

R R BAJAJ & ASSOCIATES

Chartered Accountants

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

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ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Panchayat Pokhari

We have compiled the accompanying financial statements of ULB **Pokhari** based on information you have provided. These financial statements comprise the Balance Sheet of ULB **Pokhari** 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 IV

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

NAGAR PANCHAYAT POKHARI

Balance Sheet as on 31st March 2022

Pokhari- Nagar Panchayat				
Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
LIABILITIES				
	Own Fund Reserve & Surplus			
3-10	Corporation Fund/ Municipal			
3-11	Earmarked Funds	B-1	1,152,820.35	-518,478.10
3-12	Reserves	B-2	-	-
	Total Own Fund Reserves and	B-3	54,772,963.15	34,030,116.50
3-20	Grants, Contributions for specific		55,925,783.50	33,511,638.40
	Loans	B-4	14,575,906.00	24,968,974.00
3-30	Secured loans			
3-31	Unsecured loans	B-5	-	-
	Total Loans	B-6	-	-
	Current Liabilities and Provisions			
3-40	Deposits received			
3-41	Deposit works	B-7	640,500.00	640,500.00
3-50	Other liabilities (Sundry Creditors)	B-8	-	-
3-60	Provisions	B-9	436,494.00	328,274.00
	Total Current Liabilities and Provisions	B-10	-	-
	TOTAL LIABILITIES		1,076,994.00	968,774.00
			71,578,683.50	59,449,386.40
ASSETS				
4-10	Fixed Assets			
	Gross Block	B-11		
4-11	Less: Accumulated Depreciation		75,505,285.00	47,362,585.00
	Net Block		19,484,375.85	13,332,468.50
4-12	Capital work-in-progress		56,020,909.15	34,030,116.50
	Total Fixed Assets	B-12	-	-
	Investments		56,020,909.15	34,030,116.50
4-20	Investment - General Fund			
4-21	Investment-Other Fund	B-13	-	-
	Total Investments Current	B-14	-	-
4-30	Stock in hand (Inventories)		-	-
	Sundry Debtors (Receivables)	B-15	-	-
4-31	Gross amount outstanding			
4-32	Less: Accumulated provision	B-16	989,494.00	450,296.00
	Net amount outstanding		21,192.50	
4-40	Prepaid expenses		968,301.50	450,296.00
4-50	Cash and Bank Balances	B-17	-	-
4-60	Loans, advances and deposits	B-18	14,589,472.35	24,968,973.90
4-61	Less: Accumulated provision	B-19	-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		15,557,773.85	25,419,269.90
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		71,578,683.50	59,449,386.40
	Notes to the Balance Sheet	B-22		

For: RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumawat
Authorized Signatory



अधिशामी अधिकारी
नगर पंचायत पोखरी
(चमोली)

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

Code No.	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue			
1-20	Assigned Revenues & Compensation	I-1	434,021.00	-
1-30	Rental Income from Municipal Properties	I-2	-	-
1-40	Fees & User Charges	I-3	622,830.00	-
1-50	Sale & Hire Charges	I-4	240,188.00	-
1-60	Revenue, Grants, Contributions &	I-5	185,300.00	-
1-70	Income from Investments	I-6	14,206,301.35	-
1-71	Interest Earned	I-7	-	-
1-80	Other Income	I-8	7,787.00	-
1-90	Income from Commercial Projects	I-9	9,030.00	-
		I-19	-	-
A	Total- INCOME		15,705,457.35	-
	EXPENDITURE			
2-10	Establishments Expenses	I-10	4,994,888.00	-
2-20	Administrative Expenses	I-11	827,691.00	-
2-30	Operations & Maintenance	I-12	1,968,042.00	-
2-40	Interest & Finance Expenses	I-13	380.55	-
2-50	Programme Expenses	I-14	906,000.00	-
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisiions & Write-off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		6,151,907.35	-
B	Total- EXPENDITURE		14,848,908.90	-
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		856,548.45	-
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		856,548.45	-
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		856,548.45	-

For: RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumawat
Authorized Signatory



अधिसामी अधिकारी
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(चमोली)

