

NAGAR PANCHAYAT
KALADUNGHI
NAINITAL

BALANCE SHEET
FOR THE FINANCIAL YEAR

2022-2023

PREPARED BY:

ACHAL SRIVASTAVA & CO.

CHARTERED ACCOUNTANTS



ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Panchyat Kaladungi

We have compiled the accompanying financial statements of NAGAR PANCHAYAT KALADUNGI based on information you have provided. These financial statements comprise the Balance Sheet of NAGAR PANCHAYAT KALADUNGI as at March 31, 2023, the statement of Income and Expenditure account, 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 accounts of the financial statements. We have complied with relevant ethical requirements.

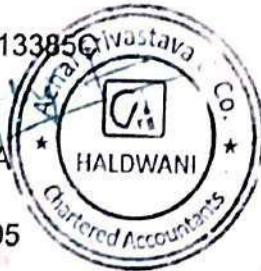
These financial statements and the accuracy and completeness of the information used to compile them is the responsibility of the ULB


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 accounts

As stated in Note to accounts of 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 ACHAL SRIVASTAVA & CO.
Chartered Accountants
Firm Registration Number 0133856

CA SANJAY KUMAR GUPTA
Partner
Membership Number- 408105
Date- 27.07.2023
UDIN- 23408105BGVZZW6851




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We have prepared / verified the Balance Sheet as on 31st March 2023 of NAGAR PANCHAYAT KALADUNGI and examined all relevant documents, supporting and records. The Balance Sheet has been prepared based on accrual-based Double Entry accounting system. All items that could have been included have been included and it is certified that no items have been left out in preparation of the Balance Sheet.


We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the assignment.

We have prepared / verified the opening Balance Sheet in accordance with Guidelines for preparation of Balance Sheet and approved by the Government of Uttarakhand. In cases where there were doubts, explanations were taken from the competent authorities.

Date: 27.07.2023

Place: KALADUNGI


Signature and Seal of the ULB

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NAGAR PANCHAYAT KALADUNGI

BALANCE SHEET AS AT 31.03.2023

Code No.	Item / Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	(16,380,220.18)	(15,175,220.09)
3-11	Earmarked Funds	B-2	1,384,868.00	-
3-12	Reserves	B-3	101,072,003.00	93,659,065.00
	Total Reserves & Surplus		86,076,650.82	78,483,844.91
3-20	Grants, contribution for specific purposes	B-4	7,688,624.20	7,163,746.00
	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	2,139,225.00	1,636,187.00
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities (Sundry Creditors)	B-9	2,750,176.00	2,045,483.00
3-60	Provisions	B-10	414,096.00	-
	Total Current Liabilities and Provisions		5,303,497.00	3,681,670.00
	TOTAL LIABILITIES		99,068,772.02	89,329,260.91
	Assets			-
	Fixed Assets			-
4-10	Gross Block	B-11	126,619,216.00	109,236,583.00
4-11	Less: Accumulated Depreciation		42,605,318.00	32,635,623.00
	Net Block		84,013,898.00	76,600,960.00
4-12	Capital Work-in-progress	B-12	-	-
	Total Fixed Assets		84,013,898.00	76,600,960.00
	Investments			
4-20	Investment-General Fund	B-13	-	-
4-21	Investment-Other Funds	B-14	-	-
	Total Investments		-	-
4-30	Stock in Hand (Inventories)	B-15	345,652.10	202,034.50
4-31	Sundry Debtors (Receivables)			
	Gross amount outstanding	B-16	2,974,861.00	2,645,278.00
4-32	Less: Accumulated provision against and doubtful Receivables		835,955.00	1,658,201.00
	Net Amount Outstanding		2,138,906.00	987,077.00
4-40	Prepaid Expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	12,568,307.92	10,893,075.41
4-60	Loan, advances and deposits	B-19	2,008.00	646,114.00
4-61	Less: Accumulated provision against Loans		-	-
	Net Amount Outstanding		2,008.00	646,114.00
	Total Current Assets, Loans and Advances		15,054,874.02	12,728,300.91
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		99,068,772.02	89,329,260.91

