

**NAGAR PALIKA PARISHAD, PAURI (GHARWAL) UTTARAKHAND**

**BALANCE SHEET AS ON 31ST MARCH, 2016**

AMOUNT IN '000

DESCRIPTION OF ITEM	SCHEDULE No.	AMOUNT	AMOUNT	AMOUNT
<b>SOURCES OF FUNDS</b>				
<b>1) Reserves and Surplus</b>				
Municipal (General) Fund	B-1			55,824.41
Earmarked Funds	B-2			-
Reserves	B-3			60,648.68
<b>2) Grants, Contributions for specific purpose</b>	B-4			165,517.69
<b>3) Loans</b>				
Secured loans	B-5		-	-
Unsecured loans	B-6		-	-
<b>TOTAL</b>				<b>281,990.79</b>
<b>APPLICATION OF FUNDS</b>				
<b>1) Fixed Assets including Statues &amp; Heritages</b>				
Gross Block	B-11	275,936.61		
Less: Accumulated Depreciation		152,004.37		
Net Block		123,932.24	123,932.24	
Capital work-in progress			32,944.13	156,876.37
<b>2) Investments</b>				
Investment - General Fund	B-12		4,409.68	
Investment - Other Funds	B-13		-	4,409.68
<b>3) Working Capital Current assets, loans &amp; advances</b>				
Stock in hand (Inventories)	B-14		2,582.67	
Sundry Debtors (Receivables)Gross amount outstanding		7,858.11		
Less: Accumulated provision against bad and doubtful receivables		-	7,858.11	
Prepaid expenses	B-16		-	
Cash and Bank Balances	B-17		110,383.92	
Loans, advances and deposits	B-18		31,977.00	152,801.69
<b>4) Less: Current Liabilities and Provisions</b>				
Deposits received	B-7		676.36	
Deposit works	B-8		28,057.83	
Other liabilities (Sundry Creditors)	B-9		3,362.77	
Provisions	B-10		-	32,096.95
<b>5) Other Assets</b>				
	B-19		-	
<b>6) Miscellaneous Expenditure (to the extent not written off)</b>				
	B-20		-	
<b>7) Capital Deficit</b>				
<b>TOTAL</b>				<b>281,990.79</b>

Notes to Accounts

B-21

(0.00)

Note: Schedule B-1 to B-21 form an integral part of Balance Sheet.

"Compiled as per books of accounts and Information & Explanation given to us "

FOR A.K.KASHYAP & CO.

CHARTERED ACCOUNTANTS

FIRM REG NO. 000101C

(VIPUL NAGPAL)

FCA PARTNER

MEM NO :401185

FOR & ON BEHALF OF NAGAR PALIKA PARISSHAD PAURI

(SURENDER RAWAT)  
ACCOUNTANT

(VINOD LAL)

EXECUTIVE OFFICER

(YASHPAL BENAM)  
CHAIRMAN

PLACE: DEHRADUN

DATE: 07.10.2017

**NAGAR PALIKA PARISHAD, PAURI (GHARWAL) UTTARAKHAND**  
**INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2016**

AMOUNT IN '000

DESCRIPTION OF ITEM	SCHEDULE No.	AMOUNT
<b>INCOME</b>		
Tax Revenue	I-1	3,173.78
Assigned Revenues & Compensation	I-2	-
Rental Income From Municipal Properties	I-3	1,987.38
Fees & User Charges	I-4	1,345.07
Sales & Hire Charges	I-5	671.44
Revenue Grants, Contribution & Subsidies	I-6	53,932.40
Income From Investments	I-7	122.79
Interest Earned	I-8	1,636.37
Other-Income	I-9	-
<b>TOTAL - INCOME</b>		<b>62,869.23</b>
<b>EXPENDITURE</b>		
Establishment Expenses	I-10	24,435.30
Administration Expenses	I-II	1,093.46
Operations & Maintenance	I-12	9,278.07
Interest & Finance Expenses	I-13	1.16
Programme Expenses	I-14	1,472.65
Revenue Grants, Contribution & Subsidies	I-15	-
Provisions & Write off	I-16	-
Miscellaneous Expenses	I-17	34.37
Depreciation		25,878.59
<b>TOTAL - EXPENDITURE</b>		<b>62,193.60</b>
Gross Surplus/(Deficit) of Income over Expenditure Before Prior Period Items		675.62
Gross Surplus/(Deficit) of Income over Expenditure After Prior Period Items		-
Less: Transfer to Reserve Fund		-
<b>Net Balance being surplus/deficit carried over to Municipal Fund</b>		<b>675.62</b>

Note: Schedule I-1 to I-17 form an integral part of Income & Expenditure.

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FOR A.K.KASHYAP & CO.  
 CHARTERED ACCOUNTANTS  
 FIRM REG NO. 000101C

(VIPUL NAGPAL)  
 FCA PARTNER  
 MEM NO: 301185

FOR & ON BEHALF OF NAGAR PALIKA PARISSHAD PAURI

(SURENDER RAWAT)  
 ACCOUNTANT

(VINOD LAL)  
 EXECUTIVE OFFICER

PLACE: DEHRADUN  
 DATE: 07.10.2017

(YASHPAL BENAM)  
 CHAIRMAN



**NAGAR PALIKA PARISHAD, PAURI (GHARWAL) UTTARAKHAND**

**SCHEDULE I-1: TAX REVENUE**

Particulars	Amount
Property Tax	2,089.28 ✓
Income From Tehbazari	559.50 ✓
Butcher Shop Tax	525.00 ✓
Other Tax	-
<b>Sub-Total</b>	<b>3,173.78</b>
Less: Tax Remissions and Refund	-
<b>Total Tax Revenue</b>	<b>3,173.78</b>

