||S| K PATOdIA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Palika Parishad Chamba

We have compiled the accompanying financial statements of ULB **Chamba** based on information you have provided. These financial statements comprise the Balance Sheet of ULB **Chamba** as at March 31, 2024, the Statement of Profit and Loss, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised),

Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist the ULB in the preparation and presentation of these financial statements on the basis of accounting principles described in Note to the financial statements. We have complied with relevant ethical requirements.

These financial statements and the accuracy and completeness of the information used to compile them is the

responsibility of the ULB

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

As stated in Note to accounts, the financial statements are prepared and presented in accordance with accounting principles as prescribed in Uttarakhand Municipal Accounting Manual-2021. The financial statements are prepared for the purpose described in Note to the financial statements. Accordingly, these financial statements may not be suitable for other purposes.

For S K Patodia & Associates LLP

Chartered Accountants

FRN: 1

Deputy Team Leader

M.No.: 435771

Registered Office : Sunil Patodia Tower, J.B. Nagar, Andheri East, Mumbai - 400 099

Tel.: +91 22 6707 9444 | Email : info@skpatodia.in | Website : www.skpatodia.in

(LLP Identification No : ACE - 4113)

(SK Patodia & Associates (a partnership firm) converted into SK Patodia & Associates LLP with effect from December 15, 2023)



Consultancy Service for financial management support to urban local bodies for providing human resources in field of accounting with expertise in training and accounting software for preparation of OBS and updating accounts for three years along with AFS ,training implementing MAS.

Cluster V-(Pauri & Tehri)

NAGAR PALIKA PARISHAD- CHAMBA



Nagar Palika Parisad- Chamba Nagar Balance Sheet as on 31st March 2024

Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Liabilities		9/4-22-20-10-1	Amount (ns.)	Amount (Na.)
4 4	Own Fund Reserve & Surplus			
3-10	Corporation Fund/ Municipal Fund	B-1	15 005 275 00	6.000.214.7
3-11	Earmarked Funds	B-1	15,895,275.88	6,088,214.7
3-12	Reserves	B-3	79,887,496.31	74.006.300.7
	Total Own Fund Reserves and Surplus	D-2		74,096,399.2
3-20	Grants, Contributions for specific purposes	B-4	95,782,772.19 28,593,875.98	80,184,613.9
	Loans	D-4	28,593,875.98	20,637,828.2
3-30	Secured loans	B-5		
3-31	Unsecured loans		- 1	
3 31	Total Loans	B-6	VIII.	dy to 11 the -
	Current Liabilities and Provisions	S. C. A. B. C. S. C. Carella		
3-40	Deposits received	0.7	64 745 00	
3-41	Deposit works	B-7	61,745.00	61,745.00
3-50	Other liabilities (Sundry Creditors)	B-8		-
3-60	Provisions	B-9	2,441,994.00	2,144,983.00
3-00	Total Current Liabilities and Provisions	B-10	211,454.00	
2000 - 17 A h - D - C - C - C - C - C - C - C - C - C	TOTAL LIABILTIES	CAP SONE STATE OF BEST	2,715,193.00	2,206,728.00
With the second second	TOTAL LIABILITES	A STATE OF THE PARTY OF THE PAR	127,091,841.17	103,029,170.26
ASSETS		Parties in Alexander of the Land Street Assertion of the	CONTRACTOR OF STREET	the state of the s
4-10	Trived Assess			1,184
4-10	Fixed Assets Gross Block	B-11	ATTA AREA TO THE	
4-11	Less: Accumulated Depreciation		158,248,528.72	131,019,071.72
4-11	Net Block	The second transfer of	66,620,874.41	55,368,399.50
4-12	as the second general for all the second specific of the second s	and determination of the company of the argument in the company of the argument in the company of the company o	91,627,654.31	75,650,672.22
4-12	Capital work-in-progress	B-12	-	
	Total Fixed Assets Investments	With Ingenior and the Control of the	91,627,654.31	75,650,672.22
4-20	Investments Investment - General Fund	D 12	# * - 4 1 - * 1	
4-20	Investment - General Fund	B-13 B-14	- In the William I 1	-
4-21		B-14	Phone on the Thirty of the sound	7/9/30 1/9/4/10 1/2 1/2 1/2 1/2 1/2 1/2 1/2 1/2 1/2 1/2
4-30	Stock in hand (Inventories)		10-51-15-9-5-2	Facilities Section
4-30	Sundry Debtors (Receivables)	B-15	STRUCTURE TO THE OWNER TO	16-215Ek = F1 = -
4-31	Gross amount outstanding	B-16	5,389,537.94	are Williams
4-32	Less: Accumulated provision	sort/entries tighter D-10 - Addr.	2,469,896.41	TO THE PART OF THE PERSON OF T
4-32	Net amount outstanding	a test the	2,919,641.53	3,030,187.82
4-40	Prepaid expenses	B-17	69,540.79	3,030,187.82
4-50	Cash and Bank Balances	B-17	32,475,003.48	24,348,310.22
4-60	Loans, advances and deposits	B-18	32,473,003.48	24,348,310.22
4-61	Less: Accumulated provision	B-13		PER MARK
4-01	Net amount outstanding	10 1014 0	1.0.0	10,30
	Total Current Assets, Loans & Advances	4 (2) 4 (20) 33	35,464,185.80	27,378,498.04
4-70	Other Assets	B-20	33,404,103.00	47,570,430.04
4-70	Miscellaneous Expenditure (to	D-2U	- 34/4 /4 3 144	The second property is
4-80	the extent not written off)	B-21	Services of the Service	to the left of
16 260 1		graned dis 15 Notes	127,091,840.11	103,029,170.26
	TOTAL ASSETS		127,031,040.11	103,023,170.20

For S.K Patodia & Associates ILP

Chartered Acg

CA Ronak Agenwal
Deputy Team Leader The Authorised Signatory

स्वार पहिल्ला गुल्याल अहराजा गुल्याल अहरकारी अहरकारी Nagar Palika Parisad- Chamba Nagar

