



JPNGA & Company

Chartered Accountants

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ACCOUNTANT'S COMPILATION REPORT

To

Executive officer

Nagar Panchyat, Mahua Dabra– U S Nagar

We have compiled the accompanying financial statements of Nagar panchayat Mahua Dabra District U S Nagar based on information you have provided. These financial statements comprise the Balance Sheet of Nagar panchayat Mahua Dabra District U S Nagar as at March 31, 2022, the statement of Profit and Loss, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements. We have also 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 no..22 to the financial statements. We have complied with relevant ethical requirements. These financial statements and the accuracy and completeness of the information used to compile them is the responsibility of the ULB

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

As stated in the financial statements are prepared and presented in accordance with accounting principles as prescribed in Uttarakhand Municipal Accounting Manual. 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 JPNGA & Company

Chartered Accountants

FRN: 010198C



Ashish Gupta

(Partner)

Membership No.: 515169

UDIN: 23515169BGWZHX4024

Date: 31-03-2023

Place: Mahua Dabra

AC25
Balance sheet

BALANCE SHEET OF NAGAR PANCHAYAT MAHUADABRA ULB AS ON 31 MARCH 2022

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	Own Fund Reserves and Surplus			
3-10	Corporation Fund /Municipal (General) Fund	B-1	4,066,207.90	4,313,297.72
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	122,301,842.67	107,184,174.64
	Total Own Fund Reserves & Surplus		126,368,050.57	111,497,472.36
3-20	Grants, Contributions for specific purposes	B-4	5,204,786.36	25,626,728.20
	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	86,000.00	175,700.00
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities (Sundry Creditor)	B-9	731,248.00	610,849.00
3-60	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		817,248.00	786,549.00
	TOTAL LIABILITIES		132,390,084.93	137,910,749.56
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	230,143,642.01	196,685,844.01
4-11	Less: Accumulated Depreciation		106,264,661.71	88,825,226.32
	Net Block		123,878,980.30	107,860,617.69
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		123,878,980.30	107,860,617.69
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment - Other Funds	B-14	-	-
	Total Investment Current assets, loans & advances		-	-
4-30	Stock in hand (Inventories)	B-15	1,376,190.50	1,568,275.90
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	1,750,254.00	1,579,140.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		290,996.50	246,893.00
	Net amount outstanding		1,459,257.50	1,332,247.00
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	5,675,656.63	27,149,608.97
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision against Loans		-	-
	Net Amount outstanding		-	-
	Total Current Assets, Loans & Advances		8,511,104.63	30,050,131.87
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		132,390,084.93	137,910,749.56

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

B-22

For JPNGA and Company
Chartered Accountants
FRN 010198C

For _____

CA. Ashish Gupta
Partner
UDIN:
Date: _____

Date: _____




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AC 26

NAGAR PANCHAYAT MAHUADABRA

Income and Expenditure Statement for the period from 1st April, 2021 to 31st March, 2022.

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	265,134.00	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	446,838.00	-
1-40	Fees & User Charges	I-4	374,522.00	-
1-50	Sale & Hire Charges	I-5	620,110.00	-
1-60	Revenue Grants, Contributions & Subsidies	I-6	52,270,746.97	-
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	12,663.00	-
1-80	Other Income	I-9	267,831.00	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total – INCOME		54,257,844.97	-
	EXPENDITURE			
2-10	Establishment Expenses	I-10	7,703,942.00	-
2-20	Administrative Expenses	I-11	1,637,364.00	-
2-30	Operations & Maintenance	I-12	9,852,337.40	-
2-40	Interest & Finance Expenses	I-13	2,212.50	-
2-50	Programme Expenses	I-14	52,232.00	-
2-60	Revenue Grants, Contributions & subsidies	I-15	17,773,308.00	-
2-70	Provisions & Write off	I-16	44,103.50	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		17,439,435.39	-
B	Total – EXPENDITURE		54,504,934.79	-
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		-247,089.82	-
2-80	Add: Prior period Items (Net)	1-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		-247,089.82	-
2-90	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund		-247,089.82	-


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Schedules to Income and Expenditure Account
NAGAR PANCHAYAT MAHUADABRA

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

Minor Code No	Particulars	Current Year Amount	Previous Year Amount
1	2	3	4
110-01	Property tax	265,134.00	-
110-02	Water tax	-	-
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	-	-
110-11	Advertisement tax	-	-
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	-	-
	Sub-total	265,134.00	-
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	265,134.00	-

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

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

* Insert the Detailed Codes of Account as applicable

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

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

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

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


Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	434,398.00	-
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	11,540.00	-
130-40	Rent from lease of lands	900.00	-
130-80	Other rents	-	-
	Sub-Total	446,838.00	-
130-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	446,838.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	75,500.00	-
140-11	Licensing Fees	26,650.00	-
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	2,310.00	-
140-14	Development Charges	-	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	40.00	-
140-40	Other Fees	23,512.00	-
140-50	User Charges	246,490.00	-
140-60	Entry Fees	-	-
140-70	Service / Administrative Charges	20.00	-
140-80	Other Charges	-	-
	Sub-Total	374,522.00	-
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	374,522.00	-

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

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	485,000.00	-
150-11	Sale of Forms & Publications	135,110.00	-
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	620,110.00	-


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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	34,905,698.00	-
160-20	Re-imbusement of expenses	-	-
160-30	Contribution towards schemes	-	-
160-40	Contribution towards Assets	17,365,048.97	-
	Total Revenue Grants, Contributions & Subsidies	52,270,746.97	-

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

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


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	12,663.00	-
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-40	Other interest	-	-
	Total. – Interest Earned	12,663.00	-

Schedule I-9: Other Income [Code No180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposits	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed asses	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	267,831.00	-
	Total. Other Income	267,831.00	-

Note: Details of profit earned on Fixed Assets disposed shall be given for each of the class of fixed assets, to the extent possible, together with the details of the gross block of the fixed asset sold, depreciation provided on that and the value realised on disposition below Schedule I-9.


