

BALANCE SHEET FOR THE FINANCIAL YEAR

2022-2023

PREPARED BY:

ACHAL SRIVASTAVA & CO.

CHARTERED ACCOUNTANTS



ACCOUNTANT'S COMPILATION REPORT

To

The Executive Officer,

Nagar Palika Parishad Khatima

We have compiled the accompanying financial statements of NAGAR PALIKA PARISHAD KHATIMA based on information you have provided. These financial statements comprise the Balance Sheet of NAGAR PALIKA PARISHAD KHATIMA as at March 31, 2023, the statement of Income and Expenditure account, 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 accounts of the financial statements. We have complied with relevant ethical requirements.

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

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

As stated in Note to accounts of 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 ACHAL SRIVASTAVA & CO.
Chartered Accountants
Firm Registration Number 013385C


CA SANJAY KUMAR GUPTA
Partner
Membership Number- 408105
Date- 22.03.2024
UDIN- 24408105BKADDY9880

We have prepared / verified the Balance Sheet as on 31st March 2023 of NAGAR PALIKA PARISHAD KHATIMA and examined all relevant documents, supporting and records. The Balance Sheet has been prepared based on accrual-based Double Entry accounting system. All items that could have been included and it is certified that no items have been left out in preparation of the Balance Sheet.

We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the assignment.

We have prepared / verified the Balance Sheet in accordance with Guidelines for preparation of Balance Sheet and approved by the Government of Uttarakhand. In cases where there were doubts, explanations were taken from the competent authorities.

Date: 22.03.2024

Place: Khatima

Signature and Seal of the ULB

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NAGAR PALIKA PARISHAD KHATIMA

BALANCE SHEET AS AT 31.03.2023

Code No.	Item / Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	20,190,389.41	10,325,400.26
3-11	Earmarked Funds	B-2	9,246,884.10	-
3-12	Reserves	B-3	113,817,034.00	51,349,296.00
	Total Reserves & Surplus		143,254,307.51	61,674,696.26
3-20	Grants, contribution for specific purposes	B-4	103,433,225.95	40,701,178.60
	Loans			
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	4,547,787.00	2,664,368.00
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities (Sundry Creditors)	B-9	6,236,603.00	2,892,116.00
3-60	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		10,784,390.00	5,556,484.00
	TOTAL LIABILITIES		257,471,923.46	107,932,358.86
	Assets			
	Fixed Assets			
4-10	Gross Block	B-11	150,800,725.00	71,112,939.00
4-11	Less: Accumulated Depreciation		36,983,691.00	19,763,643.00
	Net Block		113,817,034.00	51,349,296.00
4-12	Capital Work-in-progress	B-12	-	-
	Total Fixed Assets		113,817,034.00	51,349,296.00
	Investments			
4-20	Investment-General Fund	B-13	-	-
4-21	Investment-Other Funds	B-14	538,212.00	510,658.00
	Total Investments		538,212.00	510,658.00
4-30	Stock in Hand (Inventories)	B-15	-	-
4-31	Sundry Debtors (Receivables)			
	Gross amount outstanding	B-16	12,641,138.00	11,836,785.00
4-32	Less: Accumulated provision against and doubtful Receivables		6,725,910.00	5,922,764.00
	Net Amount Outstanding		5,915,228.00	5,914,021.00
4-40	Prepaid Expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	137,183,286.46	50,158,383.86
4-60	Loan, advances and deposits	B-19	18,163.00	-
4-61	Less: Accumulated provision against Loans		-	-
	Net Amount Outstanding		18,163.00	-
	Total Current Assets, Loans and Advances		143,116,677.46	56,072,404.86
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		257,471,923.46	107,932,358.86

Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)

B-22

For ACHAL SRIVASTAVA AND CO
Chartered Accountants
FRN 013385C

SANJAY KUMAR GUPTA
Partner
M.No. 408105

For NAGAR PALIKA PARISHAD KHATIMA

Executive Officer

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(ऊधम सिंह नगर)

NAGAR PALIKA PARISHAD KHATIMA

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01.04.2022 TO 31.03.2023

Code No.	Item / Head of Account	Sch. No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
INCOME				
1-10	Tax Revenue	I-1	1,336,145.00	1,295,903.00
1-20	Assigned Revenue & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	2,099,983.80	2,188,749.00
1-40	Fees & User Charges	I-4	17,449,529.00	2,002,673.00
1-50	Sale & Hire Charges	I-5	82,110.00	336,480.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	118,252,183.65	85,012,863.40
1-70	Income from Investment	I-7	-	-
1-71	Interest Earned	I-8	519,657.00	468,585.00
1-80	Other Income	I-9	8,292.00	93,371.00
1-90	Income from Commercial Projects	I-19	-	-
A	Total - INCOME		139,747,900.45	91,398,624.40
EXPENDITURE				
2-10	Establishment Expenses	I-10	67,270,539.00	60,165,029.00
2-20	Administrative Expenses	I-11	10,191,835.00	1,892,862.00
2-30	Operations & Maintenance	I-12	34,029,138.00	26,642,634.00
2-40	Interest & Finance Expenses	I-13	3,268.30	3,804.50
2-50	Programe Expenses	I-14	344,937.00	29,475.00
2-60	Revenue Grants, Contributions & Subsidies	I-15	20,000.00	-
2-70	Provisions & Write Off	I-16	803,146.00	902,372.00
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		17,220,048.00	8,144,035.00
B	Total - EXPENDITURE		129,882,911.30	97,780,211.50
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		9,864,989.15	(6,381,587.10)
2-80	Add: Prior Period Items (Net)	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		9,864,989.15	(6,381,587.10)
2-90	Less: Transfer to Reserve Funds		-	-
	Net Balance being surplus / deficite carried over to Municipal Fund		9,864,989.15	(6,381,587.10)

