

NAGAR PALIKA PARISHAD
KHATIMA
UDHAM SINGH NAGAR

BALANCE SHEET
AS ON 31.03.2024

PREPARED BY:

ACHAL SRIVASTAVA & CO.

CHARTERED ACCOUNTANTS

ACCOUNTANT'S COMPILATION REPORT

To

The Executive Officer,
Nagar Palika Parishad Khatima

We have compiled the accompanying financial statements of NAGAR PALIKA PARISHAD KHATIMA based on information you have provided. These financial statements comprise the Balance Sheet of NAGAR PALIKA PARISHAD KHATIMA as at March 31, 2024, 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 013385C

CA SANJAY KUMAR GUPTA
Partner
Membership Number-408105
Date- 30.11.2024
UDIN- 24408105BKADUQ9116

आचार्य अणु नारी
नगर पालिका नरमद
खटीमा (ऊंसि नगर)

We have prepared / verified the Balance Sheet as on 31st March 2024 of NAGAR PALIKA PARISHAD KHATIMA 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 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 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.

We accept the cash book prepared by consultant (Achal Srivastava & Co.) in the tally software 31.03.2024 the final and ensure to carry forward the below balances outstanding as on 31.03.2024 as opening balance as on 01.04.2024 for the F.Y. 2024-25. Also, any differences arise between cashbook and in tally software will be updated later on as and when found.

Date: 30.11.2024

Place: Khatima


अधिशारी कर्मचारी
नगर पालिका परिषद
खटीमा (ऊ०सि०नगर)

Signature and Seal of the ULB

NAGAR PALIKA PARISHAD KHATIMA

BALANCE SHEET AS AT 31.03.2024

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	10,129,871.42	20,190,389.41
3-11	Earmarked Funds	B-2	9,246,884.10	9,246,884.10
3-12	Reserves	B-3	187,975,573.00	113,817,034.00
	Total Reserves & Surplus		216,352,328.52	143,254,307.51
3-20	Grants, contribution for specific purposes	B-4	123,766,661.13	103,433,225.95
	Loans			
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	3,196,757.00	4,547,787.00
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities (Sundry Creditors)	B-9	5,950,706.00	6,236,603.00
3-60	Provisions	B-10	9,709,550.00	-
	Total Current Liabilities and Provisions		18,857,013.00	10,784,390.00
	TOTAL LIABILITIES		358,976,002.65	257,471,923.46
	Assets			
	Fixed Assets			
4-10	Gross Block	B-11	249,643,607.00	150,800,725.00
4-11	Less: Accumulated Depreciation		61,668,034.00	36,983,691.00
	Net Block		187,975,573.00	113,817,034.00
4-12	Capital Work-in-progress	B-12	3,047,489.00	-
	Total Fixed Assets		191,023,062.00	113,817,034.00
	Investments			
4-20	Investment-General Fund	B-13	-	-
4-21	Investment-Other Funds	B-14	572,309.00	538,212.00
	Total Investments		572,309.00	538,212.00
4-30	Stock in Hand (Inventories)	B-15	-	-
4-31	Sundry Debtors (Receivables)			
	Gross amount outstanding	B-16	11,819,197.00	12,641,138.00
4-32	Less: Accumulated provision against and doubtful Receivables		6,238,758.00	6,725,910.00
	Net Amount Outstanding		5,580,439.00	5,915,228.00
4-40	Prepaid Expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	161,721,598.65	137,183,286.46
4-60	Loan, advances and deposits	B-19	78,594.00	18,163.00
4-61	Less: Accumulated provision against Loans		-	-
	Net Amount Outstanding		78,594.00	18,163.00
	Total Current Assets, Loans and Advances		167,380,631.65	143,116,677.46
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		358,976,002.65	257,471,923.46

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

B-22

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

SANJAY KUMAR GUPTA
Partner
M.No. 408105
Date- 30.11.2024

For **NAGAR PALIKA PARISHAD KHATIMA**

Executive Officer

(Signature)
अधिशारी अधिकारी
नगर पालिका खटिमा
खटिमा (उज्वरि)