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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	7,271,054.00	-
210-20	Benefits and Allowances	-	-
210-30	Pension	432,888.00	-
210-40	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses	7,703,942.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	-	-
220-11	Office maintenance	38,110.00	-
220-12	Communication Expenses	3,000.00	-
220-20	Books & Periodicals	900.00	-
220-21	Printing and Stationery	15,620.00	-
220-30	Travelling & Conveyance	14,927.00	-
220-40	Insurance	-	-
220-50	Audit Fees	773,240.00	-
220-51	Legal Expenses	105,012.00	-
220-52	Professional and other Fees	-	-
220-60	Advertisement and Publicity	476,555.00	-
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	210,000.00	-
	Total administrative expenses	1,637,364.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	697,602.00	-
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	1,913,423.40	-
230-40	Hire Charges	-	-
230-50	Repairs & maintenance –Infrastructure Assets	546,256.00	-
230-51	Repairs & maintenance - Civic Amenities	-	-
230-52	Repairs & maintenance – Buildings	56,670.00	-
230-53	Repairs & maintenance – Vehicles	87,822.00	-
230-59	Repairs & maintenance – Others	95,030.00	-
230-80	Other operating & maintenance expenses	6,455,534.00	-
	Total Operating & Maintenance Expense	9,852,337.40	-

20
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Schedule I-13: Interest & Finance Charges [Code No 240]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from the Central Government	-	-
240-20	Interest on Loans from the State Government	-	-
240-30	Interest on Loans from Government Bodies & associations	-	-
240-40	Interest on Loans from International Agencies	-	-
240-50	Interest on Loans from Banks & Other Financial Institutions	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	2,212.50	-
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	2,212.50	-

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	52,232.00	-
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	52,232.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants Given	17,773,308.00	-
260-20	Contributions Given	-	-
260-30	Subsidies Given	-	-
	Total Revenue Grants, Contributions & Subsidies given	17,773,308.00	-

- Details of Grant/Contribution/Subsidy given to Central Govt body/ State Government body/ Others is/ are to be provided as a note to this schedule.
- Details of major items (More than 5 Lacs) to be provided in separate Annexure.


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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	44,103.50	-
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	44,103.50	-

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

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

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

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

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

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



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Schedule B-1: Corporation Fund / Municipal Fund [Code No 310]

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	4,313,297.72	-	4,313,297.72	-	4,313,297.72
310-90	Excess of Income & Expenditure	-	-247,089.82	-247,089.82	-	-247,089.82
	Total Municipal fund (310)	4,313,297.72	-247,089.82	4,066,207.90	-	4,066,207.90

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


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

Amount in Rs.

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

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.

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Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	-	-	-	-	-
312-11	Capital Reserve	107,184,174.64	32,482,717.00	139,666,891.64	17,365,048.97	122,301,842.67
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	107,184,174.64	32,482,717.00	139,666,891.64	17,365,048.97	122,301,842.67


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Schedule B-4: Grants & Contribution for Specific Purposes (Code No.220)

(Amount in Rs.)

Particulars	Grants from Central Govt.				Grants from State Government			Grants from Other Govt. Agencies	Grants from Financial Inst.	Grants from Welfare Bodies	Grants from International Organisations	Others
	14th VYTA AAVOG	18th VYTA AAVOG	PMAY	SBM	STATE FINANCE COMMISSION	AVASTHAPRA VIKAS MIHI						
(a) Opening Balance	6,712,694.00	-	11,450,210.20	2,911,025.00	20,942.00	4,153,076.00	376,792.00	-	-	-	-	-
(b) Addition to the Grants*	-	4,369,254.00	4,420,000.00	48,825.00	80,000.00	30,471,000.00	9,281,400.00	-	-	-	-	-
(i) Grant received during the year	-	42,310.00	140,690.00	-	430.00	-	101,028.00	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Appreciation in value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-
Total (b)	-	4,411,564.00	4,269,690.00	48,825.00	80,430.00	30,471,000.00	9,392,418.00	-	-	-	-	-
Total (a+b)	6,712,694.00	4,411,564.00	16,019,900.20	2,959,850.00	101,372.00	34,624,076.00	9,774,200.00	-	-	-	-	-
(c) Payments out of Funds	-	-	-	-	-	-	-	-	-	-	-	-
(i) Capital Expenditure on Fixed Assets*	4,624,450.00	1,535,321.00	-	641,698.00	-	17,942,799.00	7,778,245.00	-	-	-	-	-
Others	2,088,244.00	-	-	-	-	-	-	-	-	-	-	-
Sub - total	6,712,694.00	1,535,321.00	-	641,698.00	-	17,942,799.00	7,778,245.00	-	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances etc. Rent	-	-	15,759,809.00	2,103,549.00	101,093.00	16,518,580.00	-	-	-	-	-	-
Others	-	116.64	-	-	-	-	-	-	-	-	-	-
Sub - total	-	116.64	15,759,809.00	2,103,549.00	101,093.00	16,518,580.00	-	-	-	-	-	-
(iii) Other:	-	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
Interest grant/bank charges Grants Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-	-	-	-	-	-
Total (c) [(+)(i)+(ii)]	6,712,694.00	1,535,441.64	15,759,809.00	2,947,247.00	101,093.00	34,561,339.00	7,778,245.00	-	-	-	-	-
Net balance at the year end - (a+b)-(c)	-	2,876,122.16	260,091.20	12,603.00	270.00	62,736.00	1,992,955.00	-	-	-	-	-

Note: Grant funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with unutilized funds

अधिकाारी अधिकारी
नगर पंचायत महुवाडावरा
उपस्थ सिरनगर

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Secured Loans from Central Government	-	-
330-20	Secured Loans from State government	-	-
330-30	Secured Loans from Govt. bodies & Associations	-	-
330-40	Secured Loans from international agencies	-	-
330-50	Secured Loans from banks & other financial institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & debentures	-	-
330-80	Other Loans	-	-
	Total Secured Loans	-	-

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


Amount in Rs.

