

# *R R BAJAJ & ASSOCIATES*

## Chartered Accountants

A-8, Narayan Plaza, 26/A, Chandivali Road, Off Saki Vihar Road, Andheri (East), Mumbai – 400072

Contact No.: 9001734977 | E-mail: rrbajajandassociates@gmail.com

### ACCOUNTANT'S COMPILATION REPORT

To  
The Executive Officer,  
Nagar Panchayat Dhandera

We have compiled the accompanying financial statements of ULB **Dhandera** based on information you have provided. These financial statements comprise the Balance Sheet of ULB **Dhandera** as at March 31, 2022, 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.

Your Sincerely,

For RR Bajaj & Associates  
Chartered Accountants



A handwritten signature in black ink, appearing to read "Mukesh Kumawat".

CA Mukesh Kumawat

Partner

**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.**

**Package VI**

**ANNUAL FINANCIAL  
STATEMENT FOR F.Y. 2021-  
22**

**NAGAR PANCHAYAT DHANDERA**

**Balance Sheet as on 31st March 2022**

**Dhandera Nagar Panchayat**

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	12,72,712.86	-
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	41.00	-
	<b>Total Own Fund Reserves and</b>		<b>12,72,753.86</b>	<b>-</b>
3-20	<b>Grants, Contributions for specific</b>	B-4	-	-
<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	-	-
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	13,64,065.00	-
3-60	Provisions	B-10	-	-
	<b>Total Current Liabilities and Provisions</b>		<b>13,64,065.00</b>	<b>-</b>
	<b>TOTAL LIABILITIES</b>		<b>26,36,818.86</b>	<b>-</b>
<b>ASSETS</b>				
4-10	Fixed Assets	B-11	-	-
	Gross Block		12,23,977.00	-
4-11	Less: Accumulated Depreciation		67,529.15	-
	Net Block		11,56,447.85	-
4-12	Capital work-in-progress	B-12	-	-
	<b>Total Fixed Assets</b>		<b>11,56,447.85</b>	<b>-</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	-	-
<b>Sundry Debtors (Receivables)</b>				
4-31	Gross amount outstanding	B-16	-	-
4-32	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	14,80,371.00	-
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>14,80,371.00</b>	<b>-</b>
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	<b>TOTAL ASSETS</b>		<b>26,36,818.86</b>	<b>-</b>
	Notes to the Balance Sheet	B-22	-	-

For: RR Bajaj & Associates  
Chartered Accountants

CA Mukesh Kumawat  
Authorized Signatory



8/3/22  
अधिशारी अधिकारी  
नगर पंचायत, दण्डेरा  
(हरिद्वार)

**Income and Expenditure Statement for the period from 01-04-2021 to 31-03-2022**  
**Nagar Panchayat**


Code No.	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
1-10	Tax Revenue	I-1	-	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	-	-
1-40	Fees & User Charges	I-4	1,900.00	-
1-50	Sale & Hire Charges	I-5	4,130.00	-
1-60	Revenue, Grants, Contributions &	I-6	-	-
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	1,681.00	-
1-80	Other Income	I-9	-	-
1-90	Income from Commercial Projects	I-19	-	-
<b>A</b>	<b>Total- INCOME</b>		<b>7,711.00</b>	-
	<b>EXPENDITURE</b>			
2-10	Establishments Expenses	I-10	11,79,491.00	-
2-20	Administrative Expenses	I-11	5,23,038.00	-
2-30	Operations & Maintenance	I-12	15,460.00	-
2-40	Interest & Finance Expenses	I-13	-	-
2-50	Programme Expenses	I-14	2,70,272.00	-
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisiions & Write-off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		67,529.14	-
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>20,55,790.14</b>	-
<b>A-B</b>	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		-20,48,079.14	-
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		-20,48,079.14	-
2-90	<b>Less:- Transfer to Reserve Funds</b>			
	<b>Net Balance being surplus/(deficit) carried over to Municipal Fund</b>		<b>-20,48,079.14</b>	-

For: RR Bajaj & Associates  
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(हरिद्वार)