UDIN- 24408105BKADUQ9116

NAGAR PALIKA PARISHAD KHATIMA

INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 01.04.2023 TO 31.03.2024

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	1,902,711.00	1,336,145.00
1-20	Assigned Revenue & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	2,576,972.52	2,099,983.80
1-40	Fees & User Charges	I-4	25,166,995.00	17,449,529.00
1-50	Sale & Hire Charges	I-5	712,380.00	82,110.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	133,811,303.82	118,252,183.65
1-70	Income from Investment	I-7	-	-
1-71	Interest Earned	I-8	631,254.00	519,657.00
1-80	Other Income	I-9	320.00	8,292.00
1-90	Income from Commercial Projects	I-19	-	-
A	Total - INCOME		164,801,936.34	139,747,900.45
	EXPENDITURE			
2-10	Establishment Expenses	I-10	60,991,863.00	67,270,539.00
2-20	Administrative Expenses	I-11	19,725,938.00	10,191,835.00
2-30	Operations & Maintenance	I-12	59,215,399.00	34,029,138.00
2-40	Interest & Finance Expenses	I-13	3,748.33	3,268.30
2-50	Programme Expenses	I-14	1,676,293.00	344,937.00
2-60	Revenue Grants, Contributions & Subsidies	I-15	-	20,000.00
2-70	Provisions & Write Off	I-16	(487,152.00)	803,146.00
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		24,684,343.00	17,220,048.00
B	Total - EXPENDITURE		165,810,432.33	129,882,911.30
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(1,008,495.99)	9,864,989.15
2-80	Add: Prior Period Items (Net)	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(1,008,495.99)	9,864,989.15
2-90	Less: Transfer to Reserve Funds		-	-
	Net Balance being surplus / deficit carried over to Municipal Fund		(1,008,495.99)	9,864,989.15

For **ACHAL SRIVASTAVA AND CO**
Chartered Accountants
FRN 013885C

SANJAY KUMAR GUPTA
Partner
M.No. 408105

For **NAGAR PALIKA PARISHAD KHATIMA**

अधिकाारी अणि नारी
नगर पालिका परिषद
खटीमा (उ०सि०नगर)

Executive Officer

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

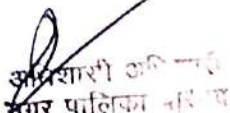
Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
110-01	Property Tax	1,707,499.00	1,336,145.00
110-02	Water Tax	-	-
110-03	Severage Tax	-	-
110-04	Conservancy Tax	-	-
110-05	Lighting Tax	-	-
110-06	Education Tax	-	-
110-07	Veheical Tax	-	-
110-08	Tax On Animals	-	-
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	195,212.00	-
	Sub- Total	1,902,711.00	1,336,145.00
	Less		
110-90	Tax Remissions and Refund [Schedule I-1(a)]	-	-
	Sub Total	-	-
	Total Tax Revenue	1,902,711.00	1,336,145.00

Schedule I-1(a): Remissions 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]

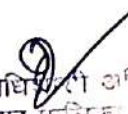
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
120-10	Taxes and Duties Collected by Others	-	-
120-20	Compensations in lieu of Taxes/ Duties	-	-
120-30	Compensations in lieu of Concessions	-	-
	Total assigned revenues and compensation	-	-

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	2,576,972.52	2,099,983.80
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from Lease of Lands	-	-
130-80	Other Rents	-	-
	Sub-Total	2,576,972.52	2,099,983.80
	Less:		
130-90	Rent Remission and Refunds	-	-
	Sub-Total	-	-
	Total Rental Income from Municipal Properties	2,576,972.52	2,099,983.80

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	457,500.00	22,000.00
140-11	Licencing Fees	1,987,174.00	894,730.00
140-12	Fees for Grant of Permit	-	-
140-13	Fees from Certificate or Extract	3,500.00	1,250.00
140-14	Development Charges	47,465.00	25,330.00
140-15	Regularisation Charges	-	-
140-20	Penalties & Fines	98,627.00	144,050.00
140-40	Other Fees	153,500.00	130,150.00
140-50	User Charges	465,660.00	65,658.00
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	21,953,569.00	16,166,361.00
140-80	Other Charges	-	-
	Sub-Total	25,166,995.00	17,449,529.00
	Less:		
140-90	Rent, Remission & Refunds	-	-
	Sub-Total	-	-
	Total Income from Fees & User Charges	25,166,995.00	17,449,529.00