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

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

Amount in Rs.


Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers	86,000.00	175,700.00
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposits From staff	-	-
340-80	Deposits - Others	-	-
	Total Deposit Received	86,000.00	175,700.00


अधिशारी अधिकारी
नगर पंचायत महुवाडावरा
ऊधम सिंहनगर

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

Amount in Rs

Code No.	Name of Funding agency	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)	Income earned
1	2	3	4	5	6	7
341-10-01						
341-10-02						
341-10-03						
341-10-xx						
Total of deposit works						


 अधिशासी अधिकारी
 नगर पंचायत महुवाडावरा
 ऊधम सिंहनगर



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

Amount in Rs.

Code No.	Particulars	Current Year Amount	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	-	-
350-11	Employee Liabilities	-	-
350-12	Interest Accrued and Due	722,904.00	578,633.00
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable	8,344.00	32,216.00
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	731,248.00	610,849.00

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

Amount in Rs.

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



अधिशारी अधिकारी
नगर पंचायत महुवाडावरा
ऊधम सिंहनगर

Schedule B-11: Fixed Assets (Code No. 410 & 411)

Code No	Particulars	Opening Balance	Gross Block				Accumulated Depreciation				Net Block	
			Additions during the period \$	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year	
410-18	Land	301.00	-	-	301.00	-	-	-	-	301.00	301.00	
410-20	Buildings	16,238,575.00	4,258,868.00	-	20,497,443.00	5,648,215.83	625,347.46	5,673,563.30	14,812,834.70	11,179,216.17	11,179,216.17	
410-21	Paths & Pavements	2,481,025.28	-	-	2,481,025.28	601,056.10	481,162.43	1,048,218.62	1,429,583.66	1,880,746.08		
410-22	Infrastructure Assets	-	-	-	-	-	-	-	-	-		
410-23	Roads and Bridges	91,730,977.41	20,108,271.00	-	111,839,248.41	62,204,687.06	9,549,077.80	71,319,725.82	42,252,594.99	31,466,209.48		
410-24	Development and Services	15,143,148.81	4,333,131.00	-	19,476,279.81	10,874,619.51	709,640.74	11,584,251.28	7,892,623.57	4,268,959.20		
410-25	Water supply	-	-	-	-	-	-	-	-	-		
410-26	Public Lighting	19,703,981.07	3,903,880.00	-	23,607,861.07	4,843,762.40	4,309,231.07	9,245,994.47	14,421,866.60	14,820,417.62		
410-27	Other assets	-	-	-	-	-	-	-	-	-		
410-28	Paints & Machinery	-	-	-	-	-	-	-	-	-		
410-29	Vehicle	6,290,889.00	-	-	6,290,889.00	1,437,767.19	542,354.43	3,901,121.62	4,853,121.81	4,853,121.81		
410-30	Office & other equipment	1,712,502.00	-	-	1,712,502.00	396,562.92	180,565.74	577,128.66	1,135,273.34	1,315,939.08		
410-31	Furniture, fixtures, fittings and electrical appliances	771,245.00	11,759.00	-	783,004.00	95,114.95	74,386.43	169,501.38	613,513.60	676,150.05		
410-32	Books, magazines, journals and other works of art	-	-	-	-	-	-	-	-	-		
410-33	Power, lighting, water, telephone & other works of art	40,562,056.44	841,698.00	-	41,403,754.44	3,162,427.37	1,514,709.24	4,677,136.60	36,726,617.84	37,399,629.07		
410-34	Open land (leasehold and non-leasehold assets)	-	-	-	-	-	-	-	-	-		
Total		1,90,085,844.01	33,437,798.00	-	2,23,523,642.01	88,832,320.32	17,419,415.19	1,06,254,661.31	133,878,989.30	1,07,860,617.69		

Additional disclosures to the Schedule

- Value of fixed assets under dispute or litigation shall be provided. The status of the legal cases as at the reporting date of the Financial Statements shall also be mentioned.
 - The details & value of assets which are not yet physically identified / traced, shall be disclosed separately.
 - Details and value of assets under leases and hire purchase needs to be disclosed as a note.
- Note
- Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the March previous year. For instance, the opening balance as on 1st April 2020 shall be equal to the closing asset balance as on 31st 2020.
 - Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lawns, museums, libraries, godowns etc.
 - Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital buildings, public buildings temporary structures and sheds, etc.
 - Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
 - Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
 - No depreciation is to be charged on "Land" and "Capital work in Progress".

अधिशारी अधिकारी
नगर पंचायत महुवाडावावा
कथम सिस्टिनार



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

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

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




अधिकाारी अधिकाारी
नगर पंचायत महुवाडाबरा
ऊधम सिंहनगर

: Investments - General Fund [Code 420]

Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
			Carrying Cost (Rs.)	Carrying Cost (Rs.)
2	3	4	5	6
Central Government Securities State Government Securities Debentures and Bonds Preference Shares				
Total of Investments				

Part the other Heads of Account and the corresponding Codes of Account for other investments made by the

Provide break-up of other investments as applicable
Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.