**Nagar Palika- Dhandera**  
**Statement of Cash Flow Statement as on 31st March 2022**

Particulars	Current Year (Rs.)	Previous Year (Rs.)
<b>a. Cash flows from Operating Activities</b>		
<b>Cash Receipt from:</b>		
Taxation	4,130.00	-
Sales of Goods and Services		-
Grants related to Revenue/General Grants	1,681.00	-
Interest Received	1,900.00	-
Other Receipts		-
<b>Less: Cash Payment for:</b>		
Employee Costs	11,79,491.00	-
Superannuation		-
Suppliers		-
Interest Paid	8,76,299.14	-
Other Payments	-20,48,079.14	-
<b>Cash generated from/ (used in) operating activities</b>	-	-
Less/ Add: (Increase) / Decrease in Debtors		-
Less/ Add: (Decrease) / Increase in Current Liabilities	13,64,065.00	-
<b>Net cash generated from/ (used in) operating activities (a)</b>	-6,84,014.14	-
<b>b. Cash flows from Investing Activities</b>		
(Purchase) of fixed assets & CWIP	-11,56,447.85	-
Increase/ (Decrease) in Special funds/ grants		-
(Increase)/ Decrease in Earmarked funds		-
(Purchase) of Investments		-
(Increase)/ Decrease in Reserve	-41.00	-
<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>	-11,56,488.85	-
<b>c. Cash flows from financing activities</b>		
<b>Add:</b>		
Loan from banks/ others received		-
Corporation Fund	33,20,792.00	-
<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>	33,20,792.00	-
<b>Net increase/ (decrease) in cash and cash equivalents (a+ b + c)</b>	14,80,289.28	-
Cash and cash equivalents at beginning of period		-
<b>Cash and cash equivalents at end of period</b>	14,80,289.28	-
<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	14,80,371.00	-
iii. Scheduled co-operative banks		-
iv. Balances with Post offices		-
v. Balances with other banks		-
<b>Total</b>	<b>14,80,371.00</b>	<b>-</b>

For: RR Bajaj & Associates  
Chartered Accountants

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Authorized Signatory



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**Schedules to Balance Sheet**

**Schedule B-1: Corporation Fund/ Municipal Fund [Code No. 310]**

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	-	33,20,792.00	33,20,792.00	-	33,20,792.00
310-90	Excess of Income & Expenditure		-20,48,079.14	-20,48,079.14		-20,48,079.14
	<b>Total Municipal fund (310)</b>	-	12,72,712.86	12,72,712.86	-	12,72,712.86



  
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**(हरिद्वार)**

## Schedules to Balance Sheet

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

(Amount in Rs.)

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
<b>Code No.</b>							
<b>(a) Opening Balance</b>							
<b>(b) Additions to the Special Fund</b>							
(i) Transfer from Municipal Fund							
(ii) Interest earned on special Fund Investment							
(iii) Profit on disposal of Special Fund Investment							
(iv) Appreciation in value of Special Fund Investment							
(v) Other addition (Specify nature)							
<b>Total (b)</b>	-	-	-	-	-	-	-
<b>Total (a+b)</b>	-	-	-	-	-	-	-
<b>(c) Payments out of funds</b>							
<b>(i) Capital expenditure on</b>							
Fixed Assets*							
Others							
<b>sub-total</b>	-	-	-	-	-	-	-
<b>(ii) Revenue Expenditure on</b>	-	-	-	-	-	-	-
Salary, Wages and allowances etc.							
Rent							
Other administrative charges							
<b>Sub - total</b>	-	-	-	-	-	-	-
<b>(iii) Other:</b>							
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 end — (a+b)-(c)</b>	-	-	-	-	-	-	-
<b>Grant Total of Special Funds</b>	-	-	-	-	-	-	-

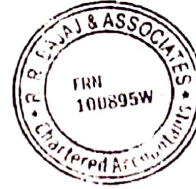


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**Schedules to Balance Sheet**

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

Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution			-	-	-
312-11	Capital Reserve	-	41.00	41.00		41.00
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	<b>Total Reserve funds</b>	-	<b>41.00</b>	<b>41.00</b>	-	<b>41.00</b>



  
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## Schedules to Balance Sheet

## Schedule B-4: Grants &amp; Contribution for Specific Purposes [Code No. 320]

(Amount in Rs.)