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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	-	-
150-11	Sale of Forms & Publications	542,380.00	82,110.00
150-12	Sale of Stores & Scrap	-	-
150-30	Sale of Others	100,000.00	-
150-40	Hire Charges for Vehicles	70,000.00	-
150-41	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire Charges	712,380.00	82,110.00

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	133,811,303.82	118,252,183.65
160-20	Re- Imbursement of Expenses	-	-
160-30	Contribution towards schemes	-	-
	Total Revenue Grants, contributions & Subsidies	133,811,303.82	118,252,183.65

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	631,254.00	519,657.00
171-20	Interest on Loans and Advances to Employees	-	-
171-30	Interest on Loans to others	-	-
171-40	Other Interest	-	-
	Total - Interest Earned	631,254.00	519,657.00

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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	320.00	8,292.00
	Total Other Income	320.00	8,292.00

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	44,869,166.00	46,964,315.00
210-20	Benefits and Allowances	727,158.00	719,486.00
210-30	Pension	14,895,151.00	19,049,638.00
210-40	Other Terminal & Retirement Benefits	500,388.00	537,100.00
	Total Establishment Expenses- Expenses head wise	60,991,863.00	67,270,539.00

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	-	2,595.00
220-11	Office Maintenance	17,046,023.00	7,969,571.00
220-12	Communication Expenses	10,683.00	11,948.00
220-20	Books & Periodicals	-	-
220-21	Printing and Stationery	109,305.00	-
220-30	Travelling & Conveyance	248,333.00	-
220-40	Insurance	-	-
220-50	Audit Fees	-	-
220-51	Legal Expenses	125,000.00	132,000.00
220-52	Professional and Other Fees	961,920.00	487,277.00
220-60	Advertisement and Publicity	996,600.00	456,596.00
220-61	Membership & Subscriptions	-	-
220-80	Other Administrative Expenses	228,074.00	1,131,848.00
	Total Administrative Expenses - Expenses Head wise	19,725,938.00	10,191,835.00

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

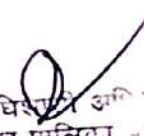
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	386,179.00	293,522.00
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	38,443,137.00	13,697,344.00
230-40	Hire Charges	1,889,158.00	-
230-51	Repairs & Maintenance-Infrastructure Assets	2,822,724.00	1,642,271.00
230-52	Repairs & Maintenance-Civic Amenities	1,703,731.00	-
230-53	Repairs & Maintenance- Buildings	-	1,720,827.00
230-54	Repairs & Maintenance - Vehicles	635,168.00	225,459.00
230-59	Repairs & Maintenance - Others	-	261,850.00
230-80	Other Operating & Maintenance Expenses	13,335,302.00	16,187,865.00
	Total Operations & Maintenance - Expense Head wise	59,215,399.00	34,029,138.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from 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	3,748.33	3,268.30
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	3,748.33	3,268.30

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	1,676,293.00	344,937.00
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	1,676,293.00	344,937.00


 अधिष्ठाता अमिताजी
 नगर पालिका नरसिंह
 खटीमा (ऊँसिठनगर)



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]	-	20,000.00
260-20	Contributions [give details]	-	-
260-30	Subsidies [give details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	20,000.00

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	(487,152.00)	803,146.00
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	(487,152.00)	803,146.00

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	-	-

अभिशासी अफिसरी
नगर पालिका नरसिंह
खटीमा (ऊ०सि०नगर)