अधिशारी अधिकारी
नगर पंचायत महुवाडाबरा
ऊधम सिंहनगर

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

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

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




 अधिशासी अधिकारी
 नगर पंचायत महुवाडावरा
 ऊधम सिंहनगर

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3
Stores		
Loose	-	-
Tools	-	-
Others	1,376,190.50	1,568,275.90
Total Stock in hand	1,376,190.50	1,568,275.90



अधिशारी अधिकारी
नगर पंचायत महुवाडावरा
ऊधम सिंहनगर *

Sundry Debtors (Receivables) [Code No 431]

Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
2	3	4 (Code No. 432)	5 = 3 - 4	6
Receivables for Property Taxes				
Current Year	212,144.00	-	212,144.00	210,124.00
Receivables outstanding for more than 2 years but not exceeding 3 years	246,385.00	61,596.25	184,788.75	131,598.00
3 years to 4 years	-	-	-	-
More than 5 years/ Sick or Closed Industries	-	-	-	-
Sub - total	458,529.00	61,596.25	396,932.75	341,722.00
Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
Net Receivables of Property Taxes	458,529.00	61,596.25	396,932.75	341,722.00
Receivables of Rent				
Current Year	116,184.00	-	116,184.00	123,504.00
Receivables outstanding for more than 2 years but not exceeding 3 years	561,291.00	140,322.75	420,968.25	378,096.00
3 years to 4 years	-	-	-	-
More than 5 years/ Sick or Closed Industries	-	-	-	-
Sub - total	677,475.00	140,322.75	537,152.25	501,600.00
Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
Net Receivables of Other Taxes	677,475.00	140,322.75	537,152.25	501,600.00
Receivables of User charges				
Current Year	231,290.00	-	231,290.00	231,290.00
Receivables outstanding for more than 2 years but not exceeding 3 years	277,110.00	69,277.50	207,832.50	186,922.50
3 years to 4 years	-	-	-	-
More than 5 years/ Sick or Closed Industries	-	-	-	-
Sub - total	508,400.00	69,277.50	439,122.50	418,212.50
431-40 Receivables from Other Sources (License fee)				
Current Year	26,650.00	-	26,650.00	26,650.00
Receivables outstanding for more than 2 years but not exceeding 3 years	79,200.00	19,800.00	59,400.00	44,062.50
3 years to 4 years	-	-	-	-
More than 5 years/ Sick or Closed Industries	-	-	-	-
Sub - total	105,850.00	19,800.00	86,050.00	70,712.50
Total of Sundry Debtors (Receivables)	1,750,254.00	290,996.50	1,432,607.50	1,332,247.00

Note:

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

अधिशाली अधिकारी
नगर पंचायत महुवाडावरा
रुधम सिंहनगर

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
450-10	Cash		
	Balance with Bank – Municipal Funds	24,652.00	17,762.00
450-21	Nationalised Banks		
450-22	Other Scheduled Banks	366,218.27	1,425,118.77
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Treasury account		
	Sub-total	366,218.27	1,425,118.77
	Balance with Bank – Special Funds	5,142,050.36	14,760,959.20
450-41	Nationalised Banks		
450-42	Other Scheduled Banks	80,000.00	80,000.00
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	Sub-total	5,222,050.36	14,840,959.20
	Balance with Bank – Grant Funds	62,736.00	10,865,769.00
450-61	Nationalised Banks		
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	Treasury account		
	Sub-total	62,736.00	10,865,769.00
	Total Cash and Bank balances	5,675,656.63	27,149,608.97


 अधिशासी अधिकारी
 नगर पंचायत महुवाडावरा
 ऊधम सिंहनगर

Balance					
2	3	4	5	6	
Bank Name	Bank Account No.	Purpose of Bank A/c	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	
SBI	10963912474	NATIONALISED BANK	231,827.63	548,607.13	
INDIAN BANK	21886424027	BOARD FUND	134,390.64	876,511.64	
INDIAN BANK	21886464605	AVASTHAPNA VIKAS NIDHI	1,992,955.00	378,782.00	
INDIAN BANK	50349024478	PMAY	260,091.20	11,450,210.20	
INDIAN BANK	50364330964	SBM	12,603.00	2,911,025.00	
INDIAN BANK	50364331572	NULM	279.00	20,942.00	
THE NAINITHAL BANK	046000000008392	15 TH Fin.	2,876,122.16	-	
TREASURY	805101	RAJYA VITYA	62,736.00	4,153,075.00	
TREASURY	805102	AAYOG	-	6,712,694.00	
PNB	4485000100128128	14th Fin.	-	-	
HDFC	50200027447961		80,000.00	80,000.00	
TOTAL			5,651,004.63	27,131,846.97	


 अधिशासी अधिकारी
 नगर पंचायत महुवाडावरा
 ऊधम सिंहनगर

9: Loans, advances and deposits [Code 460]

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.)
2	3	4	5	6
Loans and advances to employees				
Employee Provident Fund Loans				
Loans to Others				
Advance to Suppliers and Contractors				
Advance to Others				
Deposit with External Agencies				
Other Current Assets				
Sub -Total				
Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
Total Loans, advances, and deposits				

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

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

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

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



 अधिशासी अधिकारी
 नगर पंचायत महुवाडावरा
 रुग्म सिंहनगर

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
480-10	Loan Issue Expenses Deferred		
480-20	Discount on Issue of Loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	Total Miscellaneous expenditure	-	-

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 or ongoing works but yet to be completed leading to a contractual balance.
 - 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
3. List of assets, for which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet
4. List of assets which are in permissive possession and no economic benefits are being derived from it
5. Receivables from taxes, etc. which is not being collected because of litigation
6. Amount of any guarantee given by the ULB on behalf of Councilors or staff:
7. Previous year's figures have been regrouped/ rearranged wherever necessary
8. Information in respect to deposit works: Particulars, Total contract value of project and Completed value of project needs to be disclosed
9. The fact of switching over to accrual basis of accounting from traditional cash basis of accounting should be disclosed as Notes in the year of switch over
10. Any merger/demerger between two or more local bodies shall be disclosed in the year in which merger/demerger takes place.




