



**JPNGA & Company**

**Chartered Accountants**

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465 Vijay Park Extension Dehradun

**Mobile:** +91 9654306215, 9911279065

## ACCOUNTANT'S COMPILATION REPORT

To

**Executive officer**

**Nagar Panchyat Kapkote**

**District: Bageshwar (U.K.)**

We have compiled the accompanying financial statements of Nagar panchayat Kapkote (District Bageshwar) based on information you have provided. These financial statements comprise the Balance Sheet of Nagar panchayat Kapkote (District: Bageshwar) as at **March 31, 2023**, the statement of Profit and Loss, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements. We have 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 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

Urin Gupta

Partner

Membership No. 538989

UDIN: **23538989BGWXTJ6277**

Date: 12-09-2023

Place: Dehradun



कार्यालय नगर पंचायत कपकोट जनपद-बागेश्वर।

पत्रांक:- /2023-2024

दिनांक:- 09.09.2023

We have verified financial accounts for the year ending 31<sup>st</sup> March 2023 of Nagar Panchyat Kapkote (Bageshwar) and examined all relevant documents, supporting and records. The Balance sheet has been prepared based on accrual – based Double Entry accounting system. All items that could have been included have been included and it is certified that no items have been left out in preparation of the financial statement as on 31<sup>st</sup> March 2023.

All records, documents which have been taken over by Firm (JPNGA & Company, Chartered Accountants) has been returned to ULB. Updated Tally data and signed financial accounts for the financial year 2022-22 & 2022-23 is also our records

We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the assignment. In case where information was not available, a certificate from the Board of councilors has been obtained. We will produce financial statement before board for approval and adoption at their upcoming meeting

Date: 12/9/2023

Place: कपकोट

For Nagar Panchyat Kapkote

अभिषास अधिकारी  
Executive officer  
नगर पंचायत कपकोट


**Financial Statement**  
**for the Year**  
**Ended 31.03.2023**  
**NAGAR PANCHAYAT**  
**KAPKOT**

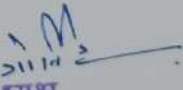
Prepared By:

**JPNGA & Company**

**(Chartered Accountant)**

**465, Vijay Park, Extension Lane-6 Ballupur  
Road, Dehradun (Uttarakhand)**

  
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## Balance Sheet

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Balance Sheet of Nagar Panchayat Kapkot as on 31st March 2023

| Code of Accounts | Description of Items                            | Schedule No. | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------------|---|--------------|---------------------------|----------------------------|
|                  | <b>Liabilities</b>                              |              |                           |                            |
|                  | <b>Own Fund Reserve &amp; Surplus</b>           |              |                           |                            |
|                  |   |              | 2,026,546.56              | 2,346,988.21               |
| 3-10             | Municipal Fund                                  | B-1          |                           |                            |
| 3-11             | Earmarked Funds                                 | B-2          |                           |                            |
| 3-12             | Reserves  | B-3          | 29,828,485.46             | 25,070,138.63              |
|                  | <b>Total Own Fund Reserves and Surplus</b>      |              | 31,855,032.02             | 27,417,126.84              |
| 3-20             | Grants, Contributions for specific purposes     | B-4          | 16,374,383.82             | 8,082,799.16               |
|                  | <b>Loans</b>                                    |              |                           |                            |
| 3-30             | Secured loans                                   | B-5          |                           |                            |
| 3-31             | Unsecured loans                                 | B-6          |                           |                            |
|                  | <b>Total Loans</b>                              |              |                           |                            |
|                  | <b>Current Liabilities and Provisions</b>       |              |                           |                            |
| 3-40             | Deposits received                               | B-7          | -                         | -                          |
| 3-41             | Deposit works                                   | B-8          | -                         | -                          |
| 3-50             | Other liabilities (Sundry Creditors)            | B-9          | 340,153.00                | 19,383.00                  |
| 3-60             | Provisions                                      | B-10         |                           |                            |
|                  | <b>Total Current Liabilities and Provisions</b> |              | 340,153.00                | 19,383.00                  |
|                  | <b>TOTAL LIABILITIES</b>                        |              | 48,569,568.84             | 35,519,309.00              |
|                  | <b>ASSETS</b>                                   |              |                           |                            |
| 4-10             | Fixed Assets                                    | B-11         |                           |                            |
|                  | Gross Block                                     |              | 50,069,720.78             | 39,796,783.78              |
| 4-11             | Less: Accumulated Depreciation                  |              | 19,458,197.33             | 14,220,250.15              |
|                  | Net Block                                       |              | 30,611,523.45             | 25,576,533.63              |
| 4-12             | Capital work-in-progress                        | B-12         |                           |                            |
|                  | <b>Total Fixed Assets</b>                       | B-11         | 30,611,523.45             | 25,576,533.63              |

