

**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 PANCHAYAT IMLIKHEDA

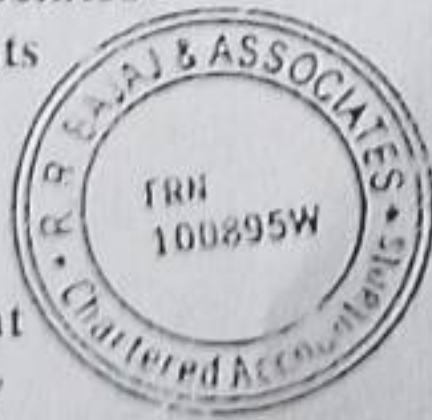
Balance Sheet as on 31st March 2023


Imalikheda Nagar Panchayat

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Liabilities				
	Own Fund Reserve & Surplus			
3-10	Corporation Fund/ Municipal	B-1	256,335.80	-
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	3,241,920.90	15.00
	Total Own Fund Reserves and		3,498,256.70	15.00
3-20	Grants, Contributions for specific	B-4	1,409,375.00	-
	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 Creditors)	B-9	-	-
3-60	Provisions	B-10	-	-
	Total Current Liabilities and Provisions			
	TOTAL LIABILITIES		4,907,631.70	15.00
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		3,489,919.00	15.00
4-11	Less: Accumulated Depreciation		247,998.10	-
	Net Block		3,241,920.90	15.00
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		3,241,920.90	15.00
	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	-	-
4-32	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	1,665,710.80	-
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		1,665,710.80	-
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		4,907,631.70	15.00
	Notes to the Balance Sheet	B-22		

For: RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumawat
Authorized Signatory




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

Code No.	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	-	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	-	-
1-40	Fees & User Charges	I-4	626,589.00	-
1-50	Sale & Hire Charges	I-5	-	-
1-60	Revenue, Grants, Contributions &	I-6	12,024,394.10	-
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	949.00	-
1-80	Other Income	I-9	-	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		12,651,932.10	-
	EXPENDITURE			
2-10	Establishments Expenses	I-10	9,891,263.00	-
2-20	Administrative Expenses	I-11	520,839.00	-
2-30	Operations & Maintenance	I-12	1,326,590.00	-
2-40	Interest & Finance Expenses	I-13	898.20	-
2-50	Programme Expenses	I-14	408,008.00	-
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisiions & Write-off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		247,998.10	-
B	Total- EXPENDITURE		12,395,596.30	-
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		256,335.80	-
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		256,335.80	-
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		256,335.80	-

For: RR Bajaj & Associates
Chartered Accountants

[Signature]



CA Mukesh Kumawat
Authorized Signatory

[Signature]
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Cash Flow Statement as on 31st March 2023

Imlikheda- Nagar Panchayat

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation		
Sales of Goods and Services		
Grants related to Revenue/General Grants	12,024,394.10	
Interest Received	949.00	
Other Receipts	626,589.00	
Less: Cash Payment for:		
Employee Costs	9,891,263.00	
Superannuation		
Depreciation	247,998.10	
Interest Paid	898.20	
Other Payments	2,255,437.00	
Net cash generated from/ (used in) operating activities (a)	256,335.80	
Less/ Add: (Increase) / Decrease in Debtors	-	
Add/ Less: Increase / (Decrease) in Current liability	-	
Net cash generated from/ (used in) operating activities (a)	256,335.80	
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	-3,241,905.90	
Increase/ (Decrease) in Special funds/ grants	1,409,375.00	
(Increase)/ Decrease in Earmarked funds		
(Purchase) of Investments		
Increase/(Decrease) in Reserve	3,241,905.90	
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)	1,409,375.00	
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		
Finance expenses		
Net cash generated from (used in) financing activities (c)	-	
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	1,665,710.40	
Cash and cash equivalents at beginning of period	-	
Cash and cash equivalents at end of period	1,665,710.40	
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:	1,665,710.80	
i. Cash Balances	-	
ii. Bank Balances	1,665,710.80	
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	1,665,710.80	

For: RR Bajaj & Associates
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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		-	-	-	-
310-90	Excess of Income & Expenditure		256,335.80	256,335.80	-	256,335.80
	Total Municipal fund (310)		256,335.80	256,335.80	-	256,335.80



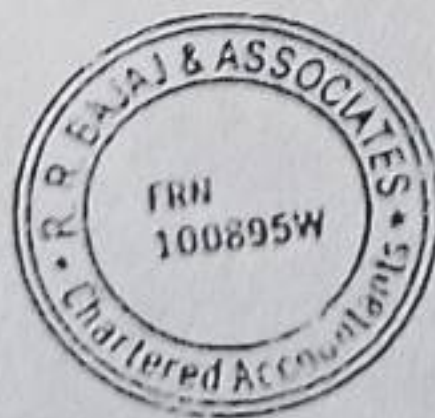
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Schedules to Balance Sheet

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

(Amount in Rs.)