अधिसारी अधिकारी
नगर पंचायत महुवाडावरा
ऊधम सिंहनगर

MAHUADEVI PANCHAYAT MAHUADABRA
WARD 05 MANGAL BAZAAR MAHUADABRA
Final Balance
1-Apr-21 to 31-Mar-22

Particulars	NAGAR PANCHAYAT MAHUADABRA			Closing Balance
	1-Apr-21 to 31-Mar-22			
	Opening Balance	Transactions		
	Debit	Credit		
Capital Account				
Own Fund Reserves & Surplus	4313297.72 Cr			4313297.72 Cr
Municipal (General) Fund	4313297.72 Cr			4313297.72 Cr
Municipal Fund	4313297.72 Cr			4313297.72 Cr
Current Liabilities	133301018.28 Cr	138378802.43	134159985.50	128884101.27 Cr
Sundry Creditors	610849.00 Cr	52386809.00	52507288.00	731248.00 Cr
Creditors		46787494.00	46787494.00	
Employee Liabilities	578633.00 Cr	4740411.00	4864082.00	722894.00 Cr
Bonus Payable		49539.00	49539.00	
Loan Deduction Payable	91440.00 Cr	995040.00	900800.00	83090.00 Cr
Pension/Pension Contribution Payable	147536.00 Cr	472778.00	532413.00	207171.00 Cr
P.F. Payable	194352.00 Cr	545187.00	542775.00	191940.00 Cr
Provisiones Payable	145305.00 Cr	2703667.00	2789155.00	240793.00 Cr
GST from Contractors	32216.00 Cr	658064.00	835112.00	8344.00 Cr
LIC Payable		227206.00	227206.00	
TDS from Contractors	32216.00 Cr	118906.00	93034.00	8344.00 Cr
Deposits Received		514872.00	514872.00	
From Contractors and Suppliers	175700.00 Cr	175700.00	86000.00	86000.00 Cr
Grants, Contributions for specific purposes	175700.00 Cr	175700.00	86000.00	86000.00 Cr
Central Government	25626728.20 Cr	69395868.84	48973827.00	5204788.36 Cr
14 Finance Commission Grant	21094871.20 Cr	27050284.84	9110509.00	3149095.36 Cr
15th Finance Commission	6712894.00 Cr	6712894.00		
National Urban Livelihood Mission (NULM)	20942.00 Cr	1528441.84	4411564.00	2876122.16 Cr
Pradhan Mantri Awas Yojana (PMAY)	11450216.20 Cr	101063.00	80430.00	279.00 Cr
Swachh Bharat Mission (SBM)	2911825.00 Cr	15758839.00	4569680.00	260091.20 Cr
State Government	4531857.00 Cr	2947247.00	48255.00	12503.00 Cr
AWASTHAPNA VIWAH NIDHI		42339584.00	39883418.00	2055691.00 Cr
State Government - SFC	378782.00 Cr	7778245.00	9392418.00	1992955.00 Cr
Reserves				
Grant against Fixed Assets	4153075.00 Cr	34561339.00	30471000.00	67236.00 Cr
107184174.64 Cr	17365048.97	32482717.00		122301842.67 Cr
107184174.64 Cr	17365048.97	32482717.00		122301842.67 Cr
107585983.78 Dr	33457796.00	17429435.39		123528151.18 Dr
Fixed Assets	89120780.23 Cr	17439435.39	105500155.82 Cr	
Accumulated Depreciation	5049235.83 Cr	625347.48	5674583.30 Cr	
Accumulated Depreciation - Office Building	3182427.57 Cr	1514709.24	4677136.80 Cr	
Accumulated Depreciation - Other Fixed Asset	95114.95 Cr	74386.43	106501.38 Cr	
Accumulated Depreciation - Other Furniture, Fixtures etc	386562.82 Cr	180585.74	577128.56 Cr	
Accumulated Depreciation - Other Office Machines and Equipments	1437787.18 Cr	542354.43	1880121.62 Cr	
Accumulated Depreciation - Park and Playgrounds	601056.19 Cr	441182.43	1042218.62 Cr	
Accumulated Depreciation - Public Lighting	4543763.40 Cr	9045994.41 Cr	9045994.41 Cr	
Accumulated Depreciation - Road & Bridges	62354687.95 Cr	9049007.86	71313725.82 Cr	
