ENNANCHARIMANAGEMEDIA SUPEROLES DE POLICIO DE LO CATEBODO DE SUPEROLES DE LA COLOURNA DE POLICIO DE LA COLOURNA DE LA COLOURNA

Package IV

ANNUAL FINANCIAL STATEMENT FOR F.Y. 2021-22

NAGAR PANCHAYAT THARALI

Balance Sheet as on 31st March 2022

Code of	Tharalí- Nagar F			
Accounts Liabilities	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year
labilities	Own Fund D		Timount (NS.)	Amount (Rs.)
3-10	Own Fund Reserve & Surplus			
3-10	Corporation Fund/ Municipal	B-1	2,605,974.87	
3-12	Earmarked Funds	B-2	2,003,974.87	2,909,409.5
3-12	Reserves	B-3	24,625,012.13	26.67
3-20	Total Own Fund Reserves and		27,230,987.00	20,874,580 44
3-20	Grants, Contributions for specific	B-4	15,374,935.40	23,783,989.90
3-30	Secured loans		15/5/4/555.40	29,755,109.00
3-31	Unsecured loans	B-5	-	
3 31	Total Loans	B-6	-	
3-40	Current Liabilities and Provisions			
3-41	Deposits received	B-7	229,083.00	229, 083,60
3-50	Deposit works	B-8	225,005.00	229,003,00
3-60	Other liabilities (Sundry Creditors)	B-9	615,455.00	361,497.00
3-00	Provisions	B-10	013,433.00	301,497.00
	Total Current Liabilities and Provisions		844,538.00	E00 500 00
	TOTAL LIABILTIES		43,450,460.40	590,580.00
SSETS			45,450,400,40	54,129,678.9
4-10	Fired A		·	
4-10	Fixed Assets	B-11		
4 11	Gross Block		31,101,990.27	24,327,830.2
4-11	Less: Accumulated Depreciation		6,451,378.14	3,453,249.8
4-12	Net Block		24,650,612.13	20,874,580.4
4-12	Capital work-in-progress	B-12	2,259,225.00	2,259,225.0
	Total Fixed Assets		26,909,837.13	23,133,805.4
4.22	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	1,067,150.00	707, 197 5
4-32	Less: Accumulated provision		277,710.00	
	Net amount outstanding		789,440.00	707,792 50
4-40	Prepaid expenses	B-17	-	
4-50	Cash and Bank Balances	B-18	15,751,183.27	30,288,081.0
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	
	Net amount outstanding		-	
	Total Current Assets, Loans & Advances		16,540,623.27	30,995,873.5
4-70	Other Assets	B-20	-	
	Miscellaneous Expenditure (to		-	
4-80	the extent not written off)	B-21	**	
	TOTAL ASSETS		43,450,460.40	54,129,678.9
	Notes to the Balance Sheet	B-22	.2, .20, 100,40	37,123,078,3

For: RR Bajaj & Associates

Chartered Acepuntants

CA Mukesh Kumawat Authorized Signatory आध्यासा आवकाः पगर पवायत भगली जिला- चमीली Income and Expenditure Statement for the period from 01-04-2021 to 31-03-2022

Tharali-	Nagar	Panchavat

Item/ Head of Account		Current Year	Previous
	Schedule No.	Amount	year
			Amount
		(13.)	(Rs.)
2	3	4	5
INCOME			
Tax Revenue	I-1	232,290.00	-
Assigned Revenues & Compensation	I-2	-	-
Rental Income from Municipal Properties	I-3	-	-
Fees & User Charges	I-4	155,992.00	-
Sale & Hire Charges	I-5	38,350.00	-
Revenue, Grants, Contributions & Subsidies	I-6	11,533,930.71	-
Income from Investments	I-7	-	-
Interest Earned	I-8	14,561.43	-
Other Income	I-9	-	
Income from Commercial Projects	I-19		_
Total- INCOME		11,975,124.14	CANTO
EXPENDITURE			
Establishments Expenses	I-10	5,664,819.00	-
Administrative Expenses	I-11	527,104.00	
Operations & Maintenance	I-12		
Interest & Finance Expenses			-
		898,530.00	
Subsidies		-	
Provisiions & Write-off		150,642.50	-
Miscellaneous Expenses	I-17	-	-
Depreciation			THE RESERVE THE PERSON NAMED OF THE PERSON NAMED IN COLUMN TWO IN COLUMN
Total- EXPENDITURE		12,278,558.79	-
Gross Surplus/(Deficit) of income over		-303,434.65	-
expenditure before Prior Period Items			
Add :- Prior Period Items (Net)	I-18	-	
		-303,434.65	
expenditure after Prior Period Items			
Less:- Transfer to Reserve Funds			
Net Balance being surplus/(deficit)		-303,434.65	
carried over to Municipal Fund			
	INCOME Tax Revenue Assigned Revenues & Compensation Rental Income from Municipal Properties Fees & User Charges Sale & Hire Charges Revenue, Grants, Contributions & Subsidies Income from Investments Interest Earned Other Income Income from Commercial Projects Total- INCOME EXPENDITURE Establishments Expenses Administrative Expenses Operations & Maintenance Interest & Finance Expenses Programme Expenses Revenue, Grants, Contributions & Subsidies Provisiions & Write-off Miscellaneous Expenses Depreciation Total- EXPENDITURE Gross Surplus/(Deficit) of income over expenditure before Prior Period Items Add:- Prior Period Items (Net) Gross Surplus/(Deficit) of income over expenditure after Prior Period Items Less:- Transfer to Reserve Funds Net Balance being surplus/(deficit)	Tax Revenue Tax Revenue Tax Revenue Assigned Revenues & Compensation I-2 Rental Income from Municipal Properties I-3 Fees & User Charges I-4 Sale & Hire Charges I-5 Revenue, Grants, Contributions & I-6 Subsidies Income from Investments I-7 Interest Earned I-8 Other Income I-9 Income from Commercial Projects I-19 Total- INCOME EXPENDITURE Establishments Expenses I-10 Administrative Expenses I-11 Operations & Maintenance I-12 Interest & Finance Expenses I-13 Programme Expenses I-14 Revenue, Grants, Contributions & I-15 Subsidies Provisiions & Write-off Miscellaneous Expenses I-17 Depreciation Total- EXPENDITURE Gross Surplus/(Deficit) of income over expenditure before Prior Period Items Add: - Prior Period Items (Net) Gross Surplus/(Deficit) of income over expenditure after Prior Period Items Less:- Transfer to Reserve Funds Net Balance being surplus/(deficit)	INCOME

