1001, Sumer Plaza, Marol Maroshi Road, Andheri (East), Mumbai - 400 059 Contact: +91 72088 25125

Email: contact@tibrewalchand.com

ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Panchayat Tapovan

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

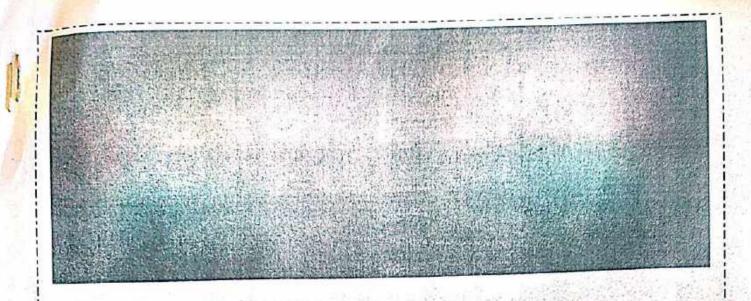
These financial statements and the accuracy and completeness of the information used to compile them is the responsibility of the ULB

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 des 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.

For, Tibrewal Chand & Co. Chartered Accountants

CA Roshan Jain
Authorized Signatory
Membership No.: 518422



ANNUAL FINANCIAL STATEMENT FOR F.Y. 2022-23

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-Cluster VII (Dehradun & Uttarkashi)

Nagar Panchayat - Tapovan

Tapowan	Nagar	Panc	hayat	

CONTRACT OF THE PARTY OF THE PA	Balance Sheet of Tapovan ULB as	on Sist March	CY Amount (Rs .	PV Amount (Rs.)
CoA	Description of Items	Schedule No.	CY Amount [RS .	11 miletane (e-y
With the State of	Liabilities			100
	Own Fund Reserve & Surplus		1000000	
10	Corporation Fund/ Municipal Fund	B-1	428,269.22	- Alfanor
11	Earmarked Funds	B-2		96.00
12	Reserves	B-3	6,243,402.00	
-12	Total Own Fund Reserves and Surplus		6,671,671.22	96.00
-20	Grants, Contributions for specific purposes	B-4	15,202,435.00	E TENE HIGH.
20	Loans		AND THE SOLE	A COUNTY OF THE PARTY OF THE PA
-30	Secured loans	B-5	1094	Company of the Company
-31	Unsecured loans	B-6	VECT 14.17	
-31	Total Loans	A Jeo Acting	189 OZ	ANTESTA LABOR
	Current Liabilities and Provisions	U-27 - X - Y - Y	1500 m 15700	Alltonia - FEETA
10	Deposits received	B-7	234,275.00	相别 医 77人的生态
-40	Deposits received Deposit works	B-8	Much Committee	Appropriate the second
-41	Other liabilities (Sundry Creditors)	B-9	418,101.00	Anni - sovere
-50		B-10	120,202,00	25,145.00
-60	Provisions	D-10	652,376.00	25,145.00
	Total Current Liabilities and Provisions	Table 1	22,526,482.22	25,241.00
	TOTAL LIABILTIES		22,320,402.22	(V)
	ASSETS	SIES BI	1.7864 1551	No.
-10	Fixed Assets	B-11	TESTS 2000	THE STREET
	Gross Block		6,804,289.00	
-11	Less: Accumulated Depreciation	11/2/11/00/20	489,176.68	
	Net Block	COSTI CHEN	6,315,112.32	96.00
1-12	Capital work-in-progress	B-12		Table Sales
	Total Fixed Assets	ETHICAT LOSS	THE STATE OF STREET	provide property
	Investments	10 21 23 39	OBJECT AS	10 March 19 19 19 19 19 19 19 19 19 19 19 19 19
4-20	Investment - General Fund	B-13	WEST CARLS SEE	TATION CONT.
4-21	Investment-Other Fund	B-14	Taranton Inches	Charles College .
1.77	Total Investments Current	30-117	A POTAL SERVICE	AND ASSESSED ASSESSED
4-30	Stock in hand (Inventories)	B-15		THE WHITE THE STREET
1	Sundry Debtors (Receivables)		Contract of Mason	Charles Indiana in
4-31	Gross amount outstanding	B-16	Company Terror Into	. Work and extended -
	Less: Accumulated provision	and the second second	400	Maria de la lacera.
4-32	against bad and doubtful receivables	F 1 3 1 3 1 3		A PROPERTY.
	Net amount outstanding	ference F	ti ne on elleride	MINTER THE
4-40	Prepaid expenses	B-17	 EDOSÁTRIOS 	THE VALUE OF REALITY
4-50	Cash and Bank Balances	B-18	16,201,478.90	
4-60	Loans, advances and deposits	B-19	9,891.00	GDEST DYTAIN DOME.
4.64	Less: Accumulated provision			SHALL SELECT
4-61	against Loans	SE TO LINE		CO - 27 15
	Net amount outstanding	7 (74 (952)(83))	CONTRACTOR NO.	
	Total Current Assets, Loans & Advances	TIME A TUN	10 10 00 1 TRS4	
4-70	Other Assets	B-20	THE STATE OF THE S	TVA. 2011 SH
17-30m	Miscellaneous Expenditure (to	20000	ST SOCKET FORE	5
4-80	the extent not written off)	B-21	Vertical Control	De February
	TOTAL ASSETS	The same sine	22,526,482.23	2 96.0
	Notes to the Balance Sheet	B-22	70 TO 1502	50.0

