

RR 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 Palika Parishad Mangalore**

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

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

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

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

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

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

Your Sincerely,

For RR Bajaj & Associates
Chartered Accountants



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

CA Mukesh Kumawat

Partner


**CONSULTANCY SERVICE FOR
FINANCIAL MANAGEMENT SUPPORT
TO URBAN LOCAL BODIES FOR
PROVIDING HUMAN RESOURCES IN
FIELD OF ACCOUNTING WITH
EXPERTISE IN TRAINING AND
ACCOUNTING SOFTWARE FOR
PREPARATION OF OBS AND
UPDATING ACCOUNTS FOR THREE
YEARS ALONG WITH AFS , TRAINING
IMPLEMENTING MAS.**

Package VI

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

NAGAR PALIKA PARISHAD MANGLOUR




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Balance Sheet as on 31st March 2023

Nagar Palika Parishad Manglour				
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	B-1	-91,095.01	-10,717,743.26
3-11	Earmarked Funds	B-2	1,069,701.08	-
3-12	Reserves	B-3	266,607,507.23	282,229,735.27
	Total Own Fund Reserves and		267,586,113.30	271,511,992.01
3-20	Grants, Contributions for specific	B-4	89,362,549.76	50,387,620.75
	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	-	728,256.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	2,874,701.00	8,238,619.00
3-60	Provisions	B-10	2,305,049.00	5,596,428.00
	Total Current Liabilities and Provisions		5,179,750.00	14,563,303.00
	TOTAL LIABILITIES		362,128,413.06	336,462,915.76
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		393,187,397.00	368,649,420.00
4-11	Less: Accumulated Depreciation		126,248,469.13	86,088,264.09
	Net Block		266,938,927.87	282,561,155.91
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		266,938,927.87	282,561,155.91
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
	Total Investments Current		-	-
4-30	Stock in hand (Inventories)	B-15	-	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	2,251,990.00	2,833,793.00
4-32	Less: Accumulated provision		144,933.25	378,695.50
	Net amount outstanding		2,107,056.75	2,455,097.50
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	93,044,928.44	51,446,662.35
4-60	Loans, advances and deposits	B-19	37,500.00	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		37,500.00	-
	Total Current Assets, Loans & Advances		95,189,485.19	53,901,759.85
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		362,128,413.06	336,462,915.76
	Notes to the Balance Sheet	B-22	-0.00	-0.00

For RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat
Partner

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Income and Expenditure Statement for the period from 01-04-2022 to 31-03-2023
Nagar Palika Parishad Manglour

Code	Item/ Head of Account	Schedule	Current Year	Previous year
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	1,505,206.00	1,505,205.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	305,000.00	305,000.00
1-40	Fees & User Charges	I-4	417,301.00	1,154,633.00
1-50	Sale & Hire Charges	I-5	123,486.00	1,263,280.00
1-60	Revenue, Grants, Contributions &	I-6	201,459,146.03	242,211,237.58
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	18,536.00	31,909.42
1-80	Other Income	I-9	233,762.25	-
1-90	Income from Commercial Projects	I-19	-	-
	Change in the inventories		-	
A	Total- INCOME		204,062,437.28	246,471,265.00
	EXPENDITURE			
2-10	Establishments Expenses	I-10	71,392,100.00	48,438,139.00
2-20	Administrative Expenses	I-11	3,209,466.00	5,524,683.00
2-30	Operations & Maintenance	I-12	40,175,086.00	115,489,215.00
2-40	Interest & Finance Expenses	I-13	3,162.99	5,845.00
2-50	Programme Expenses	I-14	38,495,769.00	49,568,452.92
2-60	Revenue, Grants, Contributions &	I-15	-	-
2-70	Provisions & Write-off	I-16	-	378,695.50
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		40,160,205.04	36,481,333.38
B	Total- EXPENDITURE		193,435,789.03	255,886,363.80
A-B	Gross Surplus/(Deficit) of income over		10,626,648.25	-9,415,098.80
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over		10,626,648.25	-9,415,098.80
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit)		10,626,648.25	-9,415,098.80

For RR Bajaj & Associates
Chartered Accountants



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CA Mukesh Kumawat
Partner

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Nagar Palika Parishad Manglour
Statement of Cash Flow Statement as on 31st March 2023

