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**ACCOUNTANT'S COMPILATION REPORT**

To  
The Executive Officer,  
Nagar Palika Parishad Doiwala

We have compiled the accompanying financial statements of ULB Doiwala based on information you have provided. These financial statements comprise the Balance Sheet of ULB Doiwala as at March 31, 2023, the Statement of Profit and Loss, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

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

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

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

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

For, Tibrewal Chand & Co.  
Chartered Accountants

Yours Sincerely,


CA Roshan Jain

Partner

**Membership No. : 518422**

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: Office :

1st Floor, KK - 5, Civil Township, Rourkela - 769004  
Plot No 395/2, Rishabh Nagar, New Rajendra Nagar, Near Maharana Pratap College, Raipur - 492001  
303, S.S. Vihar Apartment, Near Railway Heart Hospital, Karbigahiya, Patna - 800001  
Plot No. 2A, Krishna Puri, Sodala, Jaipur - 302006

# ANNUAL FINANCIAL STATEMENT FOR F.Y. 2022-23

*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 VII (Dehradun & Uttarkashi)*

**NAGAR PALIKA PARISHAD DOIWALA**



## Doiwala Nagar Palika Parishad

## Balance Sheet of Doiwala U.I.B as on 31st March 2023

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<b>Liabilities</b>			
	<b>Own Fund Reserve &amp; Surplus</b>			
3-10	Corporation Fund/ Municipal	B-1	-6,058,863.51	-14,719,432.68
3-11	Earmarked Funds	B-2		
3-12	Reserves	B-3	169,100,988.18	91,678,495.45
	<b>Total Own Fund Reserves and</b>		<b>163,042,124.67</b>	<b>76,959,062.77</b>
3-20	Grants, Contributions for specific	B-4	66,605,831.39	68,462,314.89
	<b>Loans</b>			
3-30	Secured loans	B-5		
3-31	Unsecured loans	B-6		
	<b>Total Loans</b>		<b>-</b>	<b>-</b>
	<b>Current Liabilities and Provisions</b>			
3-40	Deposits received	B-7	-	11,094.00
3-41	Deposit works	B-8		
3-50	Other liabilities (Sundry Creditors)	B-9	7,136,504.00	2,956,933.00
3-60	Provisions	B-10	18,628,978.00	17,128,978.00
	<b>Total Current Liabilities and</b>		<b>25,765,482.00</b>	<b>20,097,005.00</b>
	<b>TOTAL LIABILITIES</b>		<b>255,413,435.97</b>	<b>165,518,381.28</b>
	<b>ASSETS</b>			
4-10	Fixed Assets	B-11		
	<b>Gross Block</b>		<b>273,348,268.02</b>	<b>186,866,401.02</b>
4-11	Less: Accumulated Depreciation		122,676,304.55	101,733,781.98
	<b>Net Block</b>		<b>150,671,963.47</b>	<b>85,132,619.04</b>
4-12	Capital work-in-progress	B-12	34,295,231.00	7,620,231.00
	<b>Total Fixed Assets</b>		<b>184,967,194.47</b>	<b>92,752,850.04</b>
	<b>Investments</b>			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment - Other Fund	B-14	-	-
	<b>Total Investments Current</b>		<b>-</b>	<b>-</b>
4-30	Stock in hand (Inventories)	B-15	-	2,129,217.28
	<b>Sundry Debtors (Receivables)</b>			
4-31	Gross amount outstanding	B-16	238,660.00	337,528.00
4-32	Less: Accumulated provision		97,368.50	115,010.12
	<b>Net amount outstanding</b>		<b>141,291.50</b>	<b>222,517.88</b>
4-40	Prepaid expenses	B-17	-	414,093.84
4-50	Cash and Bank Balances	B-18	70,259,443.00	69,954,195.24
4-60	Loans, advances and deposits	B-19	45,507.00	45,507.00
4-61	Less: Accumulated provision		-	-
	<b>Net amount outstanding</b>		<b>-</b>	<b>-</b>
	<b>Total Current Assets, Loans &amp;</b>		<b>-</b>	<b>-</b>
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to	B-21	-	-
	<b>TOTAL ASSETS</b>		<b>255,413,435.97</b>	<b>165,518,381.28</b>
	Notes to the Balance Sheet	B-22		