For, Tibrewal Chand & Co. Chartered Accountants

CA Roshan Jain Authorized Signatory M. No. 518422

Tapowan Nagar Panchayat
Statement of Profit & Loss Account for the period 01/04/2022 to 31/03/2023

Code No	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous year (Rs.)
1	2	3	4	4
700	INCOME		Serie 5	AND MARK
	Tax Revenue	1-1	atu was	THE STATE OF THE S
111	Assigned Revenues & Compensation	1-2	819,300.00	USA III III
	Rental Income from Municipal Properties	I-3	ted a service.	W 5 18 12
	Fees & User Charges	1-4	521,349.00	(f)
	Sale & Hire Charges	1-5	90,860.00	
	Revenue, Grants, Contributions & Subsidies	1-6	5,831,261.00	Links.
	Income from Investments	1-7	82,909.00	2000777
	Interest Earned	1-8		M College
	Other Income	1-9	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The state of the s
	Income from Commercial Projects	I-19		
A	Total-INCOME		7,345,679.00	Har .
	EXPENDITURE			
	Establishments Expenses	I-10	3,781,350.00	in the second
	Administrative Expenses	I-11	1,032,352.00	
	Operations & Maintenance	I-12	1,595,241.00	F-27: -
	Interest & Finance Expenses	I-13	1,180.10	Billing a second
	Programme Expenses	I-14	18,110.00	
	Revenue, Grants, Contributions & Subsidies	I-15		
	Provisiions & Write-off	I-16	The second second	
	Miscellaneous Expenses	I-17	New York of State of	MARKET LANCE
	Depreciation	2 EV SP 24 EP	489,176.68	
В	Total- EXPENDITURE	War of	6,917,409.78	
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		428,269.22	Project Control
	Add :- Prior Period Items(net)	I-18	pi star a star a	V. New York
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		428,269.22	
	Less:- Trf to Reserve Funds	Salle St. Bi	2000	Saire Marking
	Net Balance being surplus/(deficit) carried over to Municipal Fund		428,269.22	

For, Tibrewal Chand & Co. Chartered Accountants

CA Roshan Jain
Authorized Signatory M. No. 518422

Tapowan Nagar Panchayat

ash Flow Statement for the period 01/04/2022 to 31/03/2 Particulars	Current Year (Rs.)	Previous Year (Rs.)		
Cash flows from operating activities				
ash Receipt from:				
axation				
ales of Goods and Services	612,209.00			
rants related to Revenue/General Grants	5,831,261.00			
nterest Received				
ther Receipts	82,909.00			
ess: Cash Payment for:				
mployee Costs	3,781,350.00			
uperannuation	2,645,703.00			
uppliers	7			
nterest Paid	1,180.10			
Other Payments	489,176.68	CALL TO SE		
let cash generated from/ (used in) operating activities (a)	-391,030.78	1 - C		
ess/ Add: (Increase) / Decrease In Debtors	13,215,00			
ess/ Add: (Increase) / Decrease in Current liability	-1,806,793.00	MATERIA.		
Net cash generated from/ (used in) operating activities (a)	1,402,547.22	March Rev.		
Cash flows from investing activities	and the second	STATE OF THE PARTY OF		
Purchase) of fixed assets & CWIP	536,884.45	number to the		
ncrease/ (Decrease) in Special funds/ grants	1,253,219.00	THE PARTY OF THE P		
Increase) / Decrease in Earmarked funds	1,233,213,00			
Purchase) of Investments				
ncrease/(Decrease) in Reserve	-297,874.00	ANTONISH I		
Add:	-237,674.00	- 1753-74		
		- Automotive		
Proceeds from disposal of assets Proceeds from disposal of investments		**************************************		
nvestments income received		With the second second		
nterest income received		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Net cash generated from/ (used in) investing activities (b)	1,492,229.45	Process of the same of		
c. Cash flows from financing activities	- 1× 200-	A CONTRACTOR OF THE PARTY OF TH		
Add: Loan from banks/ others received	N N 1700	CONTRACTOR AND ADDRESS OF THE		
Corporation Fund	Value of the same	Control of the last		
		W 11 (2), 11, 12 (2)		
Less:		Carrier and Charles		
Loan repaid during the period Loans & advances to employees	1000	STERROR SON ATTE		
Loans to others	1 1 1 1 1 1 1 1 1	Section Section		
Finance expenses	T	AND DESCRIPTION OF THE PERSON		
Net cash generated from (used in) financing activities (c)	A	1 - 50 - 1		
Het cash generated nom (used in) mananing assertates (-)		ALTERNATION OF THE		
Net increase/ (decrease) in cash and cash equivalents $(a+b+c)$	2,894,776.67			
Cash and cash equivalents at beginning of period	1,386,048.10	HAVE BROWN &		
Cash and cash equivalents at end of period	4,280,824.77			
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	4,292.00)		
II. Bank Balances	4,276,532.77	7		
iii. Scheduled co-operative banks	75.192.263	11.7 17 11.0		
iv. Balances with Post offices				
v. Balances with other banks		A STATE OF THE STA		
Total	4,280,824.77	10		