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

B-22

For ACHAL SRIVASTAVA & CO

Chartered Accountants

FRN 013385C

SANJAY KUMAR GUPTA

Partner

UDIN: 23408105BGVZZW6851

Date: 27.07.2023



For NAGAR PANCHAYAT KALADUNGI

Executive Officer

Chairman

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NAGAR PANCHAYAT KALADUNGI

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01.04.2022 TO 31.03.2023

Code No.	Item / Head of Account	Sch. No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
INCOME				
1-10	Tax Revenue	I-1	881,090.00	708,686.00
1-20	Assigned Revenue & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	1,134,593.00	1,127,268.00
1-40	Fees & User Charges	I-4	2,983,282.00	1,592,856.00
1-50	Sale & Hire Charges	I-5	226,749.00	177,760.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	28,042,675.00	16,307,899.00
1-70	Income from Investment	I-7	-	-
1-71	Interest Earned	I-8	91,602.80	273,544.00
1-80	Other Income	I-9	15,991.00	122,344.00
1-90	Income from Commercial Projects	I-19	-	-
A	Total - INCOME		33,375,982.80	20,310,357.00
EXPENDITURE				
2-10	Establishment Expenses	I-10	12,160,768.00	10,564,684.00
2-20	Administrative Expenses	I-11	2,437,881.00	3,541,972.00
2-30	Operations & Maintenance	I-12	10,459,377.40	8,955,520.50
2-40	Interest & Finance Expenses	I-13	3,217.49	1,150.25
2-50	Programme Expenses	I-14	234,720.00	60,410.00
2-60	Revenue Grants, Contributions & Subsidies	I-15	-	1,451,082.00
2-70	Provisions & Write Off	I-16	(822,246.00)	1,658,201.00
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		9,969,695.00	7,159,486.00
B	Total - EXPENDITURE		34,443,412.89	33,392,505.75
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(1,067,430.09)	(13,082,148.75)
2-80	Add: Prior Period Items (Net)	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(1,067,430.09)	(13,082,148.75)
2-90	Less: Transfer to Reserve Funds		-	-
	Net Balance being surplus / deficite carried over to Municipal Fund		(1,067,430.09)	(13,082,148.75)

For **ACHAL SRIVASTAVA & CO**
Chartered Accountants
FRN 013385C

SANJAY KUMAR GUPTA
Partner



For **NAGAR PANCHAYAT KALADUNGI**

Executive Officer

Chairman

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

Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
110-01	Property Tax	881,090.00	708,686.00
110-02	Water Tax	-	-
110-03	Severage Tax	-	-
110-04	Conservancy Tax	-	-
110-05	Lighting Tax	-	-
110-06	Education Tax	-	-
110-07	Vehical Tax	-	-
110-08	Tax On Animals	-	-
110-09	Electricity Tax	-	-
110-10	Professional Tax	-	-
110-11	Advertisement Tax	-	-
110-12	Pilgrimage Tax	-	-
110-51	Octroi & Toll	-	-
110-52	Cess	-	-
110-80	Other Tax	-	-
	Sub- Total	881,090.00	708,686.00
	Less		
110-90	Tax Remissions and Refund [Schedule I-1(a)]	-	-
	Sub Total	-	-
	Total Tax Revenue	881,090.00	708,686.00


Schedule I-1(a): Remmissions and Refund of Taxes

Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
1100100	Property Taxes	-	-
1101100	Advertisement Tax	-	-
1108000	Others	-	-
	Total Refund and Remission of Tax Revenue	-	-

* Insert the detailed code of account as applicable

Note-The total of these schedule should be equaling to the amount as per the total in Sc. I-1




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Schedule I-2:Assigned revenue & Compensation [Code No 120]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
120-10	Taxes and Duties Collected by Others	-	-
120-20	Compensations in lieu of Taxes/ Duties	-	-
120-30	Compensations in lieu of Concessions	-	-
	Total assigned revenues and 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	3
130-10	Rent from Civic Amenities	1,134,593.00	1,104,268.00
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from Lease of Lands	-	-
130-80	Other Rents	-	23,000.00
	Sub-Total	1,134,593.00	1,127,268.00
	Less:		
130-90	Rent Remission and Refunds	-	-
	Sub-Total	-	-
	Total Rental Income from Municipal Properties	1,134,593.00	1,127,268.00

Schedule I-4:Fees and User Charges [Code No 140]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration charges	51,000.00	51,500.00
140-11	Licencing Fees	1,732,930.00	847,804.00
140-12	Fees for Grant of Permit	-	-
140-13	Fees from Certificate or Extract	-	-
140-14	Development Charges	662,920.00	410,620.00
140-15	Regularisation Charges	-	-
140-20	Penalties & Fines	34,447.00	25,562.00
140-40	Other Fees	278,330.00	71,800.00
140-50	User Charges	221,559.00	185,570.00
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	-	-
140-80	Other Charges	2,096.00	-
	Sub-Total	2,983,282.00	1,592,856.00
	Less:		
140-90	Rent, Remission & Refunds	-	-
	Sub-Total	-	-
	Total Income from Fees & User Charges	2,983,282.00	1,592,856.00




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Schedule I-5 : Sale and 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	181,889.00	-
150-11	Sale of Forms & Publications	44,860.00	177,760.00
150-12	Sale of Stores & Scrap	-	-
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire Charges	226,749.00	177,760.00

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

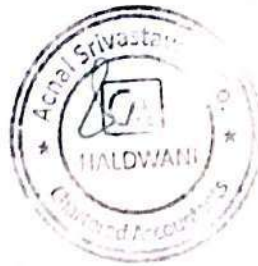
Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	28,042,675.00	16,307,899.00
160-20	Re- imbursement of Expenses	-	-
160-30	Contribution towards schemes	-	-
	Total Revenue Grants, contributions & Subsidies	28,042,675.00	16,307,899.00

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	-	-
170-30	Income from projects taken up on Commercial Basis	-	-
170-40	Profit in sale of Investments	-	-
170-80	Others	-	-
	Total Income from Investments	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	91,602.80	273,544.00
171-20	Interest on Loans and Advances to Employees	-	-
171-30	Interest on Loans to others	-	-
171-40	Other Interest	-	-
	Total - Interest Earned	91,602.80	273,544.00