For **ACHAL SRIVASTAVA AND CO**
Chartered Accountants
FRN 013385C

SANJAY KUMAR GUPTA
Partner
M.No. 408105

For **NAGAR PALIKA PARISHAD KHATIMA**

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

Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
110-01	Property Tax	1,336,145.00	1,295,903.00
110-02	Water Tax	-	-
110-03	Severage Tax	-	-
110-04	Conservancy Tax	-	-
110-05	Lighting Tax	-	-
110-06	Education Tax	-	-
110-07	Vehical Tax	-	-
110-08	Tax On Animals	-	-
110-09	Electricity Tax	-	-
110-10	Professional Tax	-	-
110-11	Advertisement Tax	-	-
110-12	Pilgrimage Tax	-	-
110-51	Octroi & Toll	-	-
110-52	Cess	-	-
110-80	Other Tax	-	-
	Sub- Total	1,336,145.00	1,295,903.00
	Less		
110-90	Tax Remissions and Refund [Schedule I-1(a)]	-	-
	Sub Total	-	-
	Total Tax Revenue	1,336,145.00	1,295,903.00


Schedule I-1(a): Remissions and Refund of Taxes

Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
1100100	Property Taxes	-	-
1101100	Advertisement Tax	-	-
1108000	Others	-	-
	Total Refund and Remission of Tax Revenue	-	-

* Insert the detailed code of account as applicable

Note-The total of these schedule shouls be equaling to the amount as per the total in Sc. I-1




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Schedule I-2:Assigned revenue & Compensation [Code No 120]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
120-10	Taxes and Duties Collected by Others	-	-
120-20	Compensations in lieu of Taxes/ Duties	-	-
120-30	Compensations in lieu of Concessions	-	-
	Total assigned revenues and compensation	-	-

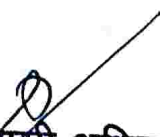
Schedule I-3:Rental Income From Municipal Properties [Code No 130]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
130-10	Rent from Civic Amenities	2,099,983.80	2,187,249.00
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from Lease of Lands	-	-
130-80	Other Rents	-	1,500.00
	Sub-Total	2,099,983.80	2,188,749.00
	Less:		
130-90	Rent Remission and Refunds	-	-
	Sub-Total	-	-
	Total Rental Income from Municipal Properties	2,099,983.80	2,188,749.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration charges	22,000.00	28,000.00
140-11	Licensing Fees	894,730.00	1,135,170.00
140-12	Fees for Grant of Permit	-	-
140-13	Fees from Certificate or Extract	1,250.00	23,075.00
140-14	Development Charges	25,330.00	105,680.00
140-15	Regularisation Charges	-	-
140-20	Penalties & Fines	144,050.00	11,000.00
140-40	Other Fees	130,150.00	32,406.00
140-50	User Charges	65,658.00	628,560.00
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	16,166,361.00	38,782.00
140-80	Other Charges	-	-
	Sub-Total	17,449,529.00	2,002,673.00
	Less:		
140-90	Rent, Remission & Refunds	-	-
	Sub-Total	-	-
	Total Income from Fees & User Charges	17,449,529.00	2,002,673.00




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

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	-	-
150-11	Sale of Forms & Publications	82,110.00	336,480.00
150-12	Sale of Stores & Scrap	-	-
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire Charges	82,110.00	336,480.00

Schedule I-6 : Revenue Grants, Contributions & Subsidies [Code No 160]

Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	118,252,183.65	85,012,863.40
160-20	Re- imbursement of Expenses	-	-
160-30	Contribution towards schemes	-	-
	Total Revenue Grants, contributions & Subsidies	118,252,183.65	85,012,863.40


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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments	-	-
170-20	Dividend	-	-
170-30	Income from projects taken up on Commercial Basis	-	-
170-40	Profit in sale of Investments	-	-
170-80	Others	-	-
	Total Income from Investments	-	-

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	519,657.00	468,585.00
171-20	Interest on Loans and Advances to Employees	-	-
171-30	Interest on Loans to others	-	-
171-40	Other Interest	-	-
	Total - Interest Earned	519,657.00	468,585.00




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Schedule I-9 : Other Income [Code No. 180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposits	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed Assets	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/ Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	8,292.00	93,371.00
	Total Other Income	8,292.00	93,371.00


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	46,964,315.00	40,155,331.00
210-20	Benefits and Allowances	719,486.00	781,884.00
210-30	Pension	19,049,638.00	10,417,700.00
210-40	Other Terminal & Retirement Benefits	537,100.00	8,810,114.00
	Total Establishment Expenses - Expenses head wise	67,270,539.00	60,165,029.00

Schedule I-11: Administrative Expenses -Code No.220

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	2,595.00	-
220-11	Office Maintenance	7,969,571.00	248,250.00
220-12	Communication Expenses	11,948.00	17,042.00
220-20	Books & Periodicals	-	-
220-21	Printing and Stationery	-	1,290,023.00
220-30	Travelling & Conveyance	-	-
220-40	Insurance	-	-
220-50	Audit Fees	-	-
220-51	Legal Expenses	132,000.00	162,000.00
220-52	Professional and Other Fees	487,277.00	65,375.00
220-60	Advertisement and Publicity	456,596.00	61,854.00
220-61	Membership & Subscriptions	-	-
220-80	Other Administrative Expenses	1,131,848.00	48,318.00
	Total Administrative Expenses - Expenses Head wise	10,191,835.00	1,892,862.00




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 (ऊधम सिंह नगर)

Schedule I-12: Operations and Maintenance Expenses Code No.230

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	293,522.00	374,166.00
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	13,697,344.00	10,993,201.00
230-40	Hire Charges	-	1,496,240.00
230-51	Repairs & Maintenance-Infrastructure Assets	1,642,271.00	941,584.00
230-52	Repairs & Maintenance-Civic Amenities	-	-
230-53	Repairs & Maintenance- Buildings	1,720,827.00	2,611,432.00
230-54	Repairs & Maintenance - Vehicles	225,459.00	54,610.00
230-59	Repairs & Maintenance - Others	261,850.00	243,466.00
230-80	Other Operating & Maintenance Expenses	16,187,865.00	9,927,935.00
	Total Operations & Maintenance - Expense Head wise	34,029,138.00	26,642,634.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government	-	-
240-20	Interest on Loans from State Government	-	-
240-30	Interest on Loans from Government Bodies & Associations	-	-
240-40	Interest on Loans from International Agencies	-	-
240-50	Interest on Loans from Banks & Other Financial Institutions	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	3,268.30	3,804.50
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	3,268.30	3,804.50