**SCHEDULE I-3: RENTAL INCOME FROM MUNICIPAL PROPERTIES**

Particulars	Amount
Rent from Civic Amenities(Shop)	1,414.74
Rent from Lease of Lands	37.50
Rent from Banquet Hall	245.95
Other Rents Recived	289.19
<b>Sub-Total</b>	<b>1,987.38</b>
Less: Rent Remission and Refund	-
<b>Total Rental Income From Municipal Properties</b>	<b>1,987.38</b>

**SCHEDULE I-4: FEES & USER CHARGES (Income Head Wise)**

Particulars	Amount
Expanelment & Registration Charges	213.30
Certificate Income	27.81
Licensing Fees	186.60
Income From City Bus	243.27
N.O.C Charges	81.50
Income From Parking	302.95
Tender Fees	226.00
Penalties And Fines	2.00
Other Charges	61.64
<b>Total Fees &amp; User Charges</b>	<b>1,345.07</b>



**SCHEDULE I-5: SALES & HIRE CHARGES**

Particulars	Amount
Auction Income	671.44
<b>Total Income From Sales &amp; Hire Charges</b>	<b>671.44</b>

**SCHEDULE I-6: REVENUE GRANTS, CONTRIBUTION & SUBSIDIES**

Particulars	Amount
Revenue Grant	29,642.10
Grant Against Fixed Assets Written Off	24,290.30
Re-Imbursement of Expenses	-
<b>Total Revenue Grants, Contributions &amp; Subsidie</b>	<b>53,932.40</b>

**SCHEDULE I-7: INCOME FROM INVESMENTS-GENERAL FUND**

Particulars	Amount
Interest on Investments	122.79
Others	-
<b>Total Income From Investments</b>	<b>122.79</b>

**SCHEDULE I-8: INTEREST EARNED**

Particulars	Amount
Interest from Bank Accounts	1,636.37
Others Interest	-
<b>Total Interest Earned</b>	<b>1,636.37</b>

**SCHEDULE I-9: OTHER INCOME**

Particulars	Amount
Deposits Forfeited	-
Profit on Disposal of Fixed Asses	-
<b>Total Other Income</b>	<b>-</b>





**SCHEDULE I-10 (a): ESTABLISHMENT EXPENSES**

Particulars	Amount
Salaries, Wages and Bonus	19,270.57
Pension	5,000.00
Leave Encashment	164.73
Other Terminal & Retirement Benefits	-
<b>Total Establishment Expenses</b>	<b>24,435.30</b>

**SCHEDULE I-11: ADMINISTRATIVE EXPENSES**

Particulars	Amount
Electricity Expenses For Office	30.94
Communication Expenses	18.04
Travelling & Conveyance	26.33
Newspaper Expenses	63.00
Printing and Stationery	80.34
Audit Fees	-
Legal Expenses	46.00
Professional and Other Fees	511.50
Advertisement and Publicity	317.31
<b>Total Administrative Expenses</b>	<b>1,093.46</b>

**SCHEDULE I-12: OPERATIONS & MAINTENANCE EXPENSES**

Particulars	Amount
Fuel Expenses	760.14
Electricity Expenses (Street Light)	4,300.49
Consumption of Stores	336.04
Slogan Painting Art Exp	725.40
Vehicles Insurance Expenses	93.23
Architect Fees	450.96
Repairs & Maintenance-Infrastructure	1,454.72
Repairs & Maintenance-Computers	68.14
Repairs & Maintenance-Vehicles	742.93
Repairs & Maintenance-Gernal	47.79
Other Operation & Maintenance Expenses	298.22
Penalty For Cutting Trees	-
<b>Total Operation &amp; Maintenance Expenses</b>	<b>9,278.07</b>



**SCHEDULE I-13: INTEREST & FINANCE CHARGES**

Particulars	Amount
Bank Charges	1.16
	-
<b>Total Interest &amp; Finance Charges</b>	<b>1.16</b>

**SCHEDULE I-14: PROGRAMME EXPENSES:**

Particulars	Amount
Election Expenses	
Own Programmes(Shardostav)	1,442.25
Own Programmes(Other)	30.40
Census	-
<b>Total Programme Expenses</b>	<b>1,472.65</b>

**SCHEDULE I-17: MISCELLANEOUS EXPENSES**

Particulars	Amount
Other Miscellaneous Expenses.	34.37
<b>Total Miscellaneous Expenses</b>	<b>34.37</b>





SCHEDULE B-1: MUNICIPAL/GENERAL FUND	
Particulars	Balance as on 31.03.2016
1	2
Opening balance as per the last account	55,148.79
Add:Additions during the year	675.62
Less:Deductions during the year	
<b>Closing Balance</b>	<b>55,824.41</b>

SCHEDULE B-2: Earmarked Funds – Special Funds/Sinking Fund/Trust or Agency Fund							
Amount in thousand							
Particulars	Special	Special	Special	Special	Special	Special	Total
	Fund 1	Fund 1	Fund 1	Fund 1	Fund 1	Fund 1	
Code No.							
<b>Balance as on 31.03.2015</b>	-	-	-	-	-	-	-

SCHEDULE B-3: RESERVES	
Particulars	Balance as on 31.03.2016
1	2
Capital Reserve	
Grants Against Fixed Assets	60,648.68
Borrowing Redemption Reserve	-
Special Fund (utilised)	-
Statutory Reserve	-
General Reserve	-
Revaluation Reserve	-
<b>Total</b>	<b>60,648.68</b>