Accumulated Depreciation - Sewerage & Drainage	10874610.51 Cr	709640.74	11584251.24 Cr	
Buildings	16228952.00 Dr	4258866.00	20487818.00 Dr	
Furniture, Fixtures, Fittings and Electric Appliances	771265.00 Dr	11750.00	783015.00 Dr	
Land	293.00 Dr		293.00 Dr	
Office and Other Equipment	1712502.00 Dr		1712502.00 Dr	
Other Fixed Assets	40562056.44 Dr	841688.00	41403754.44 Dr	
Parks and Playgrounds	2481802.28 Dr		2481802.28 Dr	
Public Lighting	19763981.07 Dr	3003680.00	23667661.07 Dr	
Sewerage and Drainage	15143545.81 Dr	4333331.00	19476876.81 Dr	
Sluice Gate	83730957.41 Dr	20108273.00	113839230.41 Dr	
Vehicles	6290889.00 Dr		6290889.00 Dr	
Current Assets	30850131.87 Dr	58585012.00	79450720.74	9154424.13 Dr
Opening Stock				
Cash	17762.00 Dr	1894321.00	1587431.00	24652.00 Dr
Cash and Bank Balance	27121846.57 Dr	5719884.00	77200726.34	5851004.63 Dr
Nationalized Banks - Grant Funds	14780959.20 Dr	18502927.80	28721835.84	5142050.38 Dr
Indian Bank 2188046495	378782.00 Dr	6382416.00	7778245.00	1992955.00 Dr
Indian Bank 5034924478	11450216.20 Dr	148980.00	11338689.00	260091.20 Dr
Indian Bank 5036432084	2911825.00 Dr	48825.00	2947247.00	12803.00 Dr
Indian Bank 5036433157	20942.00 Dr	80430.00	279.00 Dr	
Nandini Bank 046200000005392		4411564.00	1535441.84	2876122.16 Dr
PNB 4480200100128128		4420000.00	4420000.00	
Nationalized Banks - Municipal Fund	1425118.77 Dr	6745957.00	7804857.50	366218.27 Dr
Indian Bank 21088424027	876011.64 Dr	2082431.00	2824552.00	134390.84 Dr
SBI 10953912474	548607.13 Dr	4663526.00	4880005.50	231627.83 Dr
Other Schedule Banks-Grant Funds	80000.00 Dr		80000.00 Dr	
NDFC 5020007447961	80000.00 Dr		80000.00 Dr	
Treasury Grant funds				
Treasury - 805101	10885798.00 Dr	30471000.00	41274033.00	62736.00 Dr
Treasury - 805102	4153075.00 Dr	30471000.00	34561339.00	62736.00 Dr
Sundry Debtors (Receivables)	6712894.00 Dr		6712894.00	
Accumulated Provisions against Debtors (Receivables)	1332247.00 Dr	1260808.00	480478.00	2132577.00 Dr
Provision for Outstanding Fees and User Charges	246803.00 Cr			246803.00 Cr
Accumulated Provisions against Licenses Fees	203027.00 Cr			203027.00 Cr
Accumulated Provisions against Rental Income from Municipal Properties	14667.50 Cr			14667.50 Cr
Provision for Outstanding Fees and User Charges-4323089	126032.00 Cr			126032.00 Cr
Provision for Outstanding Property Taxes	62307.50 Cr			62307.50 Cr
Accumulated Provisions against Property tax Receivable on Residential Buildings	43866.00 Cr			43866.00 Cr
Receivables for Fees and User Charges	43866.00 Cr			43866.00 Cr
Receivables for Fees and User Charges-4213089	585620.00 Dr	257940.00	208610.00	614250.00 Dr
Receivables for License Fees	480520.00 Dr	231290.00	203415.00	508400.00 Dr
Receivables for Property Taxes	85400.00 Dr	26660.00	6200.00	105850.00 Dr
Property tax Receivables on Residential Buildings (Current year)	385588.00 Dr	212444.00	136203.00	458529.00 Dr
Receivables from other Sources	627632.00 Dr	780724.00	111685.00	1306691.00 Dr
Receivables for Rental Income (Current Year)	827632.00 Dr	181508.00	111685.00	677475.00 Dr
Stock in Hand	1568278.00 Dr		182085.40	1750363.40 Dr