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Schedule I-9 : Other Income [Code No. 180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposits	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed Assets	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/ Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	15,991.00	122,344.00
	Total Other Income	15,991.00	122,344.00

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	10,110,219.00	8,358,581.00
210-20	Benefits and Allowances	-	-
210-30	Pension	2,050,549.00	2,206,103.00
210-40	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses- Expenses head wise	12,160,768.00	10,564,684.00

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		123,750.00
220-11	Office Maintenance	1,330,477.00	56,005.00
220-12	Communication Expenses	169,556.00	19,224.00
220-20	Books & Periodicals	4,344.00	3,600.00
220-21	Printing and Stationery	56,403.00	363,871.00
220-30	Travelling & Conveyance	49,440.00	32,048.00
220-40	Insurance	61,458.00	-
220-50	Audit Fees		-
220-51	Legal Expenses	43,500.00	1,200.00
220-52	Professional and Other Fees	379,510.00	762,513.00
220-60	Advertisement and Publicity	343,193.00	2,029,583.00
220-61	Membership & Subscriptions		-
220-80	Other Administrative Expenses		150,178.00
	Total Administrative Expenses - Expenses Head wise	2,437,881.00	3,541,972.00




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Schedule I-12: Operations and Maintenance Expenses Code No.230

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	463,143.00	1,593,454.00
230-20	Bulk Purchases		-
230-30	Consumption of Stores	3,003,015.40	2,458,497.50
230-40	Hire Charges		21,500.00
230-51	Repairs & Maintenance-Infrastructure Assets	1,187,779.00	229,399.00
230-52	Repairs & Maintenance-Civic Amenities	1,108,778.00	126,653.00
230-53	Repairs & Maintenance- Buildings	2,140.00	313,775.00
230-54	Repairs & Maintenance - Vehicles	267,515.00	195,162.00
230-59	Repairs & Maintenance - Others	378,586.00	15,340.00
230-80	Other Operating & Maintenance Expenses	4,048,421.00	4,001,740.00
	Total Operations & Maintenance - Expense Head wise	10,459,377.40	8,955,520.50

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 Central Government	-	-
240-20	Interest on Loans from State Government	-	-
240-30	Interest on Loans from Government Bodies & Associations	-	-
240-40	Interest on Loans from International Agencies	-	-
240-50	Interest on Loans from Banks & Other Financial Institutions	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	3,217.49	1,150.25
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	3,217.49	1,150.25

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	234,720.00	60,410.00
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	234,720.00	60,410.00




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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 [give details]	-	1,451,082.00
260-20	Contributions [give details]	-	-
260-30	Subsidies [give details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	1,451,082.00

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	(822,246.00)	1,658,201.00
270-20	Provision for Other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expenses written off	-	-
	Total Provisions & Write off	(822,246.00)	1,658,201.00

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	-	-



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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
	Income		
280-10	Taxes	-	-
280-20	Other- Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	Other income	-	-
	Sub - Total Income (a)	-	-
	Expenses		
280-50	Refund of Taxes	-	-
280-60	Refund of Other -Revenues	-	-
280-80	Other Expenses	-	-
	Service Tax Paid	-	-
	Sub - Total Income (b)	-	-
	Total Prior Period (Net) (a-b)-	-	-

Schedule I-19: Income on 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 Deposit Works	-	-
	Total Income from Commercial Projects	-	-




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NAGAR PANCHAYAT KALADUNGI

STATEMENT OF CASH FLOW

Particulars	Current Year (Rs.)
A. Cash Flows from Operating Activities	
Gross surplus/(deficit) over Expenditure	(1,067,430.09)
Adjustments for-	
Add:	
Depreciation	9,969,695.00
Interest & Finance Expenses	3,217.49
Less:	
Profit for disposal of assets	0
Dividend Income	0
Investment Income	-
Adjustment income over expenditure before effecting changes in current assets and current liabilities and extraordinary items	0
	0
	8,905,482.40
Changes in current assets and current liabilities-	
(Increase)/decrease in Sundry debtors	(1,151,829.00)
(Increase)/decrease in Stock in Hand	(143,617.60)
(Increase)/decrease in prepaid expenses	0
(Increase)/decrease in other current assets	0
(Decrease)/ increase in Deposits received	503,038.00
(Decrease)/ increase in Deposits works	0
(Decrease)/ increase in other current liabilities	704,693.00
(Decrease)/ increase in provisions	414,096.00
Extra ordinary items (Specify)	0
	0
Net cash generated from/ (used in) operating activities (a)	9,231,862.80
B. Cash Flows from Investing Activities-	
1. (Purchase) of fixed assets & CWIP	(17,382,633.00)
2. Increase/ (Decrease) in Special funds/grants	9,322,684.20
3. (Purchase) of Investments	-
Add:	
Proceeds from disposal of assets	0
Proceeds from disposal of Investments	0
Investment Income received	-
Interest income received	-
	-
Net cash generated from/ (used in) investing activities (b)	(8,059,948.80)
C. Cash Flows from Financing Activities	
Loans from banks/others received	-
Grant Trf to Municipal Fund	(137,570.00)
Less- Loans repaid during the period	0
Less- Loans & advances to Employees	(644,106.00)
Less- Loans to others	0
Less- Finance expenses	3,217.49
Net cash generated from/ (used in) Financing Activities (c)	503,318.51
Net increase / (decrease) in cash and cash equivalents (a+b+c)	1,675,232.51
Cash and cash equivalents at the beginning of period	10,893,075.41
Cash and cash equivalents at the end of period	12,568,307.92
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	10,811,138.60
iii. Scheduled co-operative banks	1,757,169.32
iv. Balances with Post offices	-
v. Balances with other banks	-
Total	12,568,307.92