For: RR Bajaj & Associates

Chartered Accountants 18 455

CA Mukesh Kumawai

आधशासा आधकारा नगर पवायत शराली जिला- चमोली

Cash Flow Statement as on 31st March 2022 Tharali- Nagar Panchayat

Cash Receipt from: 232,290.00	Particulars	Current Year (Rs.)	Previous Year (Rs.)
232,290.00	a. Cash flows from operating activities		
194,342.00 194,343.43.00 194,343.00	Cash Receipt from:		
Siles of Goods and Services Francis related to Revenue/General Grants 11,533,930,71 interest Received 14,561,43 Other Received 14,561,43 Other Receipts Less: Cash Payment for: Employee Costs Superamination Depreciation Interest Paid 1,005,98 Other Payments 8,361,460,550 Net cash generated from/ (used in) operating activities (a) Less/ Add/ (Increase) / Decrease in Debtors 41,647,50 Add/ Less: Increase / (Decrease) in Current liability Purchase) of fixed assets & CWIP Increase/ (Decrease) in Gurrent liability Purchase) of fixed assets & CWIP Increase/ (Decrease) in Gurrent liability Purchase) of fixed assets & CWIP Increase/ (Decrease) in Special funds/ grants (Increase) / Decrease in Lamarked funds (Increase) / Decrease in Earnarked funds (Increase) / Decrease in Earnarked funds (Purchase) of Investments Increase/ (Decrease) in Reserve Add/ Add/ Proceeds from disposal of assets Proceeds from disposal of assets Proceeds from disposal of avestments Investments income received Interest ancome received Interest ancome received Interest ancome received Interest ancome received Leans to others ancome received Leans to others Leans to others Leans to others Financ expenses Net cash generated from (used in) linancing activities (c) Net increase/ (decrease) in cash and cash equivalents (a+b+c) Cash and cash equivalents at the end of the year comprises of the following account balances at the end of the year comprises of the following account balances at the end of the year comprises of the following account balances at the end of the year in Cath and Cash. Related to operative banks Balances with other banks Balances with other banks Balances with other banks	Taxation	232,290.00	
Grams related to Revenue/General Grants Interest Recored Other Recorpts Less: Cash Payment for: Employee Costs Superamutation Depreciation Interest Paid Other Payment Other Paym	Sales of Goods and Services		
there is Received Other Receipts Employee Costs Superanniation Depreciation 1,005.98 Other Payments Net cash generated from/ (used in) operating activities (a) Less/ Add* (Increase) / Decrease in Debtors Add/ Less Increase / (Decrease) in Current liability Experanniation Less/ Add* (Increase) / Decrease in Debtors Add/ Less Increase / (Decrease) in Current liability Experantiation Less/ Add* (Increase) / Decrease in Debtors Add/ Less Increase / (Decrease) in Current liability Experantiation of the state	Grams related to Revenue/General Grants		
Other Receipts Less: Cash Payment for: Employee Costs Superannuation Depreciation Interest Paul Other Payments			
Less: Cash Payment for: Employee Costs Superannuation Depreciation 1.005-98 Other Payments 3.614 60550 Net cash generated from/ (used in) operating activities (a) Less/ Add: (Increase) / Decrease in Debtors Add/ Less. Increase / (Decrease) in Current lability Payments Payments Subject of the Cost of the C		14,301.43	
Employee Costs Superanniation Depreciation Interest Paul Other Payments John John John John John John John John			
Superanniation 2,998,128.31 Depreciation 1,005,98 Other Payments 1,005,98 Other Payments 3,614,605,50 Net cash generated from/ (used in) operating activities (a) -303,434,65 Less/ Add* (Increase) / Decrease in Debtors -81,647,50 - 81,		F ((4.010.00	
Depreciation 2,998,128.31 Interest Pland 1,005.98 3,614.605.50 Net cash generated from/ (used in) operating activities (a) 3,614.605.50 - 303.434.65 Less/ Add* (Increase) / Decrease in Debtors - 41,647.50 - 42,536.50 Net cash generated from/ (used in) operating activities (a) - 131,124.15 D. Cash flows from investing activities (a) - 131,124.15 D. Cash flows from investing activities (b) - 131,124.15 D. Cash flows from investing activities (c) - 131,124.15 D. Cash flows from investing activities (c) - 14,380,173.60 (Increase) / Decrease in Earmarked funds (Purchase) of livestiments - 14,380,173.60 (Increase) / Decrease) in Reserve - 3,750,431.69 Add 14,380,173.60 (Increase) / Decrease) in Reserve - 3,750,431.69 Add 2,750,431.69 Ad		5,664,819.00	
Interest Paid Other Payments 3,614 605.50 Net cash generated from/ (used in) operating activities (a) Less/ Add (Increase) / Decrease in Debtors Add/ (Increase) / Decrease in Current liability 253,958.00 Net cash generated from/ (used in) operating activities (a) Locash flows from investing activities (Purchase) of fixed assets & CWIP Increase) / Decrease in Earmarked funds (Purchase) of lixed assets & CWIP Increase) / Decrease in Earmarked funds (Purchase) of Investments Increase/ (Decrease) in Special funds/ grants (Increase) / Decrease in Earmarked funds (Purchase) of Investments Increase/ (Decrease) in Reserve 3,750,431.69 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 (h) -14,405,773.60 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) Cash and cash equivalents at beginning of period 30,288,987.75 (a+ b+c) Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cash and Cash equivalents at the end of the year in tank Balances with other banks v. Balances with other banks			
Other Payments Net cash generated from/ (used in) operating activities (a) Less/ Add (Increase) / Decrease in Debtors -81,647.50 -81,124.15 -81,647.50 -81,647.50 -81,647.50 -81,770,031.69 -81,7			
Net cash generated from/ (used in) operating activities (a) Less/ Add: (Increase) / Decrease in Debtors			
Less/ Add/ (Increase) / Decrease in Debtors 253,958.00 Add/ Less: Increase / (Decrease) in Current liability 253,958.00 Net cash generated from / (used in) operating activities (a) b. Cash flows from investing activities (Purchase) of lixed assets & CWIP			
Add/ Less: Increase / (Decrease) in Current liability 253,958.00 Net cash generated from/ (used in) operating activities (a) -131,124,15 Decrease) of fixed assets & CWIP -3,776,031.69 Increase/ (Decrease) in Special funds/ grants -14,380,173.60 (Increase) / Decrease in Earmarked funds -14,380,173.60 (Increase) / Decrease in Reserve 3,750,431.69 Add. -14,380,173.60 Proceeds from disposal of assets -14,380,173.60 Proceeds from disposal of assets -14,380,173.60 Proceeds from disposal of assets -14,480,173.60 Proceeds from disposal of investments -14,480,173.60 Investments income received -14,405,773.60 Net cash generated from/ (used in) investing activities (b) -14,405,773.60 C. Cash flows from financing activities -14,405,773.60 Lean from banks/ others received -14,405,773.60 Corporation Fund -14,405,773.60 Leas: Loan repaid during the period -14,405,773.60 Loans & advances to employees -14,536,897.75 Loans to others -14,536,897.75 Finance expenses Net cash generated from (used in) financing activities (c) -14,536,897.75 Ash and cash equivalents at beginning of period 30,288,081.02 Cash and cash equivalents at the end of the year -15,751,183.27 Cash and Cash equivalents at the end of the year -15,751,183.27 Cash and Cash equivalents at the end of the year -15,751,183.27 Cash and Cash equivalents at the end of the year -15,751,183.27 Cash and Cash equivalents at the end of the year -15,751,183.27 Cash and Cash equivalents at the end of the year -15,751,183.27 Cash and Cash equivalents at the end of the year -15,751,183.27 Cash and Cash equivalents at the end of the year -15,751,183.27 Cash and Cash equivalents at the end of the year -15,751,183.27 Cash and Cash equivalents at the end of the year -15,751,183.27 Cash and Cash equivalents at the end of the year -15,751,183.27 Cash and Cash equivalents at the end of the year -15,751,183,27 Cash and Cash equivalents	Net cash generated from/ (used in) operating activities (a)	-303,434.65	
