



JPNGA & Company

Chartered Accountants

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ACCOUNTANT'S COMPILATION REPORT

To

Executive officer

Nagar Nigam Kashipur, Distt. U.S. Nagar

We have compiled the accompanying financial statements of **Nagar Nigam Kashipur**, District U.S. Nagar based on information you have provided. These financial statements comprise the Balance Sheet of **Nagar Nigam Kashipur** District U.S. Nagar 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 also 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 no. 22 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.

As stated in the financial statements are prepared and presented in accordance with accounting principles as prescribed in Uttarakhand Municipal Accounting Manual. 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 JPNGA & Company

Chartered Accountants

FRN: 010198C



Ashish Gupta

(Partner)

Membership No.: 515169

UDIN: 24515169BKDFDA6009

Date: 18-10-2024

Place: Kashipur



To
Senior Financial Officer (SFO)
Nagar Nigam Kashipur,
U. S. Nagar (Uttarakhand)

Subject: Submission of Financial Statement for the financial year ending 31stMarch 2023

Ref: Implementation of Accrual Based Double Entry Accounting System

Dear Sir,

As you are aware, our firm has been appointed by UKPFMS, to carry out the project in the ULBs assigned to us, we have completed the books of accounts based on double entry accounting system and prepared Balance Sheet, Income & Expenditure Account, Cash Flow Statement along with Schedules & Annexures, Accounting Policies, Notes to Accounts, and Bank Reconciliations for the year ending on 31.03.2023 after considering various input received from the ULBs.

The above annual financial statement has been reviewed and approved by UKPFMS. So, we request you to kindly accept the financial statement being submitted & confirm the same.

Thanking you.

Yours faithfully

For: JPNGA & Company

Chartered Accountants



CA Ashish Gupta
Authorized Signatory

FINANCIAL STATEMENT

AS ON

31.03.2023

NAGAR NIGAM KASHIPUR

PREPARED BY:

JPNGA & COMPANY

(CHARTERED

ACCOUNTANT)

465, VIJAY PARK EXTENSION, DEHRADUN-U.K.

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Balance sheet

BALANCE SHEET OF NAGAR NIGAM KASHIPUR ULB AS ON 31 MARCH 2023

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	Own Fund Reserves and Surplus			
3-10	Corporation Fund /Municipal (General) Fund	B-1	9,04,96,111.55	7,88,72,499.64
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	36,40,57,305.29	34,71,83,660.41
	Total Own Fund Reserves & Surplus		45,45,53,416.84	42,60,56,160.05
3-20	Grants, Contributions for specific purposes	B-4	26,60,40,169.68	30,91,67,562.34
	Loans			
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	Total Loans		-	-
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	-	-
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities (Sundry Creditor)	B-9	2,00,37,605.00	1,38,16,140.00
3-60	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		2,00,37,605.00	1,38,16,140.00
	TOTAL LIABILITIES		74,06,31,191.52	74,90,39,862.39
	ASSETS			
4-10	Fixed Assets	B-11		
	Gross Block		70,38,48,886.71	58,85,56,364.71
4-11	Less: Accumulated Depreciation		32,97,92,386.52	24,04,26,876.13
	Net Block		37,40,56,500.19	34,81,29,488.58
4-12	Capital work-in-progress	B-12	-	25,32,000.00
	Total Fixed Assets		37,40,56,500.19	35,06,61,488.58
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment - Other Funds	B-14	-	-
	Total Investment Current assets, loans & advances		-	-
4-30	Stock in hand (Inventories)	B-15	83,16,601.00	66,57,113.13
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	2,85,86,973.00	3,77,42,049.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		32,82,447.25	49,48,386.85
	<i>Net amount outstanding</i>		2,53,04,525.75	3,27,93,662.15
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	32,81,56,720.58	35,47,72,573.53
4-60	Loans, advances and deposits	B-19	47,96,844.00	41,55,025.00
4-61	Less: Accumulated provision against Loans		-	-
	<i>Net Amount outstanding</i>		-	-
	Total Current Assets, Loans & Advances		36,65,74,691.33	39,83,78,373.81
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		74,06,31,191.52	74,90,39,862.39

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

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For JPNGA and Company
Chartered Accountants
FRN 010198C

For _____

CA. Ashish Gupta
Partner
UDIN: _____
Date: _____

Date: _____

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Nagar Nigam Kashipur

Income and Expenditure Statement for the period from 1st April, 2022 to 31st March, 2023.

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	I-1	2,11,47,802.00	1,61,98,483.00
1-20	Assigned Revenues & Compensation	I-2	1,16,340.00	71,040.00
1-30	Rental Income from Municipal Properties	I-3	45,07,353.00	44,88,925.00
1-40	Fees & User Charges	I-4	2,76,22,770.00	2,51,63,844.00
1-50	Sale & Hire Charges	I-5	17,53,390.00	3,99,890.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	41,13,17,290.12	27,74,73,173.54
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	17,44,012.00	5,90,455.00
1-80	Other Income	I-9	41,58,744.60	21,56,160.25
1-90	Income from Commercial Projects	I-19	-	-
A	Total – INCOME		47,23,67,701.72	32,65,41,970.79
	EXPENDITURE			
2-10	Establishment Expenses	I-10	22,46,14,073.00	19,40,27,775.00
2-20	Administrative Expenses	I-11	3,45,75,722.00	3,66,42,164.00
2-30	Operations & Maintenance	I-12	7,76,02,453.13	4,05,82,598.22
2-40	Interest & Finance Expenses	I-13	3,675.29	3,920.44
2-50	Programme Expenses	I-14	4,01,452.00	39,526.00
2-60	Revenue Grants, Contributions & subsidies	I-15	3,41,81,204.00	29,24,000.00
2-70	Provisions & Write off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		8,93,65,510.39	5,89,23,168.30
B	Total – EXPENDITURE		46,07,44,089.81	33,31,43,151.96
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		1,16,23,611.91	-66,01,181.17
2-80	Add: Prior period Items (Net)	1-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		1,16,23,611.91	-66,01,181.17
2-90	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund		1,16,23,611.91	-66,01,181.17