Income and Expenditure Statement for the period from 01/04/2023 to 31/03/2024

Code No.	Income and Expenditure Statement for the Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	INCOME			a
1-10	Tax Revenue	I-1	602,440.00	602,440.00
1-20	Assigned Revenues & Compensation	1-2	The Control of the Control of	-
1-30	Rental Income from Municipal Properties	1-3	1,052,923.00	961,032.00
1-40	Fees & User Charges	1-4	2,132,572.00	1,919,943.00
1-50	Sale & Hire Charges	I-5	444,876.00	351,750.00
1-60	Revenue, Grants, Contributions & Subsidies	1-6	49,906,336.20	43,074,931.48
1-70	Income from Investments	1-7	wird) h. 43,300,330.20	45,074,551.40
1-71	Interest Earned	1-8	63,498.00	99 943 00
1-80	Other Income	I-9	03,498.00	88,843.00
1-90	Income from Commercial Projects	-9	Infantioning Styles and English and Thomas	204,191.00
Α	Total- INCOME	1719 (174)	Service of the servic	Andrew Commission of the Street, and the Stree
	EXPENDITURE		54,202,645.20	47,203,130.48
2-10	Establishments Expenses	l-10	16 262 141 00	1 42 474 550/00
2-20	Administrative Expenses	- 1-11	16,363,141.00 2,036,252.21	13,471,660.00
2-30	Operations & Maintenance	1-12	13,728,608.00	5,747,758.00
2-40	Interest & Finance Expenses	I-13	2,347.74	24,867,616.00
2-50	Programme Expenses	I-14	385,157.00	4,291.90 448,956.00
2-60	Revenue, Grants, Contributions & Subsidies	1-15	533,137.00	448,936.00
2-70	Provisiions & Write-off	I-16	627,603.23	508,235.52
2-71	Miscellaneous Expenses	I-17	027,003.23	300,233.52
2-72	Depreciation	hour hamana na marana a	11,252,474.91	8,778,825.08
В	Total- EXPENDITURE	NAME OF THE OWNER OWNER OF THE OWNER	44,395,584.09	53,827,342.50
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		9,807,061.11	-6,624,212.02
2-80	Add :- Prior Period Items (Net)	I-18	2. L. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	
N = 64 Long	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items	and the same is	9,807,061.11	-6,624,212.02
2-90	Less:- Transfer to Reserve Funds		Maria I	
Technique	Net Balance being surplus/(deficit) carried over to Municipal Fund	No. 1	9,807,061.11	-6,624,212.02

For S.K Patodia & Associates LLP

Chartered Accountant

CA Ronak Aggan val Deputy Team Leader cum Authorised Signatory

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Nagar Palika Parisad- Chamba Nagar Statement of Cash Flow Statement as on 31st March 2024

Particulars	Current Year (Rs.)	Previous Year (Rs.)
. Cash flows from Operating Activities	-central views etc. with party	1.5 对原则[12] 安月4 (A (A () A () B () A
Cash Receipt from:		
axation	602,440.00	602,440.00
Sales of Goods and Services	3,630,371.00	3,232,725.00
Grants related to Revenue/General Grants	49,906,336.20	43,074,931.48
nterest Received	63,498.00	88,843.00
Other Receipts	-	204,191.00
Less: Cash Payment for:		20 1/252.00
Employee Costs	16,363,141.00	13,471,660.00
Superannuation	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-
Suppliers	16,150,017.21	31,064,330.00
Interest Paid	2,347.74	4,291.90
Other Payments	11,880,078.14	9,287,060.60
Cash generated from/ (used in) operating activities	9,807,061.11	-6,624,212.02
Less/ Add: (Increase) / Decrease in Debtors	41,005.50	-73,422.73
Less/ Add: (Decrease) / Increase in Current Liabilities	508,465.00	-1,559,181.00
Net cash generated from/ (used in) operating activities (a)	10,356,531.61	-8,256,815.75
b. Cash flows from Investing Activities		.,,
(Purchase) of fixed assets & CWIP	-15,976,982.09	-1,010,205.92
Increase/ (Decrease) in Special funds/ grants	7,956,047.71	-2,280,243.60
(Increase) / Decrease in Earmarked funds	7,550,047.71	2,200,243.00
(Purchase) of Investments		
(Increase)/ Decrease in Reserve	5,791,097.09	300,301.92
Add:	3,731,037.03	300,301.32
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received	+	
Interest income received	 	6394/670, 815/81
Net cash generated from/ (used in) investing activities (b)	-2,229,837.29	-2,990,147.60
c. Cash flows from financing activities		14.100 Calabrates
Add:	7.5	DUE MANAGE
Loan from banks/ others received		1 - 1 /500000 - 1
Corporation Fund		8,660,122.00
Less:	1	5,000,222.00
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)	-	8,660,122.00
Net increase/ (decrease) in cash and cash equivalents	8,126,694.32	-2,586,841.35
(a+ b+c)	-,,	
Cash and cash equivalents at beginning of period	24,348,310.22	26,935,152.32
Cash and cash equivalents at beginning of period	32,475,003.48	
Cash and Cash equivalents at the end of the year comprises of the		24,348,310.97
following account		
balances at the end of the year:		
i. Cash Balances	 	_
ii. Bank Balances	32,475,003.48	24,348,310.97
iii. Scheduled co-operative banks	52,473,003,40	
iv. Balances with Post offices v. Balances with other banks	-	

For S.K Patodia Chartered Account

CA Ronak Aggarwa 18 + 477 Strain Deputy Team Leader Commonth Signatory

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नगर पालिका परिषद चम्बा टिहरी गढ़वाल अधिशासी अधिकारी

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15,895,275.88		15,895,275.88	9,807,061.11	6,088,214.77	Total Municipal fund (310)	
9,807,061.11		9,807,061.11	9,807,061.11		310-90 Excess of Income & Expenditure	310-90
6,088,214.77		6,088,214.77		6,088,214.77	310-10 Corporation/ Municipal Fund	310-10
7 (5-6)	6	5 (3+4)	4	3	2	1
Balance at the end of the current year (Rs.)	Deductions during the year (Rs.)	Total (Rs.)	Additions during the year (Rs.)	Opening balance as per the last account (Rs.)	Particulars	Code No.
				e No. 310]	Schedule B-1: Corporation Fund/ Municipal Fund [Code No. 310]	Schedule

Nagar Palika Parisad- Chamba Nagar **Schedules to Balance Sheet**

Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund [Code No. 311]

(Amount in Rs.)