SCHEDULE B-4: GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES								
Amount in thousand								
Particulars	Grants from Central Government	Grants from State Government	Grants from State Government	Grants from State Government	Grants from State Government	Grants from State Government	Grants from State Government	Total
	Revolving	Devi Apda	SFC	Tourism	13th Fin.com &	Avasthapna	14th Fin.Comm	
(a) Opening Balance	2189.51	2716.99	88,374.97	765.45	13,005.00	33,208.52	0.00	140260.44
(b) Additions to the Grants								
(i) Grant Recived During the Year	-	-	71,175.00	-	1,364.00	-	10675.00	83214.00
(ii) Interest Earned on Grand	-	-	-	-	-	-	0.00	0.00
(iii) Other Addition	-	-	-	-	-	-	-	-
<b>Total (b)</b>	<b>0.00</b>	<b>0.00</b>	<b>71,175.00</b>	<b>-</b>	<b>1,364.00</b>	<b>-</b>	<b>10,675.00</b>	<b>83214.00</b>
<b>Total (a+b)</b>	<b>2189.51</b>	<b>2716.99</b>	<b>159,549.97</b>	<b>765.45</b>	<b>14,369.00</b>	<b>33,208.52</b>	<b>10,675.00</b>	<b>223474.44</b>
(c) Payments Out of Grants								
(i)Capital Expenditure on								
Fixed Assets	-	-	20,663.60	-	7,626.05	-	0.00	28289.65
Others	-	25.00	-	-	-	-	0.00	25.00
<b>Sub-Total</b>	<b>0.00</b>	<b>25.00</b>	<b>20,663.60</b>	<b>-</b>	<b>7,626.05</b>	<b>-</b>	<b>-</b>	<b>28314.65</b>
(i)Revenue Expenditure								
Salary, Wages and allowances etc	-	-	19,270.57	-	-	-	-	19270.57
Other Administrative Expenses.	-	-	10,371.53	-	-	-	-	10371.53
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>29,642.10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29642.10</b>
<b>Total (c)[i+ii]</b>	<b>0.00</b>	<b>25.00</b>	<b>50,305.70</b>	<b>-</b>	<b>7,626.05</b>	<b>-</b>	<b>-</b>	<b>57956.75</b>
<b>Net Balance at the year end-(a+b)-</b>	<b>2189.51</b>	<b>2691.99</b>	<b>109,244.28</b>	<b>765.45</b>	<b>6,742.95</b>	<b>33,208.52</b>	<b>10,675.00</b>	<b>165517.69</b>



SCHEDULE B-5: SECURED LOANS	
Particulars	Balance as on 31.03.2016
1	2
Loans from Central government	-
Loans from State government	-
Loans from Govt. bodies & Associations	-
Loans from International agencies	-
Loans from Banks & other financial institutions	-
Other Term Loans	-
Bonds & Debentures	-
Other Loans	-
<b>Total Secured Loans</b>	<b>-</b>

SCHEDULE B-6: UNSECURED LOANS	
Particulars	Balance as on 31.03.2016
1	2
Loans from Central government	-
Loans from State government	-
Loans from Govt. bodies & Associations	-
Loans from International agencies	-
Loans from Banks & other financial institutions	-
Other Term Loans	-
Bonds & Debentures	-
Other Loans	-
<b>Total Secured Loans</b>	<b>-</b>

SCHEDULE B-7: DEPOSITS RECEIVED	
Particulars	Balance as on 31.03.2016
1	2
From Contractor(In the Form of Cash)	504.71
From Contractor(In the Form of CDR)	171.65
From Revenues	-
From Staff	-
From Others	-
<b>Total deposited received</b>	<b>676.36</b>

SCHEDULE B-8: DEPOSITS WORKS				
Particulars	Opening Balance as on 01.04.2015	Additions During the Current Year	Utilisation / Expenditure During the Year	Balance Outstanding as on 31.03.2016
	1	2	3	4=1+2-3
Civil Works(MP/MLA)	4,268.93	2,579.40	277.73	6,570.60
Other(IHSDP)	19,397.18	-	62.98	19,334.20
Other(SUDA)	1,613.03	540.00	-	2,153.03
<b>Total Deposited Received</b>	<b>25,279.14</b>	<b>3,119.40</b>	<b>340.71</b>	<b>28,057.83</b>

SCHEDULE B-9: OTHER LIABILITIES (Sundry Creditors)	
Particulars	Balance as on 31.03.2016
1	2
Creditors	1,265.58
(As Par Annexure 1)	-
Employee Liabilities	1225.85
(As Par Annexure 2)	-
Interest Accrued and Due	-
Recoveries Payable	-
Government Dues Payable	871.35
(As Par Annexure 3)	-
Refunds Payable	-
Advance Collection of Revenues	-
Others	-
<b>Total Other Liabilities(Sundry Creditors)</b>	<b>3362.77</b>

SCHEDULE B-10: PROVISIONS	
Particulars	Balance as on 31.03.2016
1	2
Provision for Expenses	-
Provision for Interest	-
Provision for Other Assets	-
<b>Total Provisions</b>	<b>-</b>