For, Tibrewal Chand & Co. Chartered Accountants CA Roshan Jain Authorized Signatory

M. No. 518422

The various schedules to the Balance Sheet have been provided below:

	Particulars	and county and are a managed and a second	Additions during the year* (Rs.)		Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
-	,	3		5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund					428.269.22
	Excess of Income & Expenditure	•	428,269.22	428,269.22	13	428,269,22
	Total Municipal fund (310)					428,209.22

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



Schedule B-2: Earmarked FundsSpecial Funds/Sinkin	Fund	/Trust or Agenc	y Fund	[Code No 311]	Amount in Rs.
Schedule D.Z. Califfalken Lange Pectal	3		_		

hedule B-2: Earmarked FundsSpeci Particulars	Special Fund	Special Fund 2	Special Fund	Special Fund 4	Special Fund 5	Pension Fund	General Provident
ode No.							10000
(a) Opening Balance							11110747
(b) Additions to the Special Fund (ii) Trif to Municipal Fund (iii) Interest/Dividend earned on Special Fund Investments (iii) Profit on disposal of Special Fund Investments (iv) Appreciation in Value of Special Fund Investments (v) Other Addition (Specify Details) Total (b)							
Total (a+b)	175				Ly I		3000
(c) Payments out of funds	100			Transition of the second			
(i) Capital Expenditure on			100		150 2011		
Fixed Assets		_			- 1-7h, FC	1499	
Others						1	
Sub-Total					THE ROTE !	A STATE OF THE STA	
(ii) Revenue Expenditure					PREDICT -		
Salary				The STATE		THE STATE OF	THE REAL PROPERTY.
Wages and allowances etc	310		- Care - V	THE RESERVE	910 915 1	EGU FLU	
Rent	100		100		Fig. 1479	The second	The second second
Sub-Total	5030	M 1/724 12 1 1 1	T DISCHUR YES	Water Street	Council and Land		THE RESERVE
(iii) Other: Loss on disposal of Special Fund Investments Diminution in Value of Special Fund Investments Transferred to Municipal Fund					No. May an		
Sub-Total			THE LABOR	HE WILLIAM .	1 In / 30380550	A CHARLES	DOM: NOW WITH
Total of (I+ii+iii) (c)	1944	4 4 6	THE ISSUED	TO AND SEC.	STATE OF	E MITTER WAY	Charles and the same
Net balance at the year end -		Jan Land	The second	A COLLEGE HOLDER	Charles the Contraction to	t stantament	no steems
Grant Total of Special Funds			PERMIT NO.	Property of the second	2012/07/27	KE CELEVISION VILLE	F 2 4544094



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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
330-10	Secured Loans from Central Government	THE STATE OF	- CALL 13.
330-20	Secured Loans from State government		· · · · · · · · · · · · · · · · · · ·
330-30	Secured Loans from Govt. bodies & Associations	THE TANK OF	
330-40	Secured Loans from international agencies		E 10.00
330-50	Secured Loans from banks & other financial institutions	Water Carlot in	TO STUDY TO POST
330-60	Other Term Loans		The state of
330-70	Bonds & debentures	9.00 - 90.00	ESTREET TO AN
330-80	Other Loans	De State Hayers I	to proving the late.
	Total Secured Loans	Selection Selection	AN COMMENT SPINIS

Notes:

The nature of the Security shall be specified in each of these categories

- 1 Particulars of any guarantees given shall be disclosed
- 2 Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption
- 3 Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- 4 For loans disbursed directly to an Executing Agency, please specify the name of the Project for which such loan is raised.



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

Code No.	Particulars	Current Year	Previous Year
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	WIND TO THE	(5) (FIL)
331-40	Unsecured Loans from international agencies	TELL SEE	700
331-50	Unsecured Loans from banks & other financial institutions		
331-60	Other Term Loans	CONTRACT MADE	CHOOL TON SI
331-70	Bonds & debentures		THE STREET, ST
331-80	Other Loans	Tealing the	FT 1841 54-70
Total Un-	100 F	OF SPERMENT AND	Transcani

Note:

Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately.