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NAGAR NIGAM KASHIPUR
Statement of Cash Flow
For the year ended 2022-23

Particulars	2023 (Rs.)
a. Cash flows from operating activities	
Cash Receipt from:	2,92,01,836.00
Taxation	
Sale of Goods & Services	1,96,000.00
Grant Related to Revenue/General Grant	59,52,741.00
Interest Received	4,01,25,700.00
Other Receipts	
Less : Cash Payments for:	10,82,79,990.00
Employee Costs	4,58,67,886.00
Superannuation	14,81,68,460.00
Suppliers	4,003.95
Interest Paid	3,09,57,206.00
Other Payments	-25,78,01,268.95
Net cash generated from/(used in) operating activities (a)	
b. Cash flows from investing activities	-11,52,92,522.00
1. (Purchase) of fixed assets & CWIP	34,64,77,938.00
2. (Increase) / decrease in Special funds/grants	
3. (Increase) / decrease in Earmarked funds	
4. (Purchase) of investments	
ADD:	
Proceeds from disposal of assets	
Proceeds from disposal of investments	
Investments income received	
Interest income received	
Net cash generated from/(used in) operating activities (b)	23,11,85,416.00
c. Cash flows from financing activities	
ADD:	
loans from banks / others received	
LESS:	
Loans repaid during the period	
Loans & advance to employees	
Loans to others	
Finance expenses	
Net cash generated from/(used in) financing activities (c)	-2,66,15,852.95
Net increase/decrease in cash and cash equivalents(a+b+c)	35,47,72,573.53
Cash and cash equivalents at beginning of period	32,81,56,720.58
Cash and Cash equivalents at the end of period	
Cash and cash equivalents at the end of year comprises of the following account balance at the end of the year:	2,37,421.00
i. Cash balance	32,79,19,299.58
ii. Bank Balance	
iii. Scheduled co-operative banks	
iv. Balance with Post office	
v. Balance with other banks	
Total	32,81,56,720.58

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Schedules to Income and Expenditure Account
Nagar Nigam Kashipur

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

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-01	Property tax	1,74,17,802.00	1,61,98,483.00
110-02	Water tax	-	-
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	37,30,000.00	-
110-11	Advertisement tax	-	-
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	-	-
	Sub-total	2,11,47,802.00	1,61,98,483.00
110-90	Less	-	-
	Tax Remissions and Refund [Schedule 1 – 1 (a)]	-	-
	Sub-total	2,11,47,802.00	1,61,98,483.00
	Total tax revenue	2,11,47,802.00	1,61,98,483.00

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	-	-

* 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 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	1,16,340.00	71,040.00
120-20	Compensation in lieu of Taxes / duties	-	-
120-30	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	1,16,340.00	71,040.00



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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	45,07,353.00	44,88,925.00
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	45,07,353.00	44,88,925.00
130-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	45,07,353.00	44,88,925.00

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 Charges	3,54,000.00	3,44,000.00
140-11	Licensing Fees	75,62,984.00	64,37,289.00
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	1,23,533.00	1,26,379.00
140-14	Development Charges	-	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	9,24,148.00	14,41,255.00
140-40	Other Fees	1,27,12,309.00	1,20,22,087.00
140-50	User Charges	59,45,796.00	47,92,834.00
140-60	Entry Fees	-	-
140-70	Service / Administrative Charges	-	-
140-80	Other Charges	-	-
	Sub-Total	2,76,22,770.00	2,51,63,844.00
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	2,76,22,770.00	2,51,63,844.00

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	1,45,370.00	-
150-11	Sale of Forms & Publications	16,08,020.00	3,99,890.00
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	17,53,390.00	3,99,890.00



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	32,19,84,215.00	21,85,82,969.00
160-20	Re-imbusement of expenses	-	-
160-30	Contribution towards schemes	-	-
160-40	Contribution towards Assets	8,93,33,075.12	5,88,90,204.54
	Total Revenue Grants, Contributions & Subsidies	41,13,17,290.12	27,74,73,173.54

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	-	-

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	17,44,012.00	5,90,455.00
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
	Total. – Interest Earned	17,44,012.00	5,90,455.00

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	16,65,939.60	21,47,069.25
180-80	Miscellaneous Income	24,92,805.00	9,091.00
	Total. Other Income	41,58,744.60	21,56,160.25

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 I-9.



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	17,70,14,645.00	15,63,47,323.00
210-20	Benefits and Allowances	68,75,763.00	30,01,558.00
210-30	Pension	3,44,08,446.00	3,07,93,960.00
210-40	Other Terminal & Retirement Benefits	63,15,219.00	38,84,934.00
	Total establishment expenses	22,46,14,073.00	19,40,27,775.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	-	-
220-11	Office maintenance	2,96,65,117.00	3,43,21,194.00
220-12	Communication Expenses	50,181.00	52,347.00
220-20	Books & Periodicals	25,810.00	-
220-21	Printing and Stationery	4,78,607.00	1,79,917.00
220-30	Travelling & Conveyance	2,63,200.00	37,097.00
220-40	Insurance	25,976.00	49,202.00
220-50	Audit Fees	-	-
220-51	Legal Expenses	13,71,860.00	6,20,065.00
220-52	Professional and other Fees	-	5,000.00
220-60	Advertisement and Publicity	12,76,561.00	13,61,257.00
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	14,18,410.00	16,085.00
	Total administrative expenses	3,45,75,722.00	3,66,42,164.00