For, Tibrewal Chand & Co.  
Chartered Accountants



CA Roshan Jain  
Authorized Signatory  
M. No. 518422

लेखाकार  
नगर पालिका परिषद डोईवाला



अधिकाारी  
नगर पालिका परिषद  
डोईवाला, देहरादून

**Dotwala Nagar Palika Parishad**

**Statement of Profit & Loss Account for the period 01/04/2022 to 31/03/2023**

Code No	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous year (Rs.)
1	2	3	4	4
	<b>INCOME</b>			
	Tax Revenue	I-1	1,190,850.00	1,170,650.00
	Assigned Revenues & Compensation	I-2		
	Rental Income from Municipal Properties	I-3	161,210.32	-
	Fees & User Charges	I-4	4,842,179.00	4,197,165.00
	Sale & Hire Charges	I-5	443,993.00	93,800.00
	Revenue, Grants, Contributions & Subsidies	I-6	158,790,124.22	62,103,174.00
	Income from Investments	I-7	-	-
	Interest Earned	I-8	122,639.79	181,681.00
	Other Income	I-9	161,641.62	11,863.35
	Income from Commercial Projects	I-19		
<b>A</b>	<b>Total- INCOME</b>		<b>165,712,637.95</b>	<b>67,758,333.35</b>
	<b>EXPENDITURE</b>			
	Establishments Expenses	I-10	52,727,076.00	36,059,631.00
	Administrative Expenses	I-11	8,958,631.84	4,743,496.98
	Operations & Maintenance	I-12	43,882,643.63	41,357,192.10
	Interest & Finance Expenses	I-13	727,705.24	1,576.48
	Programme Expenses	I-14	26,698,321.00	471,876.00
	Revenue, Grants, Contributions & Subsidies	I-15	-	3,002,000.00
	Provisions & Write-off	I-16	-	20,112.37
	Miscellaneous Expenses	I-17		
	Depreciation		20,942,522.57	13,958,493.41
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>153,936,900.28</b>	<b>99,614,378.34</b>
<b>A-B</b>	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		11,775,737.67	-31,856,044.99
	Add :- Prior Period Items(net)	I-18		
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		11,775,737.67	-31,856,044.99
	Less:- Trf to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		11,775,737.67	-31,856,044.99

For, Tibrewal Chand & Co.  
Chartered Accountants



CA Roshan Jain  
Authorized Signatory  
M. No. 518422

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अधिशायी अधिकारी  
नगर पालिका परिषद  
डोईवाला, देहरादून



Particulars	Current Year (Rs.)	Previous Year (Rs.)
<b>a. Cash flows from operating activities</b>		
Cash Receipt from:		
Taxation	1,190,850.00	1,170,650.00
Sales of Goods and Services	443,993.00	91,800.00
Grants related to Revenue/General Grants	158,790,124.22	62,103,174.00
Interest Received	122,639.79	101,681.00
Other Receipts	5,165,030.94	4,209,028.15
Less: Cash Payment for:		
Employee Costs	52,727,076.00	36,059,641.00
Superannuation	20,942,522.57	13,958,493.41
Depreciation	727,705.24	1,576.48
Interest Paid	79,539,596.47	49,594,677.45
Other Payments		
Net cash generated from/ (used in) operating activities (a)	11,775,737.67	-31,856,044.99
Less/ Add: (Increase) / Decrease in Current Assets	2,624,337.50	6,093,219.45
Add/ Less: Increase / (Decrease) in Current liability	5,668,477.00	15,726,060.00
<b>Net cash generated from/ (used in) operating activities (b)</b>	<b>20,068,752.17</b>	<b>-10,036,765.54</b>
<b>b. Cash flows from investing activities</b>		
(Purchase) of fixed assets & CWIP	-92,214,344.43	-6,080,141.59
(Increase) / (Decrease) in Special funds/ grants	-1,856,683.50	8,347,135.52
(Purchase) / Decrease in earmarked funds		
(Purchase) / (Decrease) in Reserve	77,422,492.73	5,005,787.00
<b>Add:</b>		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received		
Interest income received		
<b>Net cash generated from/ (used in) investing activities (b)</b>	<b>-16,648,335.20</b>	<b>7,272,780.93</b>
<b>c. Cash flows from financing activities</b>		
<b>Add:</b>		
Loan from banks/ others received		
Corporation Fund	₹3,115,168.50	9,483,040.48
<b>Less:</b>		
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
<b>Net cash generated from (used in) financing activities (c)</b>	<b>-3,115,168.50</b>	<b>9,483,040.48</b>
<b>Net increase / (decrease) in cash and cash equivalents (a+ b + c)</b>	<b>305,248.47</b>	<b>6,719,055.87</b>
Cash and cash equivalents at beginning of period	69,954,195.24	63,235,139.37
<b>Cash and cash equivalents at end of period</b>	<b>70,259,443.71</b>	<b>69,954,195.24</b>
<b>Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:</b>		
i. Cash Balances	-	-
ii. Bank Balances	70,259,443.00	69,954,195.24
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
<b>Total</b>	<b>70,259,443.00</b>	<b>69,954,195.24</b>