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
340-10	Deposits From Contractors and suppliers	152,997.00	HAT THE T
340-20	Refundable Deposits received for revenue connections		15 15 - + 1 - 1 - 1 17 15 - + 1 - 1 - 1
340-30	Deposit From staff	HIGH STEW WATER	Text 1
340-80	Deposit - Others		The second
Total	The second of th	152,997.00	



cuedate o	et pepast weres feath to avel		The Art Control of the Control of th	Amoun		
Code No.	Name of Funding agency	Opening balance as the	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstandi	Income earned
4	2	3	4	5	6	7
341-10-01	From Contractors and Suppliers		234275		234275	
	Total of deposit					

Note:

1. The amount received during the year from the funding agency/department on whose behalf the deposit works have been undertaken would appear in col. 4

2. Expenditure incurred including percentage (departments) charges would appear in Col 5

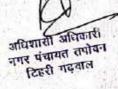
3. Balance as in Col. 6 would appear in the Balance Sheet as a liability

प्रिशासी अधिकारी गर पंचायत स्पोदन टिहरी गड़वाल



Schedule B-9: Other Liabilities [Code No

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
350-10	Creditors	348,367.00	T. Steville
350-10	Employee Liabilities	59,108.00	- DVC 150
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	10,626.00	L SECTION .
350-30	Government Dues Payable		19数据 产生
350-40	Refunds Payable	A MERCANIE	- (A = 10) No
350-41	Advance Collection of Revenues	ACT 12 14 13 (6) 12	PT RIST VEVIL OF V
350-80	Others	Talker all (27 -shr	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Total 0	ther liabilities (Sundry Creditors)	418,101.00	PARTIES OF THE





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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
360-10	Provision for Expenses		25,145.00
360-20	Provision for Interest		14970
360-30	Other Provisions		
SI I I	Total Provisions		25,145.00



	Particulars	Gross Block				Accumulated Depreciation				Net Block	
Code No		Opening	Additions during	Deduc	Total at the end	Ope	pe Additions during	Deductio	Total at the end	At the end of	At the
1	2	3	4	5	6	7	8	9	10	11	12
10-10	Land	6.00	2.00		8.00					8.00	
410-20	Buildings	6.00			6.00					6.00	
410-21	Parks & Playgrounds										12
myster-s	Infrastructure Assets							70hil			-
410-30	Roads and Bridges	22.00	1,092,466.00		1,092,488.00		74,178.44	917	74,178.44	1,018,309.56	
410-31	Sewerage and drainage	1.00			1.00			18		1.00	
410-32	Waterways							DH.			
410-33	Public Lighting	18.00	2,276,848.00		2,276,866.00		119,360.28		119,360.28	2,157,505.72	
	Other assets							0.		W	
410-40	Plants & Machinery	14.00	1,106,880.00		1,106,894.00		86,163.10		86,163.10	1,020,730.90	130
410-50	Vehicles		1,971,000.00	E .	1,971,000.00		187,245.00	CIL	187,245.00	1,783,755.00	
410-60	Office & other equipment	2.00	135,900.00		135,902.00		11,727.75		11,727.75	124,174.25	
410-70	Furniture, fixtures, fittings and electrical appliances	27.00	221,097.00		221,124.00		10,502.11	2 -4	10,502.11	210,621.89	
410-22	Statues, heritage assets antiques & other works		21-315	N.	fit.	19	Tel.	89			
410-80	Other fixed assets and non- current assets (includes		a gene	1	N DE			W. I.			1
	Total	96.00	6,804,193.00	0 -	6,804,289.00	1 -	489,176.68	7	489,176.68	6,315,112.32	17.0



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·
Buildings				
Parks and Playgrounds				
Roads and Bridges			0.5	The same
Sewerage and Drainage			The letter to	10 (b)37 F
Water Ways			10 18 18 19 10 10	White is
Public Lighting		1 1 1 20 1 1 1		41 700 714
Plant and Machinery	A SALE TO THE		N III THE TANK	

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

Schedule B-13: Investments -

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
í	2	3	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	5	6
420-10	Central Government			10 THE P. LEWIS CO., LANSING	
Total of Investments General		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		The Electrical	

- 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.

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

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost	Previous year Carrying Cost
1	2	3	4	5	6
421-10	Central Government Securities			April all the sta	Maria State of the Control
MOIII	Total of Investments Other			101-	

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.



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

Code No.	Particulars	Current Year	Previous Year
1	2 26050	3	4
430-10	Stores	381	- M
430-20	Loose Tools	Transation T	Halle Maria
430-30	Others	Day les	in Lawy 1 State
	Total Stock in hand	Carlo Co	Selection of the