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Balance Sheet of Nagar Panchayat Kapkot as on 31st March 2023

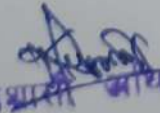
| Code ofAccounts | Description of Items   | Schedule No. | Current YearAmount (Rs.) | Previous YearAmount (Rs.) |
|-----------------|--|--------------|--------------------------|---------------------------|
|                 | <b>Investments</b>   |              |                          |                           |
| 4-20            | Investment - General Fund  | B-13         |                          |                           |
| 4-21            | Investment-Other Fund  | B-14         |                          |                           |
|                 | <b>Total Investments Current assets, Loans &amp; advances</b>    |              |                          |                           |
| 4-30            | Stock in hand (Inventories)                                      | B-15         | 110,660.01               | 63,720.00                 |
|                 | <b>Sundry Debtors (Receivables)</b>                              |              |                          |                           |
| 4-31            | Gross amount outstanding   | B-16         |                          |                           |
| 4-32            | Less: Accumulated provision against bad and doubtful receivables |              |                          |                           |
|                 | Net amount outstanding   |              |                          |                           |
| 4-40            | Prepaid expenses   | B-17         |                          |                           |
| 4-50            | Cash and Bank Balances   | B-18         | 17,847,385.38            | 9,879,055.37              |
| 4-60            | Loans, advances and deposits                                     | B-19         |                          |                           |
| 4-61            | Less: Accumulated provision against Loans                        |              |                          |                           |
|                 | Net amount outstanding   |              |                          |                           |
|                 | <b>Total Current Assets, Loans &amp; Advances</b>                |              | <b>17,958,045.39</b>     | <b>9,942,775.37</b>       |
| 4-70            | Other Assets   | B-20         |                          |                           |
| 4-80            | Miscellaneous Expenditure (to the extent not written off)        | B-21         |                          |                           |
|                 | <b>TOTAL ASSETS</b>  |              | <b>48,569,568.84</b>     | <b>35,519,309.00</b>      |
|                 | Notes to the Balance Sheet                                       | B-22         |                          |                           |

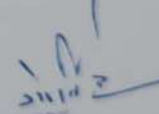
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| Code No. | Item/ Head of Account   | Schedule No | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|-------------|---------------------------|----------------------------|
| 1        | 2   | 3           | 4                         | 5                          |
|          | <b>INCOME</b>   |             |                           |                            |
| 1-10     | Tax Revenue   | I-1         | -                         | -                          |
| 1-20     | Assigned Revenues & Compensation  | I-2         | -                         | -                          |
| 1-30     | Rental Income from Municipal Properties                                       | I-3         | -                         | -                          |
| 1-40     | Fees & User Charges   | I-4         | 383,910.00                | 106,392.00                 |
| 1-50     | Sale & Hire Charges   | I-5         | 33,560.00                 | 30,680.00                  |
| 1-60     | Revenue Grants, Contributions & Subsidies                                     | I-6         | 21,231,882.67             | 13,239,839.25              |
| 1-70     | Income from Investments   | I-7         | -                         | -                          |
| 1-71     | Interest Earned   | I-8         | 145,321.00                | 206,423.00                 |
| 1-80     | Other Income  | I-9         | -                         | 18,200.00                  |
| 1-90     | Income from Commercial Projects   | I-19        | -                         | -                          |
| <b>A</b> | <b>Total - INCOME</b>   |             | 21,794,673.67             | 13,601,534.25              |
|          | <b>EXPENDITURE</b>  |             |                           |                            |
| 2-10     | Establishment Expenses  | I-10        | 7,048,072.00              | 4,957,680.00               |
| 2-20     | Administrative Expenses   | I-11        | 1,317,761.00              | 950,389.00                 |
| 2-30     | Operations & Maintenance  | I-12        | 3,872,565.00              | 813,702.00                 |
| 2-40     | Interest & Finance Expenses   | I-13        | 685.65                    | 29.50                      |
| 2-50     | Programme Expenses  | I-14        | 21,200.00                 | -                          |
| 2-60     | Revenue Grants, Contributions & subsidies                                     | I-15        | 4,624,000.00              | 2,598,360.00               |
| 2-70     | Provisions & Write off  | I-16        | -                         | -                          |
| 2-71     | Miscellaneous Expenses  | I-17        | -                         | -                          |
| 2-72     | Depreciation  |             | 5,230,831.67              | 4,438,676.25               |
| <b>B</b> | <b>Total - EXPENDITURE</b>  |             | 22,115,115.32             | 13,758,836.75              |
| A-B      | Gross surplus/ (deficit) of income over expenditure before Prior Period Items |             |                           |                            |
| 2-80     | Add: Prior period Items (Net)   | 1-18        |                           |                            |
|          | Gross surplus/ (deficit) of income over expenditure after Prior Period Items  |             | -320,441.65               | -157,302.50                |
| 2-90     | Less: Transfer to Reserve Funds   |             |                           |                            |
|          | Net balance being surplus/ deficit carried over to Municipal Fund             |             |                           |                            |