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



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Schedules to Balance Sheet

Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution					
312-11	Capital Reserve	15.00	3,489,904.00	3,489,919.00	247,998.10	3,241,920.90
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	15.00	3,489,904.00	3,489,919.00	247,998.10	3,241,920.90



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

Code No.	Particulars	Grants from Central Govt.			Grants from State Government					Grants from Other Govt Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others		
		15th Finance	SBM	National Urban Health Mission	SFC	Avasthapna Development Grant	Open Jym Park	Paaritoshik Scheme								
(a)	Opening Balance															
(b)	Addition to the Grants*															
(i)	Grant received during the year	2,651,094.00	229,000.00	60,000.00	12,500,000.00	1,000,000.00	150,000.00	15,000.00								
(ii)	Interest/Dividend earned on Grant Investments				70,581.00											
(iii)	Profit on disposal of Grant Investments															
(iv)	Appreciation in Value of Grant Investments															
(v)	Other addition (Specify nature)															
Total (b)		2,651,094.00	229,000.00	60,000.00	12,570,581.00	1,000,000.00	150,000.00	15,000.00								
Total (a+b)		2,651,094.00	229,000.00	60,000.00	12,570,581.00	1,000,000.00	150,000.00	15,000.00								
(c)	Payments out of funds															
(i)	Capital Expenditure on Fixed Assets*	1,143,390.00			1,517,853.00	678,661.00	150,000.00									
Others																
Sub - total		1,143,390.00			1,517,853.00	678,661.00	150,000.00									
(ii)	Revenue Expenditure on Salary, Wages and allowances etc.															
Rent																
Others		426,042		60,000	10,969,015	321,339.00										
Sub - total		426,042		60,000	10,969,015	321,339										
(iii)	Other:															
Loss on disposal of grant Investments																
Dimutration in Value of Grant Investments																
Inter grant/bank charges Grants Refunded																
Sub -total																
Total (c) [(i+ii+iii)]		1,569,432.00		60,000.00	12,486,868	1,000,000	150,000									
Net balance as on at the year end-- (a+b)-(c)		1,081,662.00	229,000.00		83,713.00			15,000.00								
Total Grants & Contribution for Specific Purposes		1,081,662.00	229,000.00		83,713.00			15,000.00								



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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		
Total deposits received		-	-

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

Code No.	Name of Funding agency	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs.)	Income earned
1	2	3	4	5	6	7
341-10-01						
341-10-02						
341-10-03						
341-10-04						
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		
350-11	Employee Liabilities	-	
350-12	Interest Accrued and Due		
350-20	Recoveries Payable		
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
Total Other liabilities (Sundry Creditors)		-	-

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

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




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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 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										
410-20	Buildings	1.00	388,210.00		388,211.00		6,153.13		6,153.13	392,057.87	1.00
410-21	Parks & Playgrounds										
	Infrastructure Assets										
410-30	Roads and Bridges		1,143,390.00		1,143,390.00		36,188.30		36,188.30	1,107,201.70	
410-31	Sewerage and drainage										
410-32	Waterways										
410-33	Public Lighting										
	Other assets										
410-40	Plants & Machinery		463,699.00		463,699.00		33,877.00		33,877.00	429,822.00	2.00
410-50	Vehicles	2.00	779,800.00		779,802.00		74,081.00		74,081.00	705,721.00	1.00
410-60	Office & other equipment	1.00	566,387.00		566,388.00		83,598.96		83,598.96	482,789.04	
410-70	Furniture, fixtures, fittings and electrical appliances	11.00	148,418.00		148,429.00		14,099.71		14,099.71	134,329.29	11.00
410-22	Statues, heritage assets, antiques & other works										
410-80	Other fixed assets and non-current assets (includes Intangible Assets)										
	Total	15.00	3,489,904.00		3,489,919.00		247,998.10		247,998.10	3,241,920.90	15.00



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Schedules to Balance Sheet

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

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

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

Schedule B-13: Investments - General Fund (Code 420)
Amount Rs.