Code No.	Particulars	Gross	Provision for	Net	Previous year
1	2	3	4	5=3-4	6
431-10	Receivables for Property Taxes				
	Net Receivables of Property Taxes			0 0	
431-19	Receivable of Other Taxes Current Year			The court of	- 17:17:18
Allecani					
	Receivables outstanding for more than		Dept. Called		1499114
	2 years but not exceeding 3 years		F=7 (VI	The Tree I	The second second
	3 Years to 4 years		THE RESERVE	The second	42/4
	More than 5 Years		F 41 41000	Control of the	A STATE OF THE PARTY
	Sick or Closed Industries	a very second according	- COLOR		PER
	Sub- total	is this	E E E MESOL		THE STREET
350-30	Less: State Government Cesses/Levies	XV = A III	THE WAR ASSESSMENT OF THE	BUILDING TO BE	The state of the s
	in Taxes - Control Accounts		OW I SHOW I	BURNE THE W	SATISFIES OF STREET
	Net Receivables of Other Taxes	to the state of		AND THE PERSON NAMED IN	PURTY STAR
431-30	Receivables of Cess Current Year	St. St. St. St. Co.	1.00 1.00 1.00 1.00	A TOTAL OF THE	20 H 200
	Receivables outstanding for more than	RE II THE REAL PROPERTY.	THURSDAY	POTE IN	The second second
	2 years but not exceeding 3 years	THE PROPERTY AND ADDRESS.	and a trace with	The Contract of the	C 15 10 10 10 10 10 10 10 10 10 10 10 10 10
	3 Years to 4 years	A T T A TO TO TAKE	ALL TOTAL	U.S. Company	The state of the s
	More than 5 Years	The Depth Annual			V5, V16
	Sick or Closed Industries		PIN THE STREET		THE PRINCIPAL PROPERTY.
	Sub-total	C 14 1 1 10 1 10 1			
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 Total of Sundry Debtors (Receivables)		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
	TOTAL		0	0	



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

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	
440-10	Establishment		
440-20	Administrative		10 A-1 925
440-30	Operations & maintenance		
Total Pre	paid expenses		those of the state



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	1.05 15 41 81 174	
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	16,201,478.90	The state of the s
450-22	Other Scheduled Banks	THE THE PARTY OF T	(VC)
450-23	Scheduled Co-operative Banks	Programme and the second	ARE
450-24	Post Office		1480
450-25	Treasury account		
	Sub-total	A STATE OF A STATE OF	Annual State of the State of th
	Balance with Bank - Special Funds		
450-41	Nationalised Banks		e er fligge vert dakke
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks	100 C A 100 MEGA	The Mark Control
450-44	Post Office	A PARKS I CAN DE SEARCH IN	THE RESERVE
	Sub-total	是一位在第二十二 BW 经知识	NOTE OF THE PARTY
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	Contraction	FACILIES SUPPLY
450-62	Other Scheduled Banks		Part in Part in the Second Second
450-63	Scheduled Co-operative Banks	STATES OF THE STATES	A SECTION OF THE SECT
450-64	Post Office	The state of the s	
450-65	Treasury account	The State of the S	PERSONAL PROPERTY OF AND
	Sub-total	The state of Administra	Company of the second
F 16 10 7 10 10	Total Cash and Bank balances	16,201,478.90	Christian cost of the 4.



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

Code No.	Particulars	Opening	Paid	Recovere	Balance
1	2	3	4	5	6
460-10	Loans and advances to employees				9891
460-20	Employee Provident Fund Loans		1		
460-30	Loans to Others	4 - 1			5.5
460-40	Advance to Suppliers and	To Barrier			
	Contractors	- 25/7/211		9 3 9	0 -
460-50	Advance to Others	- HV	17.76	37.70	
460-60	Deposit with External Agencies	52 W 2001	- Jim	N. S. V.	0
460-80	Other Current Assets	10000	100	T. Marie	18 4
	Sub -Total	in College of	0		9891
461-	Less: Accumulated Provisions	But to	1 37 84	A SHELL	- x 3 12
	Total Loans, advances, and deposits		189		877

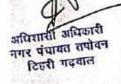
Schedule B-19: Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

Code No.	Particulars	Current Year	Previous year
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	Curr	ent Year	Previou	ıs year
STATE OF THE	1	2	of a Y	3 4	
470-10	Deposit Works			latine.	1
1	otal Other Assets		100	1000	t-hep





Schedules to Income and Expenditure AccountName of the ULB

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

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	28414 4 14 1
110-01	Property tax	THE RESERVE OF THE PARTY OF	THE PARTY OF THE P
110-02	Water tax		。 使用
110-03	Sewerage Tax	eti julia kanti	The state of the s
110-04	Conservancy Tax	travare district	750
110-07	Vehicle Tax	世况 医普鲁尼斯特别的	Alexander of the saligner
110-08	Tax on Animals	TO SUPERIOR PROSPECT	the transfer
110-11	Advertisement tax	TOTAL TOTAL	
110-12	Pilgrimage Tax	스팅트 전투표 (1)개통점	THE RESIDENCE OF STREET
110-80	Other taxes	STATE OF THE STREET	LINE WAS A CV STOR
Sub-tota	d such a second		• 1 2/2 Table 1
110-90	Less		THE PARTY
Sub-tota	d spiritual supplies and	THE RESIDENCE OF THE PARTY OF T	THE RESERVE OF THE PARTY OF THE
Total ta	x Ballin Section	四十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二	A MARK AND ASSESSMENT



	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4 label
1100100	Property taxes		机图台 网络拉
1101100	Advertisement tax		THE MESSAGE
1108000	Others	1914	28 22 A A A A A A A A A A A A A A A A A
Tot	al refund and remission of tax revenues		Park T