For, Tibrewal Chand & Co.  
Chartered Accountants



CA. Tibrewal Chand  
Authorized Signatory  
M. No. 518-8422

मुख्यकार  
नगर पालिका परिषद्, डोईवाडी



अधिकारी  
नगर पालिका, डोईवाडी

**Schedules to Income and Expenditure Account/Name of the ULB**  
**Schedule 1-1: Tax Revenue [Code No 110]**

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	1,190,850.00	1,189,671.00
110-02	Water tax		
110-03	Sewerage Tax		
110-04	Conservancy Tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-11	Advertisement tax		
110-12	Pilgrimage Tax		
110-80	Other taxes	1,190,850.00	1,189,671.00
	<b>Sub-total</b>	<b>1,190,850.00</b>	<b>19,021.00</b>
110-90	Less	-	
	<b>Sub-total</b>	<b>1,190,850.00</b>	
	<b>Total tax</b>		

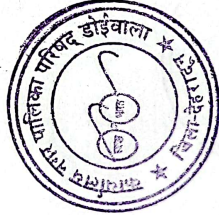


Schedule 1-1 (a): Remission and Refund of taxes

Code No.*	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100100	Property taxes		19021
1101100	Advertisement tax		
1108000	Others		
<b>Total refund and remission of tax revenues</b>		<b>0</b>	<b>19021</b>

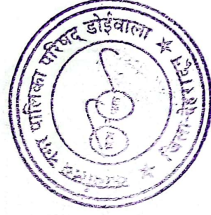
\* Insert the Detailed Codes of Account as applicable

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



Schedule 1-2: Assigned Revenues & Compensation [Code No 120]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
120-10	Taxes and Duties collected by others		
120-20	Compensation in lieu of Taxes / duties		
120-30	Compensations in lieu of Concessions		
<b>Total assigned revenues &amp; compensation</b>			





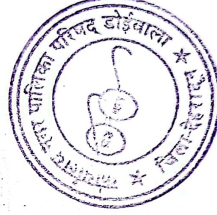
Schedule 1-3: Rental income from Municipal Properties (Code No 130)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	161,210.32	-
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents		
	<b>Sub-Total</b>	<b>161,210.32</b>	<b>-</b>
130-90	Less: Rent Remission and Refunds		
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total Rental Income from Municipal Properties</b>	<b>161,210.32</b>	<b>-</b>



**Schedule 1-4: Fees & User Charges [Code No.140]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
140-10	Empanclement & Registration Charges	112,700.00	
140-11	Licensing Fees	210,546.00	140,730.00
140-12	Fees for Grant of Permit	-	
140-13	Fees for Certificate or Extract	91,282.00	23,980.00
140-14	Development Charges	-	
140-15	Regularisation Fees	-	
140-20	Penalties and Fines	532,950.00	109,400.00
140-40	Other Fees	1,031,826.00	1,920,050.00
140-50	User Charges	2,862,875.00	2,003,005.00
140-60	Entry Fees		
140-70	Service/ Administrative Charges		
140-80	Other Charges		
	<b>Sub-Total</b>	<b>4,842,179.00</b>	<b>4,197,165.00</b>
140-90	Less:		
	<b>Sub-total</b>	<b>4,842,179.00</b>	<b>4,197,165.00</b>
	<b>Total income from Fees &amp; User Charges</b>		



**Schedule 1-5: Sale & Hire Charges [Code No. 150]**

1	2	3	4
Detailed	Particulars	Current Year	Previous Year
150-10	Sale of Products	169008	
150-11	Sale of Forms & Publications	274985	93800
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
<b>Total income from Sale &amp; Hire charges</b>		<b>443993</b>	<b>93800</b>