अधिशारी अधिकारी
नगर पंचायत महुवाडाबरा
ऊधम सिंहनगर

Fees and User charges	301243.00	37470291.59	37166048.88 Cr
Emploiment and Registration Charges		374622.00	374622.00 Cr
Registration of Contractors		75500.00	75500.00 Cr
Registration of Public Works contractors		19000.00	19000.00 Cr
Fees for Certificate or Extract		56500.00	56500.00 Cr
Birth and Death certificate fees		2310.00	2310.00 Cr
Fees for Copying		1070.00	1070.00 Cr
Fees Remission and Refund		1240.00	1240.00 Cr
Licensing Fees		20650.00	20650.00 Cr
Other Fees		23512.00	23512.00 Cr
Notice fees		2012.00	2012.00 Cr
Property transfer fees		21500.00	21500.00 Cr
Penalties and Fines		40.00	40.00 Cr
Penalties and Fines 1402089		40.00	40.00 Cr
Service/Administrative Charges		20.00	20.00 Cr
Other Charges		20.00	20.00 Cr
User Charges		246490.00	246490.00 Cr
User Charges 1405000		231290.00	231290.00 Cr
Water Fees		15200.00	15200.00 Cr
Interest Earned	301243.00	313900.00	12651.00 Cr
Interest from Bank Accounts		12651.00	12651.00 Cr
Other Income	307243.00	313900.00	267831.00 Cr
Miscellaneous Income		46638.00	46638.00 Cr
Rental Income from municipal properties		434398.00	434398.00 Cr
Rent From Civic Amenities		2890.00	2890.00 Cr
Rent from Markets		431508.00	431508.00 Cr
Rent from Shopping Complexes		11540.00	11540.00 Cr
Rent from Guest Houses		11540.00	11540.00 Cr
Rent from Guest Houses		900.00	900.00 Cr
Rent from lease of Lands		900.00	900.00 Cr
Rent from lease of Lands		900.00	900.00 Cr
Revenue Grants, Contributions and Subsidies		52270746.97	52270746.97 Cr
Contributions towards Assets		17365048.97	17365048.97 Cr
Revenue Grant		34905698.00	34905698.00 Cr
Sale and Hire Charges		620110.00	620110.00 Cr
Sale of Forms and Publications		135110.00	135110.00 Cr
Sale of Tender Forms		135110.00	135110.00 Cr
Sale of Products		485000.00	485000.00 Cr
Sale of Trees		485000.00	485000.00 Cr
Tax Revenue		265134.00	265134.00 Cr
Property Tax - Tax Remission		265134.00	265134.00 Cr
Property tax from Residential buildings		116.84	116.84 Cr
Direct Expenses	36853088.83		36853071.99 Dr
Administrative Expenses	1637364.00		1637364.00 Dr
Advertisement and Publicity	476555.00		476555.00 Dr
Audit Fees	77340.00		77340.00 Dr
Books and Periodicals	900.00		900.00 Dr
Communication Expenses	3000.00		3000.00 Dr
Legal Expenses	105012.00		105012.00 Dr
Office-Maintenance	38110.00		38110.00 Dr
Others-Expenditure	210000.00		210000.00 Dr
Printing and Stationary	15020.00		15020.00 Dr
Traveling and Conveyance	14927.00		14927.00 Dr
Depreciation	17439435.35		17439435.35 Dr
Buildings-Depreciation	571412.00		571412.00 Dr
Furniture, fixtures, fittings and electric Appliances-Depreciation	74386.00		74386.00 Dr
Office and Other Equipment-Depreciation	180591.74		180591.74 Dr
Other Fixed Assets-Depreciation	1514709.00		1514709.00 Dr
Parks and Play grounds-Depreciation	441162.43		441162.43 Dr
Public Lighting-Depreciation	430231.07		430231.07 Dr
Roads and Bridges-Depreciation	928897.88		928897.88 Dr
Sewerage and Drainage-Depreciation	705463.49		705463.49 Dr
Vehicles-Depreciation	418004.00		418004.00 Dr
Establishment Expenses	7703942.00		7703942.00 Dr
Pension	432888.00		432888.00 Dr
Pension	432888.00		432888.00 Dr
Salaries, Wages and Bonus	7271054.00		7271054.00 Dr
Basic Salary	4495289.00		4495289.00 Dr
Bonus	49539.00		49539.00 Dr
Salaries, Wages and Bonus 2101099	2726226.00		2726226.00 Dr
Interest and Finance Charges	2329.34	116.84	2212.50 Dr
Bank Charges	2329.34		2329.34 Dr
Operation and Maintenance-Expenditure	9852337.40	116.84	9852337.40 Dr
Consumption of Stores	1913423.40		1913423.40 Dr
Electricity Store	417430.00		417430.00 Dr
Health Store	7850.00		7850.00 Dr
Sanitary and Conservancy Store	1278640.00		1278640.00 Dr
Stationary Store	209485.40		209485.40 Dr
Other operating and Maintenance expenses	6455534.00		6455534.00 Dr
Garbage Clearance expenses	6455534.00		6455534.00 Dr
Power and Fuel	897802.00		897802.00 Dr
Debit expenses	242602.00		242602.00 Dr
Power and Fuel 2301099	455000.00		455000.00 Dr
Repair and Maintenance -Buildings	56670.00		56670.00 Dr
Repair and Maintenance -Buildings 2305299	56670.00		56670.00 Dr
Repair and Maintenance -Infrastructure Assets	546256.00		546256.00 Dr
Repair and Maintenance -Roads and Pavements	546256.00		546256.00 Dr
Repair and Maintenance -Others	95030.00		95030.00 Dr
Repair and Maintenance -Furniture and Fixtures	38880.00		38880.00 Dr
Repair and Maintenance -Office equipment	56150.00		56150.00 Dr
Repair and Maintenance -Vehicles	87822.00		87822.00 Dr
Repair and Maintenance of Any Other Vehicles	87822.00		87822.00 Dr
Programme Expenses	52232.00		52232.00 Dr
Own Programmes	52232.00		52232.00 Dr
Provisions and write offs	111053.50		111053.50 Dr
Provision For doubtful Receivables	44103.50		44103.50 Dr
Provision for doubtful receivables on Fees and User Charges	12082.50		12082.50 Dr
Provision for doubtful receivables on Property tax	17730.25		17730.25 Dr
Provision for doubtful receivables on Rent	14290.75		14290.75 Dr
Revenue Grants, Contributions and Subsidies Given	17773308.00		17773308.00 Dr
Grant Given	17773308.00		17773308.00 Dr
Grand Total	268576845.26	268576845.26	


अधिकाारी अधिकाारी
नागर पंचायत महावाडावरा
कथम सिंहनागर

Statement of Significant Accounting Policies

NAGAR PANCHAYAT MAHUA DABRA (UDHAM SINGH NAGAR)

Introduction

The Statement of Significant Accounting Policies shall state important accounting policies followed by the ULB in respect of accounting for its transactions and in the preparation and presentation of the Financial Statements.

Where any of the accounting policies adopted by the ULB while preparing its Financial Statements is not in conformity with the principles prescribed in this Accounts Manual and the effect of deviation from the accounting principles is material, the particulars of the deviation shall be disclosed together with the reasons therefor and the financial effect thereof, except where such effect is not ascertainable. The disclosure of such deviation reasons thereof and financial effect thereof shall be made in the section "Other Disclosures". In case the financial effect thereof is not ascertainable, either wholly or in part, the fact that it is not so ascertainable shall be indicated.

Likewise, any change in the accounting principles which has no material effect on the Financial Statements for the current period but which is reasonably expected to have a material effect in later periods, the fact of such change should be appropriately disclosed in the period in which the change is adopted.