	e Malanta Garta de de	kora pietika da	And the second	Party Comment of the Comment	the various lines and a		(Amount in Rs.)
Particulars	Special Fund	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.		The state of the s		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -			county Property
(a) Opening Balance	· · · · · ·						
(b) Additions to the Special Fund						1	and the state of
(i) Transfer from Municipal Fund	-1.	**************************************				1	
(ii) Interest earned on special Fund Investment	- 1	-				4.18 - 12 - 4	Lider
(iii) Profit on disposal of Special Fund Investment		b ".	15.0	-	for com	38 m 103	-
(iv) Appreciation in value of Special Fund Investment	_	, <u>-</u>	and the second	-			
(v) Other addition (Specify nature)	- 1		SK Papole	· 10			
Total (b)	100	1:	1 0:	13		<u> </u>	
Total (a+b)	443	10	1)# 			
(c)Payments out of funds			100 miles	(B)			
			9 × 810				
(i) Capital expenditure on	- A	200	1	1			
Fixed Assets*	-	-	-	-	-		-
Others	-	-	-	APPENDATA	en en jaron en		- Comment of the control of the cont
sub-total	-	-	- 12		-	=	
(ii) Revenue Expenditure on	-	- 3.			1 2 1 = 1 = 1 = 1 = 1 = 1 = 1 = 1 = 1 =		•
Salary, Wages and allowances etc.	-	-	-	- "	1	12 1	
Rent	-	-	<u>.</u>	-	-	# 1. 1/. 1	•
Other administrative charges	-	-	-	4 117	-	-	
Sub - total			-	-		-	
(iii) Other:			17.				10
Loss on disposal of Special Fund Investments		=		,	-	-	-
Diminution in Value of Special Fund Investments				-	-	-	
Transferred to Municipal Fund	-	-		-	-		-
Sub -Total	<u>-</u>	- 1		-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-			-
Net balance at the year end — (a+b)-(c)	-	-	-	-	-		
Grant Total of Special Funds	-	2 y - 1 = 0;			,		





Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the current year (Rs.)
312-10	2	3	4	5 (3+4)	6	7 (5-6)
	Capital Contribution			-,-,-		
312-11	Capital Reserve	250,169.00	17.00	250 106 00		250 105 00
312-12	Grant against Fixed Assets		27.00	250,186.00		250,186.00
312-20	Borrowing Redemption Reserve	73,846,230.22	17,043,555.00	90,889,785.22	11,252,474.91	79,637,310.31
312-40	Statutory Reserve	-		1 -	-	
312-50	General Reserve	-	1 2 × 1			tradiost mac≤1 • o
312-60	Revaluation Reserve	-	· ·	- L	-	-
		- L	1			
	Total Reserve funds	74,096,399.22	17,043,572.00	91,139,971.22	11,252,474.91	79,887,496.31

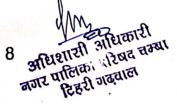


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Schedule B-4: Grants & Contribution for Specific Pu	rposes [Code No. 3:	20]	all about the war	ļ		(Amount	in Rs.
	Control Control	Grafts from State Government	Grants from Other Govt. Agencies	Grante hom Hipanelal ms.	Assulta from Welfare Bodles	Grants from International Organisations	creino
Code No.		A PATE OF THE PATE	7 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2.7			
(a) Opening Balance	8,592,942.90	12,044,885.37		-		1/2 /	-
(b) Addition to the Grants*	15 100	The American	ARTHUR ST. ST.				
i) Grant received during the year	18,525,632.00	53,385,907.00	and the second			7 200	- Control of the Cont
(ii) Interest/Dividend earned on Grant Investments	134,544.00	12,255.00	galanting to a control of the contro		17 - 4	La - Carl	-
(iii) Profit on disposal of Grant Investments	A CONTRACTOR OF THE PARTY OF TH	31140)	manipag in of				-
(iv) Appreciation in Value of Grant Investments	1 -	- Carried and A	-	-	-	-	-
(v) Other addition (Specify nature)	×300 -	1800	- Co	-	-	- 25	-
Total (b)	18,660,176.00	53,398,162.00) <u>E</u>) -	-	-	-	-
Total (a+b)	27,253,118.90	65,443,047.37	181 -	-	٤	-	-
(c) Payments out of funds	1 12 1 27 10	200	× 5000				
(i) Capital Expenditure on				- 1			
Fixed Assets*	12,253,358.00	4,790,197.00	- 3		-	-	- -
Others				56	5-14	7.7.2.36	127023
Sub - total	12,253,358.00	4,790,197.00		<u> </u>	-	-	
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.			-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others	1,121,514	37,532,347		ļ ·	-	-	-
Sub - total	1,121,514	37,532,347	•	-	-	-	-
(iii) Other:		g g g					
Loss on disposal of grant Investments	-	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-	-	-		-
Dimutation in Value of Grant Investments		•	- 1	-	- 1	-	. ·
inter grant/bank charges Grants Refunded				-	-	-	-
Others	8,404,874						
Sub -total	8,404,874		4	,		-	-
Total (c) [i+ii+iii]	21,779,746.29	42,322,544					-
Net balance as on at the year end (a+b)-(c)	5,473,372.61	23,120,503.37	•	-			-
	E 479 979 61	23 120 503 37				1 -	1 -





23,120,503.37

5,473,372,61

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	-	198
330-20	Secured Loans from State government		
330-30	Secured Loans from Govt. bodies & Associations		
330-40	Secured Loans from international agencies		Free Line Acres 19 Care 1
330 30	Secured Loans from banks & other financial institutions		The six off or not
330-60	Other Term Loans	-	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
330-70	Bonds & debentures		
330-80	Other Loans	-	_
	Total Secured Loans	MHETEL ACT I	Corner to the large



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Nagar Palika Parisad- Chamba Nagar Schedules to Balance Sheet

				30						1		4.1				VA	ccov			9	3.1 Y 051	Utilisation / expenditure Amount (Rs)	5	10	appear a	41		
Previous Year Amount (Rs.)	4					e a Toronto				The state of the s				Previous Year Amount (Rs.)	4	61,745.00				61 745 00		Additions during the current year Amount (Rs)	4					
Current Year Amount (Rs.)	C C	0								the second		Control of	70 1.1	Current Year Amount (Rs.)	æ	61,745.00			13	61 745 00	N O	balance as the beginning of the year Amount (Rs)	3	topics.				Table 1
Code No. Particulars		2	Unsecured Loans from Central Government	Unsecured Loans from State government	Unsecured Loans from Govt. bodies & Associations	Unsecured Loans from international agencies	Unsecured Loans from banks & other financial	institutions	Other Term Loans	Bonds & debentures	Other Loans	ed Loans	Schedule B-7: Deposits Received [Code No 340]	Particulars		Deposits From Contractors and suppliers	Refundable Deposits received for revenue	connections	Deposit From staff	raceinad	Schedule B-8: Deposit Works [Code No 341]	Name of Funding agency	2					
Code No.		1	331-10	331-20	331-30	331-40	331-50		331-60	331-70	331-80	Total Un-Secured Loans	Schedule B-7: D	Code No.	H	340-10	340-20		340-30	Total depocite received	Schedule B-8: 1	Code No.	-	341-10-01	341-10-02	341-10-03	341-10-04	