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses	-	-
250-20	Own Programmes	344,937.00	29,475.00
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	344,937.00	29,475.00



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(ऊधम सिंह नगर)

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants [give details]	20,000.00	-
260-20	Contributions [give details]	-	-
260-30	Subsidies[give details]	-	-
	Total Revenue Grants, Contributions & Subsidies	20,000.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	803,146.00	902,372.00
270-20	Provision for Other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expenses written off	-	-
	Total Provisions & Write off	803,146.00	902,372.00

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

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



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Income		
280-10	Taxes	-	-
280-20	Other- Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	Other Income	-	-
	Sub - Total Income (a)	-	-
	Expenses		
280-50	Refund of Taxes	-	-
280-60	Refund of Other -Revenues	-	-
280-80	Other Expenses	-	-
	Service Tax Paid	-	-
	Sub - Total Income (b)	-	-
	Total Prior Period (Net) (a-b)-	-	-

Schedule I-19: Income on 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 Deposit Works	-	-
	Total Income from Commercial Projects	-	-



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STATEMENT OF CASH FLOW

Particulars	Current Year (Rs.)
A. Cash Flows from Operating Activities	
Gross surplus/(deficit) over Expenditure	9,864,989.15
Adjustments for-	
Add:	
Depreciation	17,220,048.00
Interest & Finance Expenses	3,268.30
Less:	
Profit for disposal of assets	0
Dividend Income	0
Investment Income	-
Adjustment income over expenditure before effecting changes in current assets and current liabilities and extraordinary items	0
	0
	27,088,305.45
Changes in current assets and current liabilities-	
(Increase)/decrease in Sundry debtors	(1,207.00)
(Increase)/decrease in Stock in Hand	-
(Increase)/decrease in prepaid expenses	0
(Increase)/decrease in other current assets	0
(Decrease)/ increase in Deposits received	1,883,419.00
(Decrease)/ increase in Deposits works	0
(Decrease)/ increase in other current liabilities	3,344,487.00
(Decrease)/ increase in provisions	-
Extra ordinary items (Specify)	0
Net cash generated from/ (used in) operating activities (a)	32,315,004.45
B. Cash Flows from Investing Activities-	
1. (Purchase) of fixed assets & CWIP	(79,687,786.00)
2. Increase/ (Decrease) in Special funds/grants	134,446,669.45
3. (Purchase) of Investments	(27,554.00)
Add:	
Proceeds from disposal of assets	0
Proceeds from disposal of Investments	0
Investment Income received	-
Interest income received	-
Net cash generated from/ (used in) investing activities (b)	54,731,329.45
C. Cash Flows from Financing Activities	
Loans from banks/others received	-
Grant Trf to Municipal Fund	-
Less- Loans repaid during the period	0
Less- Loans & advances to Employees	18,163.00
Less- Loans to others	0
Less- Finance expenses	3,268.30
Net cash generated from/ (used in) Financing Activities (c)	(21,431.30)
Net Increase / (decrease) in cash and cash equivalents (a+b+c)	87,024,902.60
Cash and cash equivalents at the beginning of period	50,158,383.86
Cash and cash equivalents at the end of period	137,183,286.46
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	2,504.00
ii. Bank Balances	137,180,782.46
iii. Scheduled co-operative banks	-
iv. Balances with Post offices	-
v. Balances with other banks	-
Total	137,183,286.46




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Schedule B-1 : Municipal (General) Fund [Code No. 310]

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the Year
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	16,706,987.36	-	16,706,987.36		16,706,987.36
310-90	Excess of Income & Expenditure	(6,381,587.10)	9,864,989.15	3,483,402.05	-	-
	Total Municipal Fund (310)	10,325,400.26	9,864,989.15	20,190,389.41	-	20,190,389.41

* Addition includes contributions towards the fund Adjustment to Opening B/S and also of income over expenditure.

** Deduction includes contributions from the fund Adjustment to Opening B/S and excess expenditure over income.


अधिष्ठासी अधिकारी
 नगर पालिका परिषद खटीमा
 (जयम सिंह नगर)



Schedule B-2 : Earmarked Funds

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

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
(a) Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Interest/Dividend earned on Special Fund Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Appreciation in Value of Special Fund Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Other Addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	9317503.60	0.00
Total (b)	0.00	0.00	0.00	0.00	0.00	9317503.60	0.00
Total (a+b)	0.00	0.00	0.00	0.00	0.00	9317503.60	0.00
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other :							
Loss on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	70619.50	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	70619.50	0.00
Total of (i+ii+iii) (c)	0.00	0.00	0.00	0.00	0.00	70619.50	0.00
Net balance at year end(a+b)-(c)	0.00	0.00	0.00	0.00	0.00	9246884.10	0.00
Grant Total of Special Funds	9246884.10						

Note:

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under 'funds' on liability side.