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

**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     | 2,346,988.21                                  |                                  | 2,346,988.21 |                                    | 2,346,988.21                                 |
| 310-90   | Excess of Income & Expenditure | -   | -320,441.65                      | -320,441.65  |                                    | -320,441.65                                  |
|          | Total Municipal fund (310)     | 2,346,988.21                                  |                                  | 2,346,988.21 |                                    | 2,026,546.56                                 |

**Schedule B-2: Earmarked Funds**

**Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]**

Amount in Rs.

| Particulars   | Special Fund 1 | Special Fund 2 | Special Fund 3 | Special Fund 4 | Special Fund 5 | Pension Fund | General Provident fund |
|---|----------------|----------------|----------------|----------------|----------------|--------------|------------------------|
| Code No.  |                |                |                |                |                |              |                        |
| (a) Opening Balance   |                |                |                |                |                |              |                        |
| (b) Additions to the Special Fund   |                |                |                |                |                |              |                        |
| (i) Transfer from Municipal Fund  |                |                |                |                |                |              |                        |
| (ii) Interest/Dividend earned on Special Fund Investments                     |                |                |                |                |                |              |                        |
| (iii) Profit on disposal of Special Fund Investments                          |                |                |                |                |                |              |                        |
| (iv) Appreciation in Value of Special Fund Investments                        |                |                |                |                |                |              |                        |
| (v) Other addition (Specify nature)   |                |                |                |                |                |              |                        |
| Total (b)   |                |                |                |                |                |              |                        |
| Total (a+b)   |                |                |                |                |                |              |                        |
| (c) Payments out of funds   |                |                |                |                |                |              |                        |
| (i) Capital expenditure on  |                |                |                |                |                |              |                        |
| Code No.  |                |                |                |                |                |              |                        |
| 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  |                |                |                |                |                |              |                        |

*[Handwritten signature]*

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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              | 25,070,138.63         | 9,996,294.00                    | 35,066,432.63 | 5,237,947.17                     | 29,828,485.46                                |
| 312-20   | Borrowing Redemption Reserve |                       |                                 | -             |                                  |  |
| 312-40   | Statutory Reserve            |                       |                                 | -             |                                  |  |
| 312-50   | General Reserve              |                       |                                 | -             |                                  |  |
| 312-60   | Revaluation Reserve          |                       |                                 | -             |                                  |  |
|          | Total Reserve funds          | 25,070,138.63         | 9,996,294.00                    | 35,066,432.63 | 5,237,947.17                     | 29,828,485.46                                |