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ections		and the		un'	186	
sit From staff	San			ante		
sit - Others	James of Bill	101	Day of the same of	33	S For	
Q	101	151 61,745.00	61,745.00	37		
: Works [Code No 341]	50 x 200	S.S.K.	\$	yen. Yen	Amount in Rs.	
		Opening	Additions during the	Utilisation /	Balance	
)	balance as the	current year Amount	expenditure	outstanding at	
Name of Funding agency	ency	beginning of the	(Rs)	Amount (Rs)	the end of the	Income e
		year Amount (Rs)			current year Amount (Rs)	
2		8	4	5	9	7
			•	10		200
			The second secon		200	
		137		11		0
			K. E. Standard and St.		10.0	K. T.
Total of deposit works	_	-0		-		
		CHO.		3		* **

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

Code No.	Particulars	Current Year	Previous Year
1		Amount (Rs.)	Amount (Rs.)
350-10	Creditors	3	4
350-11	Employee Liabilities	1,535,001.00	1,441,847.00
330-12	Interest Accrued and D	860,111.00	668,652.00
	Inecovering Day 11	1861 -	-
330-30	Government Dues Pavelle In	46,882.00	34,484.00
350-40	Refunds Payable	131	3 1) 10 4.00
350-41	Advance Collection 50	151	
350-80	Advance Collection of Revenues (2000A)		
Total	Other liabilities (,	-
Schodul	Other liabilities (Sundry Creditors)	2,441,994.00	2,144,983.00

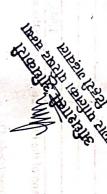
Schedule B-10: Provisions [Code No. 360]

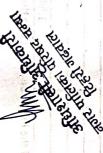
	Previous Year
3	Amount (Rs.)
211,454.00	4
The second secon	
	Amount (Rs.)



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Schedule B-11: Fixed Assets [Code No 410 & 411] Schedule B-11: Fixed Assets [Code No 410 & 411]			W						The second secon	ACID TO THE PROPERTY OF THE PARTY OF THE PAR	No. of Contract of
de Nn	de No 410 & 411]		T WE T			who was the property of the party of the par	Accumulated Degreciation	Segreciation	STORY THE STORY SALE.	1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の	A Part of the
Code Nn Particula	on Constitution Sensit Memory Sensitives	7.	5.	S. J. Gross Block			- William William		Day at the lety	At the end of	At the end of the
		alance	Additions during	during	Total at the end of the year	Opening Balance	Opening Balance Additions during Deductions during loves as small current year the period of the year current year	Deductions during the period	of the year	current year	previous year
			The second second		The second second second		在一个		5	11	12
	To the state of th		P	5	9	7	80	6		650 518 00	659,501.00
1 2			OCT P		659.518.00	•		•		0037,014,000	T 905 A 30 97
410-10 Land		629,501.00	17.00		8 703 113 00	1 406,210.13	260,311.06		1,666,521.19	7,036,591.81	5,890,425.07
410-20 Buildings	24.0	7,302,640.00	1,400,473.00		0,113,000	1	811 009 11		2,186,719.51	4,175,831.49	798,676.60
410-21 Parks & Playerounds		2,174,387.00	4,188,164.00	No. of the last	6,362,331,00	1					
	ti:				1 000 110 01	22 453 057 49	A 030 785 11		28.393.842.59	12,561,178.05	8,253,773.16
410-30 Roads and Bridges		31,716,830.64	9,238,190.00	The same of the sa	40,955,020.64	1	11.001,000,		4.096.369.86	5,546,308.14	5,271,054.30
1	9.0	8,780,549.00	862,129.00	- 2	9,642,678.00	'n	2000000		76 117 16	4.028.682.84	1,132,164.98
	10	1.145.800.00	2,959,000.00	10%	4,104,800.00		67,487.14		00 050 050 5	2 029 703 01	7.546.676.59
Т		7,746,986.00	241,978.00	25	7,988,964.00	5,200,309.41	758,951.58		66.002,656,6	4,04,04,04	
1	-			- 1004 35-					20,47,026,30	70 770 555 5	A 531 275.00
		74 46 100 25	531 000 00	- comment of the comm	7,677,108.25	3,215,710.00	729,325.28		3,345,035.28	3,134,012.31	20000000
		C7'00T'D#T'/	00.000,100	17.00	11 096 414 00	3.144.612.21	1,054,159.33		4,198,771.54	6,897,642.46	3,986,801.79
410-50 (Vehicles	5	7,131,414.00	3,965,000,00	0.13.45v	1 782 000 000		60.559.46		1,263,922.46	518,169.54	63,300.00
410-60 Office & other equipment	ment	1,266,663.00	515,429.00	- A A	1,182,032.00	1					
410-70 Furniture, fixtures, fittings and electrical appliances	ittings and	1,935,604.00	1,439,686.00	Special Specia	3,375,290.00	188,120.29	260,902.44	· Sales	449,022.73	2,926,267.27	1,747,483.71
410-22 Statues, heritage assets, antiques & other works of art	sets, antiques &	494,906.00	V4		494,906.00	-	3	(32		494,906.00	494,906.00
410-80 Other fixed assets and non-current assets (includes Intangible Assets)	nd non-current ngible Assets)	53,517,682.83	1,888,391.00		55,406,073.83		1,737,114.24		14,385,291.10	41,020,782.73	40,869,505.97
Total		131,019,071.72	27,229,457.00	TELEGRAPHICA	158,248,528.72	2 55,368,399.50	11,252,474.91	The Property State of the	66,620,874.41	91,627,654.31	/b,251,549.9/







Nagar Palika Parisad- Chamba Nagar **Schedules to Balance Sheet**

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

			The second secon	
Details of Fixed Asset head*	CWIP at the beginning of FY	CWIP created during the year	CWIP Capitalised during the year	CWIP at the end of FY
(A)	(8)	(c)	(a)	(E=B+C-D)
Buildings		1,545,354.00	1,545,354.00	-
Parks and Playgrounds	•		(A ¹)	•
Roads and Bridges			141	
Sewerage and Drainage	•		14.6	•
Water Ways				
Public Lighting			AT A	
Plant and Machinery			-	
Total		1,545,354.00	1,545,354.00	

• A list of Confract-wise CWIP at the end of the FV will be annexed to this schedule

