76	-
Interest Received	26,079.00	-
Other Receipts	356,114.00	-
Less: Cash Payment for:		
Employee Costs	4,333,394.16	-
Superannuation	-	-
Depreciation	1,937,067.60	-
Interest Paid	2,018.00	-
Other Payments	2,865,086.50	-
Cash generated from/ (used in) operating activities	221,466.50	-
Less/ Add: (Increase) / Decrease in Debtors	-	-
Less/ Add: (Increase) / Decrease in other current asset	-	-
Less/ Add: (Decrease) / Increase in Current Liabilities	65,020.50	-
Net cash generated from/ (used in) operating activities (a)	286,487.00	-
b. Cash flows from Investing Activities		
(Purchase) of fixed assets & CWIP	-4,480,707.12	-
Increase/ (Decrease) in Special funds/ grants	5,679,124.12	-
(Increase)/ Decrease in Earmarked funds	-	-
(Purchase) of Investments	-	-
(Increase)/ Decrease in Reserve	4,480,707.12	-
Add:		
Proceeds from disposal of assets	-	-
Proceeds from disposal of investments	-	-
Investments income received	-	-
Interest income received	-	-
Net cash generated from/ (used in) investing activities (b)	5,679,124.12	-
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received	-	-
Corporation Fund	-	-
Less:		
Loan repaid during the period	-	-
Loans & advances to employees	-	-
Loans to others	-	-
Finance expenses	-	-
Net cash generated from (used in) financing activities (c)	-	-
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	5,965,611.54	-
Cash and cash equivalents at beginning of period	28,219,645.00	-
Cash and cash equivalents at end of period	34,185,256.54	-
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	9,990.00	-
ii. Bank Balances	1,043,954.00	-
iii. Scheduled co-operative banks	33,131,312.12	-
iv. Balances with Post offices	-	-
v. Balances with other banks	-	-
Total	34,185,256.12	-

For: RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumawat
Authorized Signatory


लेखा लिपिक
नगर पंचायत सतपुली


अधिसारी अधिकारी
नगर पंचायत सतपुली



[Handwritten Signature]

लेखा लिपिक
नगर पंचायत सतपुली

~~अधिशायी अधिकारी~~
नगर पंचायत सतपुली

Schedules to Balance Sheet

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.							
(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	-	-	-	-	-	-	-



लेखा लिपिक
नगर पंचायत सतपुली

अधिसारी अधिकारी
नगर पंचायत सतपुली

Schedules to Balance Sheet

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	16,034,541.78	6,417,774.72	22,452,316.50	1,937,067.60	20,515,248.90
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	16,034,541.78	6,417,774.72	22,452,316.50	1,937,067.60	20,515,248.90




 लेखा लिपिक
 नगर पंचायत सतपुली


 अधिशासी अधिकारी
 नगर पंचायत सतपुली

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

Schedules to Balance Sheet

(Amount in Rs.)

Particulars	Grants from Central Govt.				Grants from State Government					
	15th Finance	NULM	PMAY	SBM	SFC	Chief Minister Grant	Solid Waste Management	Covid 19	Avasthagna Vikas Nidhi	MLA Grant
(a) Opening Balance	5,028,000.00	20,868.00	1,536,397.00	2,491,708.00	13,577,295.00	-	4,797,900.00	-	829,322.00	-
(b) Addition to the Grants*										
(i) Grant received during the year	2,169,000.00	50,000.00	-	-	7,500,000.00	10,000,000.00	-	634,000.00	-	353,600.00
(ii) Interest/Dividend earned on Grant Investments	15,886.00	558.00	24,176.00	60,494.00	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-	-	-	-
Total (b)	2,184,886.00	50,558.00	24,176.00	60,494.00	7,500,000.00	10,000,000.00	-	634,000.00	-	353,600.00
Total (a+b)	7,212,886.00	71,446.00	1,560,573.00	2,552,202.00	21,077,295.00	10,000,000.00	4,797,900.00	634,000.00	829,322.00	353,600.00
(c) Payments out of funds										
(i) Capital Expenditure on										
Fixed Assets*	-	-	-	1,177,715.00	5,353,059.72	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-
Sub - total	-	-	-	1,177,715.00	5,353,059.72	-	-	-	-	-
(ii) Revenue Expenditure on										
Salary, Wages and allowances etc.	-	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-	-
Others	400,000	755	200,024	25,024	-	-	-	634,000	-	-
Sub - total	400,000	755	200,024	25,024	-	-	-	634,000	-	-
(iii) Other:										
Loss on disposal of grant Investments	-	-	-	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-
Inter grant/bank charges Grants Refunded	-	70,592	1,358,637	412,144	-	-	-	-	-	-
Sub -total	-	70,592	1,358,637	412,144	-	-	-	-	-	-
Total (c) [(i)+(ii)+(iii)]	400,000.00	71,347.00	1,558,661.00	1,614,883.00	5,353,060	-	-	634,000	-	-
Net balance as on at the year end-- (a+b)-(c)	6,812,886.00	99.00	1,912.00	937,319.00	15,724,235.28	10,000,000.00	4,797,900.00	-	829,322.00	353,600.00
Total Grants & Contribution for Specific Purposes	6,812,886.00	99.00	1,912.00	937,319.00	9,398,274.12	10,000,000.00	4,797,900.00	-	829,322.00	353,600.00