NAGAR PALIKA PARISHAD KHATIMA
STATEMENT OF CASH FLOW

Particulars	Current Year (Rs.)
A. Cash Flows from Operating Activities	
Gross surplus/(deficit) over Expenditure	(1,008,495.99)
Adjustments for-	
Add:	
Depreciation	24,684,343.00
Interest & Finance Expenses	3,748.33
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
	23,679,595.34
Changes in current assets and current liabilities-	
(Increase)/decrease in Sundry debtors	334,789.00
(Increase)/decrease in Stock in Hand	-
(Increase)/decrease in prepaid expenses	0
(Increase)/decrease in other current assets	0
(Decrease)/ increase in Deposits received	(1,351,030.00)
(Decrease)/ increase in Deposits works	0
(Decrease)/ increase in other current liabilities	(285,897.00)
(Decrease)/ increase in provisions	9,709,550.00
Extra ordinary items (Specify)	0
Net cash generated from/ (used in) operating activities (a)	32,087,007.34
B. Cash Flows from Investing Activities-	
1. (Purchase) of fixed assets & CWIP	(98,842,882.00)
2. Increase/ (Decrease) in Special funds/grants	94,491,974.18
3. (Purchase) of Investments	(34,097.00)
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)	(4,385,004.82)
C. Cash Flows from Financing Activities	
Loans from banks/others received	-
Grant Trf to Municipal Fund	(9,298,906.10)
Less- Loans repaid during the period	0
Less- Loans & advances to Employees	60,431.00
Less- Loans to others	0
Less- Finance expenses	3,748.33
Net cash generated from/ (used in) Financing Activities (c)	(9,363,085.43)
Net increase / (decrease) in cash and cash equivalents (a+b+c)	18,338,917.09
Cash and cash equivalents at the beginning of period	137,183,286.46
Cash and cash equivalents at the end of period	155,522,203.55
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	4,730.00
ii. Bank Balances	151,716,868.65
iii. Scheduled co-operative banks	10,000,000.00
iv. Balances with Post offices	-
v. Balances with other banks	-
Total	161,721,598.65



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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	16,706,987.36	-	16,706,987.36	52,022.00	16,654,965.36
310-90	Excess of Income & Expenditure	3,483,402.05	(1,008,495.99)	2,474,906.06	-	2,474,906.06
	Total Municipal Fund (310)	20,190,389.41	(1,008,495.99)	19,181,893.42	52,022.00	19,129,871.42

* 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 [Codo 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	9246884.10	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	0.00	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	9246884.10	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	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of (i+ii+iii) (c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net balance at year end(a+b)-(c)	0.00	0.00	0.00	0.00	0.00	9246884.10	0.00
Grant Total of Special Funds	9246884.10						

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

- Additions to Pension Fund would be out of the 'Transfer to Funds; from Income & Exp. A/c as per the accounting principles
- Additions to General Provident & Contributory P.F. are deduction from salary
- Interest from Investment of Fund be added to respective funds

2. Deduction during the year :

- Deduction from Pension Fund means Payments made on A/c of Pension/Family Pension
- 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	113817034.00	98842882.00	212659916.00	24684343.00	187975573.00
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	113817034.00	98842882.00	212659916.00	24684343.00	187975573.00

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Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others
(a) Opening Balance	76,584,005.95	23,565,944.00	3,283,276.00	-	-	-	-
(b) Addition to the Grants							
(i) Grants received during the year	41,317,578.00	214,259,200.00	12,409,000.00	-	-	-	-
(ii) Interest/Dividends earned on Grant Investments	18,638.00	161,027.00	-	-	-	-	-
(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)	41,336,216.00	214,420,227.00	12,409,000.00	-	-	-	-
Total (a+b)	117,920,221.95	237,986,171.00	15,692,276.00	-	-	-	-
(c) Payments out of Funds							
(I) Capital Expenditure on Fixed Assets	795,538.00	98,047,344.00	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub-total	795,538.00	98,047,344.00	-	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances etc. Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Others - Pension	-	-	-	-	-	-	-
Others -	5,815,575.82	103,287,385.00	24,000.00	-	-	-	-
Sub-total	5,815,575.82	103,287,385.00	24,000.00	-	-	-	-
(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	39,862,165.00	-	-	-	-	-	-
Sub-total	39,862,165.00	-	-	-	-	-	-
Total of (i+ii+iii) (c)	46,473,278.82	201,334,729.00	24,000.00	-	-	-	-
Net balance at year end (a+b) - (c)	71,446,943.13	36,651,442.00	15,668,276.00	-	-	-	-
Total Grants & Contribution for Specific Purposes	123,766,661.13						