**Schedule 1-6: Revenue Grants, Contributions & Subsidies [Code No.160]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
160-10	Revenue Grant	158,790,124.22	62,103,174.00
160-20	Re-imburement of expenses		
160-30	Contribution towards schemes		
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>158,790,124.22</b>	<b>62,103,174.00</b>



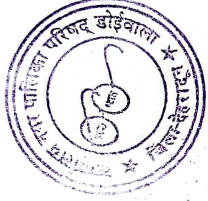
Schedule 1-7: Income from Investments - General Fund [Code No. 170]

Code No	Particulars	Current Year	Previous Year
1	2	3	4
170-10	Interest on Investments		
170-20	Dividend		
170-40	Profit in Sale of Investments		
170-80	Others		
<b>Total Income from Investments</b>		-	-



Schedule 1-8: Interest Earned [Code No 171]

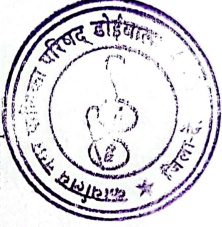
Code No.	Particulars	Current Year	Previous Year
1	2	3	4
171-10	Interest from Bank Accounts	122,639.79	181,681.00
171-20	Interest on Loans and advances to		
171-30	Interest on loans to others		
171-40	Other Interest		
	<b>Total. - Interest Earned</b>	<b>122,639.79</b>	<b>181,681.00</b>



**Schedule 1-9: Other Income [Code No 180]**

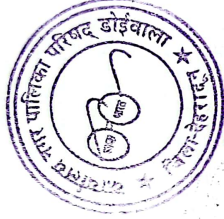
Code No.	Particulars	Current Year	Previous Year
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed asses		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/Liabilities		
180-60	Excess Provisions written back	17641.62	11863.35
180-80	Miscellaneous Income	144000.00	11863.35
	<b>Total. Other Income</b>	<b>161641.62</b>	<b>11863.35</b>

**Note:** Details of profit earned on Fixed Assets disposed shall be given for each of the class of fixed assets, to the extent possible, together with the details of the gross block of the fixed asset sold, depreciation provided on that and the value realised on disposition below Schedule 1-9.



**Schedule 1-10: Establishment Expenses [code no 210]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
210-10	Salaries, Wages and Bonus	52,381,456.00	36,044,631.00
210-20	Benefits and Allowances	5,074.00	15,000.00
210-30	Pension	340,546.00	-
210-40	Other Terminal & Retirement Benefits		
	<b>Total establishment expenses</b>	<b>52,727,076.00</b>	<b>36,059,631.00</b>





Schedule 1-11: Administrative Expenses [Code No 220]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
220-10	Rent, Rates and Taxes		
220-11	Office maintenance	251,432.00	156,903.00
220-12	Communication Expenses	37,264.00	73,970.00
220-20	Books & Periodicals		
220-21	Printing and Stationery	1,022,063.00	81,604.00
220-30	Travelling & Conveyance	5,368,795.80	3,356,551.00
220-40	Insurance	534,069.84	68,303.16
220-50	Audit Fees		
220-51	Legal Expenses		27,500.00
220-52	Professional and other fees	1,524,000.00	229,539.00
220-60	Advertisement and Publicity	221,007.20	518,953.00
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses		230,173.82
	<b>Total administrative expenses</b>	<b>8,958,631.84</b>	<b>4,743,496.98</b>



**Schedule 1-12: Operations and Maintenance [Code No 230]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
230-10	Power & Fuel	28,316,081.00	16,247,978.00
230-20	Bulk Purchases		
230-30	Consumption of Stores	6,498,106.63	10,313,795.10
230-40	Hire Charges	2,130,510.00	756,339.00
230-50	Repairs & maintenance - Infrastructure Assets	428,178.00	
230-51	Repairs & maintenance - Civic Amenities	256,887.00	476,776.00
230-52	Repairs & maintenance - Buildings	7,670.00	
230-53	Repairs & maintenance - Vehicles	1,590,733.00	312,040.00
230-59	Repairs & maintenance - Others	52,396.00	772,207.00
230-80	Other operating & maintenance expenses	4,602,082.00	12,478,057.00
	<b>Total Operating &amp; Maintenance Expense</b>	<b>43,882,643.63</b>	<b>41,357,192.10</b>