लेखा लिपिक
नगर पंचायत सतपुली

अधिशक्ति अधिकारी
नगर पंचायत सतपुली


Schedules to Balance Sheet

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		
330-50	Secured Loans from banks & other financial		
330-60	Other Term Loans		
330-70	Bonds & debentures		
330-80	Other Loans		
Total Secured Loans		-	-




लेखा लिपिक
नगर पंचायत सतपुली


अधिकारी
नगर पंचायत सतपुली

Schedules to Balance Sheet

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 &		
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		52,184.00
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
Total deposits received		-	52,184.00

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

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					-	
341-10-04					-	
Total of deposit works		-	-	-	-	-




 लेखा लिपिक
 नगर पंचायत सतपुली


 अधिकाारी
 नगर पंचायत सतपुली

Schedules to Balance Sheet


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	17,542.00	421,789.00
350-11	Employee Liabilities	614,348.00	110,143.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
Total Other liabilities (Sundry Creditors)		631,890.00	531,932.00

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	17,246.50	
360-20	Provision for Interest		
360-30	Other Provisions		
Total Provisions		17,246.50	-




लेखा लिपिक
नगर पंचायत सतपुली


अधिकारी
नगर पंचायत सतपुली

Schedules to Balance Sheet

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

Code No	Particulars	Opening Balance	Gross Block			Total at the end of the year	Opening Balance	Accumulated Depreciation		Total at the end of the year	Net Block	
			Additions during the period	Deletions during the period	Total at the end of the year			Additions during the period	Deletions 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	11	12	
		20.00	-	-	20.00	-	-	-	-	20.00	20.00	
410-10	Land	-	-	-	-	-	-	-	-	-	-	
410-20	Buildings	5,269,416.00	948,221.00	-	5,817,637.00	441,810.34	233,120.43	654,930.77	5,162,706.23	4,832,605.66	520,050.32	
410-21	Parks & Playgrounds	714,681.00	270,262.00	-	984,943.00	194,630.68	187,142.97	381,773.65	603,199.35	-	-	
	Infrastructure Assets											
410-30	Roads and bridges	4,799,101.00	1,098,640.72	-	7,497,741.72	823,044.07	795,430.15	1,578,474.22	5,919,267.50	5,919,267.50	3,576,056.93	
410-31	Sewerage and drainage	2,973,643.00	642,019.00	-	3,615,662.00	289,907.76	183,715.60	473,623.36	3,142,038.64	2,663,735.24	-	
410-32	Waterways	844,544.00	245,917.00	-	1,090,461.00	96,269.77	82,178.18	178,447.59	912,013.05	748,274.23	-	
410-33	Public Lighting	1,816,368.00	402,500.00	-	2,218,868.00	152,716.25	142,866.84	300,583.09	1,918,284.91	1,663,651.75	-	
	Other assets											
410-40	Planes & Machinery	457,160.00	-	-	457,160.00	161,208.70	83,336.20	246,544.90	210,615.10	293,951.30	-	
410-50	Vehicles	1,982,202.00	1,177,715.00	-	3,059,917.00	491,346.33	242,956.83	729,293.16	2,330,623.84	1,380,855.65	-	
410-60	Office & other equipment	259,040.00	32,480.00	-	291,520.00	23,720.30	24,864.40	50,555.30	240,964.70	233,319.70	-	
410-70	Furniture, fixtures, fittings and electrical appliances	145,800.00	-	-	145,800.00	38,779.00	11,476.00	50,255.00	95,545.00	107,621.00	-	
410-80	Statues, heritage assets, antiques & other works	-	-	-	-	-	-	-	-	-	-	
410-80	Other fixed assets and re-current assets (includes Intangible Assets)	-	-	-	-	-	-	-	-	-	-	
	Total	18,741,975.00	6,412,774.72	-	25,159,749.72	2,707,433.22	1,937,067.49	-	4,644,509.82	20,515,248.90	16,034,541.78	