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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 redumption (if any) of bonds/Debenturs issued shall be stated, together with the earliest date of redumption
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 Agency , 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	3,196,757.00	4,547,787.00
340-20	From Revenues	-	-
340-30	From Staff	-	-
340-80	From Others	-	-
	Total Deposits Received	3,196,757.00	4,547,787.00



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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	1,329,085.00	2,622,316.00
350-11	Employee Liabilities	4,172,177.00	3,303,004.00
350-12	Interest Accure and Due	-	-
350-20	Recoveries Payable	449,444.00	311,283.00
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	5,950,706.00	6,236,603.00

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	9,709,550.00	-
360-20	Provisions for Interest	-	-
360-30	Provision for Other Assets	-	-
	Total Provisions	9,709,550.00	-



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Schedule B-11 : Fixed Assets [Code No. 410 & 411]

Code No	Particulars	Rate	Gross Block				Accumulated Depreciation				Net Assets	
			Opening Balance	Addition during Period	Deduction during the period	Cost at the end of the year	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
1	2	3	4	5	6	7	8	9	10	11	12	13
410-10	Land	0%	5.00	-	-	5.00	-	-	-	-	5.00	5.00
410-20	Buildings	3.17%	4,647,415.00	-	-	4,647,415.00	147,168.00	147,168.00	-	294,336.00	4,353,079.00	4,500,247.00
410-21	Parks & Playground	15.00%	-	-	-	-	-	-	-	-	-	-
	Statues and Heritage Assets											
	Statues, Heritage Assets, Antique & Other work of Art											
410-22	Heritage building											
	Infrastructure Assets											
410-30	Road and Bridges	13.57%	72,052,442.00	42,756,756.00	-	114,809,198.00	17,302,123.00	13,039,765.00	-	30,341,888.00	84,467,310.00	54,750,319.00
410-31	Sewerage and Drainage	13.57%	19,672,700.00	6,744,244.00	-	26,416,944.00	3,717,359.00	3,322,373.00	-	7,039,732.00	19,377,212.00	15,955,341.00
410-32	Water ways	0.00%	-	-	-	-	-	-	-	-	-	-
410-33	Public lighting	9.50%	23,495,395.00	37,137,650.00	-	60,633,045.00	3,508,863.00	5,314,826.00	-	8,823,689.00	51,809,356.00	19,980,532.00
	Other Assets											
410-40	Plant & Machinery	9.50%	18,738,157.00	-	-	18,738,157.00	5,925,978.00	1,476,464.00	-	7,402,442.00	11,335,715.00	12,812,179.00
410-50	Vehicles	9.50%	8,889,892.00	4,800,000.00	-	13,689,892.00	4,157,136.00	868,554.00	-	5,025,690.00	8,664,202.00	4,732,756.00
410-60	Office & Other equipment	9.50%	2,533,548.00	7,404,232.00	-	9,937,780.00	2,068,282.00	445,523.00	-	2,513,805.00	7,423,975.00	465,266.00
	Furniture, Fixtures, Fittings and electrical appliances	9.50%	771,171.00	-	-	771,171.00	156,782.00	69,670.00	-	226,452.00	544,719.00	614,389.00
410-80	Other Fixed Assets											
	Total		150,800,725.00	98,842,882.00	-	249,643,607.00	36,983,691.00	24,684,343.00	-	61,668,034.00	187,975,573.00	113,817,034.00

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



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

Details of Fixed Asset Head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP at end of year (E=B+C+D)
(A)	(B)	(C)	(D)	
Building	0	3047489	0	3047489
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	3047489	0	3047489

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	500000	572,309.00	538,212.00
	Total of Investments Other Fund			572,309.00	538,212.00

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	-	-
430-20	Loose Tools	-	-
430-30	Others	-	-
	Total Stock in Hand	-	-