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

Allower Po		The state of the s		And the state of the second se	をは、またから、とのまでは、からから、ないのでは、これをは、 とのまだるかと !! というないのできるというとうで
Code No.	Particulars	With whom invested Face value (Rs.)	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
	2	3	4	2	9
420-10	Central Government Securities	The second secon	And the state of t		
420-20	State Government Securities	A Commission of the Commission	The second secon		A STATE OF THE STA
420-30	Debenture and Bonds	(1,2,2,3) . The community of mass $(1,2,3,3)$			
420-40	Preference Shares	The second secon		-	
420-50	Equity Shares			7	# 1 W
420-60	Units of Mutual Funds	the second secon			
420-80	Other Investments			The second secon	The second secon
Total of Investments General Fund	Fund	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			



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

Code No.	8-14: Investments - Other Funds Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
to Military and American	2	3	4	5	6 - Care
421-10	Central Government Securities		-	-	- 1
421-20	State Government Securities	524 · 37	•	13 Programmy Congress (Congress Congress Congred Congress Congress Congress Congress Congress Congress Congress	en a la openia e las
	Debenture and Bonds	E Such Mi		-	
421-40	Preference Shares			-	
421-50	Equity Shares		-		
421-60	Units of Mutual Funds	14 Y		-	To a City of the City
421-80	Other Investments			and the second	
To	tal of Investments Other	were the second			V 1 0 40 1

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430-10	Stores	-	
430-20	Loose Tools		-
430-30	Others	-	-
	Total Stock in hand		to a series of



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

ode No.	Particulars	Grass Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2 2	3	4 (Code No. 432)	5= 3 - 4	6
431-10	Receivables for Property Taxes		£	ALTER TO THE REAL PROPERTY OF THE PROPERTY O	
	Current Year Receivables outstanding for	1,116,016.00		1,116,016.00	1,888,054.0
	Receivables outstanding for more than 2 years but not exceeding 3 years 3 years to 4 years	556,848.00	139,212.00	417,636.00	
	the second secon	518,048.00	259,024.00	259,024.00	
	4 years to 5 years	480,384.00	360,288.00	120,096.00	
	More than 5 years/ Sick or Closed Industries Sub - total	1,250,840.00	1,250,840.00	1 .	
	Less: State Govt Cesses/ levies in Property Taxes - Control account	3,922,136.00	2,009,364.00	1,912,772.00	1,888,054.0
	Net Receivables of Property Taxes	1%	A North Control	SCHALL MENTER	Section of the
431-19	Receivables of Other Taxes	3,922,136.00	2,009,364.00	1,912,772.00	1,888,054.0
	Current Year	1 2/4/1	V-1740A	Philips 12	基本企业的
	Receivables outstanding for more than 2 years but not exceeding 3 years	and the state of t	The state of the s	A contract the second of the s	-
	3 years to 4 years		and the state of t	for a precise listing agreement agreement according to the con-	2970.7
	More than 5 years/ Sick or Closed Industries	#		the stage of the s	til sudall (3
	Sub - total	The second section of the second section of the second section of the second section s	The state of the s	hour mis	ote Land
	Less: State Govt Cesses/ levies in Property Taxes - Control account		olt.	13164	
	Net Receivables of Other Taxes	100	1 mg of	THE CO	-
431-30	Receivables of Cess	6 7 a CY	101	E. Service	-
	Current Year		18/	18	
	Receivables outstanding for more than 2 years but not exceeding 3 years		8 12	6 w streether?	
	3 years to 4 years	7.4	0.00		
	More than 5 years/ Sick or Closed Industries	-	A Parker of		-
	Sub - total	177	Mary Alexander	3.0	-
431-40	Receivables from Other Sources		5 (34.5)		•
	Current Year	855,242.54			
	Receivables outstanding for more than 2 years but not exceeding 3 years	303,253,98	151 520 00	855,242.54	1,142,133.83
	3 years to 4 years		151,626.99	151,626.99	
	More than 5 years/ Sick or Closed Industries	137,623.80	107,023.00		
	Sub - total	171,281,62 1,467,401,94	7,002.02		
	Total of Sundry Debtors (Receivables)	5,389,537.94	100,132,41	1,006,869.53	1,142,133.82
e:	Security to a control of the control	1	2,469,896.41	2,919,641.53	3,030,187.8

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



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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		- 1
440-20	Administrative	69,540.79	-
440-30	Operations & maintenance	and the second of the second of the second	- parts agreed the company of the co
Total Pr	epaid expenses	69,540.79	t general a first

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	er e general se des	reco Silvano ni
	Balance with Bank -	the same of the sa	
	Municipal Funds	and the second	Table Circle Control of the Control
450-21	Nationalised Banks	4,237,788.87	3,756,189.92
450-22	Other Scheduled Banks	-	property and the
450-23	Scheduled Co-operative	The State of the S	" Black the City
	Banks		
450-24	Post Office	A - CO AND A AND A	,
450-25	Treasury account	22,362,294.00	11,608,813.00
	Sub-total	26,600,082.87	15,365,002.92
	Balance with Bank -	221 12 22 23 24 2	
	Special Funds		
450-41	Nationalised Banks		
450-42	Other Scheduled Banks		-
450-43	Scheduled Co-operative	, , , , , , , , , , , , , , , , ,	
	Banks	The state of the s	
450-44	Post Office	Car Carlowal	-
	Sub-total	/4/	<u> </u>
		20	23
	Balance with Bank -	12	\$/
	Grant Funds	1 of the state of the	/
450-61	Nationalised Banks	5,874,920.61	8,983,307.30
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative		
	Banks		
450-64	Post Office		
	Sub-total	5,874,920.61	8,983,307.30
Total Ca	sh and Bank balances	32,475,003.48	24,348,310.22





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

1	Particulars 2	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
460-10 460-20	Tagaing gill advances to	3	4	5	6
	Thought Firm I	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			1000
_	1-ours to Others	-		-	1 100
_	Tridvalice to Suppliers 1 -		Jul -		
			E I series e series e despet sep≡re	and a real of a parametrization of	my a service - property of
60-80	Deposit with External Agencies Other Current Assets		(4)	- 111 1 117 134 -	111111111111
	Sub -Total	-			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
461-	Less: Accumulated Provision		The second secon	The state of the second	The second of th
	Paginst Loans Advan-	AND THE RESERVE	1 General and Control of	salas and the	Hadish
	(Schedule B - 18 (a))	ts :		The part execut	foli
	Total Loans, advances, and deposits		17:21	and the state of t	

Schedule B-19 (1): Accumulated Provisions against Loans. Advances

Particulars	st Loans, Advances, and Deposits (Code No 461)
1	Amount (Rc) Previous year
461-10 Loans to Others	Amount (Rs)
461-20 Advances	4
461-30 Deposits	San Kari Har
Total Accumulated Provision	The second secon
The state of the s	1 2 1 V

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

Code No. Particulars	listo a series	Levens on the
1	Current Year Amount (Rs.)	Trious Year Amount
470-10 Deposit Works	10.1	(Rs)
470-20 Other asset control accounts	-	1 5775 Carriers
Total Other Assets	A Comment of the control of the cont	and and analything property area or many and
1 11 11 11 11 11	-	L. T. C. Colonia

Schedule B-21: Miscellaneous Expenditure (to the extent not will

	ne extent not written off) [Code No 480] Current Year Amount Previous
1	(Rs.) (Rs.)
480-10 Loan issue expenses deferred	2 (Rs)
Discount on issue of loans	- 37 - 100
480-30 Deferred Revenue Expenses	The state of the s
400-30 Others	W. A. a.
Total Miscellaneous Expenditure	Little Property of the Control of th





W.eoms/s/7

esteniación o Présido Calubado?