1. Additions during the year

- Additions to Pension Fund would be out of the 'Transfer to Funds; from Income & Exp. A/c as per the accounting principles
- Additions to General Provident & Contributory P.F. are deduction from salary
- Interest from Investment of Fund be added to respective funds

2. Deduction during the year :

- Deduction from Pension Fund means Payments made on A/c of Pension/Family Pension
- Deduction from Groos P.F. / Contributory P.F.- Advances / withdrawals



अधिसारी अधिकारी
नगर पालिका परिषद खटीमा
(ऊधम सिंह नगर)

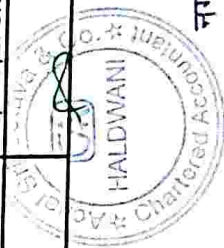
Schedule B - 3 : Reserves [Code No. 312]

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the Year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	0.00	0.00	0.00	0.00	0.00
312-11	Capital Reserve	51349296.00	79687786.00	131037082.00	17220048.00	113817034.00
312-20	Borrowing					
312-30	Redemption Reserve	0.00	0.00	0.00	0.00	0.00
312-40	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
312-50	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
312-60	General Reserve	0.00	0.00	0.00	0.00	0.00
	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	51349296.00	79687786.00	131037082.00	17220048.00	113817034.00



अधिसूत्री अधिकारी
नगर पालिका परिषद खटीमा
(ऊधम सिंह नगर)

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
(a) Opening Balance	32,514,817.60	8,186,361.00	-	-	-	-	-
(b) Addition to the Grants							
(i) Grants received during the year	58,109,308.00	180,836,600.00	4,737,500.00	-	-	-	-
(ii) Interest/Dividends earned on Grant Investments	11,715.00	157,073.00	-	-	-	-	-
(iii) Profit on Disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
(vi) Interest & Charge (Specify nature)	-	-	-	-	-	-	-
Total (b)	58,121,023.00	180,993,673.00	4,737,500.00	-	-	-	-
Total (a+b)	90,635,840.60	189,180,034.00	4,737,500.00	-	-	-	-
(c) Payments out of Funds							
(i) Capital Expenditure on Fixed Assets	13,679,525.00	64,554,037.00	1,454,224.00	-	-	-	-
Others	-	-	-	-	-	-	-
Sub-total	13,679,525.00	64,554,037.00	1,454,224.00	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances etc. Rent	-	46,964,315.00	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Others - Pension	-	19,049,638.00	-	-	-	-	-
Others -	282,007.65	35,046,100.00	-	-	-	-	-
Sub-total	282,007.65	101,060,053.00	-	-	-	-	-
(iii) Other :							
Loss on disposal of Grant Investments	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-
Grants transferred to UP Jal Nigam Previous Adjustments	-	-	-	-	-	-	-
Grants Refunded/Transferred	90,302.00	-	-	-	-	-	-
Sub-total	90,302.00	-	-	-	-	-	-
Total of (i+ii+iii) (c)	14,051,834.65	165,614,090.00	1,454,224.00	-	-	-	-
Net balance at year end (a+b) - (c)	76,584,005.95	23,565,944.00	3,283,276.00	-	-	-	-
Total Grants & Contribution for Specific Purposes	103,433,225.95						



अधिकाारी
नगर पालिका परिषद खटीमा
(उधम सिंह नगर)

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	Loans from Central Government	-	-
330-20	Loans from State Government	-	-
330-30	Loan from Government Bodies and Assosiation	-	-
330-40	Loan from International Agencies	-	-
330-50	Loan from Bank and other financial Institution	-	-
330-60	Other Term Loan	-	-
330-70	Bond & Debentures	-	-
330-80	Oather Loans	-	-
	Total Secured Loans	-	-

Notes :

1. The nature of the security shall be specified in each of these categories.
2. Particulars of any gurantees given shall be disclosed.
3. Terms of redumtion (if any) of bonds/Debenturs issued shall be stated, together with the earliest date of redumtion.
4. Rate of interest and original amount of Loan and Outstanding can be provided for every Loan under each of these categories seperately.
5. For loan disbursed directly to an Executing Agency , please specify the name of the project for wich such loan is raised.

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Loans from Central Government	-	-
331-20	Loans from State Government	-	-
331-30	Loan from Government Bodies and Assosiation	-	-
331-40	Loan from International Agencies	-	-
331-50	Loan from Bank and other financial Institution	-	-
331-60	Other Term Loan	-	-
331-70	Bond & Debentures	-	-
331-80	Other Loans	-	-
	Total Unsecured Loans	-	-

Note :

Rate of interest and original amount of Loan and Outstanding can be provided for every Loan under each of these categories seperately.

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	4,547,787.00	2,664,368.00
340-20	From Revenues	-	-
340-30	From Staff	-	-
340-80	From Others	-	-
	Total Deposits Received	4,547,787.00	2,664,368.00



अधिशप्ती अधिकारी
नगर पालिका परिषद खटीमा
(ऊधम सिंह नगर)

Schedule B- 8 : Deposits Works [Code No. 341]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
341-10	Civil Works	-	-
341-20	Electrical Works	-	-
34-80	Others	-	-
	Total Deposits Works	-	-

Note :

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage(department) charges would appear in Col.5
3. Balance as in Col.6 would appear in the balance sheet as a liability.

Schedule B- 9 : Other Liabilities (Sundry Creditors) [Code No. 350]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	2,622,316.00	-
350-11	Employee Liabilities	3,303,004.00	2,582,420.00
350-12	Interest Accure and Due	-	-
350-20	Recoveries Payable	311,283.00	309,696.00
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	6,236,603.00	2,892,116.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provisions for Expenses	-	-
360-20	Provisions for Interest	-	-
360-30	Provision for Other Assets	-	-
	Total Provisions	-	-



अधिशायी अधिकारी
नगर पालिका परिषद खटीमा
(ऊधम सिंह नगर)