The Accounting policies are described in Chapter-3 of this Manual shall be the basis of preparation of significant accounting policies for an ULB. This is to be disclosed in the Financial Statement accordingly.

Given below an illustration on Significant Accounting Policies which can be suitably adopted by the ULBs

Basis of Accounting

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


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नगर अधिसूचना अधिकारी
नगर पंचायत महुवाडाबरा
ऊधम सिंहनगर

Statement of Significant Accounting Policies

NAGAR PANCHAYAT MAHUA DABRA (UDHAM SINGH NAGAR)

Historical Cost and Going concern


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

Revenue Recognition

- Income in respect of which demands are raised by the ULB are accounted on accrual basis as and when they become due.
- Property tax is accrued at the beginning of the year.
- Rental income is accrued as and when it becomes due as per the terms of the rental agreement.
- Interest and penalties on late collection of rental income have been reckoned in accrual basis.
- During the year, rental income from **NO SUCH** market has been accounted on cash basis due to uncertainty on the amount to be demanded because of an ongoing litigation on the rental agreement.
- Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.
- Excess provision amounting to Rs. **NIL** (previous year - **NIL**) has been written back to the income and expenditure account.
- Where waiver scheme is allowed by GoUK, demand bills have been raised showing the gross bill and waiver amount separately.

Recognition of expenditure

- 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.
- Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
- Annual provision has been made for Gratuity liability on the basis of annuity premium intimation received from **NIL** Insurance Company.
- 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** (previous year **NIL**)


अधिशरणी अयकारी
नगर पंचायत महुवाडावरा
ऊधम सिंहनगर



Statement of Significant Accounting Policies

NAGAR PANCHAYAT MAHUA DABRA (UDHAM SINGH NAGAR)

has been paid and accounted as penal interest due to late repayment of instalments.

- 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

- 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 asset.
- Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.
- During the year, a community hall donated by a Trust has been accounted at a nominal value of Re. 1.
- 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.
- Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1). For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.
- Assets costing less than Rs.5000 are written off
- No revaluation of fixed assets has been undertaken during the year.

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

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




अधिसारी अधिकारी
नगर पंचायत महुवाडावरा
ऊधम सिंह नगर

Statement of Significant Accounting Policies

NAGAR PANCHAYAT MAHUA DABRA (UDHAM SINGH NAGAR)

Grants


- The municipality has received 486.32 Lakhs general grants during the year (previous year Rs. 426.40 Lakhs).
- 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 recognised as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.
- 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.
- 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

- Investments are carried at cost. Any permanent fall in the carrying value of the investments are provided for.
- Investment in equity share of the [.....Smart City SPV] has been carried as per Equity method.

Stores and Spares

- Stores and spares are valued as on 31/03/2022 at the cost based on Weighted Average Cost method.


अधिशरिका जायकारी
नगर पंचायत मुहुवाडावरा
ऊधम सिंहनगर



NAGAR PANCHAYAT MAHUADABRA (UDHAM SINGH NAGAR) U.K.

Notes to Accounts

The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements will have to be provided wherever necessary and any material fact which has a bearing on the Financial Statements has to be disclosed. For this purpose, notes on all such items shall be prepared, and attached to the Financial Statements. Such notes are known as "notes forming part of the accounts". Items that require disclosure in the notes to accounts include contingent liabilities, if any, events occurring after the Balance Sheet which have an impact on the Financial Statements, extraordinary items, if any, legal disputes, the final disposal of which will have an effect on the Financial Statements, etc.

The Contingent Liabilities represent an obligation, relating to a past transaction or other event or condition that may arise in consequence of a future event now deemed possible but not probable. They represent a claim against the ULB which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period. The following shall be disclosed by the ULB in the 'Statement on Contingent Liabilities':

- Amount of Capital Contracts remaining to be executed and not provided for;
- Amount of claim in respect of suits filed against the ULB for which the ULB may be liable, in case the ULB loses suits. Register of Suit in Form A dm 01 shall be referred to.
- Claim against the ULB not acknowledged as debts; and
- Other money for which the ULB is contingently liable.

Contingent Assets are generally not disclosed, except where the inflow of economic benefits or service potential is probable, but not virtually certain

In case of merger or demerger of two or more local bodies, the fact should be disclosed in the year of such merger or demerger.


1. Contractual liabilities not provided for:
 - a. Amount of contracts entered on account of capital works but on which no works has commenced, or contracts entered but part payments have been made and there is a contractual balance to be paid later upon completion of work.
 - 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.


अधिसारी अधिसारी
नगर पंचायत मुहुवाडावरा
ऊधम सिंहनगर

NAGAR PANCHAYAT MAHUADABRA (UDHAM SINGH NAGAR) U.K.

2. List of assets which have been handed over to the ULB, but the title deed has not been executed.
3. List of assets, for which cost could not be ascertained thus has been valued at Re.1 in the Balance Sheet.
4. List of assets which are in permissive possession and no economic benefits are being derived from it.
5. Receivables from taxes, etc. which is not being collected because of litigation.
6. Amount of any guarantee given by the ULB on behalf of Councilors or staff.
7. Previous year's figures have been regrouped/rearranged wherever necessary.
8. Information in respect to deposit works: Particulars, Total contract value of project and Completed value of project needs to be disclosed.
9. The fact of switching over to accrual basis of accounting from traditional cash basis of accounting should be disclosed as Notes in the year of switchover.
- 10 Any merger/demerger between two or more local bodies shall be disclosed in the year in Which merger/demerger takes place.




अधिशाली अधिकारी
नगर पंचायत महुवाडाबरा
उधम सिंहनगर