**Schedule 1-12: Operations and Maintenance [Code No 230]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
230-10	Power & Fuel	28,316,081.00	16,247,978.00
230-20	Bulk Purchases		
230-30	Consumption of Stores	6,498,106.63	10,313,795.10
230-40	Hire Charges	2,130,510.00	756,339.00
230-50	Repairs & maintenance -Infrastructure Assets	428,178.00	
230-51	Repairs & maintenance - Civic Amenities	256,887.00	476,776.00
230-52	Repairs & maintenance - Buildings	7,670.00	
230-53	Repairs & maintenance - Vehicles	1,590,733.00	312,040.00
230-59	Repairs & maintenance - Others	52,396.00	772,207.00
230-80	Other operating & maintenance expenses	4,602,082.00	12,478,057.00
<b>Total Operating &amp; Maintenance Expense</b>		<b>43,882,643.63</b>	<b>41,357,192.10</b>



**Schedule 1-13: Interest & Finance Charges [Code No 240]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
240-10	Interest on Loans from the Central Government		
240-20	Interest on Loans from the State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges	1,051.24	1,576.48
240-80	Other Finance Expenses	726,654.00	
<b>Total Interest &amp; Finance Charges</b>		<b>727,705.24</b>	<b>1,576.48</b>



**Schedule 1-14: Programme Expenses [Code No 250]**

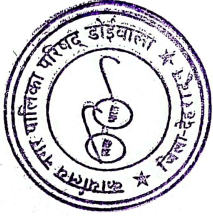
Code No.	Particulars	Current Year	Previous Year
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	26,698,321.00	431,466.00
250-30	Share in Programmes of others		40,410.00
<b>Total Programme Expenses</b>		<b>26,698,321.00</b>	<b>471,876.00</b>



**Schedule 1-15: Revenue Grants, Contributions & Subsidies [Code No 260]**

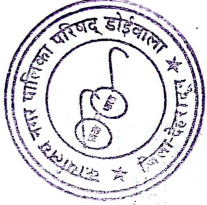
Code No.	Particulars	Current Year	Previous Year
1	2	3	4
260-10	Grants Given (Give details)		
260-20	Contributions Given (Give details)		116,000.00
260-30	Subsidies Given (Give details)		2,886,000.00
	<b>Total Revenue Grants, Contributions &amp; Subsidies given</b>	-	<b>3,002,000.00</b>

- Details of Grant/Contribution/Subsidy given to Central Govt body/ State Government body/



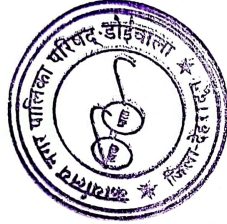
Schedule 1-16: Provisions & Write off [Code No 270]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		20112.37
270-20	Provision for other Assets	0	
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
	<b>Total Provisions &amp; Write off</b>	<b>0</b>	<b>20112.37</b>



Schedule 1-17: Miscellaneous Expenses [Code No 271]

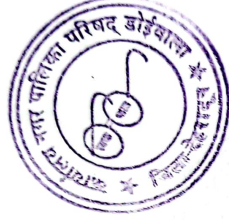
Code No.	Particulars	2	3	4
1				
271-10	Loss on disposal of Assets			
271-80	Other Miscellaneous Expenses			
	<b>Total Miscellaneous expenses</b>			





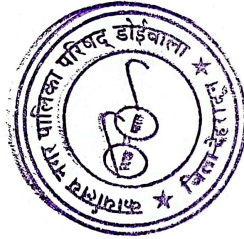
Schedule 1-18: Prior Period Items (Net) [Code No 280]

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



Schedule 1-19: Income from Projects taken on Commercial basis [Code No. 190]

Code No	Particulars	Current Year	Previous Year
1			
2		3	4
190-10	Income from commercial projects		
	Total Income from Commercial projects		



The various schedules to the Balance Sheet have been provided below:

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year* (Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	-14,719,432.68	4,190,355.50	-10,529,077.18	7,305,524.00	-17,834,601.18
310-90	Excess of Income & Expenditure		11,775,737.67	11,775,737.67		11,775,737.67
	<b>Total Municipal fund (310)</b>	<b>-14,719,432.68</b>				<b>-6,058,863.51</b>