[Signature]
 लेखा लिपिक
 नगर पंचायत सतपुली

[Signature]
 अधिकाारी
 नगर पंचायत सतपुली

Schedules to Balance Sheet

Schedule 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 (E=B+C-D)
(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				-
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)

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost	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				-	-




 लेखा लिपिक
 नगर पंचायत सतपुली


 अधिशासी अधिकारी
 नगर पंचायत सतपुली

Schedules to Balance Sheet

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		
430-20	Loose Tools		
430-30	Others		
Total Stock in hand		-	-




 लेखा लिपिक
 नगर पंचायत सतपुली


 अभिलेखी अधिकारी
 नगर पंचायत सतपुली

Schedules to Balance Sheet

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			-	
	Receivables outstanding for more than 2 years but not exceeding 3 years			-	
	3 years to 4 years			-	
	4 years to 5 years			-	
	More than 5 years/ Sick or Closed Industries			-	
	Sub - total	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Property Taxes	-	-	-	-
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			-	
	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	-	-	-	-
	Total of Sundry Debtors (Receivables)	-	-	-	-

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.



[Signature]
लेखा लिपिक
नगर पंचायत सतपुली

[Signature]
अविभाजित अधिकारी
नगर पंचायत सतपुली

Schedules to Balance Sheet


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 &		
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	9,990.00	-
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	1,043,954.00	767,456.00
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Treasury account		
	Sub-total	1,043,954.00	767,456.00
	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	33,131,312.12	27,452,189.00
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	Sub-total	33,131,312.12	27,452,189.00
Total Cash and Bank balances		34,185,256.12	28,219,645.00




 लेखा लिपिक
 नगर पंचायत सतपुली


 अधिशुद्धी अधिकारी
 नगर पंचायत सतपुली

Schedules to Balance Sheet

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

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees				-
460-20	Employee Provident Fund Loans				-
460-30	Loans to Others				-
460-40	Advance to Suppliers and Contractor				-
460-50	Advance to Others				20,000.00
460-60	Deposit with External Agencies	20,000.00	-	-	-
460-80	Other Current Assets				20,000.00
	Sub -Total	20,000.00	-	-	-
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
	Total Loans, advances, and deposits	20,000.00	-	-	20,000.00

Schedule B-19 (1): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

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

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

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

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

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



(Signature)
लेखा लिपिक
नगर पंचायत सतपुली

(Signature)
अधिसूची अधिकारी
नगर पंचायत सतपुली

Schedules to Income and Expenditure Account

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

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


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




 लेखा लिपिक
 नगर पंचायत सतपुली


 अधिशासी अधिकारी
 नगर पंचायत सतपुली

Schedules to Income and Expenditure Account

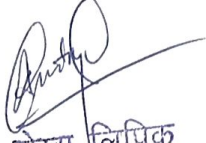
Schedule I-2: Assigned Revenues & Compensation (Code No 120]

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	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities		
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents		
Sub-Total		-	-
130-90	Less: Rent Remission and Refunds		
Sub-total		-	-
Total Rental Income from Municipal Properties		-	-




 लेखा लिपिक
 नगर पंचायत सतपुली


 अधिशासी अधिकारी
 नगर पंचायत सतपुली

Schedules to Income and Expenditure Account
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		
140-11	Licensing Fees	19,100.00	
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	44,740.00	
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	5,000.00	
140-40	Other Fees	39,030.00	
140-50	User Charges	214,030.00	
140-60	Entry Fees		
140-70	Service/ Administrative Charges	16,620.00	
140-80	Other Charges		
	Sub-Total	338,520.00	-
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	338,520.00	-




लेखा लिपिक
नगर पंचायत सतपुली


अधिसूचना अधिकारी
नगर पंचायत सतपुली

Schedules to Income and Expenditure Account

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		
150-11	Sale of Forms & Publications	170,330.00	
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		170,330.00	-

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	8,806,509.76	
160-20	Re-imburement of expenses		
160-30	Contribution towards schemes		
Total Revenue Grants, Contributions &		8,806,509.76	-

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		-	-



[Signature]
लेखा लिपिक
नगर पंचायत सतपुली

[Signature]
अधिसूचि अधिकारी
नगर पंचायत सतपुली

Schedules to Income and Expenditure Account

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	26,079.00	
171-20	Interest on Loans and advances to		
171-30	Interest on loans to others		
171-40	Other Interest		
Total. - Interest Earned		26,079.00	-