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	17,18,890.00	36,67,377.00
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	2,95,69,516.13	10,54,454.22
230-40	Hire Charges	2,50,000.00	6,54,420.00
230-50	Repairs & maintenance –Infrastructure Assets	52,82,922.00	23,76,589.00
230-51	Repairs & maintenance - Civic Amenities	3,75,754.00	1,13,619.00
230-52	Repairs & maintenance – Buildings	7,200.00	5,120.00
230-53	Repairs & maintenance – Vehicles	4,95,504.00	26,18,446.00
230-59	Repairs & maintenance – Others	9,49,905.00	17,26,081.00
230-80	Other operating & maintenance expenses	3,89,52,762.00	2,83,66,492.00
	Total Operating & Maintenance Expense	7,76,02,453.13	4,05,82,598.22



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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	3,675.29	3,920.44
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	3,675.29	3,920.44

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	4,01,452.00	39,526.00
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	4,01,452.00	39,526.00

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	3,41,81,204.00	29,24,000.00
260-20	Contributions Given	-	-
260-30	Subsidies Given	-	-
	Total Revenue Grants, Contributions & Subsidies given	3,41,81,204.00	29,24,000.00

- Details of Grant/Contribution/Subsidy given to Central Govt body/ State Government body/ Others is/ are to be provided as a note to this schedule.
- Details of major items (More than 5 Lacs) to be provided in separate Annexure.



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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)	-	-

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 Income from Deposit works	-	-
	Total Income from Commercial projects	-	-



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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.)
		3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	8,54,73,680.81	-	8,54,73,680.81	-	8,54,73,680.81
310-80	Excess of Income & Expenditure	-66,01,181.17	1,16,23,611.91	50,22,430.74	-	50,22,430.74
	Total Municipal fund (310)	7,88,72,499.64	1,16,23,611.91	9,04,96,111.55	-	9,04,96,111.55

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

** Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income



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

Code No.	Particulars	Amount in Rs.						
		Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
(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	-	-	-	-	-	-	-

Note:
All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the Balance Sheet under "Funds" on liability side.



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Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (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)
312-10	Capital Contribution	-	-	-	-	-
312-11	Capital Reserve	34,71,83,660.41	10,64,00,499.00	45,35,84,159.41	8,95,26,854.12	36,40,57,305.29
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	34,71,83,660.41	10,64,00,499.00	45,35,84,159.41	8,95,26,854.12	36,40,57,305.29

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Amount in Rs.

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 institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & debentures	-	-
330-80	Other Loans	-	-
	Total Secured Loans	-	-

Amount in Rs.

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 & 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	-	-
	Total Un-Secured Loans	-	-

Amount in Rs.

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	Deposits From staff	-	-
340-80	Deposits - Others	-	-
	Total Deposit Received	-	-



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

Amount in Rs.

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-xx						
Total of deposit works						



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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	82,30,064.00	25,82,108.00
350-11	Employee Liabilities	1,04,09,743.00	93,81,948.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	12,04,410.00	17,70,731.00
350-30	Government Dues Payable	1,93,388.00	81,353.00
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	2,00,37,605.00	1,38,16,140.00

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

Amount in Rs.

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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Schedule B-9A: Note on List of Sundry Creditor as on 31.03.2023

Particulars	Amount as on 31st March 2023 (Rs.)	Amount as on 31st March 2022 (Rs.)
1	2	3
Bharat shanchar nigam LTD.	213.00	4,662.00
Uttrakhand Purv Sanik Kalyarn,Nigam Ltd	38,073.00	72,907.00
KONARK GLOVEL SEVICES	24,96,000.00	-
Mahesh Kumar (Line Man)	9,300.00	-
Mohalla Swacchta Samiti (Mustroll)	9,50,968.00	-
Ajay Sharma (O/S wages)	25,47,559.00	23,18,567.00
SH.DILSHAD HUSAIN	80,000.00	1,85,972.00
Uttrakhand Power Corp. Nigam Ltd.	21,07,951.00	-
Total liabilities	82,30,064.00	25,82,108.00

Schedule B-9B: Note on Employee Liabilities

Particulars	Amount as on 31st March 2023 (Rs.)	Amount as on 31st March 2022 (Rs.)
1	2	3
Salary Payable	71,19,476.00	59,31,889.00
Pension Payable	22,42,571.00	24,03,927.00
Provident Fund Payable	10,47,696.00	10,46,132.00
Total liabilities	1,04,09,743.00	93,81,948.00

Schedule B-9C: Note on Recoveries Payable

Particulars	Amount as on 31st March 2023 (Rs.)	Amount as on 31st March 2022 (Rs.)
1	2	3
Recoveries Payable		
LIC Payable	3,50,710.00	3,55,357.00
Bank/Personal Loan	8,27,400.00	13,90,074.00
GIS Payable	800.00	800.00
Post Office Recurring Deposit Payable	-	-
RD Payable	25,500.00	24,500.00
Total liabilities	12,04,410.00	17,70,731.00

Schedule B-9D: Note on Govt Due Payable

Particulars	Amount as on 31st March 2023 (Rs.)	Amount as on 31st March 2022 (Rs.)
1	2	3
Gst from contractors	96,694.00	40,676.00
TDS from contractors	96,694.00	40,677.00
Total liabilities	1,93,388.00	81,353.00