Cash Flow Statement as on 31st March 2022
Pokhari- Nagar Panchayat

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation	1,482,339.00	
Sales of Goods and Services	14,206,301.35	
Grants related to Revenue/General Grants		
Interest Received	7,787.00	
Other Receipts	9,030.00	
Less: Cash Payment for:		
Employee Costs	7,790,621.00	
Superannuation	-	
Depreciation	6,151,907.35	
Interest Paid	380.55	
Other Payments	906,000.00	
Net cash generated from/ (used in) operating activities (a)	856,548.45	
Less/ Add: (Increase) / Decrease in Debtors	-518,005.50	
Add/ Less: Increase / (Decrease) in Current liability	108,220.00	
Net cash generated from/ (used in) operating activities (a)	446,762.95	
b. Cash flows from Investing activities		
(Purchase) of fixed assets & CWIP	-21,990,792.65	
Increase/ (Decrease) in Special funds/ grants	-10,393,068.00	
(Increase) / Decrease in Earmarked funds	-	
(Purchase) of Investments		
Increase/ (Decrease) in Reserve	20,742,846.65	
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of Investments		
Investments income received		
Interest income received		
Net cash generated from/ (used in) investing activities (b)	-11,641,014.00	
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received	814,750.00	
Corporation Fund		
Less:		
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses	814,750.00	
Net cash generated from (used in) financing activities (c)	-10,379,501.05	
Net Increase/ (decrease) In cash and cash equivalents (a+ b + c)	24,968,973.90	
Cash and cash equivalents at beginning of period	14,589,472.35	
Cash and cash equivalents at end of period	14,589,472.35	
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	14,589,472.35	
ii. Bank Balances		
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	14,589,472.35	

For: RR Bajaj & Associates
Chartered Accountants
(Signature)
CA Mukesh K. Jmawat
Authorized Signatory



(Signature)
अधिशामी अधिकारी
नगर पंचायत पोखरी
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Schedule B-1: Corporation Fund/ Municipal Fund [Code No. 310] Schedules to Balance Sheet

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	-518,478.10	4,688,073.00	4,169,594.90	3,873,323.00	296,271.90
310-90	Excess of Income & Expenditure		856,548.45	856,548.45		856,548.45
	Total Municipal fund (310)	-518,478.10	5,544,621.45	5,026,143.35	3,873,323.00	1,152,820.35



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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
Code No.							
(a) Opening Balance							
(b) Additions to the Special Fund							
(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)							
Total (b)	-	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*							
Others							
sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent							
Other administrative charges							
Sub - total	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub -Total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
Net balance at the year end --- (a+b)-(c)	-	-	-	-	-	-	-
Grant Total of Special Funds							



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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 Resreve	36,158.00	26.00	36,184.00		36,184.00
312-12	Grant against Fixed Assets	33,993,958.50	26,894,728.00	60,888,686.50	6,151,907.35	54,736,779.15
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	34,030,116.50	26,894,754.00	60,924,870.50	6,151,907.35	54,772,963.15



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Schedules to Balance Sheet

Schedule B-4: Grants & 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 Inst.	Grants from Welfare Societies	Grants from International Organisations	Others
Code No.							
(a) Opening Balance	7,889,356.00	17,079,618.00					
(b) Addition to the Grants*							
(i) Grant received during the year		24,446,822.00					
(ii) Interest/Dividend earned on Grant Investments		109,232.00					
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)	-	24,556,054.00	-	-	-	-	-
Total (a+b)	7,889,356.00	41,635,672.00	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	5,936,966.00	20,957,762.00					
Others		-					
Sub - total	5,936,966.00	20,957,762.00	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent							
Others	1,228,010	6,826,384					
Sub - total	1,228,010	6,826,384	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments							
Dimutation in Value of Grant Investments							
Inter grant/bank charges Grants Refunded							
Sub -total	-	-	-	-	-	-	-
Total (c) [i+ii+iii]	7,164,976.00	27,784,146	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)	724,380.00	13,851,526.00	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	724,380.00	13,851,526.00	-	-	-	-	-