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

Code No	Particulars	Rate	Gross Block			Accumulated Depreciation			Net Assets			
			Opening Balance	Addition during Period	Deduction during the period	Cost at the end of the year	Opening Balance	Addition during the period	Deduction during the period	Total at the end of the year	At the end of Current Year	At the end of Previous Year
			4	5	6	7	8	9	10	11	12	13
1	2	3										
410-10	Land	0%	5.00	-	-	5.00	-	-	-	-	5.00	5.00
410-20	Buildings	3.17%	3.00	4,647,412.00	-	4,647,415.00	-	147,168.00	147,168.00	147,168.00	4,500,247.00	3.00
410-21	Parks & Playground	15.00%	-	-	-	-	-	-	-	-	-	-
	Statues and Heritage Assets											
	Statutes, Heritage Assets, Antique & Other work of Art											
410-22	Heritage building											
	Infrastructure Assets											
410-30	Road and Bridges	13.57%	31,798,517.00	40,253,925.00	-	72,052,442.00	7,523,578.00	9,778,545.00	-	17,302,123.00	54,750,319.00	24,274,939.00
410-31	Sewerage and Drainage	13.57%	7,718,356.00	11,954,344.00	-	19,672,700.00	1,047,492.00	2,669,867.00	-	3,717,359.00	15,955,341.00	6,670,864.00
410-32	Water ways	0.00%	-	-	-	-	-	-	-	-	-	-
410-33	Public lighting	9.50%	6,265,000.00	17,230,395.00	-	23,495,395.00	1,276,800.00	2,232,063.00	-	3,508,863.00	19,986,532.00	4,988,200.00
	Other Assets											
410-40	Plant & Machinery	9.50%	16,377,019.00	2,361,138.00	-	18,738,157.00	4,447,399.00	1,478,579.00	-	5,925,978.00	12,812,179.00	11,929,620.00
410-50	Vehicles	9.50%	6,600,092.00	2,289,800.00	-	8,889,892.00	3,407,616.00	749,520.00	-	4,157,136.00	4,732,756.00	3,192,476.00
410-60	Office & Other equipment	9.50%	2,160,326.00	373,222.00	-	2,533,548.00	1,977,238.00	91,044.00	-	2,068,282.00	465,266.00	183,088.00
	Furniture, Fixtures, Fittings and electrical appliances											
410-70	Other Fixed Assets	9.50%	193,621.00	577,550.00	-	771,171.00	83,520.00	73,262.00	-	156,782.00	614,389.00	110,101.00
410-80	Total		71,112,939.00	79,687,786.00	-	150,800,725.00	19,763,643.00	17,220,048.00	-	36,983,691.00	113,817,034.00	51,349,236.00

\$ Additions includes fixed assets created out of Earmarked Funds and Grants transferred to urban Local Body's fixed block as referred to in Schedule B-2 and B-4



अधिसूची अधिकारी
नगर पालिका परिषद खटीमा
(उत्कम सिंह नगर)

Schedule B-12: Capital Work In Progress (CWIP)- (Code 412)

Details of Fixed Asset Head* (A)	CWIP at the beginning of FY (B)	CWIP created during the year (C)	CWIP capitalised during the year (D)	CWIP at end of year (E=B+C+D)
Building	0	0	0	0
Parks & Playground	0	0	0	0
Roads and Bridges	0	0	0	0
Sewerage and Drainage	0	0	0	0
Water Ways	0	0	0	0
Public Lighting	0	0	0	0
Plant & Machinery	0	0	0	0
Total	0	0	0	0

Note: 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 No. 420]

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

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break up of other investments as applicable
3. Aggregate amount of quoted investments and also marked value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B - 14 : Investments- Other Fund [Code No. 421]

Code No.	Particulars	With whom invested	Face Value Rs.	Current year Carrying Cost	Previous year Carrying Cost
1	2	3	4	5	6
420-10	Central Government Securities			-	-
420-20	State Government Securities			-	-
420-30	Dedentures and Bonds			-	-
420-40	Preference Shares			-	-
420-50	Equity Shares			-	-
420-60	Units of Mutual Funds			-	-
420-80	Other Investments	Bank	500000	538,212.00	510,658.00
	Total of Investments Other Fund			538,212.00	510,658.00

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break up of other investments as provided for General Fund Investments.

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
430-10	Stores	-	-
430-20	Loose Tools	-	-
430-30	Others	-	-
	Total Stock In Hand	-	-



अधिसूची अधिकारी
नगर पालिका परिषद खटीमा
(ऊधम सिंह नगर)

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

Code No.	Particulars	Gross Amount	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 Code No. 432	5 (3-4)	6
431-10	Receivables for Property Taxes Current Year	1,383,736.00	-	1,383,736.00	1,387,995.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	536,217.00	134,054.00	402,163.00	437,229.00
	3 years to 4 years	503,072.00	251,536.00	251,536.00	268,296.00
	4 years to 5 years*	473,501.00	355,128.00	118,375.00	122,625.00
	More than 5 years/ Sick or Closed Industries	3,424,470.00	3,424,470.00	-	-
	Sub - total	6,320,996.00	4,165,186.00	2,155,810.00	2,216,145.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of property Taxes	6,320,996.00	4,165,186.00	2,155,810.00	2,216,145.00
431-19	Receivables of Other Taxes Current year	-	-	-	-
	Receivable outstanding for more than 2 year but not exceeding 3 years	-	-	-	-
	3 Years to 4 years	-	-	-	-
	4 years to 5 years*	-	-	-	-
	More than 5 Year	-	-	-	-
	Sick or closed Industries	-	-	-	-
	Sub Total	-	-	-	-
350-30	Less: State Governmmt Cesses/ Levies in Taxes - Control Account	-	-	-	-
	Net Receivables of other Taxes	-	-	-	-
431-30	Receivables of Cess Income Current year	-	-	-	-
	Receivable outstanding for more than 2 year but not exceeding 3 years	-	-	-	-
	3 Years to 4 years	-	-	-	-
	4 years to 5 years*	-	-	-	-
	More than 5 Year	-	-	-	-
	Sick or closed Industries	-	-	-	-
	Sub Total	-	-	-	-
431-40	Receivables from other Sources Current year	2,445,540.00	-	2,445,540.00	2,593,520.00
	Receivable outstanding for more than 2 year but not exceeding 3 years	974,049.00	243,512.00	730,537.00	685,104.00
	3 Years to 4 years	875,728.00	437,864.00	437,864.00	317,540.00
	4 years to 5 years*	581,910.00	436,433.00	145,477.00	101,712.00
	More than 5 years/ Sick or Closed Industries	1,442,915.00	1,442,915.00	-	-
	Sub Total	6,320,142.00	2,560,724.00	3,759,418.00	3,697,876.00
	Total of Sundry Debtors (Receivables)	12,641,138.00	6,725,910.00	5,915,228.00	5,914,021.00