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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	Cost 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 the current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	45,95,572.00	-	-	45,95,572.00	-	-	-	3,69,111,867.01	45,95,572.00	45,95,572.00
410-20	Buildings	6,87,39,113.00	5,00,451.00	-	6,92,39,564.00	3,51,61,038.97	17,50,828.04	-	3,69,111,867.01	3,23,27,696.99	3,35,76,074.03
410-21	Parks & Playgrounds	1,01,80,577.00	-	-	1,01,80,577.00	74,28,479.12	19,34,304.69	-	93,62,783.81	8,17,793.19	27,52,097.88
410-30	Infrastructure Assets	40,50,97,229.99	11,03,14,389.00	-	51,54,11,818.99	15,03,45,824.29	7,78,79,778.09	-	22,82,25,602.38	28,71,86,216.61	25,47,51,405.70
410-31	Roads and Bridges	2,04,88,529.63	6,06,432.00	-	2,10,94,961.63	54,83,908.27	13,19,380.21	-	68,03,288.48	1,42,91,673.15	1,50,04,621.36
410-32	Sewerage and drainage	-	-	-	-	-	-	-	-	-	-
410-33	Water ways	-	-	-	-	-	-	-	-	-	-
410-33	Public Lighting	62,00,099.00	-	-	62,00,099.00	57,71,895.84	16,589.28	-	57,88,485.12	4,11,613.88	4,28,203.16
410-40	Other assets	42,75,460.00	25,450.00	-	43,00,910.00	34,89,432.78	2,06,737.86	-	36,96,170.64	6,04,739.36	7,86,027.22
410-50	Plants & Machinery	4,99,48,240.00	37,99,600.00	-	5,37,47,840.00	2,25,90,661.87	46,09,103.27	-	2,71,99,765.14	2,65,48,074.86	2,73,57,578.13
410-60	Vehicles	1,26,09,310.09	-	-	1,26,09,310.09	66,34,185.47	10,85,874.34	-	77,20,059.81	48,89,250.28	59,75,124.62
410-70	Office & other equipment	4,31,837.00	-	-	4,31,837.00	2,45,892.32	32,435.27	-	2,78,327.59	1,53,509.42	1,85,944.68
410-70	Furniture, fixtures, fittings and electrical appliances	-	46,000.00	-	46,000.00	-	-	-	-	46,000.00	-
410-22	Statues, heritage assets, antiques & other works of art	-	-	-	-	32,75,557.20	5,30,479.34	-	38,06,036.54	21,84,360.46	27,14,839.80
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	59,90,397.00	-	-	59,90,397.00	-	-	-	-	-	-
Total		58,85,56,364.71	11,52,92,572.00	-	70,38,48,886.71	24,04,26,876.13	8,93,65,510.39	-	32,97,92,386.52	37,40,56,500.19	34,81,29,488.58

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

Additional disclosures to the Schedule

- Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the Financial Statements shall also be mentioned.
- The details & value of assets, which are not yet physically identified / traced, shall be disclosed separately.
- Details and value of assets under leases and hire purchase needs to be disclosed as a note



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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- D)
Buildings	25,32,000.00	-	25,32,000.00	-
Parks and Playgrounds				
Roads and Bridges				
Sewerage and Drainage				
Water Ways				
Public Lighting				
Plant and Machinery				
Total	25,32,000.00	-	25,32,000.00	-

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



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Schedule B-13: Investments - General Fund [Code 420]

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central				
420-20	Government				
420-30	Securities State				
420-40	Government				
420-50	Securities				
420-60	Debentures and				
420-80	Bonds Preference				
	Total of Investments				

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.



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

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

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



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	1	2	3
	Stores	-	-
	Loose	-	-
	Tools	-	-
	Others	83,16,601.00	66,57,113.13
	Total Stock in hand	83,16,601.00	66,57,113.13



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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	Receivables for Property Taxes				
	Current Year	78,15,305.00	-	78,15,305.00	70,50,990.60
	Receivables outstanding for more than 1 years but not exceeding 2 years	65,02,018.00	-	65,02,018.00	89,22,107.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	1,17,79,622.00	29,44,905.50	88,34,716.50	1,36,33,411.05
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	2,60,96,945.00	29,44,905.50	2,31,52,039.50	2,96,77,865.15
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of Property Taxes	2,60,96,945.00	29,44,905.50	2,31,52,039.50	2,96,77,865.15
431-19	Receivables of Rent				
	Current Year	12,56,748.00	-	12,56,748.00	2,39,454.00
	Receivables outstanding for more than 1 years but not exceeding 2 years	4,98,446.00	-	4,98,446.00	17,35,950.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	1,19,501.00	29,875.25	89,625.75	12,11,749.50
	3 years to 4 years	6,15,333.00	3,07,666.50	3,07,666.50	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	24,90,028.00	3,37,541.75	21,52,486.25	31,87,153.50
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of Other Taxes	24,90,028.00	3,37,541.75	21,52,486.25	31,87,153.50
	Receivables of User charges				
	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 (License fee)				
	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	-	-	-	-
	Total of Sundry Debtors (Receivables)	2,85,86,973.00	32,82,447.25	2,53,04,525.75	3,28,65,018.65

Note:

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



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

Code No. Current year	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
440-10	Establishment		
440-20	Administrative		
440-30	Operations & maintenance		
	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	2,37,421.00	1,79,841.00
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	3,44,77,299.64	3,21,47,102.93
450-22	Other Scheduled Banks	5,37,25,955.86	1,04,58,382.86
450-23	Scheduled Co-operative Banks	27,98,068.40	7,73,633.40
450-24	Post Office		
450-25	Treasury account		
	Sub-total	9,10,01,323.90	4,33,79,119.19
	Balance with Bank – Special Funds		
450-41	Nationalised Banks	84,58,019.00	84,58,019.00
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	Sub-total	84,58,019.00	84,58,019.00
	Balance with Bank – Grant Funds		
450-61	Nationalised Banks	10,00,59,511.08	17,21,85,886.74
450-62	Other Scheduled Banks	1,39,80,205.60	4,25,95,282.60
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	Treasury account	11,44,20,240.00	8,79,74,425.00
	Sub-total	22,84,59,956.68	30,27,55,594.34
	Total Cash and Bank balances	32,81,56,720.58	35,47,72,573.53