* 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 1-2: 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	819300	(C) ASSESS
120-20	Compensation in lieu of Taxes I duties	THE CHARGE STATES	and the second
120-30	Compensations in lieu of Concessions	The second of th	A 200457
	Total assigned revenues & compensation	819300	经验





Schedule 1-3: 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	TILUSES Y	18 5
130-20	Rent from Office Buildings	-788 F	A CONTRACTOR
130-30	Rent from Guest Houses	(Carpelli Service	MITT L Z
130-40	Rent from lease of lands	1111420	## of 12
130-80	Other rents	4000	The second second
	Sub-Total	KE SELECTION	A CONTRACT
130-90	Less: Rent Remission and Refunds		1.416
	Sub-total Sub-total	Market .	化 图 1
To	tal Rental Income from Municipal Properties	Designation in	HESSENEYS





Schedule 1-4: Fees & User Charges [Code No 140]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
140-10	Empanelment & Registration Charges		Th
140-11	Licensing Fees	375,870.00	10.7
140-12	Fees for Grant of Permit	0,0,0,000	
140-13	Fees for Certificate or Extract	3,242.00	View 1
140-14	Development Charges	O/L TEXOU	10
140-15	Regularisation Fees		THE TOTAL A
140-20	Penalties and Fines	134,800.00	COLUMN TO SECURE
140-40	Other Fees	25 7,500.00	1974
140-50	User Charges	200 May 100 100 100	CHES TWEET
140-60	Entry Fees	or gate sines	N 2501
140-70	Service/ Administrative Charges	7,437.00	Est est
140-80	Other Charges	et des agost de	W. 1915
1	Sub-Total	521,349.00	o desirati
140-90	Less:		1 1 2-2
	Sub-total	Manager Court	P. 1000
Tot	tal income from Fees & User Charges	521,349.00	

Schedule 1-5: Sale & Hire Charges [Code No 150]

Detailed	Particulars	Current Year	Previous Year
1 1 1	2	3	4
150-10	Sale of Products	7-77 -0-31	NO DELIG
150-11	Sale of Forms & Publications	90860	*
150-12	Sale of stores & scrap	70000	- Chilanica
150-30	Sale of Others	The second	TO A TAIL THE
150-40	Hire Charges for Vehicles	And the second	
150-41	Hire Charges for Equipment	. (S. C.) (27.15)	In Paris
Tota	l income from Sale & Hire charges	90860	



Schedule 1-6: Revenue Grants, Contributions & Subsidies [Code No160]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
160-10	Revenue Grant	5,831,261.00	
160-20	Re-imbursement of expenses		9
160-30	Contribution towards schemes	The state	
Tota	Revenue Grants, Contributions & Subsidies	5,831,261.00	

अधिकारी नगर पंचायत तपीवन टिहरी गढवाल Schedule 1-7: Income from Investments - General Fund [Code No 170]

Code No	Particulars	Current Year	Previous Year
18081	2	3	4
170-10	Interest on Investments	82,909.00	in/
170-20	Dividend		160
170-40	Profit in Sale of Investments		R. T.
170-80	Others		D
-	Total Income from Investments	82,909.00	100

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Schedule 1-8: Interest Earned [Code No 171]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4/20/5 4
171-10	Interest from Bank Accounts	TO SHEET STATES	1 March 1978
171-20	Interest on Loans and advances to	STATE AND	\$1653
171-30	Interest on loans to others	100 to 10	7- 脚形 (V) (K) 4
171-40	Other Interest	some Money's Application	· 一群 · 市 · 中学
Control of	Total Interest Earned	7250 P. T. T. (1838)	



Schedule 1-9: Other Income [Code No180]

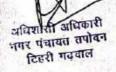
Code No.	Particulars	Current Year	Previous Year
1	2	3	4
180-10	Deposits Forfeited		新·罗
180-11	Lapsed Deposits		行动 机熔线
180-20	Insurance Claim Recovery	70 DU D	
180-30	Profit on Disposal of Fixed asses	1 P. C. S. S. M.	V = \$7.500
180-40	Recovery from Employees	MISS IN THE MISS	
180-50	Unclaimed Refund/Liabilities		
180-60	Excess Provisions written back	A PLANTS A PE	Province of
180-80	Miscellaneous Income	TELESTINES	250.1
	Total. Other Income	0	STATE OF THE PARTY

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 1-10: Establishment Expenses [code no 210]

code No.	Particulars		Previous Year
1	2	3	4
210-10	Salaries, Wages and Bonus	3,781,350.00	
210-20	Benefits and Allowances	The state of the s	1071
210-30	Pension	THE RESERVE	Control of the second
210-40	Other Terminal & Retirement Benefits	1000	The little was a second
ST.	Total establishment expenses	3,781,350.00	PER PER I