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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	1,741,115.00	-	1,741,115.00	1,393,736.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	628,201.00	157,050.00	471,151.00	402,163.00
	3 years to 4 years	560,432.00	260,216.00	280,216.00	251,538.00
	4 years to 5 years*	522,237.00	391,678.00	130,559.00	118,375.00
	More than 5 years/ Sick or Closed Industries	2,919,010.00	2,919,010.00	-	-
	Sub - total	6,370,995.00	3,747,954.00	2,623,041.00	2,155,810.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of property Taxes	6,370,995.00	3,747,954.00	2,623,041.00	2,155,810.00
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	1,978,573.00	-	1,978,573.00	2,445,540.00
	Receivable outstanding for more than 2 year but not exceeding 3 years	712,660.00	178,165.00	534,495.00	730,537.00
	3 Years to 4 years	640,894.00	320,447.00	320,447.00	437,864.00
	4 years to 5 years*	495,534.00	371,651.00	123,883.00	145,477.00
	More than 5 years/ Sick or Closed Industries	1,620,541.00	1,620,541.00	-	-
	Sub Total	5,448,202.00	2,490,804.00	2,957,398.00	3,759,418.00
	Total of Sundry Debtors (Receivables)	11,819,197.00	6,238,758.00	5,580,439.00	5,915,228.00

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	4,730.00 -	2,504.00 -
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	9,536,735.62	16,291,226.61
450-22	Other Scheduled Banks	10,440,475.80	9,545,132.80
450-23	Scheduled Co operative Banks	10,000,000.00	-
450-24	Post Office	-	-
	Treasury	-	-
	Sub Total	29,977,211.42	25,836,359.41
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	-	-
450-42	Othe Scheduled Banks	-	-
450-43	Scheduled Co operative Banks	9,246,884.10	9,246,884.10
450-44	Post Office	-	-
	Treasury	-	-
	Sub Total	9,246,884.10	9,246,884.10
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	57,046,861.13	62,140,501.95
450-62	Othe Scheduled Banks	27,836,410.00	13,524,806.00
450-63	Scheduled Co operative Banks	-	-
450-64	Post Office	-	-
	Treasury	37,609,502.00	26,432,231.00
	Sub Total	122,492,773.13	102,097,538.95
	Total Cash and Bank Balance	161,721,598.65	137,183,286.46




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 अणुतरी (अणुतरी)

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	18,163.00	-	18,163.00	-
460-20	Employee Provident Fund Loans	-	-	-	-
460-30	Loans to Others (health Department)	-	-	-	-
460-40	Advances to Suppliers and Contractors	-	78,594.00	-	78,594.00
460-50	Advance to others	-	-	-	-
460-60	Deposits with External agencies	-	-	-	-
460-80	Other Current Assets	-	-	-	-
	Sub Total	18,163.00	78,594.00	18,163.00	78,594.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B - 18 (a)]	-	-	-	-
	Total Loans, Advances and Deposits	18,163.00	78,594.00	18,163.00	78,594.00

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			
	15th Finance Commission	P M Schemes	HFA	NULM	Swachh Bharat Mission	PM Awas Yojna	State Finance Commission	Mis. Items	CM Declaration	CM Declaration Fund	State govt. development fund	Open Gym Grant	Awashtipna (Beneficial)	Sala Worker Homestead	Swastha Arjuna Yojna	Amastipna CM	Vidhyak Mitni	Jal Jeevan Mission	Task Assigned
(A) Opening Balance	57,568,863.95	342,000.00	8,101,758.00	65,283.00	10,439,424.00	65,547.00	6,274,339.00	2,106,103.00	12,448,000.00	845,637.00	7,940.00	14,703.00	707,475.00	80,300.00	423,657.00	3,233,278.00			50,000.00
(B) Addition to the Grants																			
(i) Grants received during the year	37,628,000.00		3,400,000.00	289,568.00	10,680.00	65,547.00	212,452,000.00	78,222.00	1,747,200.00	70,816.00		402.00	20,000.00	40,300.00	11,987.00			12,384,000.00	25,000.00
(ii) Interest/Dividends earned on Grant Investments																			
(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 (A+B)	95,197,863.95	342,000.00	11,501,758.00	354,856.00	10,450,104.00	65,547.00	218,726,339.00	2,784,325.00	14,195,200.00	916,453.00	7,940.00	15,105.00	20,000.00	1,20,600.00	435,644.00	3,233,278.00		12,384,000.00	25,000.00
(C) Payments out of Funds																			
(i) Capital Expenditure on Fixed Assets	795,538.00																		
Others																			
Sub total	795,538.00																		
(ii) Revenue Expenditure on Salary Wages and allowances etc																			
Rent																			
Other administrative charges																			
Others Pension																			
Other																			
Sub total	5,815,575.82																		
(iii) Other																			
Sub total	5,815,575.82																		
Less on disposal of Grant Investments																			
Diminution in value of Grant Investments																			
Grants transferred to EE PWD																			
Previous Adjustments																			
Grants Refunded/Transferred																			
Sub total	78,000.00																		
Total of (A+B) [C]	101,013,388.77	342,000.00	11,501,758.00	354,856.00	10,450,104.00	65,547.00	218,726,339.00	2,784,325.00	14,195,200.00	916,453.00	7,940.00	15,105.00	20,000.00	1,20,600.00	435,644.00	3,233,278.00		12,384,000.00	25,000.00
Net balance at year end (A+B) - [C]	60,585,886.13			289.00	10,450,104.00	65,877.00	37,391,810.00	2,784,325.00	12,448,000.00	916,453.00	2,940.00	15,105.00	787,475.00	1,70,300.00	413,657.00	3,233,278.00		12,384,000.00	51,000.00
Total Grants & Contribution for Specific Purposes	123,768,863.13																		