SCHEDULE B-II(a) OF FIXED ASSETS FORM GRANTS FUNDS

PARTICULARS	GROSS BLOCK				ACCUMULATED DEPRECIATION			NET BLOCK		
	OPENING VALUE AS ON 1.4.2015	ADDITIONS		TOTAL AS ON 31.03.15	OPENING VALUE AS ON 1.4.2015	ADDITION DURING THE YEAR	DEP.ADJ. FOR ASSETS SOLD	TOTAL UP TO 31.03.16	AS ON 31.03.16	AS ON 31.03.2015
		BEFORE 30.09.15	AFTER 30.09.15							
<b>Building</b>	12,290.74	-	-	12,290.74	1,258.81	366.97	-	1,625.78	10,664.96	11,031.93
<b>Infrastructure Assets:</b>										
Tiles & Brick Road	2,472.74	737.62	-	3,210.36	632.32	284.15	-	916.47	2,293.89	1,840.43
Water Tanks & Reservoirs	974.62	-	-	974.62	206.48	24.95	-	231.43	743.19	768.14
Hand Pump	118.55	-	-	118.55	47.42	23.71	-	71.13	47.42	71.13
C.C. Road, Railing & Pushra	153,222.84	12,530.54	6,053.49	171,806.87	103,893.87	18,313.62	-	122,207.49	49,599.39	49,328.97
Subways & Bridges	934.33	-	-	934.33	249.15	62.29	-	311.44	622.89	685.18
Sewerage and Drainage	7,295.23	8,178.49	-	15,473.72	2,155.23	703.29	-	2,858.53	12,615.19	5,140.00
Public Lighting	17,671.32	9,392.50	-	27,063.83	6,591.59	3,627.60	-	10,219.19	16,844.64	11,079.73
Parks & Playground	902.22	-	-	902.22	434.54	102.26	-	536.79	365.42	467.68
<b>Other Assets:</b>										
Plants, Equipments & Machinery	2,679.00	-	-	2,679.00	981.57	271.92	-	1,253.49	1,425.51	1,697.43
Vehicles	5,873.09	997.40	-	6,870.49	1,012.44	509.55	-	1,521.98	5,348.51	4,860.65
<b>TOTAL</b>	204,434.68	30,839.151	7,050.89	242,324.73	117,463.42	24,290.30	-	141,753.73	100,571.00	86,971.26
<b>Work In Progress</b>										
Infrastructure Assets:										
Building	9,491.03	1,922.10	-	11,413.13	-	-	-	-	11,413.13	9,491.03
	21,531.00	-	-	21,531.00	-	-	-	-	21,531.00	21,531.00
<b>TOTAL</b>	31,022.03	1,922.10	-	32,944.13	-	-	-	-	32,944.13	31,022.03



SCHEDULE B-II(b) OF FIXED ASSETS FROM MUNICIPAL FUND

PARTICULARS	GROSS BLOCK				ACCUMULATED DEPRECIATION				NET BLOCK		
	OPENING VALUE AS ON 1.4.2015	ADDITIONS		SALES/ADJ. DURING THE YEAR	TOTAL AS ON 31.03.16	OPENING VALUE AS ON 1.4.2015	ADDITION DURING THE YEAR	DEP. ADJ. FOR ASSETS SOLD	TOTAL UP TO 31.03.16	AS ON 31.03.16	AS ON 31.03.2015
		BEFORE 30.09.15	AFTER 30.09.15								
<b>Land</b>	6,311.25	-	-	-	6,311.25	-	-	-	-	6,311.25	6,311.25
<b>Building</b>	6,425.03	-	-	-	6,425.03	4,385.02	214.17	-	4,599.19	1,825.84	2,040.01
<b>Infrastructure Assets:</b>											
Water Tanks & Reservoirs	23.27	-	-	-	23.27	4.37	0.58	-	4.95	18.32	18.90
CC. Road, Railing & Pushta	4,349.59	8,310.51	-	-	12,660.10	715.17	941.61	-	1,656.78	11,003.32	3,634.42
<b>Other Assets:</b>											
Plants, Equipments & Machinery	1,076.77	-	-	-	1,076.77	626.43	107.68	-	734.11	342.66	450.34
Vehicles	4,097.37	-	-	-	4,097.37	2,635.25	85.00	-	2,720.25	1,377.12	1,462.11
Furniture, Fixtures, Fittings and Computers & Printers	258.03	1,290.85	987.05	-	2,535.93	114.27	198.38	-	312.65	2,223.28	143.76
	325.95	156.23	-	-	482.17	181.85	40.87	-	222.72	259.45	144.10
<b>TOTAL</b>	22,867.25	9,601.36	1,143.28	-	33,611.88	8,662.36	1,588.29	-	10,250.65	23,361.24	14,204.89





SCHEDULE B-12: INVESTMENTS - GENERAL FUND			
Particulars	With Whom	Face Value	31.03.2016
1	2	3	4
<b>Banks FDR</b>			
Allahabad Bank	Allahabad Bank	3217.26	3658.80
Cooperative Bank	Cooperative Bank	568.32	750.89
<b>Total of Investments-General Fund</b>		<b>3785.58</b>	<b>4409.68</b>

SCHEDULE B-13: INVESTMENTS - OTHER FUND			
Particulars	With Whom Invested	Face Value	Balance as on 31.03.2016
1	2	3	4
Central Government Securities	-	-	-
State Government Securities	-	-	-
Debentures and Bonds	-	-	-
Preference Shares	-	-	-
Equity Shares	-	-	-
Units of Mutual Funds	-	-	-
Other Investments	-	-	-
<b>Total of Investments-General Fund</b>		<b>-</b>	<b>-</b>