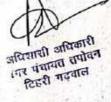
schedule 1-11: Administrative Expenses [Code No 220]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
220-10	Rent, Rates and Taxes	88,000.00	
220-11	Office maintenance	7,000.00	4/221
220-12	Communication Expenses	12,080.00	WEST PRINT
220-20	Books & Periodicals		
220-21	Printing and Stationery	246,032.00	
220-30	Travelling & Conveyance	117,431.00	Marie Cont
220-40	Insurance	7,117.00	The state
220-50	Audit Fees	A MULTINES	ug - d
220-51	Legal Expenses	55,000.00	West Control
220-52	Professional and other Fees	277,236.00	THE PARTY
220-60	Advertisement and Publicity	222,456.00	21.4
220-61	Membership & subscriptions	The Contract	FO 350 St.25
220-80	Other Administrative Expenses	Marie Control	15/00V/T_A=7 F
	Total administrative expenses	1,032,352.00	17.0000



schedule 1-12: Operations and Maintenance [Code No 230]

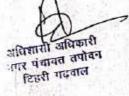
Code No.	Particulars	Current Year	Previous Year
1	2	3	4
230-10	Power & Fuel		tr.
230-20	Bulk Purchases		
230-30	Consumption of Stores	636,929.00	
230-40	Hire Charges		
230-41	Repair and Maintenanace- Statues and Heritage	5,664.00	S. I've I'MA
230-50	Repairs & maintenance -Infrastructure Assets		i infisa
230-51	Repairs & maintenance - Civic Amenities	CALIFORNIA CA	J. "/ O.S.E
230-52	Repairs & maintenance - Buildings		
230-53	Repairs & maintenance - Vehicles	215,177.00	
230-59	Repairs & maintenance - Others		
230-80	Other operating & maintenance expenses	737,471.00	Charles and the second
	Total Operating & Maintenance Expense	1,595,241.00	





schedule 1-13: Interest & Finance Charges [Code No 240]

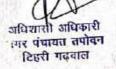
Code No.	Particulars	Current Year	Previous Year
1	2	3	4
240-10	Interest on Loans from the Central Government		
240-20	Interest on Loans from the State Government	14 14	0.7 -0.1
240-30	Interest on Loans from Government Bodies & associations		4
240-40	Interest on Loans from International Agencies		4 1 1 1 1
240-50	Interest on Loans from Banks & Other Financial Institutions	The state of the s	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
240-60	Other Interest	11 日本地方古二十	
240-70	Bank Charges	1,180.10	A1 - 10 1000
240-80	Other Finance Expenses		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Total Interest & Finance Charges		1,180.10	





Schedule 1-14: Programme Expenses [Code No 250]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	18,110.00	
250-30	Share in Programmes of others	E-8 F- A E-	
MSQS1	Total Programme Expenses	18,110.00	





Schedule 1-15: Revenue Grants, Contributions & Subsides [Code No 260]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
260-10	Grants Given (Give details)		1 V P2 1 03
260-20	Contributions Given (Give details)		
260-30	Subsidies Given (Give details)		
Total	Revenue Grants, Contributions & Subsidies given		

Details of GranUContribution/Subsidy given to Central Govt body/ State Government

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Schedule 1-16: Provisions & Write off [Code No 270]

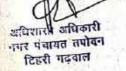
	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4 May 34
270-10	Provisions for Doubtful receivables	The second second	A STATE OF THE STA
270-20	Provision for other Assets	POPUL ENGINEER THE SECOND	a paper and walnut yo
270-30	Revenues written off		The second of the second of the second
270-40	Assets written off		The state of the s
270-50	Miscellaneous Expense written off		THE RESIDENCE
建物以	Total Provisions & Write off	STREET, ST. SECTION OF	0

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Schedule 1-17: Miscellaneous Expenses [Code No 271]

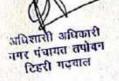
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3 01	4
271-10	Loss on disposal of Assets		
271-80	Other Miscellaneous Expenses		
WILLIAM	Total Miscellaneous expenses	AT (iii	





Schedule 1-18: Prior Period Items (Net) [Code No 280]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
ANGLI	Prior Period Income		37.6
BUE	Prior Period Expenses		100
148/R/15"	Total Prior Period (Net) (a-b)	7	The Quality of the





Schedule 1-19: Income from Projects taken on Commercial basis (Code No 1901

Code No	Particulars Particulars	Current Year	Previous Year
1	2	3	4
190-10	Income from commercial projects	-	35 4 1
0.00	Total Income from Commercial projects		1000

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ULB NAME: NAGAR PALIKA PANCHAYAT- TAPOWAN

Part I - Notes to Accounts

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





7. Reserves and surplus

- 7.1. Municipal General Fund: The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31st March 2022 was stood with Rs. 6,75,769.22/- after considering the effect of income & expenditure.
- 7.2. Earmarked Fund: Funds representing Special Funds to be utilised for specific purposes. The net balance in Earmarked Fund as on 31st March 2022 was stood with Rs. NIL.
- 7.3. Reserves: The Reserve which represents capital contribution was stood as on 31st March 2022 amounting to Rs. 62,43,402.00/- that has been created by capitalizing the asset.