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Bank balance

Sl No	Bank Name	Bank Account No.	Purpose of Bank A/c	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5	6
1	14 Fc PLA BANK (TFC)	804702	14TH Finance	9,59,909.00	86,38,157.00
2	AXIS BANK-22525	406010100022525	Board Fund	1,38,561.00	1,34,481.00
3	BANDHAN A/C NO 1749	50180018941749	Board fund	3,39,73,006.00	28,05,311.00
4	BANDHAN BANK A/C NO 7133	50210026327133	Road cutting	37,61,927.00	1,41,386.00
5	Bandhan Bank A/c No.95315 (Amrut Yojna)	50180006295315	Amrut Yojna	1,267.00	1,231.00
6	Bob-7417	7417	NULM	61,662.00	56,81,566.00
7	BOB -A/C 1726 (Garibi Unmulan Yojna)	8050100001726	Garibi Unmulan	1,12,611.38	12,888.38
8	BOB A/C NO 11323	80501000011323	Board Fund	12,64,698.90	3,96,713.90
9	BOB A/C NO 13060	28990100013060	PMAY	9,746.40	9,482.40
10	HDFC-1142	50200050781142	PCB	69,00,000.00	3,00,00,000.00
11	HDFC - 3720 (SWACH BHARAT MISSION)	50100210853720	SBM	1,18,057.60	1,16,330.60
12	HDFC A/C NO 7735	50100213687735	Board Fund	31,84,426.62	34,97,830.62
13	ICICI BANK A/C 502	160101000502	Amrut Yojna	23,03,993.00	36,15,850.00
14	IDBI -1057	242104000091057	Board Fund	21,967.98	21,322.98
15	IDBI-58213-(Swachh Bharat Mission Yojna)	242104000158213	SBM	5,47,322.00	83,83,056.00
16	IDBI- 6329	242104000116329	Board Fund	5,00,344.00	4,85,650.00
17	IDBI A/C NO 1066	242104000091066	Board Fund	1,21,08,605.00	5,22,914.00
18	IDBI A/C NO 1075	242104000091075	Board Fund	7,95,422.70	17,32,715.70
19	IDBI A/C NO 1084	242104000091084	Board Fund	25,85,617.78	9,92,125.78
20	IDBI A/C NO 1093	242104000091093	Board Fund	4,18,004.78	2,66,031.78
21	IDBI BANK LTD-5605	242104000115605	Rastriya Feri Niti	3,47,639.00	3,37,429.00
22	INDIAN BANK A/C NO 8461	50010048461	Board fund	1,26,854.00	1,30,692.00
23	INDIAN BANK A/C NO 8806	50356688806	Amrut Yojna	30,610.00	29,783.00
24	Indian Bank SNA (A/c No-7352872765)	7352872765	PMSY	5,00,000.00	-
25	KURMANCHAL A/C NO 3511	18019043511	Board Fund	27,98,068.40	7,73,633.40
26	Pension Fund Bank	-	Pension	84,58,019.00	84,58,019.00
27	PNB-026200010101323826 (AMRIT YOJNA)	2620001010132320	Amrut Yojna	3,073.24	3,073.24
28	PNB-2750	6912010002750	Vinyamit Area	80,38,798.27	78,21,135.27
29	PNB 9530	6912010009530	Avasthapna Nidhi	49,31,948.00	47,98,407.00
30	PNB A/C 216	262000101323826	PMAY	13,01,948.00	2,94,69,152.00
31	PNB A/C NO.00015 (15 FINANCE BANK)	100015	15th Finance	9,31,07,912.06	13,21,81,534.72
32	PNB A/C NO 150	691101000150	Board Fund	68,45,062.47	24,89,627.26
33	SBI A/C NO 9311	10795209311	Salary	1,51,48,860.00	1,82,55,908.50
34	SBP 1177	65013711177	Vinyamit Area	30,53,026.00	30,53,026.00
35	SFC PLA BANK (Treasury :804701)	804701	SFC	11,34,60,331.00	7,93,36,268.00
	TOTAL			32,79,19,299.58	35,45,92,732.53



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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 Contractors	41,55,025.00	6,41,819.00	-	47,96,844.00
460-50	Advance to Others				
460-60	Deposit with External Agencies				
460-80	Other Current Assets				
	Sub - Total	41,55,025.00	6,41,819.00	-	47,96,844.00
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
	Total Loans, advances, and deposits	41,55,025.00	6,41,819.00	-	47,96,844.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
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	-	-



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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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NAGAR NIGAM KASHIPUR