SCHEDULE B-14: STOCK IN HAND (Inventories)	
Particulars	Balance as on 31.03.2016
1	2
Stores	2582.67
Loose	-
Tools	-
Others	-
<b>Total Stock in Hand</b>	<b>2582.67</b>



**SCHEDULE B-15: SUNDRY DEBTORS(Receivables)**

Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount
1	2	3	2-3
<b>Receivables for Property Taxes</b>			
For the FY 2015-16	936.25	-	936.25
Till the FY 2014-15	3501.36	-	3501.36
<b>Net Receivables of Property Taxes</b>	<b>4437.606</b>	<b>-</b>	<b>4437.61</b>
<b>Receivable of Rent</b>			
For the FY 2015-16	595.63	-	595.63
Till FY 2014-15	1633.24	-	1,633.24
<b>Net Receivables of Rent</b>	<b>2228.88</b>	<b>-</b>	<b>2228.88</b>
<b>Receivables for Tehebazari &amp; Other</b>			
For the FY 2015-16	195.30	-	195.30
Till the FY 2014-15	329.44	-	329.44
<b>Net Receivables of Fees and User Charge</b>	<b>524.74</b>	<b>-</b>	<b>524.74</b>
<b>Receivables from Other Sources (Flesh Income)</b>			
For the FY 2015-16	440.56	-	440.56
Till the FY 2014-15	226.33	-	226.33
<b>Net Receivables of Other Sources</b>	<b>666.89</b>	<b>-</b>	<b>666.89</b>
<b>Receivables from Government</b>			
<b>Total of Sundry Debtors (Receivables)</b>	<b>7858.11</b>	<b>0.00</b>	<b>7858.109</b>





<b>SCHEDULE B-16: PREPAID EXPENSES</b>	
<b>Particulars</b>	<b>Balance as on 31.03.2016</b>
<b>1</b>	<b>2</b>
Establishment	-
Administrative	-
Operations & Maintenance	-
<b>Total Prepaid Expenses</b>	<b>-</b>

<b>SCHEDULE B-17: CASH AND BANK BALANCES</b>	
<b>Particulars</b>	<b>Balance as on 31.03.2016</b>
<b>1</b>	<b>2</b>
<b>Cash</b>	16.53
<b>Balance with Bank-Municipal Funds</b>	
Nationalised Banks	9206.12
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	-
<b>Sub-total</b>	<b>9206.12</b>
<b>Balance with Bank - Special Funds</b>	
Nationalised Banks	21797.88
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	-
<b>Sub-total</b>	<b>21,797.88</b>
<b>Balance with Bank - Grant Funds</b>	-
Nationalised Banks	12,460
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	66903.49
<b>Sub-total</b>	<b>79363.38</b>
<b>Total Cash and Bank Balances</b>	<b>110,383.915</b>



SCHEDULE B-18: LOANS , ADVANCES AND DEPOSITS	
Particulars	Balance as on 31.03.2016
1	2
Advance to Others	-
(i) P.W.D	18,189.00
(ii) R.E.S	13,788.00
	-
<b>Total Prepaid Expenses</b>	<b>31,977.00</b>

SCHEDULE B-19: OTHER ASSETS	
Particulars	Balance as on 31.03.2016
1	2
Deposit Works	-
Other asset control accounts	-
<b>Total Other assets</b>	<b>-</b>

SCHEDULE B-20: MISCELLANEOUS EXPENDITURE (to the extent not written off)	
Particulars	Balance as on 31.03.2016
1	2
Loan Issue Expenses Deferred	-
Discount on Issue of Loans	-
Deferred Revenue Expenses	-
Others	-
<b>Total Miscellaneous Expenditure</b>	<b>-</b>





## SCHEDULE B-21 : NOTES TO ACCOUNTS

### A. SIGNIFICANT ACCOUNTING POLICIES

#### 1. ACCOUNTING CONVENTION

The accompanying Financial Statements have been prepared in accordance with the mandatory accounting standards issued by the Institute of Chartered Accountants Of India under the Historical Cost Convention method with revenue recognized and expenses accounted on their accrual.

#### 2. FIXED ASSETS

Fixed Assets are carried at cost of acquisition less Depreciation. The cost of an asset comprises its purchase price and any directly attributable cost of bringing the Asset to working conditions for its intended use.

#### 3. DEPRECIATION

1. Depreciation on Fixed Assets is provided on Straight Line Method in accordance with the rates specified in Annexure - 5.4 of The Uttarakand Municipal Accounting Manual.
2. The equivalent amount of depreciation provided on fixed assets that are constructed from amount of Grants received is ammortized from Grants against fixed assets accounts during the year

#### 4. PROVISION ON SUNDRY DEBTORS

No provision for outstanding debtors have been created in accounts because a consolikated list of debtors was provided to us and due to incomplete information it was not possible for us to bifurcate the amounts outstanding on time basis.

#### 5. VALUATION OF INVENTORIES

The Stock of consumables and spare parts lying at the period-end are valued at cost in accordance with the First in First out (FIFO) Method

#### 6. GRANTS & SPECIFAL FUND

- a) Specific purpose Grants & Special Funds are carried as a liability when they are received untill they are utilized for their intended purpose
- b) Interest on saving bank accounts of Grants & Special Fund are recognised and credited to respective Grants & Special Fund whenever account whenever received.
- c) General grants which are of revenue nature are recognized as income as and when they are recieved.

#### 7. VALUATION OF INVESTMENTS

- a) All Long term Investments in the form of FDR are carried in the books at their cost.
- b) Interest on investments are recognized on accrual basis.