8. Fixed Assets and Depreciation

8.1. Fixed assets owned is Rs. 70,51,789.00 and Accumulated Depreciation amounted to Rs. 4,89,176.68 as on 31.3.2022.

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

Category of Asset Particulars of Asset Date of Handover	Cost of Assets
SN	
No such details provided by the ULB.	

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	Nominal Value of	Reason for uncertaint
		no	Asset	of Value
	No such a	sset was identified in th	ne ULB.	

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

tele-attle-a			
set Identificat	on no. Asset	of Asset valu	ie as on
		31/0	03/2022
No such deta	ils provided by the ULB.	MERCHANICATION OF THE PROPERTY	
	No such deta	No such details provided by the ULB.	大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大





Part II - Significant Accounting Policies

1. Basis of Accounting

- 1.1. The Financial Statements for the Financial Year 1st April 2021 to 31st March 2022 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. Tax Revenue

- a. Revenue in respect of Property and related Taxes are recognized in the period in which they become due and demands are ascertainable.
- b. Property tax is accrued at the beginning of the year.
- c. Advertisement Taxes, in case auctioned to external agencies, are recognized as per the terms of agreement.
 In all other cases, when permission for advertisement is granted for the first time, the Advertisement Tax is accrued at the point when tax is paid and permission is granted. After the first year, Advertisement Tax is accrued when renewal is due.
- d. Revenues in respect of Profession Tax on Institutions/ Professionals/ Traders are accrued in the year to which it pertains when demands are ascertainable based on applicable Acts of the State.
- e. Revenues in respect of Profession Tax from employees are recognized on actual receipt.

3.2. Non Tax Revenue

- Revenue in respect of Connection Charges for Water Supply is recognized on actual receipt.
- Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.
- c. Revenue in respect of Advertisement rights are accrued based on the terms of the contract.
- d. 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.
- e. Revenues in respect of rents from properties are accrued based on terms of agreement.



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- f. Interest and penalties on late collection of rental income have been reckoned on accrual basis.
- g. During the year, rental income has been accounted on cash basis due to uncertainty on the amount to be demanded because of an ongoing litigation on the rental agreement.

3.3. Assigned Revenue

 Assigned revenues like Duty/Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.

3.4. 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.

3.5. Provision against receivables

- a. Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.
- Where waiver scheme is allowed by Government of Uttarakhand, demand bills have been raised showing the gross bill and waiver amount separately.
- c. In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.

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 2022 has been recognized as capital work in progress.
- e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.

5.2. Depreciation is provided on Straight Line Method.

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

6. Long Term liabilities:

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

7. Borrowing cost

7.1. Interest on borrowings specifically identified with fixed assets is capitalized under the respective fixed asset accounts.

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Interest on general borrowings is charged to the income and expenditure account.

8. Inventory

8.1. Inventory items have been valued at cost based on First in First out method.



g. Deposit Received by ULB as on 31.3.2022 is RS. 2,34,275.

10. Grants

- 10.1. The Closing balance of grant as on 31.3.2022 is Rs. 1,52,02,435.
- 10.2. Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognized as income in the accounting period in which the corresponding revenue expenditure is charged to income and Expenditure Account.
- 10.3. 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.
- 10.4. 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.

11. Employee benefits

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

12. Investments

12.1. Investments are carried at cost. Any permanent fall in the carrying value of the investments are provided for.

13. Stores and Spares:

- 13.1. Stores and spares are valued as on 31st March 2022 at the cost based on Weighted Average method of costing has been used.
- 14. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.



part III - Disclosure

- 1. General:
- 1.1. Age analysis of receivables and payables:

				Age-wise analysis		
S. No.	Particulars:	Balance as on 31/03/2022	Less than 2	2-3 Years	3-4 Years	>4 Years
1	Sundry Receivables					1
PAN T	Property Tax	0	0	0	0	0
ter.	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
22.0	Other Sources	0	0	0	0	0
	Total Receivables	0	0	0	0	0
2	Sundry Payables	× 7 10 100 100	ate spire	Casa of the		3%. I. P.
	Contractors Payment	0	0	0	0	0
Y	Creditors	3,48,367.00	3,48,367.00	0	. 0	0
	Employee Liabilities	59,108.00	59,108.00	0	0	0
	Recoveries Payable,	10,626.00	10626.00	0 "	0	0
	Total Payables	4,18,101.00	4,18,101.00	0	0	0

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

1.1.1. The balances of bank as on 31.3.2022 as per detail provided by ULB are as follows. The details of these bank accounts are:

S No.	Bank Detail	Amount
1.	National Banks - Municipal Fund	1,62,01,478.00
TOTAL		1,62,01,478.00

- 1.2. Annual Financial Statement as on 31st March 2022 has been compiled based on the documents and information provided by the ULB.
- 1.3. Loans and Advances during the year amounted to Rs. 9,891.00





For, Tibrewal Chand & Co. Chartered Accountants

CA Roshan Jain
Authorized Signatory

M. No. 518422

अधिशाती अधिकारी नगर पंचायत तपोवन टिहरी गढ़वाल