Main Market, Kashipur
District Udhm Singh Nagar

Trial Balance

1-Apr-22 to 31-Mar-23

Particulars	NAGAR NIGAM KASHIPUR			
	1-Apr-22 to 31-Mar-23			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	86768530.81 Cr			86768530.81 Cr
Own Fund Reserves & Surplus	86768530.81 Cr			86768530.81 Cr
Municipal (General) Fund	86768530.81 Cr			86768530.81 Cr
Current Liabilities	697918736.46 Cr	896569609.66	979055804.00	780404930.80 Cr
Sundry Creditors	15423598.92 Cr	437408212.00	443911521.00	21926907.92 Cr
Creditors	2583642.00 Cr	263849716.00	269497672.00	8231598.00 Cr
Employee Liabilities	10987872.92 Cr	143673418.00	144701213.00	12015667.92 Cr
Employers Contribution to NPS		6928504.00	6928504.00	
Pension/Pension Contribution Payable	4008851.92 Cr	45867886.00	45706530.00	3848495.92 Cr
P.F. Payable	1046132.00 Cr	12527478.00	12529042.00	1047696.00 Cr
Salary Payable	5931889.00 Cr	78349550.00	79537137.00	7119476.00 Cr
Government Dues Payable			281844.00	281844.00 Cr
Recoveries Payable	1852084.00 Cr	29885078.00	29430792.00	1397798.00 Cr
Bank/Personal Loan	1390074.00 Cr	13541212.00	12978538.00	827400.00 Cr
Group Insurance Scheme Premium Payable	800.00 Cr	9600.00	9600.00	800.00 Cr
GST from Contractors	40676.00 Cr	2252071.00	2308089.00	96694.00 Cr
GST From Suppliers		87946.00	87946.00	
Labour Cess Payable From Contractor		500688.00	500688.00	
LIC Payable	355357.00 Cr	4347772.00	4343125.00	350710.00 Cr
P.A.Y. Advance		920675.00	920675.00	
PF Advance		3040950.00	3040950.00	
RD Payable	24500.00 Cr	299000.00	300000.00	25500.00 Cr
Royalty Payable From Contractor		1568325.00	1568325.00	
TDS From Contractors	40677.00 Cr	1753837.00	1809854.00	96694.00 Cr
TDS From Employees		1438580.00	1438580.00	
TDS From Suppliers		124422.00	124422.00	
Grants, Contributions for specific purposes	289492751.34 Cr	458967618.66	428494440.00	269019572.68 Cr
Central Government	172712330.34 Cr	153464700.66	106815369.00	126062998.68 Cr
14 Finance Commission Grant	8638157.00 Cr	7678248.00		959909.00 Cr
15 Finance Commission Grant	132181534.72 Cr	105157667.66	66083992.00	93107859.06 Cr
Atal Mission For Rejuvenation And Urban Transformation (AMRUT)	3649937.24 Cr	1311857.00	1312720.00	3650800.24 Cr
National Urban Livelihood Mission (NULM)	12888.38 Cr	2630783.00	2730521.00	112626.38 Cr
Pradhan Mantri Awas Yojana (PMAY)	28113482.40 Cr	28847794.00	28848058.00	28113746.40 Cr
Swachh Bharat Mission (SBM)	116330.60 Cr	7838351.00	7840078.00	118057.60 Cr
Grant from Other Organizations	141386.00 Cr		3620541.00	3761927.00 Cr
Road Cutting Fund	141386.00 Cr		3620541.00	3761927.00 Cr
State Government	116639035.00 Cr	305502918.00	318058530.00	129194647.00 Cr
Anti Covid 19	77529.00 Cr	40000.00	40000.00	77529.00 Cr
Avasthapna Vikas Nidhi	4798407.00 Cr		133541.00	4931948.00 Cr
Covid 19 SFC	2000000.00 Cr	2000000.00		
Open Gym Park		249800.00	300000.00	50200.00 Cr
Pollution Control Board	30000000.00 Cr	42700000.00	19600000.00	6900000.00 Cr
PRADHAN MANTRI SWANIDHI YOJANA	7732000.00 Cr	5436000.00		2296000.00 Cr
Protshahan Rashi	240000.00 Cr	40000.00		200000.00 Cr
Rastriya Feri Nidhi	337429.00 Cr		10210.00	347639.00 Cr
Sanshad Nidhi	200000.00 Cr	200000.00		
SFC-Gramin	1165402.00 Cr	1165402.00		
Solid Waste Material	57196000.00 Cr			57196000.00 Cr
State Government - Development Fund			2128000.00	2128000.00 Cr
State Government - Other Specific Purpose Grants	200000.00 Cr		375000.00	575000.00 Cr
State Government - SFC	11469268.00 Cr	253671716.00	295421779.00	53219331.00 Cr
Swachh Parishad	360000.00 Cr		50000.00	410000.00 Cr
Vidhyayak Nidhi	165000.00 Cr			165000.00 Cr
Reserves	347183660.41 Cr	89526854.12	106400499.00	364057305.29 Cr