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
<b>(a) Opening Balance</b>							
<b>(b) Addition to the Grants*</b>							
(i) Grant received during the year							
(ii) Interest/Dividend earned on Grant Investments							
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
<b>Total (b)</b>	-	-	-	-	-	-	-
<b>Total (a+b)</b>	-	-	-	-	-	-	-
<b>( c ) Payments out of funds</b>							
<b>(i) Capital Expenditure on</b>							
Fixed Assets*							
Others							
<b>Sub - total</b>	-	-	-	-	-	-	-
<b>(ii) Revenue Expenditure on</b>							
Salary, Wages and allowances etc.							
Rent							
Others							
<b>Sub - total</b>	-	-	-	-	-	-	-
<b>(iii) Other:</b>							
Loss on disposal of grant Investments							
Dimutation in Value of Grant Investments							
inter grant/bank charges Grants Refunded							
<b>Sub -total</b>	-	-	-	-	-	-	-
<b>Total ( c ) [I+II+III]</b>	-	-	-	-	-	-	-
<b>Net balance as on at the year end— (a+b)-(c)</b>	-	-	-	-	-	-	-
<b>Total Grants &amp; Contribution for Specific Purposes</b>	-	-	-	-	-	-	-



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(हरिद्वार)

Schedules to Balance Sheet

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

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



  
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**Schedules to Balance Sheet**

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

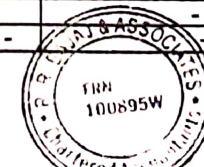
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Unsecured Loans from Central Government		
331-20	Unsecured Loans from State government		
331-30	Unsecured Loans from Govt. bodies &		
331-40	Unsecured Loans from international agencies		
331-50	Unsecured Loans from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

**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	Deposits From Contractors and suppliers		
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
<b>Total deposits received</b>		-	-

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

Code No.	Name of Funding agency	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs.)	Income earned
1	2	3	4	5	6	7
341-10-01					-	
341-10-02					-	
341-10-03					-	
341-10-04					-	
<b>Total of deposit works</b>		-	-	-	-	-



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**Schedules to Balance Sheet**  
**Schedule B-9: Other Liabilities [Code No 350]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors		
350-11	Employee Liabilities	69,582.00	-
350-12	Interest Accrued and Due		
350-20	Recoveries Payable		
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others	12,94,483.00	
	<b>Total Other liabilities (Sundry)</b>	<b>13,64,065.00</b>	<b>-</b>

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

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

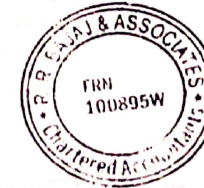


  
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Schedule B-11: Fixed Assets [Code No 410 &amp; 411]

## Schedules to Balance Sheet

Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land				-				-	-	
410-20	Buildings	-	1.00		1.00				-	1.00	
410-21	Parks & Playgrounds				-				-	-	
	<b>Infrastructure Assets</b>										
410-30	Roads and Bridges				-				-	-	
410-31	Sewerage and drainage				-				-	-	
410-32	Waterways				-				-	-	
410-33	Public Lighting				-				-	-	
	<b>Other assets</b>										
410-40	Plants & Machinery		2,42,982.00		2,42,982.00		11,541.66		11,541.66	2,31,440.34	
410-50	Vehicles	-	5,49,202.00		5,49,202.00		26,087.00		26,087.00	5,23,115.00	
410-60	Office & other equipment		1,97,730.00		1,97,730.00		18,784.35		18,784.35	1,78,945.65	
410-70	Furniture, fixtures, fittings and electrical appliances	-	2,34,062.00		2,34,062.00		11,116.14		11,116.14	2,22,945.86	
410-22	Statues, heritage assets, antiques & other works of				-				-	-	
410-80	Other fixed assets and non-current assets (Includes Intangible Assets)				-				-	-	
	<b>Total</b>	-	<b>12,23,977.00</b>	-	<b>12,23,977.00</b>	-	<b>67,529.15</b>	-	<b>67,529.15</b>	<b>11,56,447.85</b>	-