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from Operating Activities		
Cash Receipt from:		
Taxation	15,05,206.00	15,05,000.00
Sales of Goods and Services	1,23,486.00	12,63,280.00
Grants related to Revenue/General Grants	20,14,59,146.03	24,22,11,237.58
Interest Received	18,536.00	31,909.42
Other Receipts	9,56,063.25	14,60,073.00
Less: Cash Payment for:		
Employee Costs	7,13,92,100.00	4,84,38,139.00
Superannuation	-	-
Depreciation	4,01,60,205.04	3,64,81,333.38
Interest Paid	3,162.99	5,845.00
Other Payments	8,18,80,321.00	17,05,82,350.92
Cash generated from/ (used in) operating activities	1,06,26,648.25	-90,36,168.30
Less/ Add: (Increase) / Decrease in Debtors	3,48,040.75	-2,36,000.00
Less/ Add: (Increase) / Decrease in other current asset	-	-
Less/ Add: (Decrease) / Increase in Current Liabilities	-93,83,553.00	59,53,487.00
Net cash generated from/ (used in) operating activities (a)	15,91,136.00	-33,18,681.30
b. Cash flows from Investing Activities		
(Purchase) of fixed assets & CWIP	1,56,22,228.04	-7,15,35,437.62
Increase/ (Decrease) in Special funds/ grants	3,89,74,929.01	-12,96,59,760.20
(Increase)/ Decrease in Earmarked funds	10,69,701.08	-
(Purchase) of Investments	-	-
(Increase)/ Decrease in Reserve	-1,56,22,228.04	7,15,35,437.62
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)	4,00,44,630.09	-12,96,59,760.20
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received	-	-
Corporation Fund	-	-
Less:		
Loan repaid during the period	-	-
Loans & advances to employees	-	-
Loans to others	37,500.00	-
Finance expenses	-	-
Net cash generated from (used in) financing activities (c)	-37,500.00	-
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	4,15,98,266.51	-13,29,78,441.08
Cash and cash equivalents at beginning of period	5,14,46,662.35	18,44,25,103.85
Cash and cash equivalents at end of period	9,30,44,928.86	5,14,46,662.77
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	-	-
ii. Bank Balances	9,30,44,928.44	5,14,46,662.35
iii. Scheduled co-operative banks	-	-
iv. Balances with Post offices	-	-
v. Balances with other banks	-	-
Total	9,30,44,928.44	5,14,46,662.35

For RR Bajaj & Associates
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CA Mukesh Kumawat
Partner

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Schedules to Balance Sheet
Schedule B-1: Corporation Fund/ Municipal Fund [Code No. 310]

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	-10,717,743.26	-	-10,717,743.26		-10,717,743.26
310-90	Excess of Income & Expenditure		10,626,648.25	10,626,648.25		10,626,648.25
	Total Municipal fund (310)	-10,717,743.26	10,626,648.25	-91,095.01		-91,095.01




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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	Pension Fund	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)	1,069,701.08						
Total (b)	1,069,701.08	-	-	-	-	-	-
Total (a+b)	1,069,701.08	-	-	-	-	-	-
(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)	1,069,701.08	-	-	-	-	-	-
Grant Total of Special Funds	1,069,701.08	-	-	-	-	-	-




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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	365.00	-	365.00	-	365.00
312-11	Capital Reserve	282,229,370.27	24,537,977.00	306,767,347.27	40,160,205.04	266,607,142.23
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	282,229,735.27	24,537,977.00	306,767,712.27	40,160,205.04	266,607,507.23