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Schedule B-1 : Municipal (General) Fund [Code No. 310]

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the Year
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	(2,093,071.34)	-	(2,093,071.34)	137,570.00	(2,230,641.34)
310-90	Excess of Income & Expenditure	(13,082,148.75)	(1,067,430.09)	(14,149,578.84)	-	(14,149,578.84)
	Total Municipal Fund (310)	(15,175,220.09)	(1,067,430.09)	(16,242,650.18)	137,570.00	(16,380,220.18)

* Addition includes contributions towards the fund Adjustment to Opening B/S and also of income over expenditure.
 ** Deduction includes contributions from the fund Adjustment to Opening B/S and excess expenditure over income.



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Schedule B-2 : Earmarked Funds

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

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
(a) Opening Balance	0.00	0.00	0.00	0.00	0.00	1308147.00	0.00
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Interest/Dividend earned on Special Fund Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Appreciation in Value of Special Fund Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Other Addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	441721.00	0.00
Total (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+b)	0.00	0.00	0.00	0.00	0.00	1749868.00	0.00
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other :							
Loss on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	365000.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	365000.00	0.00
Total of (i+ii+iii) (c)	0.00	0.00	0.00	0.00	0.00	365000.00	0.00
Net balance at year end(a+b)-(c)	0.00	0.00	0.00	0.00	0.00	1384868.00	0.00
Grant Total of Special Funds	1384868.00						

Note:

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under 'funds' on liability side.

1. Additions during the year

a. Additions to Pension Fund would be out of the 'Transfer to Funds; from Income & Exp. A/c as per the accounting principles

b. Additions to General Provident & Contributory P.F. are deduction from salary

c. Interest from Investment of Fund be added to respective funds

2. Deduction during the year :

a. Deduction from Pension Fund means Payments made on A/c of Pension/Family Pension

b. Deduction from Groos P.F. / Contributory P.F.- Advances / withdrawals



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Schedule B - 3 : Reserves [Code No. 312]

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the Year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	0.00	0.00	0.00	0.00	0.00
312-11	Capital Reserve	93659065.00	17382633.00	111041698.00	9969695.00	101072003.00
312-20	Borrowing					
312-20	Redumption Reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
312-40	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
312-50	General Reserve	0.00	0.00	0.00	0.00	0.00
312-60	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	93659065.00	17382633.00	111041698.00	9969695.00	101072003.00



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Schedule B- : Grants & Contribution for Specific Purposes (Code No. 320) Amount in Rs

Particulars	Grants from Central Govt.	Grants from State Govt.	Grants from Govt. Agencies	Grants from Financial Institution	Grants from International Organisation	Grants from Welfare Bodies	Others
(a) Opening Balance	3,370,331.00	3,793,415.00	-	-	-	-	
(b) Addition to the Grants							
(i) Grants received during the year	3,555,000.00	33,085,000.00	1,825,000.00	-	-	-	
(ii) Interest/Dividends earned on Grant Investments	555.20	-					
(iii) Profit on Disposal of Grant Investments							
(iv) Appreciation in value of Grant Investments							
(v) Other addition (Specify nature)	-	-	-	-	-	-	
(vi) Interest & Charge (Specify nature)	-	-	-	-	-	-	
Total (b)	3,555,555.20	33,085,000.00	1,825,000.00	-	-	-	
Total (a+b)	6,925,886.20	36,878,415.00	1,825,000.00	-	-	-	
(c) Payments out of Funds							
(I) Capital Expenditure on Fixed Assets							
Others	816,910.00	16,415,723.00	150,000.00	-	-	-	
Sub-total	816,910.00	16,415,723.00	150,000.00	-	-	-	
(ii) Revenue Expenditure on Salary, Wages and allowances etc. (Out of Grant)							
Rent	-	10,110,219.00	-	-	-	-	
Other administrative charges	-	4,338,509.00	-	-	-	-	
Others - Pension	-	2,050,549.00	-	-	-	-	
Others -	1,198,703.00	-	375,000.00	-	-	-	
Sub-total	1,198,703.00	16,499,277.00	375,000.00	-	-	-	
(iii) Other :							
Loss on disposal of Grant Investments	-	-	-	-	-	-	
Diminution in Value of Grant Investments	-	-	-	-	-	-	
Grants transferred to UP Jal Nigam Previous Adjustments	-	-	-	-	-	-	
Grants Refunded/Transferred	2,485,064.00	-	-	-	-	-	
Sub-total	2,485,064.00	-	-	-	-	-	
Total of (i+ii+iii) (c)	4,500,677.00	32,915,000.00	525,000.00	-	-	-	
Net balance at year end (a+b) - (c)	2,425,209.20	3,963,415.00	1,300,000.00	-	-	-	
Total Grants & Contribution for Specific Purposes	7,688,624.20						