Net cash generated from/ (used in) operating activities (a) b. Cash flows from investing activities (Purchase) of lixed assets & CWIP increase/ (Decrease) in Special funds/ grants (Increase)/ Decrease in Earmarked funds (Purchase) of Investments Increases/ (Decrease) in Reserve Add. Proceeds from disposal of assets 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) -14,405,773.60 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) Cash and cash equivalents at beginning of period Cash and cash equivalents at the end of period Tash and cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cash and cash equivalents at the end of the year in Scheduled co-operative banks in Canh Balances with other banks V. Balances with other banks		-81,647.50	
b. Cash flows from investing activities (Purchase) of fixed assets & CWIP Increase/ (Decrease) in Special funds/ grants (Increase)/ Decrease in Earmarked funds (Purchase) of Investments Increase/(Decrease) in Reserve 3.750,431.69 Add. Proceeds from disposal of assets Proceeds from disposal of assets Proceeds from disposal of investments Investments income received Interest income received Coan from banks/ others received Conn 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) Cash and cash equivalents at beginning of period Cash and cash equivalents at the end of the year comprises of the following account balances at the end of the year: (-c-b, Balances in Sank Balances in Sank Balances v. Balances with other banks	Add/ Less: Increase / (Decrease) in Current liability		
(Purchase) of fixed assets & CWIP Increase / (Decrease) in Special funds / grants Increase / (Decrease) in Special funds / grants Increase / (Decrease) in Reserve Add. Proceeds from disposal of assets Proceeds from disposal of investments Investments income received Interest income received Inte	Net cash generated from/ (used in) operating activities (a)	-131,124.15	
Increase/ (Decrease) in Special funds/ grants (Increase)/ Decrease in Earmarked funds (Purchase) of Investments (Purchase) of Investments (Increase)/ Decrease) in Reserve Add. Proceeds from disposal of assets Proceeds from disposal of assets (Investments income received Investments income received Net cash generated from/ (used in) investing activities (b) -14,405,773.60 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) Cash and cash equivalents at beginning of period Cash and cash equivalents at the end of the year comprises of the following account balances at the end of the year: Ceb Balances in Balances in Balances in Balances in Balances with other banks	b. Cash flows from investing activities		
(Increase)/ Decrease in Earmarked funds (Purchase) of Investments Increase/(Decrease) in Reserve Add. Proceeds from disposal of assets Proceeds from disposal of assets Investments income received Interest i		-3,776,031.69	
(Increase)/ Decrease in Earmarked funds (Purchase) of Investments Increase/(Decrease) in Reserve Add. Proceeds from disposal of assets Proceeds from disposal of assets Investments income received Interest i	Increase/ (Decrease) in Special funds/ grants	-14,380,173.60	
Increase/(Decrease) in Reserve Add. Proceeds from disposal of assets Proceeds from disposal of investments Investments income received Interest i			
Increase/(Decrease) in Reserve Add. Proceeds from disposal of assets Proceeds from disposal of investments Investments income received Interest i	(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) investing activities (b) -14,405,773.60 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) Cash and cash equivalents at beginning of period Cash and cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cash Balances I Cash Balances I S.751,183.27 II. Scheduled co-operative banks III. Balances with Oster offices V. Balances with other banks		3,750,431,69	
Proceeds from disposal of investments Investments income received Interest income received Net cash generated from/ (used in) investing activities (b) 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) Cash and cash equivalents at beginning of period Cash and cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cash Balances in Scheduled co-operative banks in Balances with Post offices y. Balances with other banks			
Proceeds from disposal of investments Investments income received Interest income received Net cash generated from/ (used in) investing activities (b) 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) Cash and cash equivalents at beginning of period Cash and cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cash Balances in Scheduled co-operative banks in Balances with Post offices y. Balances with other banks	Proceeds from disposal of assets		
Interest income received Net cash generated from/ (used in) investing activities (b) 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) Cash and cash equivalents at beginning of period Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cet Balances it Cash Salances it Cash Salances it Salances with Post offices y. Balances with other banks			
Interest income received Net cash generated from/ (used in) investing activities (b) 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) Cash and cash equivalents at beginning of period 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 It Cash Balances It Cash Balances It Cash Cash coperative banks It Balances with Post offices V. Balances with Other banks			
Net cash generated from/ (used in) investing activities (b) 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) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period Tosh and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: I Cash Balances I S.751,183.27 III. Scheduled co-operative banks III. Scheduled co-operative banks III. Balances with Post offices V. Balances with other banks			
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 & 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) Cash and cash equivalents at beginning of period Cash and cash equivalents at the end of period Total and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cash Balances Total		-14 405 773 60	