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	389993549.55 Dr	115486354.00	134777731.01	370702172.54 Dr
Fixed Assets				
Accumulated Depreciation	194672563.16 Cr		134583952.01	329256515.17 Cr
Accumulated Depreciation - Office Buildings	35135060.94 Cr		1698871.97	36833932.91 Cr
Accumulated Depreciation - Other Fixed Assets	3413879.32 Cr		392157.22	3806036.54 Cr
Accumulated Depreciation - Other Furniture, Fixtures etc	245892.32 Cr		32435.27	278327.59 Cr
Accumulated Depreciation - Other Office Machines and Equipments	8634185.47 Cr		1085874.34	7720059.81 Cr
Accumulated Depreciation - Other Vehicles	22590661.87 Cr		4609103.27	27199765.14 Cr
Accumulated Depreciation - Parks & Playgrounds	7428479.12 Cr		1934304.69	9362763.81 Cr
Accumulated Depreciation - Plant & Machinery	3489432.78 Cr		206737.86	3696170.64 Cr
Accumulated Depreciation - Public Lighting	5771895.84 Cr		16589.28	5788485.12 Cr
Accumulated Depreciation - Road & Drainage	104479167.23 Cr		123288497.90	227767685.13 Cr
Accumulated Depreciation - Sewerage & Drainage	5483908.27 Cr		1319380.21	6803286.48 Cr
Buildings	67098395.00 Dr	500451.00		67598846.00 Dr
Furniture, Fixtures, Fittings and Electric Appliances	431837.00 Dr			431837.00 Dr
Land	4595572.00 Dr			4595572.00 Dr
Office and Other Equipment	12609310.09 Dr			12609310.09 Dr
Other Fixed Assets	5990397.00 Dr			5990397.00 Dr
Parks and Playgrounds	10180577.00 Dr			10180577.00 Dr
Plant and Machinery	4275460.00 Dr	25450.00		4300910.00 Dr
Public Lighting	6200099.00 Dr			6200099.00 Dr
Roads and Bridges	402847695.99 Dr	110508421.00	193779.00	513162337.99 Dr
Sewerage and Drainage	20488529.63 Dr	806432.00		21094961.63 Dr
Statues, heritage assets, antiques and other works of art		46000.00		46000.00 Dr
Vehicles	49948240.00 Dr	3799600.00		53747840.00 Dr
	383061603.31 Dr	897880518.47	887295801.95	393646319.83 Dr
Current Assets				
Opening Stock		641819.00	0.00	4796844.00 Dr
Loans & Advances (Asset)	4155025.00 Dr		40565343.00	237421.00 Dr
Cash	179841.00 Dr	40622923.00	812978031.95	354918929.58 Dr
Bank Accounts	339204605.53 Dr	828690356.00		959909.00 Dr
14 Fc PLA BANK (TFC)	8638157.00 Dr		7678246.00	959909.00 Dr
AXIS BANK-22525	134481.00 Dr	4080.00		138561.00 Dr
BANDHAN A/C NO 1749	2805311.00 Dr	41046185.00	9878490.00	33973006.00 Dr
BANDHAN BANK A/C NO 7133	141386.00 Dr	3620541.00		3761927.00 Dr
Bandhan Bank A/c No.95315 (Amrut Yojna)	1231.00 Dr	36.00		1267.00 Dr
Bob-7417 (SNA ACCOUNT)		2511882.00	2511867.00	15.00 Dr
BOB -A/C 1726 (Garibi Unmulan Yojna)	12888.38 Dr	218639.00	118916.00	112611.38 Dr
BOB A/C NO 11323	396713.90 Dr	1168436.00	300451.00	1264698.90 Dr
BOB A/C NO 13060	9482.40 Dr	264.00		9746.40 Dr
HDFC--1142	30000000.00 Dr	19600000.00	42700000.00	6900000.00 Dr
HDFC - 3720 (SWACH BHARAT MISSION)	116330.60 Dr	3527.00	1800.00	118057.60 Dr
HDFC A/C NO 7735	3497830.62 Dr	5239126.00	5552530.00	3184426.62 Dr
ICICI BANK A/C 502 (SNA)	3615850.00 Dr		1311857.00	2303993.00 Dr
IDBI -1057	21322.98 Dr	645.00		21967.98 Dr
IDBI-58213-(Swachh Bharat Mission Yojna) SNA	8383056		7835734.00	547322.00 Dr
IDBI- 6329	485650.00 Dr	14694		500344.00 Dr
IDBI A/C NO 1066	522914.00 Dr	15695439.00	4109748.00	12108605.00 Dr
IDBI A/C NO 1075	1732715.70 Dr	5305488.00	6242781.00	795422.70 Dr
IDBI A/C NO 1084	992125.78 Dr	22151506.00	20558014.00	2585617.78 Dr
IDBI A/C NO 1093	268031.78 Dr	2713548.00	2561573.00	418004.78 Dr
IDBI BANK LTD-5605	337429.00 Dr	10210.00		347639.00 Dr
INDIAN BANK A/C NO 8461	130692.00 Dr	3454.00	7292.00	128854.00 Dr
INDIAN BANK A/C NO 8806	29783.00 Dr	827.00		30610.00 Dr
KURMANCHAL A/C NO 3511	773633.40 Dr	2024435.00		2798068.40 Dr
Pension Fund Maintained with DM Office	8458019.00 Dr	32454193.00	32454193.00	8458019.00 Dr
PNB-026200010101323826 (AMRIT YOJNA)	3073.24 Dr			3073.24 Dr
PNB-2750	7821135.27 Dr	217663.00		8038798.27 Dr
PNB 9530	4798407.00 Dr	133541.00		4931948.00 Dr
PNB A/C 216 (SNA A/C)	29469152.00 Dr	560000.00	28727204.00	1301948.00 Dr
PNB A/C NO 00015 (15 FINANCE BANK)	132181534.72 Dr	66083992.00	105157614.66	93107912.06 Dr
PNB A/C NO 150	2489627.26 Dr	95006059.00	90650623.79	6845062.47 Dr
SBI A/C NO 9311	18255908.50 Dr	180108659.00	183215707.50	15148860.00 Dr
SBP 1177	3053026.00 Dr			3053026.00 Dr
SFC PLA BANK (Treasury :804701)	79336268.00 Dr	295471779.00	261347716.00	113460331.00 Dr
Sundry Debtors (Receivables)	32865018.65 Dr	26265932.60	33754427.00	25376524.25 Dr
Accumulated Provisions against Debtors (Receivables)	4972172.35 Cr	1665725.60		3306446.75 Cr
Provision for Outstanding Other Taxes	403916.50 Cr	66374.75		337541.75 Cr
Provision for Outstanding Property taxes	460000.00 Cr	1599350.85		2968905.00 Cr
Receivables for Property Taxes	34246121.00 Dr	17397576.00	25450754.00	26192943.00 Dr
Receivables from other Sources	3591070.00 Dr	7202631.00	8303673.00	2490028.00 Dr
Closing Stock	6657113.13 Dr	1659487.87		8316601.00 Dr