**B. NOTES TO ACCOUNTS**

1. Figures have been rounded off to nearest rupees.
2. Certain comparative figures for previous year have been regrouped and recasted wherever necessary to confirm with current year presentations.

"Compiled as per books of accounts and Information & Explanation given to us "

FOR A.K.KASHYAP & CO.  
CHARTERED ACCOUNTANTS  
FIRM REG NO. 000101C

(VIPUL NAGPAL)  
FCA PARTNER  
MEM NO:401185



PLACE: DEHRADUN  
DATE: 07.10.2017

FOR & ON BEHALF OF NAGAR PALIKA PARISSHAD PAURI

(SURENDER RAWAT)  
ACCOUNTANT

(VINOD LAL)  
EXECUTIVE OFFICER

(YASHPAL BENAM)  
CHAIRMAN



## ANNEXURES AMOUNT IN Rs.

ANNEXURE-1: SUNDRY CREDITORS		
S.No.	Particulars	Balance as on 31.03.2016
	1	2
1	Digamber Singh Negi	103,886
2	Mohan Singh Aswal	362,587
3	Chandramohan Singh Bisht	(14,097)
4	Sandeep Kala	535,733
5	Suranj Singh Rawat	179,590
6	Dalip Construction Co.	113,041
7	Jaspal Singh Negi	(15,163)
	<b>Closing Balance</b>	<b>1,265,577</b>

## ANNEXURES AMOUNT IN Rs.

ANNEXURE-2: EMPLOYEE LIABILITES		
S.No.	Particulars	Balance as on 31.03.2016
	1	2
1	Life Insurance premium (LIC)	64,750
2	Personal Provident Fund (PPF)	95,700
3	Salaries Payable	1,052,241
4	Group Insurance Payable	13,154
	<b>Closing Balance</b>	<b>1,225,845</b>

ANNEXURE-3: GOVERNMENT DUES PAYABLES		
S.No.	Particulars	Balance as on 31.03.2016
	1	2
1	Electricity Bill Payable	825,636
2	T.D.S Payables	17,123
3	Sales Tax Payable	28,586
	<b>Closing Balance</b>	<b>871,345</b>



**NAGAR PALIKA PARISHAD, PAURI (GHARWAL) UTTARAKHAND**

BALANCE SHEET AS ON 31ST MARCH, 2017

AMOUNT IN '000

DESCRIPTION OF ITEM	SCHEDULE No.	AMOUNT	AMOUNT	AMOUNT
<b>SOURCES OF FUNDS</b>				
<b>1) Reserves and Surplus</b>				
Municipal (General) Fund	B-1			56,021.48
Earmarked Funds	B-2			-
Reserves	B-3			52,648.68
<b>2) Grants, Contributions for specific purpose</b>	B-4			170,785.65
<b>3) Loans</b>				
Secured loans	B-5		-	-
Unsecured loans	B-6		-	-
<b>TOTAL</b>				<b>279,455.81</b>
<b>APPLICATION OF FUNDS</b>				
<b>1) Fixed Assets including Statues &amp; Heritages</b>				
Gross Block	B-11	302,735.93		
Less: Accumulated Depreciation		178,863.05		
Net Block		123,872.88	123,872.88	
Capital work-in progress			35,327.10	159,199.97
<b>2) Investments</b>				
Investment - General Fund	B-12		4,477.26	
Investment - Other Funds	B-13		-	4,477.26
<b>3) Working Capital Current assets, loans &amp; advances</b>				
Stock in hand (Inventories)	B-14		2,791.67	
Sundry Debtors (Receivables)Gross amount outstanding		7,018.27		
Less: Accumulated provision against bad and doubtful receivables		-	7,018.27	
Prepaid expenses	B-16		-	
Cash and Bank Balances	B-17		91,847.65	
Loans, advances and deposits	B-18		27,548.27	129,205.86
<b>4) Less: Current Liabilities and Provisions</b>				
Deposits received	B-7		754.21	
Deposit works	B-8		10,726.92	
Other liabilities (Sundry Creditors)	B-9		1,946.16	
Provisions	B-10		-	13,427.29
<b>5) Other Assets</b>				
<b>6) Miscellaneous Expenditure (to the extent not written off)</b>				
<b>7) Capital Deficit</b>				
<b>TOTAL</b>				<b>279,455.81</b>

Notes to Accounts

B-21

(0.00)

Note: Schedule B-1 to B-21 form an integral part of Balance Sheet.

'Compiled as per books of accounts and Information & Explanation given to us "

FOR A.K.KASHYAP & CO.

CHARTERED ACCOUNTANTS

FIRM REG NO. 000101C

(VIPUL NAGPAL)

FCA PARTNER

MEM NO :401185

FOR & ON BEHALF OF NAGAR PALIKA PARISSHAD PAURI

(SURENDER RAWAT)

ACCOUNTANT

(VINOD LAL)

EXECUTIVE OFFICER

(YASHPAL BENAM)