8  
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**Schedules to Balance Sheet**

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

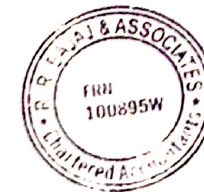
Details of Fixed Asset head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP at the end of FY
(A)	(B)	(C)	(D)	(E=B+C-D)
Buildings				-
Parks and Playgrounds				-
Roads and Bridges				-
Sewerage and Drainage				-
Water Ways				-
Public Lighting				-
Plant and Machinery				-
<b>Total</b>	-	-	-	-


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

**Schedule B-13: Investments - General Fund (Code 420]**

**Amount Rs.**

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debenture and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments				
<b>Total of Investments General Fund</b>				-	-



  
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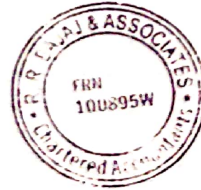
**Schedules to Balance Sheet**


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

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
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debenture and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
<b>Total of Investments Other</b>				-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430-10	Stores		
430-20	Loose Tools		
430-30	Others		
<b>Total Stock in hand</b>		-	-



  
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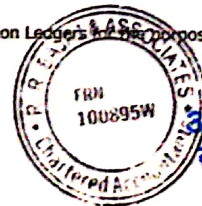
## Schedules to Balance Sheet

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4	6
431-10	<b>Receivables for Property Taxes</b>				
	Current Year			-	
	Receivables outstanding for more than 2 years but not exceeding 3 years			-	
	3 years to 4 years			-	
	4 years to 5 years			-	
	More than 5 years/ Sick or Closed Industries			-	
	Sub - total	-	-	-	-
Less: State Govt Cesses/ levies in Property Taxes - Control account					
	<b>Net Receivables of Property Taxes</b>	-	-	-	-
431-19	<b>Receivables of Other Taxes</b>				
	Current Year				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 years to 4 years				
	More than 5 years/ Sick or Closed Industries				
	Sub - total	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	<b>Net Receivables of Other Taxes</b>	-	-	-	-
431-30	<b>Receivables of Cess</b>				
	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	<b>Receivables from Other Sources</b>				
	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	-	-	-	-
	<b>Total of Sundry Debtors (Receivables)</b>	-	-	-	-

**Note:**

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



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**Schedules to Balance Sheet**  
**Schedule B-17: Prepaid Expenses [Code No 440]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment		
440-20	Administrative		
440-30	Operations &	-	-
<b>Total Prepaid expenses</b>			

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash		-
<b>Balance with Bank - Municipal Funds</b>			
450-21	Nationalised Banks	14,80,371.00	
450-22	Other Scheduled Banks	-	
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Treasury account		
<b>Sub-total</b>		<b>14,80,371.00</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		
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
<b>Sub-total</b>		-	-
<b>Total Cash and Bank balances</b>		<b>14,80,371.00</b>	-



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## Schedules to Balance Sheet

## 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				-
460-20	Employee Provident Fund Loans				-
460-30	Loans to Others				-
460-40	Advance to Suppliers and Contractor				-
460-50	Advance to Others				-
460-60	Deposit with External Agencies				-
460-80	Other Current Assets				-
	<b>Sub -Total</b>	-	-	-	-
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				-
	<b>Total Loans, advances, and deposits</b>	-	-	-	-

## Schedule B-19 (1): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

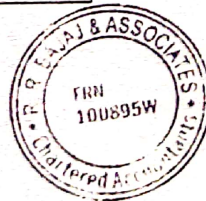
Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
	<b>Total Accumulated Provision</b>	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
470-10	Deposit Works		
470-20	Other asset control accounts		
	<b>Total Other Assets</b>	-	-