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नगर पंचायत पांखुगी
(चमोली)

Schedules to Balance Sheet

Schedule B-4: Grants & 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.							
(a) Opening Balance	7,889,356.00	17,079,618.00					
(b) Addition to the Grants*							
(i) Grant received during the year		24,446,822.00					
(ii) Interest/Dividend earned on Grant Investments		109,232.00					
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)	-	24,556,054.00	-	-	-	-	-
Total (a+b)	7,889,356.00	41,635,672.00	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	5,936,966.00	20,957,762.00					
Others		-					
Sub - total	5,936,966.00	20,957,762.00	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent		-					
Others	1,228,010	6,826,384					
Sub - total	1,228,010	6,826,384	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments							
Dimutation in Value of Grant Investments							
Inter grant/bank charges Grants Refunded							
Sub -total	-	-	-	-	-	-	-
Total (c) [i+ii+iii]	7,164,976.00	27,784,146	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)	724,380.00	13,851,526.00	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	724,380.00	13,851,526.00	-	-	-	-	-



अधिसामा अधिकारी
नगर पंचायत पांखुरी
(चमोली)

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		
Total Secured Loans		-	-



R.R.
अधिशार्मी अधिकारी
नगर पंचायत पांखरी
(चमोली)

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	436,494.00	328,274.00
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		
Total Other liabilities (Sundry Creditors)		436,494.00	328,274.00

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

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




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 नगर पंचायत पोखरी
 (चमोली)

Schedules to Balance Sheet

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

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 previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	36,158.00	26.00	-	36,184.00	-	-	-	-	36,184.00	36,158.00
410-20	Buildings	4,465,810.00	1,437,915.00	-	5,903,725.00	536,144.78	171,243.27	-	707,388.05	5,196,336.95	3,929,665.22
410-21	Parks & Playgrounds	1,807,438.00	463,249.00	-	2,270,687.00	1,117,653.53	217,332.99	-	1,334,986.52	935,700.48	689,784.47
	Infrastructure Assets										
410-30	Roads and Bridges	19,682,094.00	13,835,259.00	-	33,517,353.00	9,347,408.58	3,926,862.72	-	13,274,271.30	20,243,081.70	10,334,685.42
410-31	Sewerage and drainage	5,478,759.00	6,922,975.00	-	12,401,734.00	359,683.77	601,031.47	-	960,715.24	11,441,018.76	5,119,075.23
410-32	Waterways	-	3,372,596.00	-	3,372,596.00	78,203.91	78,203.91	-	78,203.91	3,294,392.09	-
410-33	Public Lighting	4,922,249.00	-	-	4,922,249.00	374,340.99	467,613.66	-	841,954.65	4,080,294.35	4,547,908.01
	Other assets										
410-40	Plants & Machinery	-	-	-	-	-	-	-	-	-	-
410-50	Vehicles	1,441,692.00	-	-	1,441,692.00	389,615.99	136,960.74	-	526,576.73	915,115.27	1,052,076.01
410-60	Office & other equipment	739,401.00	1,805,971.00	-	2,545,372.00	357,355.29	188,135.25	-	545,490.54	1,999,881.46	382,045.71
410-70	Furniture, fixtures, fittings and electrical appliances	907,913.00	304,709.00	-	1,212,622.00	86,251.73	114,693.36	-	200,945.09	1,011,676.91	821,661.27
410-22	Statues, heritage assets, antiques & other works	-	-	-	-	-	-	-	-	-	-
410-80	Other fixed assets and non-current assets (Includes Intangible Assets)	7,881,071.00	-	-	7,881,071.00	764,013.84	249,829.98	-	1,013,843.82	6,867,227.18	7,117,057.16
Total		47,362,585.00	28,142,700.00	-	75,505,285.00	13,332,468.50	6,151,907.35	-	19,484,375.85	56,020,909.15	34,030,116.50



Paul
 अध्यामी अधिकारी
 नगर पंचायत पोखरी
 (चमोली)