CHAIRMAN

PLACE: DEHRADUN

DATE: 07.10.2017



**NAGAR PALIKA PARISHAD, PAURI (GHARWAL) UTTARAKHAND**  
**INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2017**

AMOUNT IN '000

DESCRIPTION OF ITEM	SCHEDULE No.	AMOUNT
<b>INCOME</b>		
Tax Revenue	I-1	3,682.67
Assigned Revenues & Compensation	I-2	-
Rental Income From Municipal Properties	I-3	2,440.73
Fees & User Charges	I-4	1,650.45
Sales & Hire Charges	I-5	35.00
Revenue Grants, Contribution & Subsidies	I-6	56,462.18
Income From Investments	I-7	138.40
Interest Earned	I-8	1,621.18
Other-Income	I-9	-
<b>TOTAL - INCOME</b>		<b>66,030.60</b>
<b>EXPENDITURE</b>		
Establishment Expenses	I-10	25,666.89
Administration Expenses	I-11	967.89
Operations & Maintenance	I-12	9,009.98
Interest & Finance Expenses	I-13	2.08
Programme Expenses	I-14	1,739.72
Revenue Grants, Contribution & Subsidies	I-15	-
Provisions & Write off	I-16	-
Miscellaneous Expenses	I-17	-
Depreciation		28,446.97
<b>TOTAL - EXPENDITURE</b>		<b>65,833.53</b>
Gross Surplus/(Deficit) of Income over Expenditure		197.07
Prior Period Items		-
Gross Surplus/(Deficit) of Income over Expenditure		-
Prior Period Items		-
Less: Transfer to Reserve Fund		-
<b>Net Balance being surplus/deficit carried over to Municipal Fund</b>		<b>197.07</b>

Note: Schedule I-1 to I-17 form an integral part of Income & Expenditure.

'Compiled as per books of accounts and Information & Explanation given to us "

FOR A.K.KASHYAP & CO.  
 CHARTERED ACCOUNTANTS  
 FIRM REG NO. 000101C

(VIPUL NAGPAL)  
 FCA PARTNER  
 MEM NO: 401185

FOR & ON BEHALF OF NAGAR PALIKA PARISSHAD PAURI

(SURENDER RAWAT)  
 ACCOUNTANT

(VINOD LAL)  
 EXECUTIVE OFFICER

PLACE: DEHRADUN  
 DATE: 07.10.2017

(YASHPAL BENAM)  
 CHAIRMAN

**NAGAR PALIKA PARISHAD, PAURI (GHARWAL) UTTARAKHAND**

**SCHEDULE I-1: TAX REVENUE**

Particulars	Amount
Property Tax	2,317.48
Income From Tehbazari	626.14
Butcher Shop Tax	739.06
Other Tax	-
<b>Sub-Total</b>	<b>3,682.67</b>
Less: Tax Remissions and Refund	-
<b>Total Tax Revenue</b>	<b>3,682.67</b>

**SCHEDULE I-3: RENTAL INCOME FROM MUNICIPAL PROPERTIES**

Particulars	Amount
Rent from Civic Amenities(Shop)	1,587.89
Rent from Lease of Lands	19.60
Rent from Banquet Hall	410.98
Other Rents Recived	422.25
<b>Sub-Total</b>	<b>2,440.73</b>
Less: Rent Remission and Refund	-
<b>Total Rental Income From Municipal Properties</b>	<b>2,440.73</b>

**SCHEDULE I-4: FEES & USER CHARGES (Income Head Wise)**

Particulars	Amount
Expanelment & Registration Charges	258.00
Certificate Income	12.85
Licensing Fees	410.60
Income From City Bus	386.63
N.O.C Charges	70.00
Income From Parking	79.64
Tender Fees	292.12
Penalties And Fines	2.10
Other Charges	138.51
<b>Total Fees &amp; User Charges</b>	<b>1,650.45</b>





**SCHEDULE I-5: SALES & HIRE CHARGES**

Particulars	Amount
Auction Income	35.00
<b>Total Income From Sales &amp; Hire Charges</b>	<b>35.00</b>

**SCHEDULE I-6: REVENUE GRANTS, CONTRIBUTION & SUBSIDIES**

Particulars	Amount
Revenue Grant	30,189.26
Grant Against Fixed Assets Written Off	26,272.91
Re-Imbursement of Expenses	-
<b>Total Revenue Grants, Contributions &amp; Subsidie</b>	<b>56,462.18</b>

**SCHEDULE I-7: INCOME FROM INVESMENTS-GENERAL FUND**

Particulars	Amount
Interest on Investments	138.40
Others	-
<b>Total Income From Investments</b>	<b>138.40</b>

**SCHEDULE I-8: INTEREST EARNED**

Particulars	Amount
Interest from Bank Accounts	1,621.18
Others Interest	-
<b>Total Interest Earned</b>	<b>1,621.18</b>

**SCHEDULE I-9: OTHER INCOME**

Particulars	Amount
Deposits Forfeited	-
Profit on Disposal of Fixed Asses	-
<b>Total Other Income</b>	<b>-</b>



**SCHEDULE I-10 (a): ESTABLISHMENT EXPENSES**

Particulars	Amount
Salaries, Wages and Bonus	20,211.39
Pension	5,000.00
Leave Encashment	455.50
Other Terminal & Retirement Benefits	-
<b>Total Establishment Expenses</b>	<b>25,666.89</b>

**SCHEDULE I-11: ADMINISTRATIVE EXPENSES**

Particulars	Amount
Electricity Expenses For Office	-
Communication Expenses	16.18
Travelling & Conveyance	0.55
Newspaper Expenses	-
Printing and Stationery	19.32
Audit Fees	-
Legal Expenses	26.00
Professional and Other Fees	467.00
Advertisement and Publicity	438.83
<b>Total Administrative Expenses</b>	<b>967.89</b>