\*Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure



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

Particulars	Special Fund	Special Fund 2	Special Fund	Special Fund 4	Special Fund 5	Pension Fund	General Provident
Code No.							
(a) Opening Balance							
(b) Additions to the Special Fund							
(i) Trf to Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other Addition (Specify Details)							
<b>Total (b)</b>							
<b>Total (a+b)</b>							
(c) Payments out of funds							
(i) Capital Expenditure on Fixed Assets							
Others							
<b>Sub-Total</b>							
(ii) Revenue Expenditure							
Salary							
Wages and allowances etc							
Rent							
<b>Sub-Total</b>							
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
<b>Sub-Total</b>							
<b>Total of (i+ii+iii) (c)</b>							
<b>Net balance at the year</b>							
<b>Grant Total of Special</b>							



GENERAL CHARTER

(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
		5 (3+4)	6	7 (5-6)

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

Code No.	Particulars	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	91,116,426.45	98,365,015.30	189,481,441.75	20,942,522.57	168,538,919.
312-11	Capital Reserve	562,069.00	-	562,069.00		562,069.
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	<b>Total Reserve funds</b>	91,678,495.45	98,365,015.30	190,043,510.75	20,942,522.57	169,100,988.1



Schedule B-4: Grants & Contribution for Specific Purposes [Code No. 220] (Amount in Rs.)

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations
Code No.						
1) Opening Balance	50,305,117.39	18,157,167.50				
2) Addition to the Grants*	58,282,081.00	176,980,000.00				
3) Grant received during the year	1,157,818.00	338,770.00				
4) Interest/Dividend earned on Grant Investments						
5) Grants received from Government/Non-Governmental Organizations						
6) Appreciation in Value of Grant Investments	199,745,946.39	195,475,937.50				
7) Other addition (Benefit earned)	60,989,068.00	98,848,948.00				
8) Total (a)	60,989,068.00	98,848,948.00				
9) Payments out of funds:						
a) Capital expenditure on fixed Assets*	60,989,068.00	98,848,948.00				
b) Revenue Expenditure on salary, wages and allowance etc. Rent and maintenance charges.	29,738,750.00	33,610,563.00				
c) Total	29,738,750.00	33,610,563.00				
10) Others: Grant Refunded	4,190,155.50	41,337,468.00				
11) Total transferred	34,928,905.50	74,948,031.00				
12) Balance carried forward	148,556,972.89	51,778,955.50				
Total Grants & Contribution for Specific Purposes						

Rs: Grant funds received from Central/ State Government are to be shown as grant funds if not to be mixed up with earmarked funds



**Schedule B-5: Secured Loans [Code No 330]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
330-10	Secured Loans from Central Government		
330-20	Secured Loans from State government		
330-30	Secured Loans from Govt. bodies & Associations		
330-40	Secured Loans from international agencies		
330-50	Secured Loans from banks & other financial institutions		
330-60	Other Term Loans		
330-70	Bonds & debentures		
330-80	Other Loans		
	<b>Total Secured Loans</b>		

**Notes:**

The nature of the Security shall be specified in each of these categories

- 1 Particulars of any guarantees given shall be disclosed
- 2 Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption
- 3 Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- 4 For loans disbursed directly to an Executing Agency, please specify the name of the Project for which such loan is raised.



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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
331-10	Unsecured Loans from Central Government		
331-20	Unsecured Loans from State government		
331-30	Unsecured Loans from Govt. bodies & Associations		
331-40	Unsecured Loans from International agencies		
331-50	Unsecured Loans from banks & other financial institutions		
331-60	Other Term Loans		
331-70	Bonds & debentures		
331-80	Other Loans		
<b>Total Un-</b>			

**Note:**

Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately.

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
340-10	Deposits From Contractors and suppliers	-	11,094.00
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
<b>Total</b>		-	<b>11,094.00</b>

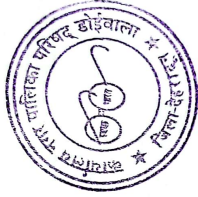




Schedule B-8: Deposit Works [Code No 341]

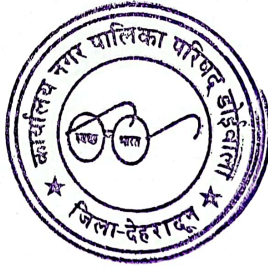
Code No.	Name of Funding Agency	Opening	Additions during the current year	Utilisation / expenditure	Amount in Bk.	Income earned
341-10-	2	3	4	5	6	7
	Total of deposit					