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	4654057.00	387182402.60	382528345.60 Cr
Direct Incomes			
Assigned Revenues and Compensations		116340.00	116340.00 Cr
Taxes and Duties Collected by others		116340.00	116340.00 Cr
Fees and User charges	22760.00	28249826.00	28227066.00 Cr
Empanelment and Registration Charges		354000.00	354000.00 Cr
Fees for Certificate or Extract		123533.00	123533.00 Cr
Fees Remission and Refund		1981913.00	1981913.00 Cr
Licensing Fees		7562984.00	7562984.00 Cr
Other Fees	22760.00	10730396.00	10730396.00 Cr
Penalties and Fines		946908.00	924148.00 Cr
User Charges	4209628.00	5945796.00	5945796.00 Cr
Interest Earned	4209083.00	5953095.00	1744012.00 Cr
Interest from Bank Accounts		4158744.60	4158744.60 Cr
Other Income		1665939.60	1665939.60 Cr
Excess Provisions written back		300000.00	300000.00 Cr
Income from Commercial Projects		2192805.00	2192805.00 Cr
Miscellaneous Income		4507353.00	4507353.00 Cr
Rental Income from municipal properties		4507353.00	4507353.00 Cr
Rent From Civic Amenities	97669.00	322181884.00	321984215.00 Cr
Revenue Grants, Contributions and Subsidies	197669.00	322181884.00	321984215.00 Cr
Revenue Grant		89333075.12	89333075.12 Cr
Contribution towards Assets		1753390.00	1753390.00 Cr
Sale and Hire Charges		1608020.00	1608020.00 Cr
Sale of Forms and Publications		145370.00	145370.00 Cr
Sale of Products	324000.00	21471802.00	21147802.00 Cr
Tax Revenue	324000.00	4054000.00	3730000.00 Cr
Advertisement tax- Tax Remission		17417802.00	17417802.00 Cr
Property Tax- Tax Remission	479924291.96	2414091.53	477510200.43 Dr
Direct Expenses	34575722.00		34575722.00 Dr
Administrative Expenses	1276561.00		1276561.00 Dr
Advertisement and Publicity	25810.00		25810.00 Dr
Books and Periodicals	50181.00		50181.00 Dr
Communication Expenses	25976.00		25976.00 Dr
Insurance	1371860.00		1371860.00 Dr
Legal Expenses	29665117.00		29665117.00 Dr
Office-Maintenance	1418410.00		1418410.00 Dr
Others-Expenditure	478607.00		478607.00 Dr
Printing and Stationary	263200.00		263200.00 Dr
Traveling and Conveyance	134583952.01		134583952.01 Dr
Depreciation	1698871.97		1698871.97 Dr
Buildings-Depreciation	32435.27		32435.27 Dr
Furniture, fixtures, fittings and electric Appliances-Depreciation	1085874.34		1085874.34 Dr
Office and Other Equipment-Depreciation	392157.22		392157.22 Dr
Other Fixed Assets-Depreciation	1934304.69		1934304.69 Dr
Parks and Play grounds-Depreciation	206737.86		206737.86 Dr
Plant and Machinery-Depreciation	16589.28		16589.28 Dr
Public Lighting-Depreciation	123288497.90		123288497.90 Dr
Roads and Bridges-Depreciation	1319380.21		1319380.21 Dr
Sewerage and Drainage-Depreciation	4609103.27		4609103.27 Dr
Vehicles-Depreciation	224801938.00	143447.00	224858481.00 Dr
Establishment Expenses	6875763.00		6875763.00 Dr
Benefits and Allowances	6315219.00		6315219.00 Dr
Other Terminal and Retirement Benefits	34530229.00	121783.00	34408446.00 Dr
Pension	176759828.00	21664.00	176738164.00 Dr
Salaries, Wages and Bonus	276481.00		276481.00 Dr
Salary Arrier	4180.95	505.66	3675.29 Dr
Interest and Finance Charges	4180.95	505.66	3675.29 Dr
Bank Charges	80005638.00	2173548.87	77832089.13 Dr
Operation and Maintenance-Expenditure	31229004.00	1659487.87	29569516.13 Dr
Consumption of Stores	250000.00		250000.00 Dr
Hire-Charges	38952762.00		38952762.00 Dr
Other operating and Maintenance expenses	1718890.00		1718890.00 Dr
Power and Fuel	7200.00		7200.00 Dr
Repair and Maintenance -Buildings	375754.00		375754.00 Dr
Repair and Maintenance -Civic Amenities	5282922.00		5282922.00 Dr
Repair and Maintenance -Infrastructure Assets	949905.00		949905.00 Dr
Repair and Maintenance -Others	495504.00		495504.00 Dr
Repair and Maintenance -Vehicles	401452.00		401452.00 Dr
Programme Expenses	401452.00		401452.00 Dr
Own Programmes	34377204.00	106000.00	34181204.00 Dr
Revenue Grants, Contributions and Subsidies Given	34377204.00	196000.00	34181204.00 Dr
Grants Given			
Grand Total	2394514831.09	2394514831.09	



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Statement of Significant Accounting Policies

NAGAR NIGAM KASHIPUR (U.S. NAGAR)

Introduction

The Statement of Significant Accounting Policies shall state important accounting policies followed by the ULB in respect of accounting for its transactions and in the preparation and presentation of the Financial Statements.

Basis of Accounting

- The Annual Financial Statement as on 31/03/2023 has been prepared on accrual basis by the **Nagar Nigam Kashipur** as per Uttarakhand Municipal Accounting Manual 2021 and accounting standard issued by institute of chartered accountant of India (ICAI)
- The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.
- All figures are in Indian Rupees.
- Financial statements have been prepared on historical cost convention
- Financial statement has been prepared on going concern basis and accounting policy have been consistently followed throughout the period.

Revenue Recognition

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



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Statement of Significant Accounting Policies

NAGAR NIGAM KASHIPUR (U.S. NAGAR)

Recognition of expenditure

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

Fixed assets and depreciation

- Fixed assets are shown at cost less accumulated depreciation. Cost of fixed assets includes all expenses incurred in connection with purchase and installation of the fixed asset.
- Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.
- Any Assets which have been acquired by way of gift/grant or transferred to ULB without consideration shall be recorded at nominal value of RS. 1
- 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.
- 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.
- No revaluation of fixed assets has been undertaken during the year.



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Statement of Significant Accounting Policies

NAGAR NIGAM KASHIPUR (U.S. NAGAR)

Long Term liability

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

Interest on borrowings

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

Grants

- 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 recognised as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.
- 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 be treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.
- Capital Grants received by the Municipality as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the Corporation, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

Investments

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

Stores and Spares

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



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Schedule 22 - 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 has 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. They represent 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** represent the 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. List of assets, for which cost could not be ascertained has been valued at Re.1 in the Balance Sheet given in Fixed Assets Register.
7. Previous year's figures have been regrouped/ rearranged wherever necessary.
8. Grant register at the ULB are not maintained. However, Grant Balance are matched with their corresponding bank.
9. There is mismatch in the cash book maintained by the ULB in the prior period due to which cash book balance is less compared with the bank statements.



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10. Reserves & Surplus

10.1 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. The net balance in General Fund as on 31st March, 2023 was stood with Rs.(9,04,96,111.55)/- after considering the effect of income & expenditure.

10.2 Earmarked Fund: Funds representing Special Funds to be utilized for specific purposes. No such fund was available/ created at ULB.

10.3 Reserves: The Reserve which represents capital contribution was stood as on 31st March, 2023 amounting to Rs.36,40,57,305.29/- that has been created by capitalizing the asset.



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