Add: Loan from banks/ others received Corporation Fund Less: Loan repaid during the period Loans & advances to employees Loans to others Emance expenses Net cash generated from (used in) financing activities (c) Net increase/ (decrease) in cash and cash equivalents (a+ b+c) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period 15,751,183.27 Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cesh Balances Lesh Balances T.5,751,183.27 To Scheduled co-operative banks To Scheduled co-operative banks To Balances with Post offices V. Balances with other banks	(ased in) investing activities (b)	11,103,773.00	
Add: Loan from banks/ others received Corporation Fund Less: Loan repaid during the period Loans & advances to employees Loans to others Emance expenses Net cash generated from (used in) financing activities (c) Net increase/ (decrease) in cash and cash equivalents (a+ b+c) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period 15,751,183.27 Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cesh Balances Lesh Balances T.5,751,183.27 To Scheduled co-operative banks To Scheduled co-operative banks To Balances with Post offices V. Balances with other banks	- Cook Owns from Guardian activities		
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) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Losh Balances it Cash Balances it Cash Cash end of Post offices v. Balances with Post offices v. Balances with other banks			
Corporation Fund - Less: Loan repaid during the period Loans & advances to employees Loans to others Emance expenses Net cash generated from (used in) financing activities (c) Net increase/ (decrease) in cash and cash equivalents (a+ b+ c) Cash and cash equivalents at beginning of period 30,288,081.02 Cash and cash equivalents at end of period 15,751,183.27 Cash and Cash equivalents at the end of the year 15,751,183.27 comprises of the following account balances at the end of the year: Losh Balances it Bank Balances 15,751,183.27 in Scheduled co-operative banks is Balances with Post offices y. Balances with other banks			
Less: Loan repaid during the period Loans & advances to employees Loans to others Emance expenses Net cash generated from (used in) financing activities (c) Net increase/ (decrease) in cash and cash equivalents (a+ b+ c) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period 15,751,183.27 Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Losh Balances it Cash Balances it Cash Balances it Cash Balances it Cash Cash equivalents at the end of the year: Losh Balances it Cash Balances it Cash Balances it Cash Balances it Cash Cash Cash Cash Cash Cash Cash Cash			
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) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Loah Balances it Cash Balances it Cash Balances it Cash Balances it Cash Cash equivalents at the end of the year it Cash Balances		<u> </u>	
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) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period 15,751,183.27 Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cash Balances 15,751,183.27			
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) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period 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 It Cash Balances It Cash Balances It Cash Balances It Cash Cash comperative banks It Balances with Post offices V. Balances with other banks			
Finance expenses Net cash generated from (used in) financing activities (c) Net increase/ (decrease) in cash and cash equivalents (a+b+c) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period 15,751,183.27 Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cesh Balances 15,751,183.27 In Scheduled co-operative banks Is Balances with Post offices V. Balances with other banks	Loans & advances to employees		
Net increase/ (decrease) in cash and cash equivalents (a+ b+c) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period Cash and Cash equivalents at end of period Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cesh Balances it Cash Balances it Cash Bal	Loans to others		
Net increase/ (decrease) in cash and cash equivalents (a+ b+c) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: Cesh Balances it Cash Balances it C	Finance expenses		
(a+ b+c) Cash and cash equivalents at beginning of period 30,288,081.02 Cash and cash equivalents at end of period 15,751,183.27 Cash and Cash equivalents at the end of the year 15,751,183.27 comprises of the following account balances at the end of the year: I Cash Balances 15,751,183.27 III. Scheduled co-operative banks III. Balances with Post offices V. Balances with other banks	Net cash generated from (used in) financing activities (c)		
(a+ b+c) Cash and cash equivalents at beginning of period 30,288,081.02 Cash and cash equivalents at end of period 15,751,183.27 Cash and Cash equivalents at the end of the year 15,751,183.27 comprises of the following account balances at the end of the year: I Cash Balances 15,751,183.27 III. Scheduled co-operative banks III. Balances with Post offices V. Balances with other banks			
Cash and cash equivalents at beginning of period 30,288,081.02 Cash and cash equivalents at end of period 15,751,183.27 Cash and Cash equivalents at the end of the year 15,751,183.27 comprises of the following account balances at the end of the year: I. Cash Balances 15,751,183.27 III. Scheduled co-operative banks III. Balances with Post offices V. Balances with other banks	Net increase/ (decrease) in cash and cash equivalents	-14,536,897.75	
Cash and cash equivalents at end of period 15,751,183.27 Cash and Cash equivalents at the end of the year 15,751,183.27 comprises of the following account balances at the end of the year: Cesh Balances 15,751,183.27 it Balances 15,751,183.27 it Scheduled co-operative banks is Balances with Post offices v. Balances with other banks	(a+ b+c)		
Cash and cash equivalents at end of period 15,751,183.27 Cash and Cash equivalents at the end of the year 15,751,183.27 comprises of the following account balances at the end of the year: Cesh Balances 15,751,183.27 it Balances 15,751,183.27 it Scheduled co-operative banks is Balances with Post offices v. Balances with other banks	Cash and cash equivalents at beginning of period	30,288,081.02	
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: U. Cash Balances it Balances 15,751,183.27 in Scheduled co-operative banks is Balances with Post offices v. Balances with other banks			
comprises of the following account balances at the end of the year: i. Cosh Balances it Bank Balances it Scheduled co-operative banks iv. Balances with Post offices v. Balances with other banks			
balances at the end of the year: i. Cosh Balances it Bank Balances it. Scheduled co-operative banks iv. Balances with Post offices v. Balances with other banks		15,7.52,203.27	
it Bank Balances - in Bank Balances 15,751,183.27 in Scheduled co-operative banks is. Balances with Post offices v. Balances with other banks			
it Can's Balances 15,751,183.27 in Scheduled co-operative banks is Balances with Post offices v. Balances with other banks			
in. Scheduled co-operative banks is. Balances with Post offices v. Balances with other banks			
rv. Balances with Post offices v. Balances with other banks		15,751,183.27	
v. Balances with other banks	ni. Scheduled co-operative banks		
v. Balances with other banks	iv. Balances with Post offices		
		15,751,183.27	