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Schedules to Balance Sheet

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

Code No.	Particulars	Grants from Central Govt.					Grants from State Government				SFC	(Amount in Rs.)						
		13 Finance Commission Grant	NUUM	PMAY	SBM	15 Finance Commission Grant	MLA Fund	Covid Grant										
(a)	Opening Balance	14,248,725.00	84,443.50	10,587,177.80	1,120,677.40	23,657,247.00	680,718.05	-	-	8,632.00								
(b)	Addition to the Grants*																	
(i)	Grant received during the Year		1,609,434.00	36,000,000.00		39,839,042.00				150,676,000.00								
(ii)	Interest/Dividend earned on Grant Investments			361,242.00		719,173.00												
(iii)	Profit on disposal of Grant Investments																	
(iv)	Appreciation in Value of Grant Investments																	
(v)	Other addition (Specify nature)																	
	Total (b)		1,609,434.00	36,361,242.00		40,589,215.00				150,676,000.00								
	Total (a+b)	14,248,725.00	1,693,877.50	46,948,419.80	1,120,677.40	64,215,462.00	691,716.05	1,031,000.00	150,684,632.00									
(c)	Payments out of funds																	
(i)	Capital Expenditure on Fixed Assets*				340,000.00	8,982,235.00				15,215,742.00								
	Others																	
	Sub - total				340,000.00	8,982,235.00				15,215,742.00								
(ii)	Revenue Expenditure on Salary, Wages and allowances etc.																	
	Rent																	
	Others	14,061,640.00	1,609,434.00	36,051,423.40	59.59	13,483,280.00	59.00	1,031,000.00	95,062,045.00									
	Sub - total	14,061,640.00	1,609,434.00	36,051,423.40	59.59	13,483,280.00	59.00	1,031,000.00	95,062,045.00									
(iii)	Other:																	
	Loss on disposal of grant Investments																	
	Diminution in Value of Grant Investments																	
	inter grant/bank charges Grants Refunded																	
	Sub -total																	
	Total (c) [(i)+(ii)+(iii)]	14,061,640.00	1,609,434.00	36,051,423.40	340,059.59	22,465,515.00	59	1,031,000	115,712,829									
	Net balance as on at the year end- (a+b)-(c)	187,085.00	84,443.50	10,896,996.40	780,617.81	41,749,947.00	691,657.05		34,971,803.00									
	Total Grants & Contribution for Specific Purposes	187,085.00	84,443.50	10,896,996.40	780,617.81	41,749,947.00	691,657.05		34,971,803.00									




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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		-	-




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Schedules to Balance Sheet

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers		
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others	-	728,256.00
Total deposits received		-	728,256.00

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

Code No.	Name of Funding agency	Opening	Additions	Utilisation /	Balance	Income earned
1	2	3	4	5	6	7
341-10-01						
341-10-02						
341-10-03						
341-10-04						
Total of deposit works		-	-	-	-	-



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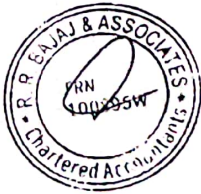
Schedules to Balance Sheet


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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	401,111.00	4,833,209.00
350-11	Employee Liabilities	2,078,749.00	2,653,424.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	394,841.00	751,986.00
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
Total Other liabilities (Sundry Creditors)		2,874,701.00	8,238,619.00

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

Code	Particulars	Current Year	Previous Year
1	2	3	4
360-10	Provision for Expenses	2,305,049.00	5,596,428.00
360-20	Provision for Interest		
360-30	Other Provisions		
Total Provisions		2,305,049.00	5,596,428.00




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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	-	-	-	-	-	-	-	-	-	-
410-20	Buildings	365.00	-	-	365.00	-	-	-	-	365.00	365.00
410-21	Parks & Playgrounds	21,085,909.00	5,114,516.00	-	26,200,425.00	1,848,378.80	1,068,872.88	-	2,917,251.68	23,283,173.32	19,237,330.20
	Infrastructure Assets										
410-30	Roads and Bridges	189,479,740.00	6,700,939.00	-	195,180,679.00	59,888,293.87	26,486,018.14	-	86,374,312.01	108,806,366.99	179,591,446.13
410-31	Sewerage and drainage	91,059,881.00	7,735,946.00	-	98,795,827.00	12,213,070.32	6,253,775.85	-	18,466,846.17	80,328,980.83	78,846,810.68
410-32	Waterways	2,601,000.00	-	-	2,601,000.00	494,190.00	247,095.00	-	741,285.00	1,859,715.00	2,106,810.00
410-33	Public Lighting	37,159,650.00	657,888.00	-	37,817,538.00	5,555,315.17	2,386,040.11	-	7,941,355.28	29,876,182.72	31,664,334.83
	Other assets										
410-40	Plants & Machinery	-	-	-	-	-	-	-	-	-	-
410-50	Vehicles	13,481,149.00	825,000.00	-	14,306,149.00	3,876,922.03	2,098,209.79	-	5,975,131.82	8,331,017.18	9,604,236.97
410-60	Office & other equipment	11,681,048.00	4,468,302.00	-	16,149,350.00	1,789,002.71	1,417,267.19	-	3,206,269.90	12,943,080.10	9,937,045.29
410-70	Furniture, fixtures, fittings and electrical appliances	2,100,678.00	35,386.00	-	2,136,064.00	423,091.19	202,926.08	-	636,017.27	1,510,046.73	1,677,586.81
410-22	Statues, heritage assets, antiques & other works	-	-	-	-	-	-	-	-	-	-
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	-	-	-	-	-	-	-	-	-	-
	Total	368,649,420.00	24,537,977.00	-	393,187,397.00	86,088,264.09	40,160,205.04	-	126,248,469.13	266,938,927.87	282,561,155.91