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



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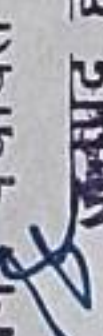
Schedules to Balance Sheet
Schedule B-14: Investments - Other Funds [Code 421]

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]

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			-	
	Receivables outstanding for more than 2 years but not exceeding 3 years			-	
	3 years to 4 years			-	
	4 years to 5 years			-	
	More than 5 years/ Sick or Closed Industries			-	
	Sub - total	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Property Taxes	-	-	-	-
431-19	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	-	-	-	-
431-30	Receivables of Cess				
	Current Year			-	
	Receivables outstanding for more than 2 years but not exceeding 3 years			-	
	3 years to 4 years			-	
	More than 5 years/ Sick or Closed Industries			-	
	Sub - total	-	-	-	-
431-40	Receivables from Other Sources				
	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)	-	-	-	-

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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Schedules to Balance Sheet


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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash		-
Balance with Bank - Municipal Funds			
450-21	Nationalised Banks		
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Treasury account		
Sub-total		-	-
Balance with Bank - Special Funds			
450-41	Nationalised Banks		
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
Sub-total		-	-
Balance with Bank - Grant Funds			
450-61	Nationalised Banks	1,466,011.60	
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks	199,699.20	
450-64	Post Office		
Sub-total		1,665,710.80	-
Total Cash and Bank balances		1,665,710.80	-




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Schedules to Balance Sheet

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

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees				
460-20	Employee Provident Fund Loans				
460-30	Loans to Others				
460-40	Advance to Suppliers and Contractor				
460-50	Advance to Others				
460-60	Deposit with External Agencies				
460-80	Other Current Assets				
	Sub - Total				
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
	Total Loans, advances, and deposits				

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

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

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

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

Schedule B-21: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs)
1	2	3	4
480-10	Loan issue expenses deferred		
480-20	Discount on issue of loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	Total Miscellaneous Expenditure		

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Schedules to Income and Expenditure Account

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


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

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

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

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




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Schedules to Income and Expenditure Account


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

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

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


Code No.	Particulars	Current Year Amount	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		
Sub-Total		-	-
130-90	Less: Rent Remission and Refunds		
Sub-total		-	-
Total Rental Income from Municipal Properties		-	-




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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration		
140-11	Licensing Fees		
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract		
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines		
140-40	Other Fees	626,589.00	
140-50	User Charges		
140-60	Entry Fees		
140-70	Service/ Administrative Charges		
140-80	Other Charges		
Sub-Total		626,589.00	-
140-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total income from Fees & User Charges		626,589.00	-


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Schedules to Income and Expenditure Account

Schedule I-5: Sale & Hire Charges [Code No 150]

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products		
150-11	Sale of Forms & Publications		
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		-	-

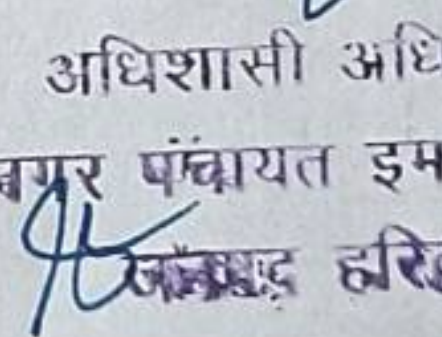
Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No 160]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	12,024,394.10	
160-20	Re-imbursement of expenses		
160-30	Contribution towards schemes		
Total Revenue Grants, Contributions &		12,024,394.10	-

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments		
170-20	Dividend		
170-40	Profit in Sale of Investments		
170-80	Others		
Total Income from Investments		-	-




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Schedules to Income and Expenditure Account

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	949.00	
171-20	Interest on Loans and advances to		
171-30	Interest on loans to others		
171-40	Other Interest		
Total. - Interest Earned		949.00	-


Schedule I-9: Other Income [Code No180]