## 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 deferred		
480-20	Discount on Issue of loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	<b>Total Miscellaneous Expenditure</b>	-	-



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**Schedules to Income and Expenditure Account**

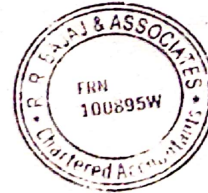
**Schedule I-1: Tax Revenue [Code No 110]**

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax		
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		
	<b>Sub-total</b>	-	-
110-90	Less Tax Remissions and Refund [Schedule I - 1 (a)]	-	-
	<b>Sub-total</b>	-	-
	<b>Total tax revenue</b>	-	-

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

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

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



  
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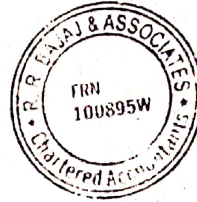
**Schedules to Income and Expenditure Account**


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

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

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

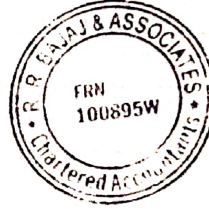
Code No.	Particulars	Current Year Amount	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities		
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents		
<b>Sub-Total</b>		-	-
130-90	Less: Rent Remission and Refunds		
<b>Sub-total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



  
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**Schedules to Income and Expenditure Account**  
**Schedule I-4: Fees & User Charges [Code No 140]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration		
140-11	Licensing Fees		
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract		
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	1,900.00	
140-40	Other Fees		
140-50	User Charges		
140-60	Entry Fees		
140-70	Service/ Administrative Charges		
140-80	Other Charges		
	<b>Sub-Total</b>	<b>1,900.00</b>	-
140-90	Less: Rent Remission and Refunds	-	-
	<b>Sub-total</b>	-	-
	<b>Total income from Fees &amp; User Charges</b>	<b>1,900.00</b>	-



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**Schedules to Income and Expenditure Account**  
**Schedule I-5: Sale & Hire Charges [Code No 150]**

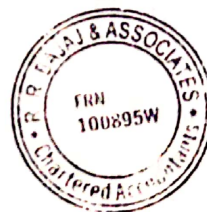
Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	4,130.00	
150-11	Sale of Forms & Publications		
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
<b>Total income from Sale &amp; Hire charges</b>		<b>4,130.00</b>	<b>-</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant		
160-20	Re-imbusement of expenses		
160-30	Contribution towards schemes		
<b>Total Revenue Grants, Contributions &amp;</b>		<b>-</b>	<b>-</b>

**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		
170-40	Profit in Sale of Investments		
170-80	Others		
<b>Total Income from Investments</b>		<b>-</b>	<b>-</b>



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**Schedules to Income and Expenditure Account**  
**Schedule I-8: Interest Earned [Code No 171]**

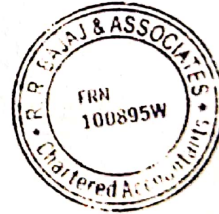
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	1,681.00	
171-20	Interest on Loans and advances to		
171-30	Interest on loans to others		
171-40	Other Interest		
	<b>Total. - Interest Earned</b>	<b>1,681.00</b>	<b>-</b>

**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 asses		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/Liabilities		
180-60	Excess Provisions written back		
180-80	Miscellaneous Income	-	-
	<b>Total. Other Income</b>		

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
190-10	Income from commercial projects		
190-10	Income from Deposit works	-	-
	<b>Total Income from Commercial projects</b>		



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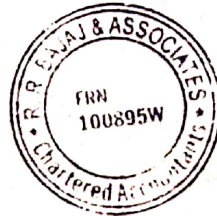
**Schedules to Income and Expenditure Account**


**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	11,79,491.00	
210-20	Benefits and Allowances		
210-30	Pension		
210-40	Other Terminal & Retirement		
<b>Total establishment expenses</b>		<b>11,79,491.00</b>	<b>-</b>