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Schedules to Balance Sheet
Schedule B-12: Capital Work in Progress (CWIP) - [Code 412]


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




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Schedules to Balance Sheet


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

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debenture and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
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-16: Sundry Debtors (Receivables) [Code No 431]

Sl. 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
31-10	Receivables for Property Taxes				
	Current Year (including previous year)	1,152,759.00	-	1,152,759.00	1,726,751.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	563,671.00	140,917.75	422,753.25	155,449.50
	3 years to 4 years	550.00	275.00	275.00	58,620.50
	4 years to 5 years	550.00	412.50	137.50	29,276.50
	More than 5 years/ Sick or Closed Industries	3,328.00	3,328.00	-	-
	Sub - total	1,720,858.00	144,933.25	1,575,924.75	1,970,097.50
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Property Taxes	1,720,858.00	144,933.25	1,575,924.75	1,970,097.50
31-19	Receivables of Other Taxes				
	Current Year				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 years to 4 years				
	More than 5 years/ Sick or Closed Industries				
	Sub - total	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Other Taxes	-	-	-	-
31-30	Receivables of Cess				
	Current Year	-		-	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	-		-	-
	3 years to 4 years				
	More than 5 years/ Sick or Closed Industries				
	Sub - total	-	-	-	-
31-40	Receivables from Other Sources				
	Current Year	531,132.00		531,132.00	185,000.00
	Receivables outstanding for more than 2 years but not exceeding 3 years				300,000.00
	3 years to 4 years				
	More than 5 years/ Sick or Closed Industries				
	Sub - total	531,132.00	-	531,132.00	485,000.00
	Total of Sundry Debtors (Receivables)	2,251,990.00	144,933.25	2,107,056.75	2,455,097.50

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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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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	Previous year
1	2	3	4
450-10	Cash	65,811.02	175,565.02
Balance with Bank -			
450-21	Nationalised Banks	2,546,866.58	1,161,617.61
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative	-	-
450-24	Post Office		
450-25	Treasury account	-	-
Sub-total		2,546,866.58	1,161,617.61
Balance with Bank -			
Special Funds			
450-41	Nationalised Banks	1,069,701.08	-
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative		
450-44	Post Office		
Sub-total		1,069,701.08	-
Balance with Bank -			
Grant Funds			
450-61	Nationalised Banks	54,203,661.76	35,852,122.72
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative	-	-
450-64	Post Office		
	Treasury account	35,158,888.00	14,257,357.00
Sub-total		89,362,549.76	50,109,479.72
Total Cash and Bank balances		93,044,928.44	51,446,662.35



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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		37,500.00		37,500.00
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		37,500.00		37,500.00
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
	Total Loans, advances, and deposits		37,500.00		37,500.00

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	Particulars	Current Year Amount	Previous Year Amount
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	Particulars	Current Year Amount	Previous year Amount
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	1,505,206.00	1,505,205.00
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		
	Sub-total	1,505,206.00	1,505,205.00
110-90	Less		
	Tax Remissions and Refund [Schedule I - 1	-	-
	Sub-total	-	-
	Total tax revenue	1,505,206.00	1,505,205.00

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

Code No.	Particulars	Current Year	Previous Year
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	Previous Year
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		
130-20	Rent from Office Buildings	-	
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents	305,000.00	305,000.00
Sub-Total		305,000.00	305,000.00
130-90	Less: Rent Remission and Refunds		
Sub-total		-	-
Total Rental Income from Municipal Properties		305,000.00	305,000.00





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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	64,300.00	58,600.00
140-11	Licensing Fees	118,280.00	32,043.00
140-12	Fees for Grant of Permit	23,807.00	19,919.00
140-13	Fees for Certificate or Extract	58,044.00	64,103.00
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	29,850.00	820,598.00
140-40	Other Fees	48,678.00	97,520.00
140-50	User Charges	-	-
140-60	Entry Fees		
140-70	Service/ Administrative Charges	-	-
140-80	Other Charges	74,342.00	61,850.00
Sub-Total		417,301.00	1,154,633.00
140-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total income from Fees & User Charges		417,301.00	1,154,633.00