Note: The amount received during the year from the funding agency/department on whose behalf the deposit works have been undertaken would appear in col. 4.  
 The expenditure incurred including percentage (departments) charges would appear in Col.5  
 Balance as in Col. 6 would appear in the Balance Sheet as a liability



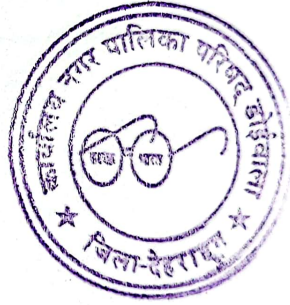
Schedule B-9: Other Liabilities [Code No 350]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
350-10	Creditors	6,146,668.00	2,097,749.00
350-11	Employee Liabilities	840,110.00	859,184.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	149,726.00	-
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
<b>Total Other liabilities (Sundry Creditors)</b>		<b>7,136,504.00</b>	<b>2,956,933.00</b>



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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
360-10	Provision for Expenses	18,628,978.00	17,128,978.00
360-20	Provision for Interest		
360-30	Other Provisions		
<b>Total Provisions</b>		<b>18,628,978.00</b>	<b>17,128,978.00</b>



Code No	Particulars	Opening Balance		Additions during		Deductions during		Total at the end of the year		Opening	Additions during	Deductions during	Total at the end of the year
		1	2	3	4	5	6	7	8				
410-20	Buildings	562,699.00	12,680,540.00	645,620.00	1,207,331.00	24,922,765.00	3,758,000.89	791,050.00	4,539,050.89	20,385,714.11	1,207,331.00	1,923,564.44	22,309,278.55
410-10	Land	-	583,733.00	8,752,882.00	9,336,615.00	-	583,731.00	1,399,320.36	1,923,564.44	-	-	-	1,923,564.44
410-21	Parks & Playgrounds	-	-	-	-	-	-	-	-	-	-	-	-
410-30	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-	-
410-31	Roads and Bridges	11,074,223.00	32,542,384.00	143,267,307.00	73,993,160.83	11,661,337.08	85,054,497.91	85,054,497.91	85,054,497.91	37,331,792.17	5,003,977.12	37,331,792.17	122,883,689.99
410-32	Sewerage and drainage	10,971,245.00	1,495,626.00	12,466,871.00	5,967,447.88	5,967,447.88	5,967,447.88	5,967,447.88	5,967,447.88	5,003,977.12	5,003,977.12	5,003,977.12	10,975,424.99
410-33	Public Lighting	20,386,624.00	13,972,723.00	34,359,357.00	6,523,869.45	3,070,752.78	9,594,622.23	24,764,734.77	13,862,754.55	13,862,754.55	13,862,754.55	13,862,754.55	27,725,489.10
410-34	Waterways	159,738.00	987,732.00	1,147,490.00	75,875.55	1,09,011.55	184,887.10	184,887.10	184,887.10	184,887.10	184,887.10	184,887.10	369,774.20
410-35	Other assets	-	-	-	-	-	-	-	-	-	-	-	-
410-40	Plants & Machinery	7,132,114.00	4,123,145.00	11,256,059.00	3,456,287.47	904,935.00	4,361,222.47	6,994,836.53	3,676,626.53	3,676,626.53	3,676,626.53	3,676,626.53	7,353,253.06
410-50	Vehicles	19,359,263.00	8,985,727.00	28,344,990.00	6,705,851.78	2,016,703.48	8,722,555.26	19,622,434.74	12,555,411.22	12,555,411.22	12,555,411.22	12,555,411.22	25,177,826.44
410-60	Office & other equipment	514,535.98	1,103,930.00	1,618,465.98	421,038.25	218,161.62	693,853.17	978,618.10	97,497.73	97,497.73	97,497.73	97,497.73	1,076,115.46
410-70	Furniture, fixtures, fittings and electrical appliances	158,040.04	490,201.00	648,241.04	132,733.05	31,274.43	164,007.48	484,233.56	25,306.99	25,306.99	25,306.99	25,306.99	50,613.98
410-72	Statues, hortage assets, paintings & other works of art	-	1,140,000.00	1,140,000.00	-	215,775.58	215,775.58	215,775.58	215,775.58	215,775.58	215,775.58	215,775.58	431,551.16
410-80	Other fixed assets and non-current assets (includes intangible Assets)	3,632,776.00	-	3,632,776.00	715,783.83	-	715,783.83	715,783.83	715,783.83	715,783.83	715,783.83	715,783.83	1,431,567.66
<b>Total</b>		196,866,401.02	86,481,867.00	273,348,268.02	101,733,781.98	20,942,522.57	150,671,963.47	85,132,619.04	150,671,963.47	85,132,619.04	85,132,619.04	85,132,619.04	235,804,588.51