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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	Loans from Central Government	-	-
330-20	Loans from State Government	-	-
330-30	Loan from Government Bodies and Assosiation	-	-
330-40	Loan from International Agencies	-	-
330-50	Loan from Bank and other financial Institution	-	-
330-60	Other Term Loan	-	-
330-70	Bond & Debentures	-	-
330-80	Oather Loans	-	-
	Total Secured Loans	-	-

Notes :

1. The nature of the security shall be specified in each of these categories.
2. Particulars of any gurantees given shall be disclosed.
3. Terms of redumtion (if any) of bonds/Debenturs issued shall be stated, together with the earliest date of redumtion.
4. Rate of interest and original amount of Loan and Outstanding can be provided for every Loan under each of these categories seperately.
5. For loan disbursed directly to an Executing Aggency , please specify the name of the project for wich such loan is raised.

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	Loans from Central Government	-	-
331-20	Loans from State Government	-	-
331-30	Loan from Government Bodies and Assosiation	-	-
331-40	Loan from International Agencies	-	-
331-50	Loan from Bank and other financial Institution	-	-
331-60	Other Term Loan	-	-
331-70	Bond & Debentures	-	-
331-80	Other Loans	-	-
	Total Unsecured Loans	-	-

Note :

Rate of interest and original amount of Loan and Outstanding can be provided for every Loan under each of these categories seperately.

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	From Contractors	2,139,225.00	1,636,187.00
340-20	From Revenues	-	-
340-30	From Staff	-	-
340-80	From Others	-	-
	Total Deposits Received	2,139,225.00	1,636,187.00



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Schedule B- 8 : Deposits Works [Code No. 341]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
341-10	Civil Works	-	-
341-20	Electrical Works	-	-
34-80	Others	-	-
	Total Deposits Works	-	-

Note :

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage(department) charges would appear in Col.5
3. Balance as in Col.6 would appear in the balance sheet as a liability.

Schedule B- 9 : Other Liabilities (Sundry Creditors) [Code No. 350]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	817,770.00	1,218,044.00
350-11	Employee Liabilities	892,671.00	11,633.00
350-12	Interest Accure and Due	-	-
350-20	Recoveries Payable	1,039,735.00	815,806.00
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Abvance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	2,750,176.00	2,045,483.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provisions for Expenses	414,096.00	-
360-20	Provisions for Interest	-	-
360-30	Provision for Other Assets	-	-
	Total Provisions	414,096.00	-



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Code No	Particulars	Rate	Opening Balance	Gross Block			Cost at the end of the year	Accumulated Depreciation				Net Assets	
				Addition during the Period		Deduction during the period		Opening Balance	Addition during the period	Deduction during the period	Total at the end of the year	At the end of Current Year	At the end of Previous Year
				Before 1/10	After 1/10								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
410-10	Land		2,400,000.00				2,400,000.00	-	-	-	-	2,400,000.00	2,400,000.00
410-20	Buildings	4.75%	36,159,135.00	1,117,934.00			37,277,069.00	16,343,472.00	1,180,438.00		17,523,910.00	19,753,159.00	19,815,663.00
410-21	Parks & Playground		-				-	-	-		-	-	-
	Statues and Heritage Assets												
410-22	Statutes, Heritage Assets, Antique & Other work of Art		1,526,400.00				1,526,400.00	-	-	-	-	1,526,400.00	1,526,400.00
	Heritage building												
	Infrastructure Assets												
410-30	Road and Bndges	13.57%	38,426,200.00	7,568,182.00	2,463,291.00		48,457,673.00	5,677,195.00	6,409,248.00		12,086,443.00	36,371,230.00	32,749,005.00
410-31	Sewerage and Drainage	6.33%	11,593,341.00	546,290.00	3,019,954.00		15,159,585.00	1,012,215.00	848,416.00		1,860,631.00	13,298,954.00	10,581,126.00
410-32	Water ways	19.00%											
410-33	Public lighting	9.50%	10,174,094.00		480,000.00		10,654,094.00	3,993,662.00	989,337.00		4,982,999.00	5,671,095.00	6,180,432.00
	Other Assets												
410-40	Plant & Machinery		1,308,623.00	144,196.00	183,600.00		1,634,419.00	816,030.00	69,673.00		885,703.00	748,716.00	490,593.00
410-50	Vehicles		4,319,581.00		1,817,536.00		6,137,117.00	2,180,506.00	368,353.00		2,548,859.00	3,588,258.00	2,139,075.00
410-60	Office & Other equipmen	9.50%	842,117.00				842,117.00	282,286.00	96,962.00		379,248.00	462,869.00	559,831.00
	Furniture, Fixtures, Fittings and electrical appliances												
410-70		9.50%	2,489,092.00	29,300.00	12,350.00		2,530,742.00	2,330,257.00	7,268.00		2,337,525.00	193,217.00	158,835.00
410-80	Other Fixed Assets												
	Total		109,236,583.00	9,405,902.00	7,976,731.00		126,619,216.00	32,635,623.00	9,969,695.00		42,605,318.00	84,013,898.00	76,600,960.00