W Stocking

450-42 450-42 450-43

Minor Code No	ax Revenue [Code No 110] Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	602,440.00	602,440.00
			1,425,000
110-02	Water tax	- P-4	
110-03	Sewerage Tax		the second of th
110-04	Conservancy Tax		in the second of
110-05	Lighting Tax	34	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
110-07	Vehicle Tax		The second of the second secon
110-08	Tax on Animals		and the second second
110-11	Advertisement tax	Local Christian of the Commission of the Commiss	1 -5/2 1/2/2 - 5/2 - 1/2 - 1/2 - 1/2
110-12	Pilgrimage Tax	Eta William -	
110-80	Other taxes	-	-
	Sub-total	602,440.00	602,440.00
110-90	Less 1.5 (1/6 Ladulate 1.4 (a))	The state of the s	38
	Tax Remissions and Refund [Schedule I - 1 (a)]	- 3	r - A Basis
4	Sub-total Sub-total	602 440 00	602,440.00
100	Total tax revenue	602,440.00	002,440.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100100	Property taxes	Company of the second of	The state of the s
1101100	Advertisement tax	- 24 EASONE	-
1108000	Others	September 200	•
Tota	l refund and remission of tax revenues		

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



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
120-10	Tayor and Duty	3	4
	Taxes and Duties collected by others Compensation in lieu of Taxes/ duties	· · · · · · · · · · · · · · · · · · ·	-
120-30	Compensation in lieu of Concessions	A CONTRACTOR OF THE PARTY OF	
To	otal assigned revenues & compensation		

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

Code No.	Particulars (C	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
122.15	2		12 11,111,170,170,1
130-10	Rent from Civic Amenities	3	4
130-20	Rent from Office Buildings	1,052,923.00	961,032.00
130-30	Rent from Guest Houses		K The second
130-40	Rent from lease of lands	The respondence of the	r leasy's
130-80	Other rents		-
11/10	Sub-Total	WAR TO VIOLE	70 70 2000
130-90	Less:	1,052,923.00	961,032.00
130-90	Rent Remission and Refunds		And the same of th
	Sub-total	And the second s	2 6 7 . 1 5 4 may 1 . 5 F
Tota	Rental Income from Municipal Properties	1,052,923.00	961,032.00



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

Code No.	-4: Fees & User Charges [Code No 140] Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	81,500.00	The State of the S
		203,056.00	19,500.00
140-11	Licensing Fees	55,700.00	3,400.00
140-12	Fees for Grant of Permit	11,550.00	107,700.00
140-13	Fees for Certificate or Extract	338,180.00	385,820.00
140-14	Development Charges	330,200.00	
140-15	Regularisation Fees	34,650.00	42,860.00
140-20	Penalties and Fines	85,945.00	280,243.00
140-40	Other Fees		1,080,420.00
140-50	User Charges	1,271,793.00	1,000,420.00
140-60	Entry Fees	72.122.00	
140-70	Service/ Administrative Charges	50,198.00	
140-80	Other Charges		4 040 042 00
2,0 50	Sub-Total	2,132,572.00	1,919,943.00
	Less:	A Company of the Comp	
140-90	Rent Remission and Refunds	and the second second	
	Sub-total	record of the state of the stat	
Tota	l income from Fees & User Charges	2,132,572.00	1,919,943.00



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Schedules to Income and Expenditure Account a present of a sluther and Nagar Palika Parisad- Chamba Nagar

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

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	270,000.00	345,000.00
	Sale of Forms & Publications	174,876.00	6,750.00
150-12	Sale of stores & scrap	174,876.00	6,730.00
150-30	Sale of Others	accompanies and a regime, — Justin Maria — 2 of	AND SAN A COLUMN
150-40	Hire Charges for Vehicles	and the second second second second second	Constitution of sections
150-41	Hire Charges for Equipment	there is a property a place of the second second second second	Design Transcription
Total	income from S-L G	Charles I and so the transfer one of the second	
Total	income from Sale & Hire charges	444,876.00	351,750.00

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

Code No.	Paralling and Sup		
code No.	Particulars	Current Year Amount (Rs.)	Previous Year
1	2	Amount (KS.)	Amount (Rs.)
160-10	Revenue Grant	3	non-marine de marine de la companya
		49,906,336.20	43,074,931.48
160-20	Re-imbursement of expenses	1 1 1	13,077,331.46
160-30	Contribution towards schemes		1 m 1 k a k
Total Reve	nue Grante Cantail di	The second state of the second	A large to the promptibles of the first of the profession of the second
. otal Itcyc	nue Grants, Contributions & Subsidies	49,906,336.20	43,074,931.48

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

Cada NI	Mariti dal Statema Makata Baran de Sanaka mangan kang atau kang atau kang atau kang atau kang atau kang atau k	and fende MO TVD	the same of the sa	
Code No	Particulars	Current Year	Previous Year Amount (Rs.)	
1	2	Annount (ns.)	2 ()	
170-10	Interest on Investments	3 /6/	4	
	Dividend	3 (0)	121 -	
170-30	Income From project taken on Commercial Basis	100	TEXAME	
170-40	Profit in Sale of Investments	10 habit		
170-80	Others		-	
To	tal Income from Investments	A VIII CONTRACTOR OF THE CONTR		



Sufficient affects seen

Schedule I-8: Interest Earned [Code No 171]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4 - 4 - Mariana
171-10	Interest from Bank Accounts	63,498.00	88,843.00
171-20	Interest on Loans and advances to	a na manana a manana ana ana ana ana ana	grafic — Maria Maria Produ
171-30	Interest on loans to others		- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
171-40	Other Interest	-	00.040.00
	Total Interest Earned	63,498.00	88,843.00