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

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

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




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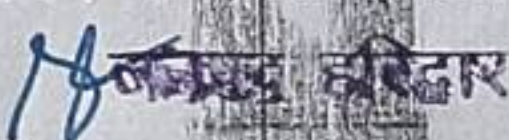
Schedules to Income and Expenditure Account
Schedule I-10: Establishment Expenses [code no 210]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	9,891,263.00	
210-20	Benefits and Allowances		
210-30	Pension		
210-40	Other Terminal & Retirement Benefits		
Total establishment expenses		9,891,263.00	-

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		
220-12	Communication Expenses	43,269.00	
220-20	Books & Periodicals		
220-21	Printing and Stationery	68,092.00	
220-30	Travelling & Conveyance		
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses		
220-52	Professional and other Fees	106,000.00	
220-60	Advertisement and Publicity	303,478.00	
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses		
Total administrative expenses		520,839.00	-




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Schedules to Income and Expenditure Account

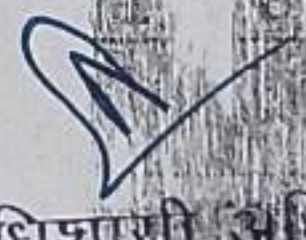
Schedule I-12: Operations and Maintenance [Code No 230]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	400,768.00	
230-20	Bulk Purchases		
230-30	Consumption of Stores	548,782.00	
230-40	Hire Charges		
230-50	Repairs & maintenance - Infrastructure Assets		
230-51	Repairs & maintenance - Civic Amenities		
230-52	Repairs & maintenance - Buildings	248,000.00	
230-53	Repairs & maintenance - Vehicles	127,440.00	
230-59	Repairs & maintenance - Others	1,600.00	
230-80	Other operating & maintenance expenses	-	
Total Operating & Maintenance Expense		1,326,590.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from the Central Government		
240-20	Interest on Loans from the State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges	898.20	
240-80	Other Finance Expenses		
Total Interest & Finance Charges		898.20	-




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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	408,008.00	
250-30	Share in Programmes of others		
Total Programme Expenses		408,008.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants Given (Give details)		
260-20	Contributions Given (Give details)		
260-30	Subsidies Given (Give details)		
Total Revenue Grants, Contributions & Subsidies given		-	-

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

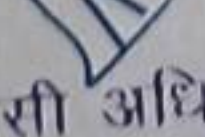
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
Total Provisions & Write off		-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses		
Total Miscellaneous expenses		-	-

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

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


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

ULB NAME: Nagar Panchayat Imalikheda

Part I - Notes to the Balance Sheet

- The Contractual liabilities not provided for:
 - Amount of contracts entered on account of capital works but on which no works has commenced.
 - In respect of claims against the ULB, pending judicial decisions.
 - In respect of claims made by employees.
 - Other escalation claims made by contractors.
 - In case of any other claims not acknowledged as debts.
- List of assets which have been handed over to the ULB, but the title deed has not been executed.
- Different Gram Panchayat got merged to form Nagar Panchayat Imlikhera dated 04/08/2021 vide UDD notification no. 1246/IV(3)/2021-1 (1 N.N) 2020.
- As certified by the ULB, on the date of incorporation no assets and records were transferred to the Nagar Panchayat. As per the charge sheet the charge for assets and records of gram Panchayat was transferred to Nagar Panchayat on 24th February 2022.
- FDR of Rs 25000 is taken on 24/03/23 from Mr. Shubharambh Services (supplying Menpower) in the name of Contractors itself.

Part II - Significant Accounting Policies

- Basis of Accounting: -
 - The financial statement for the financial year 1st April 2022 to 31st march 2023 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual-2021.
 - The financial statements have been prepared under Accrual Based Double Entry Accounting System as per Uttarakhand Municipal Accounting Manual-2021.
 - All figures are in Indian Rupees.
- Fixed assets have been valued at historical cost wherever records were available. In case an asset has been created out of grants, the gross value of the asset has been shown as assets and the corresponding grant as liability, as proportionately reduced by depreciation.
- Depreciation has been provided on straight line method by estimating the useful life of the asset.



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

4. Long term investments have been valued at cost.
5. Stores and spares have been valued at cost. In determination of cost, weighted average method of costing has been used.
6. In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.
7. Arrears of rental income from municipal properties have been accounted for as done for property tax. No accrual of revenue has been done for other receivables.
8. Valuation of current investments has been done on cost.
9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

For: RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat
Authorized Signatory

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