For: RR Bajaj & Associates Chartered Accountants

CA Mukesh Kumawat Authorized Signatory

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	2,909,409.52	4,754,786.00	7,664,195.52	4,754,786.00	2,909,409.53
310-90	Excess of Income & Expenditure		-303,434.65	-303,434.65		-303,434 69
	Total Municipal fund (310)	2,909,409.52	4,451,351.35	7,360,760.87	4,754,786.00	2,605,074.87



आंध्यासी आधकारा भगर पचायत क्यानी जिला- चमोली

Schedule B-2: Earmarked Funds - Special Funds/S	inking Fund/Trus	t or Agency	Fund [Co	de 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	-	-	-	1.	-	-	
(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	-		-	-			1



आवशासी आधकात नगर पवायत नगर्ल जिला- चमोली

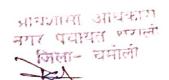
Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
	Capital Contribution			-	A	All Manne
	Capital Resreve	3,245,057.00	15.00	3,245,072.00		3,245,072.00
	Grant against Fixed Assets	17,629,523.44	6,748,545.00	24,378,068.44	2,998,128,31	21.379.940.13
312-20	Borrowing Redemption Reserve			21/370/000.41	2,330,120.31	
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	20,874,580.44	6,748,560.00	27,623,140.44	2,998,128.31	24,625,012.13



आध्याता आध्याम नगर प्रधायत गराली जिला- चमोली

Schedule B-4: Grants & Contribution for Specific Pur	T - 7			T		(Amount	10 168,
Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							-
(a) Opening Balance	20,148,899.00	9,606,210.00					
(b) Addition to the Grants*							
(i) Grant received during the year	5,842,466.00	7,952,000.00					
(ii) Interest/Dividend earned on Grant Investments	165,145.00						
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
1otal (b)	6,007,611.00	7,952,000.00	-	-		4.	
Total (a+b)	26,156,510.00	17,558,210.00	-	-	-		-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	4,147,808.60	5,096,069.00					
Others		-					
Sub - total	4,147,808.60	5,096,069.00	i.	-	-		,
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent		-					
Others	6,809,765	1,726,037					
Sub - total	6,809,765	1,726,037	-	-	-		
(iii) Other:							
Loss on disposal of grant Investments							
Dimutation in Value of Grant Investments							
inter grant/bank charges Grants Refunded	5,805,319	4,754,786					1
Sub -total	5,805,319	4,754,786	-		-		
Total (c) [i+ii+iii]	16,762,892.60	11,576,892	-	-	-		
Net balance as on at the year end (a+b)-(c)	9,393,617.40	5,981,318.00	-	-	-	-	-





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	-	



आध्यासी अधिकारी नगर प्रवायत एगले. जिला- चमीली

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

Concadio D	Concerned to Consecution Found [code Mo 201]		
Code No.	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
1	2	ω	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	ured Loans	1	

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

ornednie p-/	Schedule B-7: Deposits Received [Code No 340]		
Code No.	Particulars	Current Year Previous Year Amount (Rs.) Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers	229,083.00	229,083.00
340-20	Refundable Deposits received for revenue		
	connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
Total deposits received	ts received	229,083.00	229,083.00 229,083.00

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

	341-10-04	341-10-03	341-10-02	341-10-01	1	Code No.
Total of decosit works					2	Name of Funding agency
					3	Opening balance as the beginning of the year Amount (Rs)
					4	Additions during the current year Amount (Rs)
					5	Otilisation / expenditure Amount (Rs)
					4	iture outstanding at the end of the current year Amount
					7	Income earned

अधिशासी अधिकारी नगर पंचाधत श्रेगली भारत चर्माली

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	175,759.00	
350-11	Employee Liabilities	439,696.00	361,497.00
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 O	ther liabilities (Sundry Creditors)	615,455.00	361,497.00

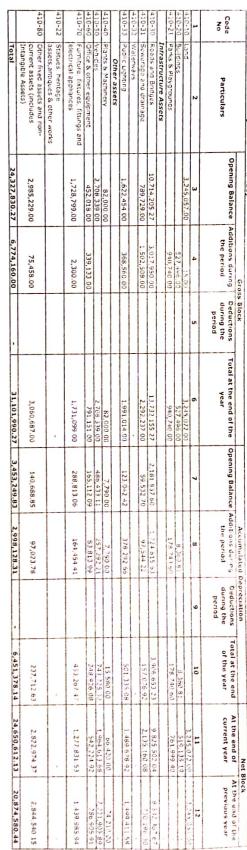
Schedule B-10: Provisions [Code No. 360]

Schedul	e p-10; Provisions [code No. 300		1.
Code	Particulars	Current Year	Previous Year
No.		Amount (Rs.)	Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses		
360-20	Provision for Interest		
360-30	Other Provisions		
	Total Provisions	-	-