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हाल्द्वानी (उ.प्र.)

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

Particulars		Amount
Balance with Bank Municipal Funds		
Nationalised Banks		
BANK OF BARODA A/C NO 0093	7,061,666.72	
STATE BANK OF INDIA A/C NO-11104904203	2,475,068.90	9,536,735.62
Other Scheduled Banks		
BANDHAN BANK A/C NO -2695	9,127,977.00	
HDFC BANK A/C NO -3150	636,204.60	
HDFC BANK A/C NO -3163	462,100.60	
HDFC BANK A/C NO -50100249643111	214,193.60	10,440,475.80
Scheduled Co operative Banks		
USN District Cooperative Bank 013402910005		10,000,000.00
Sub Total		29,977,211.42
Balance with Bank - Special Funds		
Pension Control account	9,246,884.10	9,246,884.10
Sub Total		9,246,884.10
Balance with Bank - Grant Funds		
Nationalised Banks		
BANK OF BARODA-008500028725	-	
PNB A/C NO -29471	15,105.00	
PNB A/C NO 4461000100149745	-	
PUNJAB NATIOAL BANK , A/C NO 06802010028980	435,244.00	
PUNJAB NATIOAL BANK , A/C NO 446100210004583	56,596,512.13	57,046,861.13
Other Schedule Banks-Grant Funds		
Axis Bank A/c 916010047621140	61,672.00	
HDFC BANK A/C NO -50100712939136	12,402,948.00	
ICICI BANK A/C 179401000399	-	
ICICI BANK A/C 179401000400	456,104.00	
ICICI BANK A/C 179401000708	287.00	
ICICI BANK A/C NO 0225	2,127,984.00	
IDBI Dehradun	10,000,000.00	
NAINITAL BANK LTD A/C NO-5072	2,787,415.00	27,836,410.00
Scheduled Co operative Banks		
Treasury-Grant funds		
PLA-SFC	33,574,886.00	
PLA- TFC	4,034,616.00	37,609,502.00
Sub Total		122,492,773.13
Total		161,716,868.65



अधिका
नगर पालिका
खानेबा

Nagar Palika Parishad Khatima


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 noworks 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, for which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet given in Fixed Assets Register
4. List of assets which are in permissive possession and no economic benefits are being derived from it NIL
5. Receivables from taxes, etc. which is not being collected because of litigation NIL
6. Amount of any guarantee given by the ULB on behalf of Councilors or staff: NIL
7. Previous year's figures have been regrouped/ rearranged wherever necessary
8. Store register not updated/maintained by the ULB.
9. FDR of Rs 500000 made out of development fund grant.
10. During the year an amount of Rs. 21947000/- received against road damage recovery which is non recurring in nature.
11. An amount of Rs 78594/- paid twice to Jagran Prakashan vide ch no. 00059 dated 28.04.2023 from HDFC A/c 50100249643150 and ch no. 001822 dated 24.06.2023 from BOB A/c 00850200000093 need to recover.
12. Cheque which is issued till 31.12.2023 not presented to the bank reversed in respective head.
13. Royalty of Rs. 44248 payable as on 31.03.2024.
14. GST and TDS return not available to us. Liabilities taken as per information available to us.
15. Labour cess payable as on 31.03.2023 not paid during the financial year, which is still payable as on 31.03.2024.