**SCHEDULE I-12: OPERATIONS & MAINTENANCE EXPENSES**

Particulars	Amount
Fuel Expenses	920.26
Electricity Expenses (Street Light)	4,071.25
Consumption of Stores	413.38
Slogan Painting Art Exp	217.58
Vehicles Insurance Expenses	203.10
Architect Fees	1,973.04
Repairs & Maintenance-Infrastructure	203.16
Repairs & Maintenance-Computers	18.83
Repairs & Maintenance-Vehicles	268.44
Repairs & Maintenance-Gernal	-
Other Operation & Maintenance Expenses	720.95
<b>Total Operation &amp; Maintenance Expenses</b>	<b>9,009.98</b>





**SCHEDULE I-13: INTEREEST & FINANCE CHARGES**

Particulars	Amount
Bank Charges	2.08
	-
<b>Total Interest &amp; Finance Charges</b>	<b>2.08</b>

**SCHEDULE I-14: PROGRAMME EXPENSES:**

Particulars	Amount
Election Expenses	-
Own Programmes(Shardostav)	1,608.35
Own Programmes(Other)	57.87
Census	73.50
<b>Total Programme Expenses</b>	<b>1,739.72</b>

**SCHEDULE I-17: MISCELLANEOUS EXPENSES**

Particulars	Amount
Other Miscellaneous Expenses.	-
<b>Total Miscellaneous Expenses</b>	<b>-</b>



SCHEDULE B-1: MUNICIPAL/GENERAL FUND	
Particulars	Balance as on 31.03.2017
1	2
Opening balance as per the last account	55,824.41
Additions during the year	197.07
Deductions during the year	
<b>Closing Balance</b>	<b>56,021.48</b>

SCHEDULE B-2: Earmarked Funds – Special Funds/Sinking Fund/Trust or Agency Fund							
Amount in thousand							
Particulars	Special	Special	Special	Special	Special	Special	Total
	Fund 1	Fund 1	Fund 1	Fund 1	Fund 1	Fund 1	
Code No.							
Balance as on 31.03.2017	-	-	-	-	-	-	-

SCHEDULE B-3: RESERVES	
Particulars	Balance as on 31.03.2017
1	2
Capital Reserve	
Grants Against Fixed Assets	52,648.68
Reserve for Redemption	-
Reserve	-
Special Fund (united)	-
Emergency Reserve	-
Contingent Reserve	-
Provisional Reserve	-
<b>Total</b>	<b>52,648.68</b>

SCHEDULE B-4: GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES									
Amount in thousand									
Particulars	Grants from Central Government	Grants from State Government	Grants from State Government	Grants from State Government	Grants from State Government	Grants from State Government	Grants from State Government	Grants from Central Government	Total
	Revolving	Devi Apda	SFC	Tourism	13th Fin.com &	Avasthapna	14th Fin.Comm	PM Awas Yogna	
(a) Opening Balance	2189.51	2691.99	109,244.28	765.45	6,742.95	33,208.52	10675.00	-	165517.69
(b) Additions to the Grants									
(i) Grants Received During the Year	-	250.00	71,175.00	-	-	-	19352.00	8,000.00	98777.00
(ii) Unspent Grants in Hand	-	-	-	-	-	-	-	-	0.00
(c) Other Additions	-	-	-	-	-	-	-	-	-
Total (b)	0.00	250.00	71,175.00	-	-	-	19,352.00	8,000.00	98777.00
Total (a+b)	2189.51	2941.99	180,419.28	765.45	6,742.95	33,208.52	30,027.00	8,000.00	264294.69
(c) Payments Out of Grants									
(i) Capital Expenditure on									
Fixed Assets	-	-	26,020.54	-	1,986.86	11,326.08	23,986.31	-	63319.78
Others	-	-	-	-	-	-	-	-	0.00
Sub-Total	0.00	0.00	26,020.54	-	1,986.86	11,326.08	23,986.31	-	63319.78
(ii) Revenue Expenditure									
Salary, Wages and allowances etc.	-	-	20,211.39	-	-	-	-	-	20211.39
Other Administrative Expenses	-	-	9,977.87	-	-	-	-	-	9977.87
Sub-Total	-	-	30,189.26	-	-	-	-	-	30189.26
Total (c)(i+ii)	0.00	0.00	56,209.80	-	1,986.86	11,326.08	23,986.31	-	93509.04
<b>Net Balance at the year end (a-b)</b>	<b>2189.51</b>	<b>2941.99</b>	<b>124,209.48</b>	<b>765.45</b>	<b>4,756.09</b>	<b>21,882.44</b>	<b>6,040.70</b>	<b>8,000.00</b>	<b>170785.65</b>





SCHEDULE B-5: SECURED LOANS	
Particulars	Balance as on 31.03.2017
1	2
Loans from Central government	-
Loans from State government	-
Loans from Govt. bodies & Associations	-
Loans from International agencies	-
Loans from Banks & other financial institutions	-
Other Term Loans	-
Bills & Debentures	-
Other Loans	-
<b>Total Secured Loans</b>	<b>-</b>

SCHEDULE B-6: UNSECURED LOANS	
Particulars	Balance as on 31.03.2016
1	2
Loans from Central government	-
Loans from State government	-
Loans from Govt. bodies & Associations	-
Loans from International agencies	-
Loans from Banks & other financial institutions	-
Other Term Loans	-
Bills & Debentures	-
Other Loans	-
<b>Total Secured Loans</b>	<b>-</b>

SCHEDULE B-7: DEPOSITS RECEIVED	
Particulars	Balance as on 31.03.2017
1	2
From Contractor(In the Form of Cash)	582.55
From Contractor(In the Form of CDR)	171.65
From Revenue	-
From Staff	-
From Others	-
<b>Total deposited received</b>	<b>754.21</b>