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



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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 end of year (E=B+C+D)
Building	0	0	0	0
Parks & Playground	0	0	0	0
Roads and Bridges	0	0	0	0
Sewerage and Drainage	0	0	0	0
Water Ways	0	0	0	0
Public Lighting	0	0	0	0
Plant & Machinery	0	0	0	0
Total	0	0	0	0

Note: 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 No. 420]

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

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 marked value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B - 14 : Investments- Other Fund [Code No. 421]

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

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

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
430-10	Stores	345,652.10	202,034.50
430-20	Loose Tools	-	-
430-30	Others	-	-
	Total Stock in Hand	345,652.10	202,034.50



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Schedule B - 16 : Sundry Debtors (Receivables) [Code No. 431]

Code No.	Particulars	Gross Amount	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4	5	6
			Code No. 432	(3-4)	
431-10	Receivables for Property Taxes				
	Current Year	1,196,383.00	0	1,196,383.00	213,185.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	199,380.00	49,845.00	149,535.00	26,352.00
	3 years to 4 years	172,260.00	86,130.00	86,130.00	33,350.00
	4 years to 5 years*	144,120.00	108,090.00	36,030.00	133,037.00
	More than 5 years/ Sick or Closed Industries	546,337.00	546,337.00	-	-
	Sub - total	2,258,480.00	790,402.00	1,468,078.00	405,924.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of property Taxes	2,258,480.00	790,402.00	1,468,078.00	405,924.00
431-19	Receivables of Other Taxes				
	Current year	-			
	Receivable outstanding for more than 2 year but not exceeding 3 years	-			
	3 Years to 4 years	-			
	4 years to 5 years*	-			
	More than 5 Year	-			
	Sick or closed Industries	-			
	Sub Total	-			
350-30	Less: State Government Cesses/ Levies in Taxes - Control Account	-			
	Net Receivables of other Taxes	-		-	-
431-30	Receivables of Cess Income				
	Current year	-			
	Receivable outstanding for more than 2 year but not exceeding 3 years	-			
	3 Years to 4 years	-			
	4 years to 5 years*	-			
	More than 5 Year	-			
	Sick or closed Industries	-			
	Sub Total	-		-	-
431-40	Receivables from other Sources				
	Current year	599,561.00	-	599,561.00	479,634.00
	Receivable outstanding for more than 2 year but not exceeding 3 years	65,664.00	16,416.00	49,248.00	73,202.00
	3 Years to 4 years	37,912.00	18,956.00	18,956.00	-
	4 years to 5 years*	12,252.00	9,189.00	3,063.00	-
	More than 5 Year	992.00	992.00	-	-
	Sick or closed Industries	-			
	Sub Total	716,381.00	45,553.00	670,828.00	552,836.00
	Total of Sundry Debtors (Receivables)	2,974,861.00	835,955.00	2,138,906.00	958,760.00

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

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	-	-
440-30	Administrative	-	-
440-20	Operations & Maintenance	-	-
	Total Prepaid Expenses	-	-



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
450-10	Cash in Hand/ Cheque Cheque in Hand	- -	- -
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	3,363,685.40	1,968,176.40
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co operative Banks	1,757,169.32	2,243,486.81
450-24	Post Office Treasury	- -	- -
	Sub Total	5,120,854.72	4,211,663.21
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	-	-
450-42	Othe Scheduled Banks	1,384,868.00	-
450-43	Scheduled Co operative Banks	-	-
450-44	Post Office Treasury	- -	- -
	Sub Total	1,384,868.00	-
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	660,075.00	1,133,325.00
450-62	Othe Scheduled Banks	1,695,557.00	1,911,689.00
450-63	Scheduled Co operative Banks	18,760.20	18,205.20
450-64	Post Office Treasury	- 3,688,193.00	- 3,618,193.00
	Sub Total	6,062,585.20	6,681,412.20
	Total Cash and Bank Balance	12,568,307.92	10,893,075.41




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Schedule B - 19 : Loans, Advances and Deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current Year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	7,800.00	-	7,800.00	-
460-20	Employee Provident Fund Loans	-	-	-	-
460-30	Loans to Others (health Department)	-	-	-	-
460-40	Advances to Suppliers and Contractors	638,314.00	-	636,306.00	2,008.00
460-50	Advance to others	-	-	-	-
460-60	Deposits with External agencies	-	-	-	-
460-80	Other Current Assets	-	-	-	-
	Sub Total	646,114.00	-	644,106.00	2,008.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B - 18 (a)]	-	-	-	-
	Total Loans, Advances and Deposits	646,114.00	-	644,106.00	2,008.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
461-10	Loans	-	-
461-20	Advances	-	-
461-30	Deposits	-	-
	Total Accumulated Provision	-	-

Note : The total of this Schedule should be equalling to the amount as per the total in Schedule B- 18.