**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		
220-11	Office maintenance		
220-12	Communication Expenses	3,598.00	
220-20	Books & Periodicals		
220-21	Printing and Stationery	2,62,183.00	
220-30	Travelling & Conveyance		
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses		
220-52	Professional and other Fees	1,62,000.00	
220-60	Advertisement and Publicity	95,257.00	
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses		
<b>Total administrative expenses</b>		<b>5,23,038.00</b>	<b>-</b>



  
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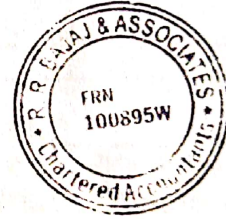
**Schedules to Income and Expenditure Account**

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel		
230-20	Bulk Purchases		
230-30	Consumption of Stores		
230-40	Hire Charges		
230-50	Repairs & maintenance - Infrastructure Assets		
230-51	Repairs & maintenance - Civic Amenities		
230-52	Repairs & maintenance - Buildings	15,460.00	
230-53	Repairs & maintenance - Vehicles		
230-59	Repairs & maintenance - Others		
230-80	Other operating & maintenance expenses	15,460.00	-
<b>Total Operating &amp; Maintenance Expense</b>		<b>15,460.00</b>	<b>-</b>

**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 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		
240-80	Other Finance Expenses	-	-
<b>Total Interest &amp; Finance Charges</b>		<b>-</b>	<b>-</b>



  
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**Schedules to Income and Expenditure Account**  
**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	2,70,272.00	
250-20	Own Programmes		
250-30	Share in Programmes of others	2,70,272.00	-
<b>Total Programme Expenses</b>			

**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 Given (Give details)		
260-20	Contributions Given (Give details)		
260-30	Subsidies Given (Give details)	-	-
<b>Total Revenue Grants, Contributions &amp; Subsidies given</b>			

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

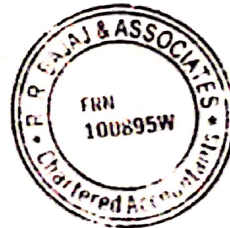
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
<b>Total Provisions &amp; Write off</b>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


**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		
<b>Total Miscellaneous expenses</b>		-	-

**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
	<b>Prior Period Income</b>		
	<b>Prior Period Expenses</b>		
<b>Total Prior Period (Net) (a-b)</b>		-	-



  
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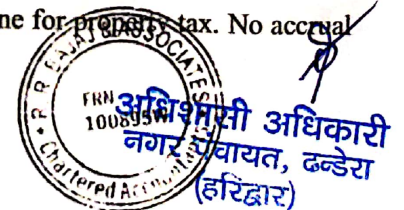
ULB NAME: Nagar Panchayat Dhandera

**Part I - Notes to the Balance Sheet**

1. The Contractual liabilities not provided for:
  - a) Amount of contracts entered on account of capital works but on which no works 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.
3. As certified by the ULB, on the date of incorporation no assets and records was transferred to the Nagar Panchayat. As per the charge sheet the charge for assets and records of gram Panchayat was transferred to Nagar Panchayat on 10<sup>th</sup> September 2021.

**Part II - Significant Accounting Policies**

1. Fixed assets have been valued at historical cost wherever records were available. In case an asset has been created out of grants, the gross value of the asset has been shown as assets and the corresponding grant as liability, as proportionately reduced by depreciation.
2. Depreciation has been provided on straight line method by estimating the useful life of the asset.
3. Gross amount paid or payable for works based on noting's in the Measurement Book as on 31 March 2022 has been recognized as capital work in progress.
4. Long term investments have been valued at cost.
5. Stores and spares have been valued at cost. In determination of cost, weighted average method of costing has been used.
6. In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.
7. Arrears of rental income from municipal properties have been accounted for as done for property tax. No accrual of revenue has been done for other receivables.

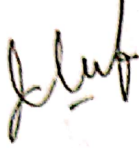


**B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)**

8. Valuation of current investments has been done on cost.
9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

**For: RR Bajaj & Associates**

**Chartered Accountants**



**CA Mukesh Kumawat**

**Authorized Signatory**

8/03/23  
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(हरिद्वार)