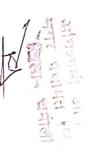


भागभामी आवकार। नगर पंचायत शराले जिला- चमोली

Un
3
Q.
e
8
:
3
2
P
SSE
a
ဂြ
de
Z
4
10
80
=
۴
i







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

2,259,225.00		ı	2,259,225.00	Total
				Plant and Machinery
,				Public Lighting
				Water Ways
1				Sewerage and Drainage
				Roads and Bridges
•				Parks and Playgrounds
2,259,225.00			2,259,225.00	Buildings
(E=B+C-D)	(U)	(c)	(B)	(A)
	adding the fact) out		
CWIP at the end of FY	CWIP capitalised	CWIP created during the	CWIP at the beginning of FY	Details of Fixed Asset head*

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.)	Face value (Rs.)	Current year Carrying Cost	Previous year Carrying Cost (Rs)
-	2	3	4	5	6
-	Central Government Securities				
42U-1U					
420-20	State Government Securities				
05-067	Debenture and Bonds				
00-000	Preference Shares				
03-027	Equity Shares				
03-024	Units of Mutual Funds				
720 00	Other Investments				
420-00	Oct of the country of				
Total of Investments General Fund	eral Fund				



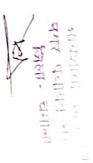
अधिणासी आधकारी नगर पंचारत श्चार्स र भाग संगान

Schedules to Balance Sheet Schedule B-14: Investments - Other Funds [Code 421]

Code		With whom invested	Face value (Rs.) Current year Carrying	Current year Carrying	Previous year
2 0	Particulars			Cost (Rs)	Carrying
					Cost (Rs)
1	2	3	4	5	6
421-10	421-10 Central Government Securities				
421-20	421-20 State Government Securities				
421-30	421-30 Debenture and Bonds				
421-40	421-40 Preference Shares				
421-50	421-50 Equity Shares				
421-60	421-60 Units of Mutual Funds				
421-80	421-80 Other Investments				
Tota	Total of Investments Other			ı	•

	10000	430-30 Others	430-20	TOC TO	130-10 Stores	-	4		No.	0000	Code	Schedule
TOTAL STOCK III Haird	tal Ctack in hand	Others	430-20 Loose Tools	0.01.63	Stores		2				Particulars	Schedule B-15: Stock in Hand (Inventories) [Code 430]
							ω		Amount (Ks.)		Current Year	entories) [Code
	1						4		Amount (RS.)	Amount (Do	Previous Year	2 430



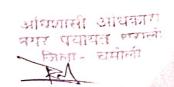


R-16: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Ne Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4	6
	Receivables for Property Taxes				
431-10	Current Year	464,580.00	-	464,580.00	707, 192,50
	Receivables outstanding for more than 2 years but not	232,290.00	58,072.50	174,217.56	
	exceeding 3 years 3 years to 4 years	232,290.00	116,145.00	116,145.00	
	4 years to 5 years	137,990.00	103,492.50	34,497.50	
	More than 5 years/ Sick or Closed Industries				
	Sub - total	1,067,150.00	277,710.00	789,440.00	707,792.50
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Property Taxes	1,067,150.00	277,710.00	789,440.00	707,792.50
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	-	-	7-	
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)	1,067,150.00	277,710.00	789,440.00	707, 792,50

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 concerned parties/individuals.



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 F	repaid expenses	-	-

ash and Bank Balances [Co	de No 450]	
Particulars	Current Year	Previous year
	Amount (Rs.)	Amount (Rs)
2	3	44
Cash		
Balance with Bank -		
Municipal Funds		
Nationalised Banks	376,247.93	532,972.08
Other Scheduled Banks		
Scheduled Co-operative		
Banks		
Post Office		
Treasury account	11,008,475.00	17,321,191.00
Sub-total	11,384,722.93	17,854,163.08
Balance with Bank -		
Special Funds		
Scheduled Co-operative		
Banks		
Sub-total	-	-
Palanco with Pank		
	4 366 460 34	12,433,917.94
	1,500,100.51	12,455,517.54
	4,366,460,34	12,433,917.94
	15,751,183.27	30,288,081.02
	2 Cash Balance with Bank - Municipal Funds Nationalised Banks Other Scheduled Banks Scheduled Co-operative Banks Post Office Treasury account Sub-total Balance with Bank - Special Funds Nationalised Banks Other Scheduled Banks Scheduled Co-operative	Cash Balance with Bank - Municipal Funds Nationalised Banks Scheduled Co-operative Banks Post Office Treasury account Sub-total Balance with Bank - Special Funds Nationalised Banks Other Scheduled Banks Scheduled Co-operative Banks Post Office Treasury account Sub-total Balance with Bank - Special Funds Nationalised Banks Other Scheduled Banks Scheduled Co-operative Banks Post Office Sub-total Balance with Bank - Grant Funds Nationalised Banks Other Scheduled Banks Scheduled Co-operative Banks Post Office Sub-total 4,366,460.34 A,366,460.34 A,366,460.34



भाग्यभामा उपवक्त नगर पचायत शरालं जिला- चमोली

100	Schedule Code	470-10 C	Schedule Code No.	461-30 C	-	\rightarrow	Schedule Code No.			461- L	400-00		460-50 A		460-30 L	$\overline{}$	10	,_	Code No.
Ciercian systems deferred	B-21: Miscellaneous Expenditure (to the extent not written off) Louis (No rear Amount Previous year Amount (Rs.)	Deposit Works Other asset control accounts Total Other Assets	Schedule B-20: Other Assets [Code No 470] Code Particulars No.	Deposits Total Accumulated Provision	Advances	2	Schedule B-19 (1): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461) Code Particulars Current Year Previous year Amount (Rs.) Amount (Rs)	deposits	rotall page advances, and	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	Crist Carrette Concer	Deposit with External Agencies	Advance to Others	Advance to Suppliers and Contractor	Loans to Others	Employee Provident Fund Loans	Loans and advances to employees	2	Code Openi No. Balance a Particulars beginning of (Rs.
2	Current Year Amount (Rs.)		Current Year Amount (Rs.)			ω	against Loans, Advanc Current Year Amount (Rs.)				r							ω	Opening Balance at the beginning of the year (Rs.)
4	Previous year Amount (Rs)	- 10da No 4801	Previous year Amount (Rs)	,		4	es, and Deposits (Code No Previous year Amount (Rs)				•							4	Paid during the current year (Rs.)
)			_[_]	_	1 1.		461)											5	Recovered during the year (Rs.)
																		6	Balance outstanding at the end of the year (Rs.)