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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	31,316.00	-
150-11	Sale of Forms & Publications	78,470.00	1,065,530.00
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles	13,700.00	197,750.00
150-41	Hire Charges for Equipment		
Total income from Sale & Hire charges		123,486.00	1,263,280.00


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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
160-10	Revenue Grant	161,298,940.99	205,729,904.20
160-20	Re-imburement of expenses	40,160,205.04	36,481,333.38
160-30	Contribution towards schemes	-	-
Total Revenue Grants, Contributions &		201,459,146.03	242,211,237.58

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

Code No	Particulars	Current Year	Previous Year
1	2	3	4
170-10	Interest on Investments		
170-20	Dividend		
170-40	Profit in Sale of Investments		
170-80	Others		
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	18,536.00	31,909.42
171-20	Interest on Loans and advances to		
171-30	Interest on loans to others		
171-40	Other Interest		
Total. - Interest Earned		18,536.00	31,909.42


Schedule I-9: Other Income [Code No180]

Code	Particulars	Current Year	Previous Year
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed asses		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/Liabilities		
180-60	Excess Provisions written back	233,762.25	-
180-80	Miscellaneous Income		
Total. Other Income		233,762.25	-

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

Code	Particulars	Current Year	Previous Year
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-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		
210-20	Benefits and Allowances	57,365,838.00	48,232,467.00
210-30	Pension	460,690.00	48,300.00
210-40	Other Terminal & Retirement Benefits	12,793,072.00	157,372.00
Total establishment expenses		71,392,100.00	48,438,139.00

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

Code	Particulars	Current Year	Previous Year
1	2	3	4
220-10	Rent, Rates and Taxes		
220-11	Office maintenance	700,000.00	248,860.00
220-12	Communication Expenses	-	-
220-20	Books & Periodicals	15,000.00	13,053.00
220-21	Printing and Stationery	-	-
220-30	Travelling & Conveyance	211,795.00	235,626.00
220-40	Insurance	43,008.00	481,286.00
220-50	Audit Fees	27,921.00	708,594.00
220-51	Legal Expenses	149,996.00	-
220-52	Professional and other Fees	152,500.00	133,555.00
220-60	Advertisement and Publicity	932,938.00	964,477.00
220-61	Membership & subscriptions	967,758.00	2,691,097.00
220-80	Other Administrative Expenses	-	-
Total administrative expenses		3,209,466.00	5,524,683.00




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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
		8,069,089.00	7,932,257.00
230-10	Power & Fuel	-	-
230-20	Bulk Purchases	3,775,727.00	2,816,613.00
230-30	Consumption of Stores	-	373,714.00
230-40	Hire Charges	5,049,167.00	75,329,536.00
230-50	Repairs & maintenance -Infrastructure Assets	167,085.00	37,026.00
230-51	Repairs & maintenance - Civic Amenities	598,808.00	2,109,633.00
230-52	Repairs & maintenance - Buildings	1,114,142.00	2,915,999.00
230-53	Repairs & maintenance - Vehicles	556,456.00	2,588,010.00
230-59	Repairs & maintenance - Others	20,844,612.00	21,386,427.00
230-80	Other operating & maintenance expenses		
	Total Operating & Maintenance Expense	40,175,086.00	115,489,215.00

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

Code	Particulars	Current Year	Previous Year
1	2	3	4
240-10	Interest on Loans from the Central Government		
240-20	Interest on Loans from the State Government		
240-30	Interest on Loans from Government Bodies &		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial		
240-60	Other Interest		
240-70	Bank Charges	3,162.99	5,845.00
240-80	Other Finance Expenses		
	Total Interest & Finance Charges	3,162.99	5,845.00




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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	38,495,769.00	49,568,452.92
250-30	Share in Programmes of others	-	-
Total Programme Expenses		38,495,769.00	49,568,452.92

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

Code	Particulars	Current Year	Previous Year
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	Particulars	Current Year	Previous Year
1	2	3	4
270-10	Provisions for Doubtful	-	-
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	Particulars	Current Year	Previous Year
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	Particulars	Current Year	Previous Year
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 PALIKA PARISHAD MANGLOUR

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, even 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 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, 2023 was stood with Rs. -91095.01 /- 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, 2023 amounting to Rs. 26,66,07,507.23/- 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, 2023:

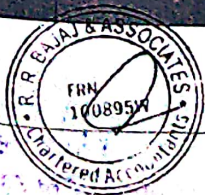
Sl.No.	Details	Value of Fixed Asset as on 31 st March, 2023 (Rs.)	Accumulated Depreciation on as on 31 st March, 2023 (Rs.)	Any Other Details
1.	Fixed Assets	39,31,87,397.00	12,62,48,469.13	
2.	Fixed Assets which are not physically identified or traced	0	NA	NA
3.	Fixed Asset under Leases and Hire Purchases			
i)	Lease	0	NA	NA
ii)	Hire Purchases	0	NA	NA
	Total	39,31,87,397.00	12,62,48,469.13	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)

8.4. List of assets which are in permissive possession and no economic benefits are being derived from it:

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Location of Asset	Date of Acquisition of Asset	Written down value as on 31/03/2023
ULB does not provide such information						

8.5 Capital Work in Progress amounted to Rs. Nil.

9. Balance Sheet and notes to accounts have been prepared as per documents & information made available to us by the ULB.

Part II - Significant Accounting Policies

1. Basis of Accounting

- 1.1. The Financial Statements for the Financial Year 1st April 2022 to 31st March 2023 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual 2021.
- 1.2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.
- 1.3. All figures are in Indian Rupees.

2. Historical Cost and Going concern

- 2.1. Financial Statements have been prepared on historical cost convention.
- 2.2. Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

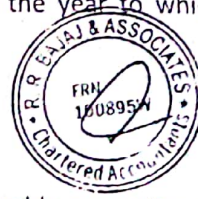
3. Recognition of Revenue

3.1. Non Tax Revenue

- a. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.
- b. Revenue in respect of Trade License Fees are accrued in the year to which it pertains, when demands are ascertainable based on the terms of the Acts and Rules.

3.2. Assigned Revenue

- a. Assigned revenues like Duty/Surcharge on transfer of Immovable properties are accounted during the year on



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

upon 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.

Depreciation is provided on Straight Line Method.




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- a. Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and 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) of the Financial Year, depreciation provided for fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation 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 31.3.2023 is Rs. 8,93,62,549.79 /- and opening balance of Grant as on 31.3.2022 was Rs. 5,03,87,620.75 /-.
- 7.2. Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as a 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 an expense 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. NIL as on 31.3.2023



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

Part III - Disclosure

1. General:

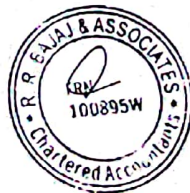
a. Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2023	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables					
	Property Tax	1575924.75	1575924.75	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	531132.00	531132.00	0	0	0
	Total Receivables	2107056.75	2107056.75	0	0	0
2	Sundry Payables					
	Creditors	401111.00	401111.00	0	0	0
	Employee Liabilities	2078749.00	2078749.00	0	0	0
	Recoveries Payable	394841.00	394841.00			
	Total Payables	2874701.00	2874701.00	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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B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

- vi. Repair & Maintenance- Vehicles
- vii. Other Operating & Maintenance Expenses

1.2. Disclosure on Bank Accounts

S.No	Bank Name	Bank Account No	Cash book Balance as on 31-03-2023
1	PNB	2506000100070579	1,60,655.98
2	UK Gramin Bank	76018403609	2,28,367.00
3	SBI	11524817028	9,76,157.36
4	UK Gramin Bank	76017928822	10,05,218.00
5	Treasury Bank-IFMS	PLA-804101	3,49,71,803.00
6	Treasury Bank-IFMS	PLA-804102	1,87,085.00
7	Canara Bank	89803070000522	84,443.50
8	PNB	407002100049320	2,78,082.03
9	Axis Bank	915010054771318	76,759.00
10	PNB	407002100049223	7,80,617.81
11	PNB	2506000104159430	2,91,787.90
12	IOB	35901000026569	1,06,68,629.40
13	IOB	35901000027476	4,17,49,947.00
14	Axis Bank	915010054308994	3,28,076.24
15	PNB	2506000104210078	1,21,787.12
16	Cash	NA	65,811.02
	Sub Total		9,19,75,227.36
17	Special Fund	NPS/PF etc	10,69,701.08
	Total		9,30,44,928.44

1.3 Prepaid Expenses amounted to Rs. NIL as on 31.3.2023.

1.4 Loans, Advances and Deposits amounted to Rs. NIL as on 31.3.2023.



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For RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat
Partner


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