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 assets 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 Deffered	-	-
480-20	Discount on Issue of Loans	-	-
480-30	Differed Revenue Expenses	-	-
480-90	Other	-	-
	Total Miscellaneous Expenditure	-	-




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

Particulars	Grants from Central Government					Grants from State Government				Other Grants			
	14th & 15th Finance Commission	PM Swanidhi	Swatch Bharat Mission	NULM	PM Awas Yojna	State Finance Commission	Tos Apsist Grant	Swastha Arohan Yojna	Awasthapna	Vidhayak Nidhi	Open GYM	Sansad Nidhi	Khadi Board
(a) Opening Balance	1,908,801.00	310,000.00	18,205.00	253,325.00	880,000.00	3,618,193.00	-	-	175,222.00	-	-	-	-
(b) Addition to the Grants during the year	2,505,000.00	-	80,000.00	-	960,000.00	32,935,000.00	100,000.00	50,000.00	-	1,000,000.00	150,000.00	375,000.00	300,000.00
(i) Interest/Dividends earned on Grant Investments	-	-	555.20	-	-	-	-	-	-	-	-	-	-
(ii) Profit on Disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Appreciation in value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Other addition (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-	-
(v) Interest & Charge (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (b)	2,505,000.00	-	80,555.20	-	960,000.00	32,935,000.00	100,000.00	50,000.00	-	1,000,000.00	150,000.00	375,000.00	300,000.00
Total (a+b)	4,413,801.00	310,000.00	108,760.20	253,325.00	1,840,000.00	36,553,193.00	100,000.00	50,000.00	175,222.00	1,000,000.00	150,000.00	375,000.00	300,000.00
(c) Payments out of Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
(i) Capital Expenditure on Fixed Assets	816,910.00	-	-	-	-	16,415,723.00	-	-	-	-	150,000.00	-	-
Others	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	816,910.00	-	-	-	-	16,415,723.00	-	-	-	-	150,000.00	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances etc.	-	-	-	-	-	10,110,219.00	-	-	-	-	-	-	-
Rent	-	-	-	-	-	4,338,509.00	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	2,650,549.00	-	-	-	-	-	-	-
Others - Pension	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,198,703.00	-	-	-	-	-	-	-	-	-	-	375,000.00	-
Sub-total	1,198,703.00	-	-	-	-	16,498,277.00	-	-	-	-	-	375,000.00	-
(iii) Other :	-	-	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants transferred to EE PWD	-	-	-	-	-	-	-	-	-	-	-	-	-
Previous Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants Refunded/Transferred	706,000.00	256,000.00	89,814.00	53,250.00	1,380,000.00	-	-	-	-	-	-	-	-
Sub-total	706,000.00	256,000.00	89,814.00	53,250.00	1,380,000.00	-	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	2,721,613.00	256,000.00	89,814.00	53,250.00	1,380,000.00	32,915,000.00	-	-	-	-	150,000.00	375,000.00	-
Net balance at year end (a+b) - (c)	1,692,188.00	54,000.00	18,946.20	200,075.00	460,000.00	3,638,193.00	100,000.00	50,000.00	175,222.00	1,000,000.00	-	-	300,000.00
Total Grants & Contribution for Specific Purposes	7,688,824.20	-	-	-	-	-	-	-	-	-	-	-	-



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Annexure of Schedule B - 18 : Cash and Balances [Code No. 450]

Particulars		Current Year Amount (Rs.)
	2	3
Balance with Bank Municipal Funds		
<u>Nationalised Banks</u>		
Bank of Baroda 00870100003450	441,548.90	
Bank Of Baroda 00870100004346	2,214,659.50	
State Bank of India 31284906189	707,477.00	3,363,685.40
<u>Other Scheduled Banks</u>		
<u>Scheduled Co operative Banks</u>		
Almora urban co-operative Bank 023100100000451	77,508.72	
Almora urban co-operative bank 023100100001056	41,762.00	
Nainital District co-operative Bank 001934001001896	1,413,630.60	
Nainital District Cooperative Bank 001934001003013	224,268.00	1,757,169.32
Post Office		
Sub Total		5,120,854.72
Balance with Bank - Special Funds		
Nationalised Banks	-	-
Othe Scheduled Banks	1,384,868.00	-
Scheduled Co operative Banks	-	-
Sub Total	1,384,868.00	-
Balance with Bank - Grant Funds		
<u>Nationalised Banks</u>		
Bank of Baroda 00870100015635 NULM	200,075.00	
Punjab National Bank 2104200100000844 SNA HFA	460,000.00	660,075.00
<u>Other Scheduled Banks</u>		
Uttarakhand Gramin Bank 4444734119 PMGSY / HFA	3,183.00	
Uttarakhand Gramin Bank 76025124220 15th Finance	1,692,188.00	
IDBI	186.00	1,695,557.00
<u>Scheduled Co operative Banks</u>		
Almora urban co-operative Bank 023100102974 SBM	18,760.20	18,760.20
<u>Treasury</u>		3,688,193.00
SFC		6,062,585.20
Sub Total		11,183,439.92
Total		11,183,439.92




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Schedule B-22: Notes to the Balance Sheet

1. Contractual liabilities not provided for:
 - a. Amount of contracts entered on account of capital works but on which no works has commenced.
 - b. In respect of claims against the ULB, pending judicial decisions.
 - c. In respect of claims made by employees.
 - d. Other escalation claims made by contractors.
 - e. In case of any other claims not acknowledged as debts.
2. List of assets which have been handed over to the ULB, but the title deed has not been executed. NIL
3. List of assets which have been handed over to the ULB, but the title deed has not been executed- NIL
4. List of assets, for which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet given in Fixed Assets Register
5. List of assets which are in permissive possession and no economic benefits are being derived from it NIL
6. Receivables from taxes, etc. which is not being collected because of litigation NIL
7. Amount of any guarantee given by the ULB on behalf of Councilors or staff: NIL
8. Previous year's figures have been regrouped/ rearranged wherever necessary
9. GST input wrongly claim in returns.