आध्यासी आध्या । नार प्रवायत श्राला जिला- ह्यांनी

Total Miscollaneous Expenditure

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	232,290.00	The state of the s
110-02	Water tax		The same of the sa
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	232,290.00	
110-90	Less		
	Tax Remissions and Refund [Schedule I - 1		
	(a)1		
	Sub-total		
	Total tax revenue	232,290.00	

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

Code No.	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
1	2	3	4
1100100	Property taxes	-	
1101100	Advertisement tax		
1108000	Others		
	efund and remission of tax revenues	-	-
Note: The tot	als of this Schedule should be equal to the amo	ount as per the total ir	Schedule I - 1

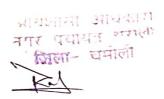


आयजासी आधकां। नगर प्रचायत शराली जिला- घमोली Schedules to Income and Expenditure Account

Schedule 1	I-2: Assigned Revenues & Compensation	(Code No 12	
Code No.	Particulars	Current	Previous Year
-		Year	Amount (Rs.)
		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) **Previous Year** Current **Particulars** Code No. Amount (Rs.) Year Amount 4 3 1 Rent from Civic Amenities 130-10 Rent from Office Buildings 130-20 Rent from Guest Houses 130-30 130-40 Rent from lease of lands 130-80 Other rents Sub-Total Less: 130-90 Rent Remission and Refunds Sub-total **Total Rental Income from Municipal Properties** -





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.)
11	2	3	4
150-10	Sale of Products		
150-11	Sale of Forms & Publications	38,350.00	
150-12	Sale of stores & scrap		
150-30	Sale of Others	, 1, 2	
150-40	Hire Charges for Vehicles		

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]Code No.ParticularsCurrent Year Amount (Rs.)Previous Year Amount (Rs.)1234160-10Revenue Grant Re-imbursement of expenses 160-3011,533,930.71160-20Re-imbursement of expenses 160-30Contribution towards schemes

38,350.00

11,533,930.71

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

Code No Particulars Current 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 - -



150-41 Hire Charges for Equipment

Total income from Sale & Hire charges

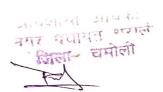
Total Revenue Grants, Contributions &

भाषामा आधकाः मगर प्रचायत् रास्तं जिला- चमोली Schedules to Income and Expenditure Account

Code No.	<u> I-4: Fees & User Charges [Code</u> Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration	45,000.00	
140-11	Licensing Fees	100,400.00	
140-12	Fees for Grant of Permit	1,472.00	
140-13	Fees for Certificate or Extract	2,000.00	
140-14	Development Charges .		
140-15	Regularisation Fees		
140-20	Penalties and Fines	500.00	
140-40	Other Fees	2,000.00	
140-50	User Charges	4,620.00	
140-60	Entry Fees		
140-70	Service/ Administrative Charges		
140-80	Other Charges		
	Sub-Total	155,992.00	
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
		155,992.00	-



Total income from Fees & User Charges



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	14,561.43	
171-20	Interest on Loans and advances to		
171-30	Interest on loans to others		
171-40	Other Interest		
	Total Interest Earned	14,561.43	-

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
No.	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		
	Total. Other Income		

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

Schedule	e 1-19: Income irom riojecte	Current Year	Previous Year
Code	Particulars	Amount (Rs.)	Amount (Rs.)
No		3	4
1	2		
190-10	Income from commercial projects		
100-10	Income from Deposit works	_	-
Total	Income from Commercial projects		1

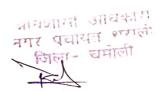


Schedules to Income and Expenditure Account : Establishment Expenses [code no 210]

Code	Amount (Dc.) Amount (
No.	2	3	4
210-10	Salaries, Wages and Bonus	5,620,373.00	
		44,446.00	
210-30	Pension		
210-40	Other Terminal & Retirement Benefits		
T	otal establishment expenses	5,664,819.00	

Schedule	Schedule I-11: Administrative Expenses [Code No 220]				
Code	Particulars	Current Year Amount (Rs.)	Amount (Rs.)		
No.	2	3	4		
1 222 12		450.00			
220-10	Rent, Rates and Taxes	10,340.00			
220-11	Office maintenance	-			
220-12	Communication Expenses	-			
220-20	Books & Periodicals	58,660.00			
220-21	Printing and Stationery	170,673.00			
220-30	Travelling & Conveyance	170,073.00			
220-40		-			
220-50	Audit Fees	132,540.00			
220-51	Legal Expenses	132,540.00			
220-53	Professional and other Fees	71,616.00			
220-52	Advertisement and Publicity	71,616.00			
220-01	1 Membership & subscriptions				
220-6	O Other Administrative Expenses	82,825.00			
220-8	Total administrative expenses	527,104.00			





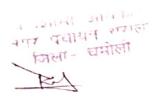
Schedules to Income and Expenditure Account Schedule I-12: Operations and Maintenance [Code No 230]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel		The second section of the section of the second section of the section of the second section of the sect
230-20	Bulk Purchases		
230-30	Consumption of Stores		The second secon
230-40	Hire Charges	1 200 931 00	
230-50	Repairs & maintenance -Infrastructure Assets	1,288,831.00	
230-51	Repairs & maintenance - Civic Amenities	200,039.00	
230-52	Repairs & maintenance - Buildings	62,258.00	
230-53	Repairs & maintenance - Vehicles	35,750.00	
230-59	Repairs & maintenance - Others	451,451.00	
230-80	Other operating & maintenance expenses	2,038,329.00	_
	Total Operating & Maintenance Expense	2,038,329.00	

Interest & Finance Charges [Code No 240]

Code Code	Particulars	Current Year Amount (Rs.)	Amount (Rs.)
No.	2	3	
1	Interest on Loans from the Central Government		
240-10	Interest on Loans from the State Government		And the second s
	Interest on Loans from Government Bodies &		
240-30	sintings		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial		
	Institutions		
240-60	Other Interest	1,005.98	
240-70	Bank Charges		
240-80	Other Finance Expenses	1,005.98	
	Total Interest & Finance Charges		





ULB NAME: NAGAR PANCHAYAT THARALI

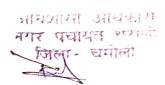
Part I - Notes to Accounts

- 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 tits 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.