Schedule I-9: Other Income [Code No180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited		Marine and the second second second
180-11	Lapsed Deposits	and the second of the second o	AT AN I ME CONTRACT OF THE STATE OF THE STAT
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed asses		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/Liabilities	and the second of the second o	
180-60	Excess Provisions written back	The second secon	-
180-80	Miscellaneous Income	Acres de la constitución de la c	204,191.00
	Total. Other Income	V 1	204,191.00

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
190-10	Income from commercial projects	-della	Water The Control of
190-10	Income from Deposit works	1 15 15 15 15 15 15 15 15 15 15 15 15 15	- last man
Tot	al Income from Commercial projects	10/-	131 -



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	16,363,141.00	13,160,949.00
	Benefits and Allowances	The same of the sa	260,665.00
210-30	Pension	E CONTRACTOR OF THE	50,046.00
210-40	Other Terminal & Retirement Benefits	de l'anne d'anne de la company	THE SHAPE OF THE
	Total establishment expenses	16,363,141.00	13,471,660.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2 - 2 - 12 - 12 - 12 - 12 - 12	3	4
220-10	Rent, Rates and Taxes	24 - 10 10 100 100 100 100	29,650.00
220-11	Office maintenance	260,184.00	4,496,225.00
220-12	Communication Expenses	285,672.00	5,000.00
220-20	Books & Periodicals	203,072.00	3,000.00
220-21	Printing and Stationery	A Control of	300,030,00
220-30	Travelling & Conveyance	974,678.00	309,930.00
220-40	Insurance	65,072.21	29,335.00
220-50	Audit Fees	03,072.21	125,701.00
220-51	Legal Expenses	67,000.00	140 500 00
220-52	Professional and other Fees	139,600.00	140,500.00
220-60	Advertisement and Publicity	244,046.00	C11 447 00
220-61	Membership & subscriptions	244,046.00	611,417.00
220-80	Other Administrative Expenses	The state of the s	ALIENTERS M
	Total administrative expenses	2,036,252.21	5,747,758.00



Code No.	-12: Operations and Maintenance [Code No 230] Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	
10 at 277		3	4 / 4	
1	2	2,174,465.00	8,491,361.00	
230-10	Power & Fuel			
230-20	Bulk Purchases	101,173.00	1,801,742.00	
230-30	Consumption of Stores	102/1		
230-40	Hire Charges	and the second second	95,864.00	
230-41	Repairs & Maitenance -Statues and heritage Assets	631,744.00	4,095,933.00	
230-50	Repairs & maintenance -Infrastructure Assets	8,370.00	529,117.00	
230-51	Repairs & maintenance - Civic Amenities	95,529.00	83,356.00	
230-52	Repairs & maintenance - Buildings	259,595.00	489,132.00	
230-53	Repairs & maintenance - Vehicles	79,832.00	59,100.00	
230-59	Repairs & maintenance - Others	10,377,900.00	9,222,011.00	
230-80	Other operating & maintenance expenses	13,728,608.00	24,867,616.00	
100	Total Operating & Maintenance Expense	13,728,000.00	21 metal wave 62% 1 may 50	

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

Code No.	-13: Interest & Finance Charges [Code No 240] Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	
	2	3	4	
1	Interest on Loans from the Central Government	-		
	Interest on Loans from the State Government	4.		
240-20	Interest on Loans from the state dovernment	En en en	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
240-30	Interest on Loans from Government Bodies & associations	- street starting of the street	all a particular and a second	
240-40	Interest on Loans from International Agencies			
240-50	Interest on Loans from Banks & Other Financial Institutions	_ `		
		9-4 - 1 mig/	and the state of t	
240-60	Other Interest	-		
240-70	Bank Charges	2,347.74	4,291.90	
240-80	Other Finance Expenses			
2,0 00	Total Interest & Finance Charges	2,347.74	4,291.90	





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

Code No. Danta L.				
1	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	
250-10 250-20	Election Expenses	3	4	
250-30	Own Programmes Share in Programmes of others	385,157.00	369,508.00	
100	Total Programme Expenses	385,157.00	79,448.00 448 956 00	

Schedule I-15: Revenue Grants, Contributions & Subsides (Code No.

	Particulars	Current Year	Previous Year Amount (Rs.)
1	3		
260-10	Grants Given (Give details)	3	A
260-20	Contributions Given (Give details)	-	
260-30	The second secon	entre de la company de la comp	
Total	Subsidies Given (Give details) Revenue Grants, Contributions & Subsidies given	The contraction of the second	- L - A - A - A - A - A - A - A - A - A

Schedule I-16: Provisions & Write off [Code No 270]

Code No.	Particulars	Current Year Amount (Rs.)	Amount (Rs.)
270-10	Provisions for Doubtful receivables	3	4
270-20	Provision for other Assets	627,603.23	508,235.52
270-30	Revenues written off	a tea provide de mario a	
270-40	Assets written off	Provide a second product of the second	of the same of the same of the
270-50	Miscellaneous Expense written off		Confidence (Confidence Confidence
1 600	Total Provisions & Write off	C27 c22	A Toppe and the same was
		627,603.23	508,235.52

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

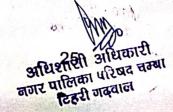
	Expenses [Code No	271]	The second second second second second second
Code No.	raiticulars	Amount (Rs.)	Previous Year Amount (Rs.)
271-10		3	
	Loss on disposal of Assets	75 (6)	The third
271-20	Loss on disposal of Investments	Company of a Year	- 1
271-80	Other Miscellaneous Expenses	TAGA MARKATAN TARAK	Study ()
Т	otal Miscellaneous expenses	The Thirty	Sona .

Schedule I-18: Prior Period Items (Net) ICodo No 2001

	Current Year	Lievionz Aest
	Amount (Rs.)	Amount (Rs.)
	3	
tia.	1 12 111	4
es	-	•
et) (a-b)		- 411
	es et) (a-b)	3







ULB NAME: NAGAR PALIKA PARISHAD- CHAMBA

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.
- ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from 1st April, 2021 as
 per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.
- 3. Contingent Liabilities represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. It represents a claim against the ULB which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.
- 4. Contingent Assets represents inflow of economic benefits or service potential is probable, but not virtually certain.
- 5. Contractual liabilities not provided for:
 - **5.1.**Amount of contracts entered on account of capital works but on which no works has commenced, or contracts entered but part payments have been made and there is a contractual balance to be paid later upon completion of work.
 - 5.2. In respect of claims against the ULB, pending judicial decisions
 - 5.3. In respect of claims made by employees
 - 5.4. Other escalation claims made by contractors a on line not accordance of the distribution of the state of
 - 5.5. In case of any other claims not acknowledged as debts
- 6. Previous year's figures have been regrouped/ rearranged, wherever considered necessary.