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 (B)	CWIP created during the year (C)	CWIP capitalised during the year (D)	CWIP at the end of FY (E=B+C-D)
Buildings				-
Parks and Playgrounds				-
Roads and Bridges				-
Sewerage and Drainage				-
Water Ways				-
Public Lighting				-
Plant and Machinery				-
Total	-	-	-	-

• 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				
Total of Investments General Fund					
				-	-



(Signature)
अधिशामा अधिकाारी
नगर पंचायत पांखरी
(चमाली)

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 (B)	CWIP created during the year (C)	CWIP capitalised during the year (D)	CWIP at the end of FY (E=B+C-D)
(A)				
Buildings				-
Parks and Playgrounds				-
Roads and Bridges				-
Sewerage and Drainage				-
Water Ways				-
Public Lighting				-
Plant and Machinery				-
Total				-

• 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	Debtenture and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments				
Total of Investments General Fund					



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 (ಅಧಿಕಾರಿ)

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			-	-
Total of Investments Other					

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

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




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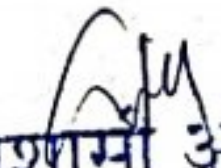
Schedules to Balance Sheet
Schedule B-17: Prepaid Expenses [Code No 440]

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

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		-
Balance with Bank - Municipal Funds			
450-21	Nationalised Banks	3,246,957.35	7,151,147.90
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Treasury account		
Sub-total		3,246,957.35	7,151,147.90
Balance with Bank - Special Funds			
450-41	Nationalised Banks		
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
Sub-total		-	-
Balance with Bank - Grant Funds			
450-61	Nationalised Banks		
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
450-65	Treasury -Grant	11,342,515.00	17,817,826.00
Sub-total		11,342,515.00	17,817,826.00
Total Cash and Bank balances		14,589,472.35	24,968,973.90




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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				
	Sub - Total				
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
	Total Loans, advances, and deposits				

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		
	Total Accumulated Provision		


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		
	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 deferred		
480-20	Discount on issue of loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	Total Miscellaneous Expenditure		




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Schedules to Income and Expenditure Account

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

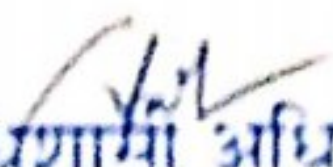
Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	386,841.00	
110-02	Water tax		
110-03	Sewerage Tax		
110-04	Conservancy Tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-11	Advertisement tax		
110-12	Pilgrimage Tax		
110-80	Other taxes	47,180.00	
	Sub-total	434,021.00	-
110-90	Less Tax Remissions and Refund [Schedule I - 1	-	-
	Sub-total	-	-
	Total tax revenue	434,021.00	-

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

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

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




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Schedules to Income and Expenditure Account

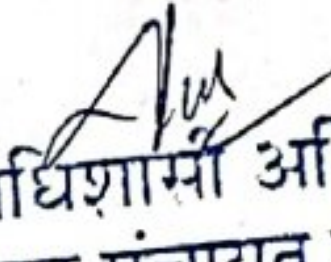
Schedule I-2: Assigned Revenues & Compensation (Code No 120]

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		
Total assigned revenues & 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	4
130-10	Rent from Civic Amenities	622,830.00	
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents		
Sub-Total		622,830.00	-
130-90	Less: Rent Remission and Refunds		
Sub-total		-	-
Total Rental Income from Municipal Properties		622,830.00	-




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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	130,000.00	
140-11	Licensing Fees	23,630.00	
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	60.00	
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	9,750.00	
140-40	Other Fees	2,070.00	
140-50	User Charges	74,678.00	
140-60	Entry Fees		
140-70	Service/ Administrative Charges		
140-80	Other Charges		
	Sub-Total	240,188.00	-
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	240,188.00	-



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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	130,000.00	
140-11	Licensing Fees	23,630.00	
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	60.00	
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	9,750.00	
140-40	Other Fees	2,070.00	
140-50	User Charges	74,678.00	
140-60	Entry Fees		
140-70	Service/ Administrative Charges		
140-80	Other Charges		
	Sub-Total	240,188.00	-
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	240,188.00	-



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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		
150-11	Sale of Forms & Publications	185,300.00	
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		185,300.00	-