1. Value of land & building  
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**Schedule B-12: Capital Work In Progress (CWIP) - [Code 412]**

Details of Fixed Asset head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP at the end of FY
(A)	(B)	(C)	(D)	(E=B+C)
Buildings				
Parks and Playgrounds	2597413	0	0	2597413
Roads and Bridges	0	0	0	0
Sewerage and Drainage	0	0	0	0
Water Ways	0	26675000	0	26675000
Public Lighting	0	0	0	0
Plant and Machinery	5022818	0	0	5022818

\* A list of Contract-wise CWIP at the end of the FY will be annexed to this schedule

**Schedule B-13: Investments -  
Amount Rs.**

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government				
<b>Total of Investments General</b>					

- 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 market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.



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

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				
<b>Total of Investments Other</b>					

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	Previous Year
1	2	3	4
430-10	Stores		2129217.28
430-20	Loose Tools		
430-30	Others		
Total Stock in hand		0	2129217.28



Code No.	Particulars	Gross	Provision for	Net	Previous year
1	2	3	4	5=3-4	6
431-10	Receivables for Property Taxes	238660	97368.5	141291.5	222517.88
	<b>Net Receivables of Property Taxes</b>	<b>238660</b>	<b>97368.5</b>	<b>141291.5</b>	<b>222517.88</b>
431-19	Receivable of Other Taxes Current Year				
	Receivables outstanding for more than				
	2 years but not exceeding 3 years				
	3 Years to 4 years				
	More than 5 Years				
	Sick or Closed Industries				
	Sub- total				
350-30	Less: State Government Cesses/Levies				
	in Taxes - Control Accounts				
	<b>Net Receivables of Other Taxes</b>				
431-30	Receivables of Cess Current Year				
	Receivables outstanding for more than				
	2 years but not exceeding 3 years				
	3 Years to 4 years				
	More than 5 Years				
	Sick or Closed Industries				
	Sub- total				
431-40	Receivables from Other Sources				





Schedule B-17: Prepaid Expenses [Code No 440]

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	
440-10	Establishment		
440-20	Administrative	0	414093.84
440-30	Operations & maintenance		
<b>Total Prepaid expenses</b>		<b>0</b>	<b>414093.84</b>



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

Code No.	Particulars	Current Year Amount	Previous year Amount
1	2	3	4
450-10	Cash	2,320.00	18,509.00
	<b>Balance with Bank - Municipal Funds</b>		
450-21	Nationalised Banks	6,551,334.50	1,992,467.79
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		17,462.75
450-24	Post Office		
450-25	Treasury account		
	<b>Sub-total</b>		
	<b>Balance with Bank - Special Funds</b>		
450-41	Nationalised Banks		
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	<b>Sub-total</b>		
	<b>Balance with Bank - Grant Funds</b>		
450-61	Nationalised Banks	15,825,484.50	15,039,743.70
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
450-65	Treasury account	47,880,304.00	52,886,012.00
	<b>Sub-total</b>		
<b>Total Cash and Bank balances</b>		<b>70,259,443.00</b>	<b>69,954,195.24</b>



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

Code No.	Particulars	Opening	Paid	Recover	Balance
1	2	3	4	5	6
460-10	Loans and advances to employees	0		0	0
460-20	Employee Provident Fund Loans				
460-30	Loans to Others				
460-40	Advance to Suppliers and Contractors				
460-50	Advance to Others				
460-60	Deposit with External Agencies	45507			45507
460-80	Other Current Assets				
	<b>Sub -Total</b>	45507			45507
461-	Less: Accumulated Provisions				
	<b>Total Loans, advances, and deposits</b>	45507			45507



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

Code No.	Particulars	Current Year	Previous year
1	2	3	4
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
<b>Total Accumulated Provision</b>			



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

Code No.	Particulars	Current Year	Previous year
1	2	3	4
470-10	Deposit Works		
<b>Total Other Assets</b>			