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	17,594.00	
180-80	Miscellaneous Income	17,594.00	-
Total. Other Income			

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			




लेखा लिपिक
नगर पंचायत सतपुली


अधिसूची अधिकारी
नगर पंचायत सतपुली

Schedules to Income and Expenditure Account

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	4,292,946.16	
210-20	Benefits and Allowances	20,850.00	
210-30	Pension	19,598.00	
210-40	Other Terminal & Retirement Benefits		
	Total establishment expenses	4,333,394.16	-

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	6,656.00	
220-12	Communication Expenses		
220-20	Books & Periodicals		
220-21	Printing and Stationery	77,583.00	
220-30	Travelling & Conveyance	874.00	
220-40	Insurance	19,797.00	
220-50	Audit Fees		
220-51	Legal Expenses		
220-52	Professional and other Fees		
220-60	Advertisement and Publicity	267,149.00	
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses		
	Total administrative expenses	372,059.00	-



[Signature]
लेखा लिपिक
नगर पंचायत सतपुली

[Signature]
अधिरक्षक अधिकारी
नगर पंचायत सतपुली

Schedules to Income and Expenditure Account

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	493,675.50	
230-20	Bulk Purchases		
230-30	Consumption of Stores	3,063.00	
230-40	Hire Charges		
230-50	Repairs & maintenance -Infrastructure Assets	183,496.00	
230-51	Repairs & maintenance - Civic Amenities	276,841.00	
230-52	Repairs & maintenance - Buildings		
230-53	Repairs & maintenance - Vehicles	62,246.00	
230-59	Repairs & maintenance - Others	598,725.00	
230-80	Other operating & maintenance expenses	268,058.00	
	Total Operating & Maintenance Expense	1,886,104.50	-

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	2,018.00	
240-70	Bank Charges		
240-80	Other Finance Expenses	2,018.00	
	Total Interest & Finance Charges	2,018.00	-



[Signature]
लेखा लिपिक
नगर पंचायत सतपुली

[Signature]
अधिसूची अधिकारी
नगर पंचायत सतपुली

Schedules to Income and Expenditure Account

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	606,923.00	
250-30	Share in Programmes of others		
Total Programme Expenses		606,923.00	-

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		
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
Total Provisions & Write off		-	-

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

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

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

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



लेखा लिपिक
 नगर पंचायत सतपुली

अधिष्ठाता अधिकारी
 नगर पंचायत सतपुली

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

ULB NAME: Nagar Panchayat Satpulli

Part I - Notes to the Balance Sheet

1. The Contractual liabilities not provided for:
 - a) Amount of contracts entered on account of capital works but on which no works has commenced.
 - b) In respect of claims against the ULB, pending judicial decisions.
 - c) In respect of claims made by employees.
 - d) Other escalation claims made by contractors.
 - e) In case of any other claims not acknowledged as debts.
2. List of assets which have been handed over to the ULB, but the title deed has not been executed.
3. TDS is deducted by ULB but TDS is not deposited and returned is not filed by the ULB.

Part II - Significant Accounting Policies

1. Basis of Accounting: -
 - a) The financial statement for the financial year 1st April 2021 to 31st March 2022 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual-2021.
 - b) The financial statements have been prepared under Accrual Based Double Entry Accounting System as per Uttarakhand Municipal Accounting Manual-2021.
 - c) All figures are in Indian Rupees.
2. Fixed assets have been valued at historical cost wherever records were available. In case an asset has been created out of grants, the gross value of the asset has been shown as assets and the corresponding grant as liability, as proportionately reduced by depreciation.
3. Depreciation has been provided on straight line method by estimating the useful life of the asset.
4. Gross amount paid or payable for works based on noting's in the Measurement Book as on 31 March 2022 has been recognized as capital work in progress.
5. Long term investments have been valued at cost.
6. Stores and spares have been valued at cost. In determination of cost, weighted average method of costing has been used.
7. In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.




लेखा लिपिक
नगर पंचायत सतपुली


अधिष्ठाता अधिकारी
नगर पंचायत सतपुली

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

8. Arrears of rental income from municipal properties have been accounted for as done for property tax. No accrual of revenue has been done for other receivables.
9. Valuation of current investments has been done on cost.
10. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

For: RR Bajaj & Associates

Chartered Accountants

CA Mukesh Kumawat

Authorized Signatory


लेखा लिपिक
नगर पंचायत सतपुली


अधिशासी अधिकारी
नगर पंचायत सतपुली