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	14,206,301.35	
160-20	Re-imburement of expenses		
160-30	Contribution towards schemes		
Total Revenue Grants, Contributions &		14,206,301.35	-

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		
Total Income from Investments		-	-



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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	7,787.00	
171-20	Interest on Loans and advances to		
171-30	Interest on loans to others		
171-40	Other Interest		
Total. - Interest Earned		7,787.00	-

Schedule I-9: Other Income [Code No180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
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	9,030.00	
180-80	Miscellaneous Income		
Total. Other Income		9,030.00	-

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

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



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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	82,721.00	
230-51	Repairs & maintenance - Civic Amenities	2,682.00	
230-52	Repairs & maintenance - Buildings	529,664.00	
230-53	Repairs & maintenance - Vehicles	69,516.00	
230-59	Repairs & maintenance - Others	4,500.00	
230-80	Other operating & maintenance expenses	1,278,959.00	
Total Operating & Maintenance Expense		1,968,042.00	-

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 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	380.55	
240-70	Bank Charges		
240-80	Other Finance Expenses	380.55	
Total Interest & Finance Charges		380.55	-



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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	82,721.00	
230-51	Repairs & maintenance - Civic Amenities	2,682.00	
230-52	Repairs & maintenance - Buildings	529,664.00	
230-53	Repairs & maintenance - Vehicles	69,516.00	
230-59	Repairs & maintenance - Others	4,500.00	
230-80	Other operating & maintenance expenses	1,278,959.00	
	Total Operating & Maintenance Expense	1,968,042.00	-

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 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	380.55	
240-70	Bank Charges		
240-80	Other Finance Expenses	380.55	
	Total Interest & Finance Charges	380.55	-



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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	-	-
250-20	Own Programmes	906,000.00	-
250-30	Share in Programmes of others	-	-
Total Programme Expenses		906,000.00	-

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)	-	-
Total Revenue Grants, Contributions & Subsidies given		-	-

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	-	-
Total Provisions & Write off		-	-

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		-	-

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
	Prior Period Income	-	-
	Prior Period Expenses	-	-
Total Prior Period (Net) (a-b)		-	-



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

ULB NAME: NAGAR PANCHAYAT POKHARI

Part I - Notes to Accounts

1. The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements is provided wherever necessary and any material fact which has a bearing on the Financial Statements has disclosed. Items that require disclosure in the notes to accounts include contingent liabilities, if any, events occurring after the Balance Sheet which have an impact on the Financial Statements, extraordinary items, if any, legal disputes, the final disposal of which will have an effect on the Financial Statements, etc.
2. ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from 1st April, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.
3. **Contingent Liabilities** represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. It represents a claim against the ULB which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.
4. **Contingent Assets** represents inflow of economic benefits or service potential is probable, but not virtually certain.
5. **Contractual liabilities not provided for:**
 - 5.1. Amount of contracts entered on account of capital works but on which no works has commenced, or contracts entered but part payments have been made and there is a contractual balance to be paid later upon completion of work
 - 5.2. In respect of claims against the ULB, pending judicial decisions
 - 5.3. In respect of claims made by employees
 - 5.4. Other escalation claims made by contractors
 - 5.5. In case of any other claims not acknowledged as debts
6. Previous year's figures have been regrouped/ rearranged.
7. **Reserves and surplus**



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

- 7.1. Municipal General Fund:** The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31st March, 2022 was stood with Rs. 11,52,820.35/- after considering the effect of income & expenditure.
- 7.2. Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. No such fund was available/ created at ULB.
- 7.3. Reserves:** The Reserve which represents capital contribution was stood as on 31st March, 2022 amounting to Rs. 5,47,72,963.15/- that has been created by capitalizing the asset.