The provisions made against accrual items would not affect the opening / closing balances of the Demand and Collections Ledgers for the purpose of recovery of dues from the 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	-	-
440-30	Administrative	-	-
440-20	Operations & Maintenance	-	-
	Total Prepaid Expenses	-	-



अधिसासी अधिकारी
नगर पालिका परिषद खटीमा
(ऊधम सिंह नगर)

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
450-10	Cash in Hand/ Cheque Cheque in Hand	2,504.00 -	145.00 -
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	16,291,226.61	2,249,267.46
450-22	Other Scheduled Banks	9,545,132.80	8,790,162.80
450-23	Scheduled Co operative Banks	-	-
450-24	Post Office Treasury	- -	- -
	Sub Total	25,836,359.41	11,039,430.26
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	-	-
450-42	Othe Scheduled Banks	-	-
450-43	Scheduled Co operative Banks	9,246,884.10	-
450-44	Post Office Treasury	- -	- -
	Sub Total	9,246,884.10	-
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	62,140,501.95	28,057,057.60
450-62	Othe Scheduled Banks	13,524,806.00	6,388,272.00
450-63	Scheduled Co operative Banks	-	-
450-64	Post Office Treasury	- 26,432,231.00	- 4,673,479.00
	Sub Total	102,097,538.95	39,118,808.60
	Total Cash and Bank Balance	137,183,286.46	50,158,383.86



अधिसासी अधिकारी
नगर पालिका परिषद खटीम
(ऊधम सिंह नगर)

Schedule B - 19 : Loans, Advances and Deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current Year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	-	18,163.00	-	18,163.00
460-20	Employee Provident Fund Loans	-	-	-	-
460-30	Loans to Others (health Department)	-	-	-	-
460-40	Advances to Suppliers and Contractors	-	-	-	-
460-50	Advance to others	-	-	-	-
460-60	Deposits with External agencies	-	-	-	-
460-80	Other Current Assets	-	-	-	-
	Sub Total	-	18,163.00	-	18,163.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B - 18 (a)]	-			-
	Total Loans, Advances and Deposits	-	18,163.00	-	18,163.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
461-10	Loans	-	-
461-20	Advances	-	-
461-30	Deposits	-	-
	Total Accumulated Provision	-	-

Note : The total of this Schedule should be equaling to the amount as per the total in Schedule B- 18.

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
480-10	Loan Issue Expenses Deffered	-	-
480-20	Discount on Issue of Loans	-	-
480-30	Differed Revenue Expenses	-	-
480-90	Other	-	-
	Total Miscellaneous Expenditure	-	-



अधिसारी अधिकारी
नगर पालिका परिषद खटीगा
(ऊधम सिंह नगर)

Annexure of Schedule B - 4: Grants & Contribution for Specific Purposes (Code No. 330)

Particulars	Grants from Central Government					Grants from State Government					Other Grants							
	18th Finance Commission	P M Schemes	NFA	MULM	Swatch Bharat Mission	PN Awas Yojna	State Finance Commission	Nela Nirman	CM Declaration	Other	State govt. development fund	Open Gym Grant	Awashtapna Beautification	Safal Worker Honorarium	Swastha Arathan Yojna	Awashtapna DM	Vidhyak Nishi	Tone Apshakt
(A) Opening Balance	24,537,526.60	342,000.00	7,141,756.00	271.00	429,604.00	63,659.00	299,863.00	2,633,336.00	-	3,772,091.00	-	14,312.00	1,057,460.00	-	412,389.00	-	-	-
(B) Addition to the Grants during the year	46,994,000.00	-	960,000.00	155,314.00	10,009,920.00	1,889.00	196,701,000.00	75,857.00	12,448,000.00	69,557.00	200,000.00	391.00	20,000.00	80,000.00	11,268.00	-	-	50,000.00
(C) Payments out of Funds on Grant Investments	71,531,526.60	342,000.00	8,101,756.00	155,385.00	10,439,424.00	65,547.00	196,997,663.00	2,708,193.00	12,448,000.00	3,841,618.00	200,000.00	14,703.00	1,077,400.00	80,000.00	423,657.00	-	-	50,000.00
(M) Appreciation in value of Grant Investments	-	-	-	6.00	9,920.00	1,889.00	-	-	-	1,387,600.00	-	-	-	-	-	-	-	-
(N) Other addition (Specify nature)	-	-	-	-	-	-	61,795,998.00	-	-	2,560,981.00	197,090.00	-	-	-	-	-	-	-
(M) Interest & Charge (Specify nature)	-	-	-	-	-	-	61,795,998.00	-	-	2,560,981.00	197,090.00	-	-	-	-	-	-	-
Total (B) - (C) + (M) + (N)	46,994,000.00	-	960,000.00	155,314.00	10,009,920.00	1,889.00	196,701,000.00	75,857.00	12,448,000.00	69,557.00	200,000.00	391.00	20,000.00	80,000.00	11,268.00	-	-	50,000.00
(D) Total (A) + (B) - (C) + (M) + (N) - (D)	13,679,525.00	342,000.00	8,101,756.00	155,385.00	10,439,424.00	65,547.00	196,997,663.00	2,708,193.00	12,448,000.00	3,841,618.00	200,000.00	14,703.00	1,077,400.00	80,000.00	423,657.00	-	-	50,000.00
(E) Revenue Expenditure on Salary, Wages and allowances etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(F) Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(G) Other administrative charges	-	-	-	-	-	-	46,964,315.00	-	-	-	-	-	-	-	-	-	-	-
(H) Other - Pension	-	-	-	-	-	-	19,049,638.00	-	-	-	-	-	-	-	-	-	-	-
(I) Other	282,007.65	-	-	-	-	-	32,913,575.00	-	-	435,000.00	-	-	309,925.00	-	-	-	-	-
(J) Total (E) + (F) + (G) + (H) + (I)	282,007.65	-	-	-	-	-	98,927,528.00	-	-	435,000.00	-	-	309,925.00	-	-	-	-	-
(K) Loss on disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(L) Denomination in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(M) Grants transferred to EE PMD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(N) Previous Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(O) Grants Refunded/Transferred	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(P) Total of (E)-(O) (C)	13,691,532.65	-	-	-	-	-	90,302.00	-	-	-	-	-	-	-	-	-	-	-
(Q) Net balance at year end (A) + (B) - (C) + (M) + (N) - (P)	57,699,963.95	342,000.00	8,101,756.00	65,283.00	10,439,424.00	65,547.00	6,274,339.00	2,709,193.00	12,448,000.00	845,837.00	2,946.00	14,703.00	767,475.00	80,000.00	423,657.00	-	-	80,000.00
(R) Total Grants & Contribution for Specific Purposes	403,433,225.85	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