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SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting


1. The financial statements have been prepared on accrual basis of accounting and comply with National Municipal Accounting Manual/Uttarakhand Municipal Accounting Manual and accounting standards issued by the Institute of Chartered Accountants of India (ICAI).
2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual.
3. All figures are in Indian Rupees
4. Financial Statements have been prepared on historical cost convention.
5. Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

Revenue Recognition

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

Recognition of expenditure-

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


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5. Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.

Fixed assets and depreciation

1. Fixed assets are shown at cost less accumulated depreciation. Cost of fixed assets includes all expenses incurred in connection with purchase and installation of the fixed assets
2. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.
3. Any assets which have been acquired by way of gift, constructed/acquired through grants, transfer by any other government or without consideration shall be recorded at nominal value of Rs. 1/-
4. 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.
5. Depreciation shall be provided at full rate for the assets, which are purchased/constructed before Oct 1 of the accounting year. Depreciation shall be provided at half the rate for the assets, which are purchased/constructed on or after Oct 1 of accounting year as per UMAM.
6. No revaluation of fixed assets has been undertaken during the year.
7. On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to Capital Reserve.

Long Term liability-

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

Interest on borrowings

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

Grants

1. The municipality has received general grants during the year. Detail given as per schedule B4
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.


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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.
4. Capital Grants received by the Municipality as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the Corporation, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

Investments

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

Stores and Spares

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

Disclosure of Accounting policies (ASLB-1)

The various accounting policies and methods prescribed under the National Municipal Accounting Manual/ Uttarakhand Municipal Accounting Manual on treatment to various accounts and transactions for their conversion in to double entry method with accrual system of accounting have been followed to the extent these were applicable.

Disclosure on Borrowings (ASLB-5)

There are no borrowings.

Disclosure on Inventories (ASLB-12)

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

Disclosure of Event after the reporting date: (ASLB-14)


No any events occurring between the reporting date and the date when the financial statements are approved.

Disclosure on Fixed Assets (ASLB-17)

Fixed assets are taken in the balance sheet on the basis of cost of acquisition less accumulated depreciation

Contingent Liabilities (ASLB-19)

Provision for Contingent Liabilities has been not provided.


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Disclosure on Investment-

There are no specific Investment held by Nagar Panchayat Kaladungi during the Year ended 31.3.2023.

Disclosure on Provision for Retirement benefits (ASLB-39)

Provision relating to Retirement benefits of employees has not been made by Nagar panchayat Kaladungi

Disclosure of Related Party Transactions: (ASLB-20)

Nosuch transactions between the related parties.

Disclosure on Intangible Assets (ASLB-31)

No any intangible assets held Nagar panchayat Kaladungi


Disclosure on Provision against doubtful receivables-

Provision against doubtful receivables have been provided in financial statement as per Uttarakhand Municipal Accounting Manual 2021.

Disclosure on Bank Accounts-

Cash & Bank Balance have been taken at actual appearing in Cash Book. Bank reconciliations are also attached herewith forming part of Balance sheet as on 31.03.2023, while preparing Bank Reconciliation Statements, Bank balances/Treasury balances have been taken as per Bank statement of respective banks as on 31.03.2023

Sl	Name Of Bank	Account No.	Balance as per Bank	Balance as per Cash Books	BRS
1	Almora Urban Cooperative Bank	023100100001056	41762.00	41762.00	
2	Almora Urban Co Operative Bank Ltd	023100100000451	77508.72	77508.72	
3	Bank of Baroda	00870100004346	2,571,193.50	2,214,659.50	Yes
4	Bank of Baroda	0087010003450	441548.90	441548.90	
5	Nainital District Cooperative Bank	1934001001896	1413630.60	1413630.60	
6	Nainital District Cooperative Bank	3013	224268.00	224268.00	
7	PLA SFC	Treasury	3688193.00	3688193.00	
8	State Bank of India	31284906189	707477.00	707477.00	
9	Almora Urban Co Operative Bank Ltd SBM	023100102974	18760.20	18760.20	
10	Bank of Baroda NULM	00870100003321	200075	200075	
11	Punjab NationalBank (HFA)	2104200100000844	460000.00	460000.00	
12	UttarakhangGramin Bank (PMGSY/HFA)	4444734119	3183.00	3183.00	
13	UttarakhangGraminBank (15 th Finance)	76025124220	1692188.00	1692188.00	
14	IDBI SBM SNA A/c	0325104000146854	186.00	186.00	


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6. Although the Consulting team has made every effort to obtain information comprehensively for every department of the Nagar Nigam and has also widely circulated the team's requirements in this regard, it is possible that some relevant information or documentation has not become available to the team. It is therefore specifically stated that this document is based upon and restricted to the set of documents, information, comments and explanations provided by officers and staff of Nagar Panchayat Kaladungi therefore any such documents, information, comments and explanations not provided to the Consulting team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments, information and explanations on present document.
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