8. Fixed Assets and Depreciation

8.1. Details of Special nature fixed assets are as follows as on 31st March, 2022:

Sl No.	Details	Value of Fixed Asset as on 31 st March, 2022 (Rs.)	Accumulated Depreciation on as on 31 st March, 2022 (Rs.)	Any Other Details
1	Fixed Assets	7,55,05,285.00	1,94,84,375.85	NA
2	Fixed Assets which are not physically identified or traced	0	NA	NA
3	Fixed Asset under Leases and Hire Purchases			
i)	Lease	0	NA	NA
ii)	Hire Purchases	0	NA	NA
	Total	0	NA	NA

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

SN	Category of Asset	Particulars of Asset	Date of Handover	Cost of Assets
ULB does not provide such information				

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

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Nominal Value of Asset	Reason for uncertainty of Value
NIL					



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

actual receipt.

3.3. Other revenue

- a. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, are recognized in the period in which they become due i.e. when demand is ascertainable.
- b. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, are recognized on actual receipt.

4. Recognition of Expenditure

- 4.1. Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards contributory pension fund has been accounted as and when the salary expenditure is accrued.
- 4.2. Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
- 4.3. Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.
- 4.4. Other Revenue Expenditures are treated as expenditures as and when they become due.
- 4.5. Provisions for expenditures are made at the year-end for all bills received.

5. Fixed Assets (ASLB – 17)

5.1. Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date
- b. Assets costing less than Rs.5000 are written off
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made is recorded at nominal value of Re. 1/-.
- d. Gross amount paid or payable for works based on noting in the Measurement Book as on 31 March 2023 has been recognized as capital work in progress.
- e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.

5.2. Depreciation is provided on Straight Line Method.



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

actual receipt.

3.3. Other revenue

- a. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, are recognized in the period in which they become due i.e. when demand is ascertainable.
- b. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, are recognized on actual receipt.

4. Recognition of Expenditure

- 4.1. Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards contributory pension fund has been accounted as and when the salary expenditure is accrued.
- 4.2. Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
- 4.3. Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.
- 4.4. Other Revenue Expenditures are treated as expenditures as and when they become due.
- 4.5. Provisions for expenditures are made at the year-end for all bills received.

5. Fixed Assets (ASLB – 17)

5.1. Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date
- b. Assets costing less than Rs.5000 are written off
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made is recorded at nominal value of Re. 1/-.
- d. Gross amount paid or payable for works based on noting in the Measurement Book as on 31 March 2023 has been recognized as capital work in progress.
- e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.

5.2. Depreciation is provided on Straight Line Method.



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

- a. Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM 2021.
- b. Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1). For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.

6. Long Term liabilities:

- 6.1. Long Term liability is made up of Borrowings directly taken by the ULB as well as those given as part of schemes sponsored by Central/ State Government or by multilateral or any other funding agencies. Liability under direct borrowing is accounted for on the basis of actual receipt of funds.

7. Grants

- 7.1. The closing balance of Grant as on 31.3.2022 is Rs. 1,45,75,906.00 /- and opening balance of Grant as on 1.4.2022 is Rs. 2,49,68,974.00.
- 7.2. 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.
- 7.3. Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.
- 7.4. Capital Grants received by the ULB as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the ULB, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

8. Employee benefits

- 8.1. Contributions for retirement benefits such as Pension, gratuity, etc., made by the ULB are recognized as and when they are due.

9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

10. Deposit Received from Contractor and Suppliers Amounted to Rs. 6,40,500/- as on 31.3.2022.



अधिसामि अधिकारी
नगर पंचायत पांखगी
(चमोली)

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

Part III - Disclosure

1. General:

a. Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2022	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables					
	Property Tax	5,77,144.00	5,77,144.00	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	4,12,350.00	4,12,350.00	0	0	0
	Total Receivables	9,89,494.00	9,89,494.00	0	0	0
2	Sundry Payables					
	Deposit Received	6,40,500.00	6,40,500.00	0	0	0
	Employee Liabilities	4,36,494.00	4,36,494.00	0	0	0
	Recoveries Payable	0	0			
	Total Payables	10,76,994.00	10,76,994.00	0	0	0

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

1.1. Disclosure on the face of Income and Expenditure account

a. Individual income head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher

- Service/ Administrative Charges
- Empanelment & Registration Charges

b. Individual expenditure head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher

- Salary, Wages & Bonus
- Rent, Rates & Taxes Paid
- Travelling & Conveyance
- Legal Expenses
- Consumption of Stores



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