अधिकाारी
नगर पालिका परिषद खटीमा
(रुधम सिंह नगर)



Annexure of Schedule B - 18 : Cash and Balances [Code No. 450]

Particulars		Amount
Balance with Bank Municipal Funds		
Nationalised Banks		
BANK OF BARODA A/C NO 0093	14,452,803.71	
STATE BANK OF INDIA A/C NO-11104904203	1,838,422.90	16,291,226.61
Other Scheduled Banks		
BANDHAN BANK A/C NO -2695	8,551,234.00	
HDFC BANK A/C NO -3150	275,939.60	
HDFC BANK A/C NO -3163	119,809.60	
HDFC BANK A/C NO -50100249643111	598,149.60	9,545,132.80
Scheduled Co operative Banks		-
Sub Total		25,836,359.41
Balance with Bank - Special Funds		
Pension Control account	9,246,884.10	9,246,884.10
Sub Total		9,246,884.10
Balance with Bank - Grant Funds		
Nationalised Banks		
BANK OF BARODA-008500028725	65,006.00	
PNB A/C NO -29471	14,703.00	
PNB A/C NO 4461000100149745	8,101,758.00	
PUNJAB NATIOAL BANK ,Khatima A/C NO 068020100289	423,657.00	
PUNJAB NATIOAL BANK ,Khatima A/C NO 446100210004	53,535,377.95	62,140,501.95
Other Schedule Banks-Grant Funds		
Axis Bank A/c 916010047621140	59,851.00	
ICICI BANK A/C 179401000399	5,696.00	
ICICI BANK A/C 179401000400	439,424.00	
ICICI BANK A/C 179401000708	277.00	
ICICI BANK A/C NO 0225	310,365.00	
IDBI Dehradun	10,000,000.00	
NAINITAL BANK LTD A/C NO-5072	2,709,193.00	13,524,806.00
Scheduled Co operative Banks		
Treasury-Grant funds		
PLA-SFC	22,397,615.00	
PLA- TFC	4,034,616.00	26,432,231.00
Sub Total		102,097,538.95
Total		137,180,782.46



अधिशारी अधिकारी
नगर पालिका परिषद खटीगा
(ऊधम सिंह नगर)

Nagar Palika Parishad Khatima

Schedule B-22: Notes to the Balance Sheet

1. Contractual liabilities not provided for:
 - a. Amount of contracts entered on account of capital works but on which noworks has commenced.
 - b. In respect of claims against the ULB, pending judicial decisions.
 - c. In respect of claims made by employees.
 - d. Other escalation claims made by contractors.
 - e. In case of any other claims not acknowledged as debts.
2. List of assets which have been handed over to the ULB, but the title deed has not been executed. NIL
3. List of assets which have been handed over to the ULB, but the title deed has not been executed- NIL
4. List of assets, for which cost could not be ascertained thus has been valued at Re. 1 in theBalance Sheet given in Fixed Assets Register
5. List of assets which are in permissive possession and no economic benefits are being derived from it NIL
6. Receivables from taxes, etc. which is not being collected because of litigation NIL
7. Amount of any guarantee given by the ULB on behalf of Councilors or staff: NIL
8. Previous year's figures have been regrouped/ rearranged wherever necessary
9. Store register not updated/maintained by the ULB.
10. During the year an amount of RS16165000 received against road damage recovery which is non recurring in nature.
11. Plant & machinery purchased on 31.03.2023 put to use on same day.
12. An amount of Rs 50000 taken into bank account having with HDFC bank with A/c No. 3150 against grant of thosh apshist and an amount of Rs 747475 of incentive grant held in SBI a/c no. 11104904203.
13. FDR of Rs 500000 made out of development fund grant.



अधिसासी अधिकारी
नगर पालिका परिषद खटीमा
(ऊधम सिंह नगर)

SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

1. The financial statements have been prepared on accrual basis of accounting and comply with National Municipal Accounting Manual/Uttarakhand Municipal Accounting Manual and accounting standards issued by the Institute of Chartered Accountants of India (ICAI).
2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual.
3. All figures are in Indian Rupees
4. Financial Statements have been prepared on historical cost convention.
5. Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

Revenue Recognition

1. Income in respect of which demands are raised by the ULB are accounted on accrual basis as and when they become due.
2. Property tax is accrued at the beginning of the year.
3. Rental income is accrued as and when it becomes due as per the terms of the rental agreement.
4. Interest and penalties on late collection of rental income have been reckoned in accrual basis.
5. Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.
6. Excess provision amounting has been written back to the income and expenditure account.
7. Where waiver scheme is allowed by GO UK, demand bills have been raised showing the gross bill and waiver amount separately.

Recognition of expenditure-

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.
2. Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
3. No Annual provision has been made for Gratuity liability.
4. Interest on long term loans has been accounted on annual basis as per the terms of the loan agreement. During the year an amount of Rs. Nil has been paid and accounted as penal interest due to late repayment of installments.
5. 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.