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7. Reserves and surplus

- 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 2024 was stood with Rs. 1,58,95,275 /- 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 2024 amounting to Rs. 7,98,87,496.31/- that has been created by capitalizing the asset.

8. Fixed Assets and Depreciation

- **8.1.** Fixed assets owned is Rs. 15,82,48,528.72 and Accumulated Depreciation amounted to Rs. 6,66,20,874.41 as on 31.3.2024.
- 8.2. Capital Work in Progress of ULB as on 31.3.2024 is Rs. NIL 00

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

SN Category of Asset Particulars of Asset Date of	and deed has not been executed:
Date o	Handover Cost of Assets
No such details provid	ed by the ULB.

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

Category of Asset Particulars of Asset			Reason for uncertainty
	no.		of Value
No such as	sset was identified	in the ULB.	e o constituire de la constitu
	i beegin dury	Internal Transfer on the	

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

STATE OF THE STATE	Written down
of Asset	value as on 31/03/2024
STORY Pales	20
The state of the s	SK Palodis



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Part II - Significant Accounting Policies and described as a constant of the second and the second as a second of the second of

1. Basis of Accounting

- 1.1. The Financial Statements for the Financial Year 1st April 2023 to 31st March 2024 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual 2021.
- 1.2. The financial statements have been prepared under double entry accrual system of accounting as per a Uttarakhand Municipal Accounting Manual 2021.
- 1.3. All figures are in Indian Rupees.

2. Historical Cost and Going concern

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

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3. Recognition of Revenue

3.1. Tax Revenue

- a. Revenue in respect of Property and related Taxes are recognized in the period in which they become due and demands are ascertainable.
- b. Property tax is accrued at the beginning of the year. House the property tax is accrued at the beginning of the year.
- c. Advertisement Taxes, in case auctioned to external agencies, are recognized as per the terms of agreement.

 In all other cases, when permission for advertisement is granted for the first time, the Advertisement Tax is accrued at the point when tax is paid and permission is granted. After the first year, Advertisement Tax is accrued when renewal is due.
- d. Revenues in respect of Profession Tax on Institutions/ Professionals/ Traders are accrued in the year to which it pertains when demands are ascertainable based on applicable Acts of the State.
- e. Revenues in respect of Profession Tax from employees are recognized on actual receipt.

3.2. Non Tax Revenue was a substance to prough to below the series and extra an experience of the series and extra an experience of the series and the series are series are series are series are series and the series are se

- a. Revenue in respect of Connection Charges for Water Supply is recognized on actual receipt.
- b. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.
- c. Revenue in respect of Advertisement rights are accrued based on the terms of the contract.
- d. 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.
- e. Revenues in respect of rents from properties are accrued based on terms of agreement.

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- f. Interest and penalties on late collection of rental income have been reckoned on accrual basis.
- g. During the year, rental income has been accounted on cash basis due to uncertainty on the amount to be demanded because of an ongoing litigation on the rental agreement.

3.3. Assigned Revenue The Company of the Company of

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

3.4. 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.

3.5. Provision against receivables

- a. Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.
- b. Where waiver scheme is allowed by Government of Uttarakhand, demand bills have been raised showing the gross bill and waiver amount separately.
- c. In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.

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 expendituration made at the year end for all bills received.

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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 2024 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.

- 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. Borrowing cost

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

8. Inventory

8.1. Inventory items have been valued at cost based on First in First out method.

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9. Grants

- 9.1. The Closing balance of grant as on 31.3.2024 is Rs. 2,85,93,875.98.
- 9.2. Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognized as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account. 9.3.
- Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been treated as a capital receipt and has been transferred from respective Grant Account to the Capital 9.4.
- 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. 9.5.
- Deposit Received By ulb as on 31.3.2024 is Rs. 61,745.

10. Employee benefits follow to personal transfers of the mattern states bend no beginds a noticinated Contributions for retirement benefits such as Pension, gratuity, etc., made by the ULB are recognized as and b. The year dupolicipulate is exceptled for food assection on the to thest exerciseprained in the second half legion. The con-

11. Investments

11.1. Investments are carried at cost. Any permanent fall in the carrying value of the investments are provided for.

- 12. Stores and Spares: www.mar. and an arranger of syrrychnology galactic galactic galactic property of the stranger of the st 12.1. Stores and spares are valued as on 31st March 2024 at the cost based on Weighted Average method of costing which is the remember of all and the so post-more a
- 13. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund Patod arrow ags specifically identified with fire



Part III - Disclosure

- 1. General:
- 1.1. Age analysis of receivables and payables:

		Age-wise analysis				
S. No.	Particulars	Balance as on 31/03/2024	Less than 2 Years	2-3 Years	3-4 Years	>4 Years
1	Sundry Receivables					
	Property Tax	39,22,136.00	11,16,016.00	5,56,848.00	5,18,048.00	17,31,224
1	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	14,67,401.94	8,55,242.54	3,03,253.98	1,37,623.80	1,71,281.62
	Total Receivables	53,89,537.94	19,71,258.54	8,60,101.98	6,55,671.80	19,02,505.6
		20,00,00				
2	Sundry Payables					0
	Contractors Payment	0	0	0	0	
	Creditors	15,35,001.00	14,41,847.00	0	0	0
	Employee Liabilities	8,60,111.00	6,68,652.00			
	Recoveries Payable	46,882.00	34,484.00			
	Total Payables	24,41,994.00	21,44,983.00	0	0	0

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

1.2. The balances of bank as on 31.3.2024 as per detail provided by ULB are as follows. The details of these bank accounts are:

S No	. Bank Detail	Amount
1.	National Banks -Municipal Fund	42,37,788.87
2.	Treasury Grant Funds	2,23,62,294.00
3	National Banks-Grants Funds	58,74,920.61
TOTAL		3,24,75,003.48

1.3. Annual Financial Statement as on 31st March 2024 has been compiled based on the documents and information provided by the ULB.





For-S.K Patotia & Associates LLP CA Ronak Aggarwal Deputy Team Leader cum Authorised Signatory

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£!	19,72,7 (854	53,84,537.90	Total Keceivakies	
	44.7 Sept. 8.5	por and for a second se	Sundry Payables	
	()	0	maraye First Hango	
	14,41,847.00	15.35,001.00	1840	
	6,63,652	8,60,111.00	Francis o - estilutes	
	34.484,00	46,882.00	RECOVERED PAYORS	
	21,44,983.00	24,41,994.00	rotal 22 ables	

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see of bank as on 31.3.2024 hs per doubl provided by IPB are in