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



Schedules to Income and Expenditure Account

schedule I-14: Programme Expenses [Code No 250]

Code No.	e I-14: Programme Expenses (C Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
0-10	Election Expenses		-
0-20	Own Programmes	898,530.00	
0-30			
	otal Programme Expenses	898,530.00	

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

Code | Particulars | Current Year | Previous Year

Code No.	Particulars	Amount (Rs.)	Amount (Rs.)
1	2.	3	
260-10 260-20	Grants Given (Give details) Contributions Given (Give details)		
Total R	Subsidies Given (Give details) evenue Grants, Contributions &	-	-
Subsidi	es given		

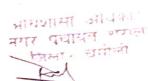
Code No.	e I-16: Provisions & Write off [Co Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
140.	2	3	4
1 270-10	Provisions for Doubtful	150,642.50	
270-20	Provision for other Assets		
270-30 270-40	Revenues written off Assets written off		
270-50	Miscellaneous Expense written off Total Provisions & Write off	150,642.50	-

Code	e I-17: Miscellaneous Expenses Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
No.		3	4
1	2	-	
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses		-
To	tal Miscellaneous expenses		

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

Schedu	le I-18: Prior Period Items (Ne	E) [Code No 280]	Previous Year
Code	Particulars	Current rear	Amount (Rs.)
No.		Amount (Rs.)	Amount (KS.)
140.	2	3	4
1	Prior Period Income		
	Prior Period Expenses		-
To	tal Prior Period (Net) (a-b)		





- 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. 26,05,974.87 /- 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 Re. 2,46,25,012.13/- 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:

l No.	Details	Asset as on 31 st March, 2022 (Rs.)	Accumulated Depreciation on as on 31 st March, 2022 (Rs.)	
		3,11,01,990.27	64,51,378.14	NA
1	Fixed Assets	0	NA	NA
2	Fixed Assets which are not physically identified or traced	U		
	Fixed Asset under Leases and Hire Purchases			
3	Fixed Asset ands.	0	NA	NA
i)	Lease	0	NA	NA
ii)	Hire Purchases Total	0	NA	

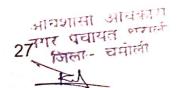
8.2. List of assets which have been handed over to the ULB, but the title deed has not been executed:

0.2.2.3	Particulars of Asset Date of Handover Cost of Assets
SN Category of Asset	Particulars of Asset Date of Handovel
Siv Category	the such information
	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 Nomina no. A	sset of Vibe
NIL	





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 Location of Date of Acquisition Written Asset
Asset Identification no. Asset of Asset
ULB does not provide such information

- 8.5 Capital Work in Progress amounted to Rs. Nil.
- 9. 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

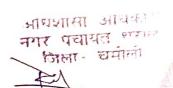
- 1. Basis of Accounting
- The Financial Statements for the Financial Year 1st April 2021 to 31st March 2022 has been prepared on account 1.1. basis as per Uttarakhand Municipal Accounting Manual 2021.
- The financial statements have been prepared under double entry accrual system of accounting as per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

2. Historical Cost and Going concern

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

3. Recognition of Revenue

- Non Tax Revenue 3.1.
 - 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.
- **Assigned Revenue** 3.2.
 - a. Assigned revenues like Duty/Surcharge on transfer of Immovable properties are accounted during the year only upon



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 2023 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.



भाषणासा आधकाः नगर पचायत श्रमलं जिला- चमोली

- 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 UMAM 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.

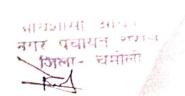
7. Grants

- 7.1. The closing balance of Grant as on 31.3.2022 is Rs. 1,53,74,935.40/- and opening balance of Grant as on 1.4.2022 is Rs. 2,97,55,109.00.
- 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 recognized 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 hability 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. Deposit Received from Contractor and Suppliers Amounted to Rs. 2,29,083 as on 31.3.2022





Part III - Disclosure

1. General:

a. Age analysis of receivables and payables

No.	Particulars	Balance as on 31/03/2022	Less than 5 Years		analysis 10-15 Years	>15 Year
1	Sundry Receivables					
	Property Tax	10,67,150	10,67,150	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	C
	Other Sources	0	0	0	0	0
	Total Receivables	10,67,150	10,67,150	0	0	·
2	Sundry Payables					
	Deposit Received	2,29,083.00	2,29,083.00	0	0	
	Employee Liabilities	4,39,696.00	4,39,696.00	0	0	0
	Creditors	1,75,759.00	1,75,759.00			
	Total Payables	8,44,538.00	8,44,538.00	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



भागभासा आवन नगर पद्मायत शरास जिला- द्माली

31

vii. Other Operating & Maintenance Expenses

1.2. Disclosure on Bank Accounts

alance Count	Bank account number	gank account name
0.00	A Commission Company (1911) College Commission Commissi	Cash in hand
3,76,247 93		
50,27,157 00	0001	hamoli Zila Sahkari Bank
59,81,318 00		PLA-FFC
1,78,707.84		PLA-SFC
41,87,752.50	6851	PUNJAB national bank
1,57,51,183.27	0918	PUNJAB national bank
2,2.,2.		Fotal
		Total

जिला- चमोली

For: RR Bajaj & Associates

Chartered Accquitants

CA Makesh Kumawat

Authorized Signatory