आचार्य श्री अक्षय कुमार
नगर पालिका परिषद खटीमा
(ऊधम सिंह नगर)

Fixed assets and depreciation

1. Fixed assets are shown at cost less accumulated depreciation. Cost of fixed assets includes all expenses incurred in connection with purchase and installation of the fixed assets
2. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.
3. Any assets which have been acquired by way of gift, constructed/acquired through grants, transfer by any other government or without consideration shall be recorded at nominal value of Rs.1/-
4. 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.
5. Depreciation shall be provided at full rate for the assets, which are purchased/constructed before Oct 1 of the accounting year. Depreciation shall be provided at half the rate for the assets, which are purchased/constructed on or after Oct 1 of accounting year as per UMAM.
6. No revaluation of fixed assets has been undertaken during the year.
7. On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to Capital Reserve.

Long Term liability-

Long Term liability is made up of Borrowings directly taken by the Municipality 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.

Interest on borrowings

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

Grants

1. The municipality has received general grants during the year. Detail given as per schedule B4
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.
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



अधिशायी अधिकारी
नगर पालिका परिषद खटीगा
(ऊधम सिंह नगर)

receipt and has been transferred from respective Grant Account to the Capital Contribution.

4. Capital Grants received by the Municipality as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the Corporation, are settled against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

Investments

1. Investments are carried at cost. Any permanent fall in the carrying value of the investments are provided for.
2. Investment in equity share of the NIL has been carried as per Equity method.

Stores and Spares

Stores and spares are valued as on 31/03/2023 at the cost based on FIFO method.

Disclosure of Accounting policies (ASLB-1)

The various accounting policies and methods prescribed under the National Municipal Accounting Manual/ Uttarakhand Municipal Accounting Manual on treatment to various accounts and transactions for their conversion in to double entry method with accrual system of accounting have been followed to the extent these were applicable.

Disclosure on Borrowings (ASLB-5)

There are no borrowings.

Disclosure on Inventories (ASLB-12)

Stores and spares are valued as on 31/03/2023 at the cost based on FIFO method

Disclosure of Event after the reporting date: (ASLB-14)

No any events occurring between the reporting date and the date when the financial statements are approved.

Disclosure on Fixed Assets (ASLB-17)

Fixed assets are taken in the balance sheet on the basis of cost of acquisition less accumulated depreciation

Contingent Liabilities (ASLB-19)

Provision for Contingent Liabilities has been not provided.

Disclosure on Investment-

There are no specific Investment held by Nagar Palika Parishad Khatima except FDR with ICICI Bank during the Year ended 31.3.2023.



अधिसूची अधिकारी
नगर पालिका परिषद खटीम,
(उधम सिंह नगर)

Disclosure on Provision for Retirement benefits (ASLB-39)

Provision relating to Retirement benefits of employees has not been made by Nagar Palika Parishad Khatima.

Disclosure of Related Party Transactions: (ASLB-20)

Nosuch transactions between the related parties.

Disclosure on Intangible Assets (ASLB-31)

No any intangible assetsheld by Nagar Palika Parishad Khatima

Disclosure on Provision against doubtful receivables-

Provision against doubtful receivables have been provided in financial statement as per Uttarakhand Municipal Accounting Manual 2021.

Disclosure on Bank Accounts-

Cash & Bank Balance have been taken at actual appearing in Cash Book. Bank reconciliations are also attached herewith forming part of Balance sheet as on 31.03.2023, while preparing Bank Reconciliation Statements, Bank balances/Treasury balances have been taken as per Bank statement of respective banks as on 31.03.2023

Sl	Name Of Bank	Account No.	Balance as per Bank	Balance as per Cash Books	BRS
1	Axis Bank	916010047621140	59851.00	59851.00	
2	BANDHAN BANK	50190025362695	8551234.00	8551234.00	
3	BANK OF BARODA	00850200000093	16635383.71	14452803.71	Yes
4	Bank of Baroda NULM	008500028725	65006.00	65006.00	
5	HDFC BANK	50100249643150	275939.60	275939.60	
6	HDFC BANK	50100249643163	119809.60	119809.60	
7	HDFC BANK	50100249643111	598149.60	598149.60	
8	ICICI BANK	179401000399	5696.00	5696.00	
9	ICICI BANK	179401000400	439424.00	439424.00	
10	ICICI BANK	179401000708	277.00	277.00	
11	ICICI BANK	179401000225	327765.00	310365.00	Yes
12	IDBI Dehradun SBM		10000000.00	10000000.00	
13	NAINITAL BANK LTD	0842000000005072	2709193.00	2709193.00	
14	PLA (TFC)	Treasury	4034616.00	4034616.00	
15	PUNJAB NATIOAL BANK	06802191029471	14703.00	14703.00	
16	PUNJAB NATIOAL BANK	4461000100149745	8101758.00	8101758.00	
17	PUNJAB NATIOAL BANK	06802010028980	423657.00	423657.00	
18	PUNJAB NATIOAL BANK	446100210004683	53535377.95	53535377.95	
19	SFC	Treasury	22397615.00	22397615.00	
20	STATE BANK OF INDIA	11104904203	1937929.90	1838422.90	Yes
	TOTAL		130233385.36	127933898.36	



अधिशिषी अधिकारी
नगर पालिका परिषद खटीमा
(ऊधम सिंह नगर)

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1. *All the financial figures and comments in specific or general terms made are based on documents, information and explanations provided by officers and staff of Nagar Palika Parishad Khatimaduring the course of engagement of our team, and the correctness,origin comprehensiveness or veracity of comments or explanations in so far as they relate to existing practices is not the responsibility of the Consulting team. As the scope of work of the Consultant was not to carry out any sort of audit, it was limited to do a sort of cross check wherever it was feasible.*
6. *Although the Consulting team has made every effort to obtain information comprehensively for every department of the Nagar Nigam and has also widely circulated the team's requirements in this regard, it is possible that some relevant information or documentation has not become available to the team. It is therefore specifically stated that this document is based upon and restricted to the set of documents, information, comments and explanations provided by officers and staff of Nagar Palika Parishad Khatima therefore any such documents, information, comments and explanations not provided to the Consulting team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments, information and explanations on present document.*
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2
अध्यासी अधिकारी
नगर पालिका परिषद खटीमा
(ऊधम सिंह नगर)