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16. An amount of Rs 1000 short deposited on 15.03.2024.
17. An amount of Rs 3773 short deposited on 26.03.2024.
18. After adjustment of excess cash deposited of Rs. 43/- an amount of Rs. 4730/- recoverable from cashier.
19. GST of Rental income not collected and deposited by the ULB.


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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 GO UK, 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.
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.



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Fixed assets and doprociation

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.
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



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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 settled 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 31/03/2024 at the cost based on FIFO method.

Disclaimer:

1. *All the financial figures and comments in specific or general terms made are based on documents, information and explanations provided by officers and staff of Nagar Palika Parishad Khatima during the course of engagement of our team, and the correctness, origin comprehensiveness or veracity of comments or explanations in so far as they relate to existing practices is not the responsibility of the Consulting team. As the scope of work of the Consultant was not to carry out any sort of audit, it was limited to do a sort of cross check wherever it was feasible.*
2. *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 Palika Parishad Khatima 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.*
3. *The Consulting team is not responsible for any legal or other liability that may arise in any way at any point of time from this document or any interpretation whatsoever that may be put on the whole or part of it. Likewise, the Consulting team is not responsible for any legal consequences arising out of non-compliance by the Nagar Palika Parishad Khatima of any of its statutory or other Governmental obligations that may become apparent now or any time in the future.*



अधिकाारी अमि तारी
नगर पालिका नरिषद
खटीमा (जोरिंभगर)

Name of the ULB - NAGAR PALIKA PARISHAD KHATIMA
Register of Land

Asset Identification No.:	Sketch the boundaries of the Land:
Description of the Land:	
Specify, if Leasehold/Treeshold	
Location of the Land:	
Survey No. of the land:	
Area (sqmtr):	
Title documents available:	
Mode of acquisition:	
Specify whether any building, trees etc. acquired with	
Value paid for acquiring building, trees, etc.:	
Security Deposit retained:	
Date and amount of Security Deposit released:	

Sr No.	Date of acquisition/Construction/Improvement	Payment Order No.	Ref. No. of Cash Book/ Journal Book/ Ledger where any entry is recorded	Ref. No. of register of Land	Cost of acquisition/Construction/Improvement (Rs.)	To whom paid	Purpose of expenditure	Source of Fund	Specify how Land is being currently used	Date of Disposal	Receipt Voucher No.	Name of the person to whom Land is Disposed	Value Realised (Rs.)	Initials of the Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	NA	NA	NA	NA	1.00				Office Building						
2	NA	NA	NA	NA	1.00				Sampaw Market						
3	NA	NA	NA	NA	1.00				Main Market Khatima						
4	NA	NA	NA	NA	1.00				Slater House						
5	NA	NA	NA	NA	1.00				Oppo Railway Station						
Total for the year					5.00										

Notes

- All the structures should be categorised into relevant asset class. Unique asset identification numbers are to be provided for all assets initially. Separate Registers shall be maintained for each class of structures owned by the ULB.
- Each structure shall be recorded on a separate page in the register.
- At the end of the accounting year, the amount in column 14 in respect on the current year shall be entered in column 11 of the next year (next row)
- In the year in which there is any improvement to the asset, add the cost of improvement to the current year's opening written down value.
- For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.
- Totals should be taken at the end of each year in respect of total cost incurred on acquisition / construction / improvement (from the date of acquisition/construction) for each of the Structure owned by the Municipal Body.
- In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilisation rights.



Handwritten signature and name in Hindi: अचल सिवास्ताव एवं कौशल चरtered अकौन्टन्स हलद्वानी