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

| Particulars  | Grants from Central Government | Grants from State Government | Grants from Other Government Agencies | Grants from Financial Institutions | Grants from Welfare Bodies | Grants from International Organisations | Others        |
|--|--------------------------------|------------------------------|---------------------------------------|------------------------------------|----------------------------|---|---------------|
| Code No.   |                                |                              |                                       |                                    |                            |   | 3,026.00      |
| (a) Opening Balance  | 2,682,584.16                   | 4,930,403.00                 | 466,786.00                            |                                    |                            |   |               |
| (b) Additions to the Grants *  |                                |                              |                                       |                                    |                            |   | 10,612,026.00 |
| (i) Grant received during the year   | 8,085,450.00                   | 21,080,510.00                | 1,639,765.00                          |                                    |                            |   |               |
| (ii) Interest/Dividend earned on Grant Investments   | 84,147.00                      |                              |                                       |                                    |                            |   |               |
| (iii) Profit on disposal of Grant Investments  |                                |                              |                                       |                                    |                            |   |               |
| (iv) Appreciation in Value of Grant Investments  |                                |                              |                                       |                                    |                            |   |               |
| (v) Other addition (Specify nature)  |                                |                              |                                       |                                    |                            |   | 10,612,026.00 |
| Total (b)  | 8,169,597.00                   | 21,080,510.00                | 1,639,765.00                          |                                    |                            |   | 10,615,052.00 |
| Total (a+b)  | 10,852,181.16                  | 26,010,913.00                | 2,106,551.00                          |                                    |                            |   |               |
| (c) Payments out of funds  |                                |                              |                                       |                                    |                            |   |               |
| (i) Capital expenditure on   | 2,605,584.00                   | 7,291,466.00                 | 99,244.00                             |                                    |                            |   |               |
| Fixed Assets* Others   |                                |                              |                                       |                                    |                            |   |               |
| Sub-total  | 2,605,584.00                   | 7,291,466.00                 | 99,244.00                             |                                    |                            |   |               |
| (ii) Revenue Expenditure on  |                                |                              |                                       |                                    |                            |   |               |
| Salary, Wages and allowances etc.  |                                | 6,654,185.00                 |                                       |                                    |                            |   |               |
| Rent   |                                |                              |                                       |                                    |                            |   | 9,000.00      |
| Other administrative charges   | 4,896,930.00                   | 3,903,140.00                 | 537,796.00                            |                                    |                            |   | 9,000.00      |
| Sub-total  | 4,896,930.00                   | 10,557,325.00                | 537,796.00                            |                                    |                            |   |               |
| (iii) Other:   |                                |                              |                                       |                                    |                            |   |               |
| Loss on disposal of Grant Investments Diminution in Value of Grant Investments Grants Refunded |                                |                              |                                       |                                    |                            |   | 7,212,900.00  |
| Bank charges /ONGC Grants Transfer   | 68.34                          |                              |                                       |                                    |                            |   |               |
| Sub-total  | 68.34                          |                              |                                       |                                    |                            |   | 7,212,900.00  |
| Total (c) [(i)+(ii)+(iii)]   | 7,502,582.34                   | 17,848,791.00                | 637,040.00                            |                                    |                            |   | 7,221,900.00  |
| Net balance at the year end - (a+b)-(c)  | 3,349,598.82                   | 8,162,122.00                 | 1,469,511.00                          |                                    |                            |   | 3,393,152.00  |
| Total Grants & Contribution for Specific Purposes  |                                |                              |                                       |                                    |                            |   |               |

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**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   |                           |                            |
|          | <b>Total Secured Loans</b>                              | 0                         | 0                          |

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

| Code No. | Particulars   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1        | 2   | 3                         | 4                          |
| 331-10   | Unsecured Loans from Central Government                   |                           |                            |
| 331-20   | Unsecured Loans from State government                     |                           |                            |
| 331-30   | Unsecured Loans from Govt. bodies & 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   |                           |                            |
|          | <b>Total Un-Secured Loans</b>                             |                           |                            |

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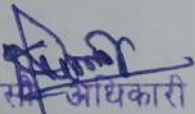
**Schedule B-7: Deposits Received [Code No 340]**

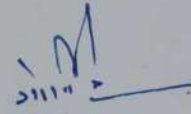
| Code No. | Particulars  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1        | 2  | 3                         | 4                          |
| 340-10   | Deposits From Contractors and suppliers              |                           |                            |
| 340-20   | Refundable Deposits received for revenue connections |                           |                            |
| 340-30   | Deposit From staff                                   |                           |                            |
| 340-80   | Deposit - Others                                     |                           |                            |
|          | <b>Total deposits received</b>                       | -                         | -                          |


**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 |                               |  |   |                                       | -  |               |
|           | <b>Total of deposit works</b> | -  | -   | -                                     | -  |               |

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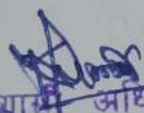
**Schedule B-9: Other Liabilities [Code No 350]**

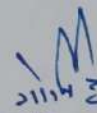
Amount in Rs.


| Code No. | Particulars                                       | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1        | 2   | 3                         | 4                          |
| 350-10   | Creditors   | 196,495.00                | 19,383.00                  |
| 350-11   | Employee Liabilities                              | 143,658.00                |                            |
| 350-20   | Recoveries Payable                                |                           |                            |
| 350-30   | Government Dues Payable                           |                           |                            |
| 350-40   | Refunds Payable                                   |                           |                            |
| 350-41   | Advance Collection of Revenues                    |                           |                            |
| 350-80   | Others  |                           |                            |
|          | <b>Total Other liabilities (Sundry Creditors)</b> | <b>340,153.00</b>         | <b>19,383.00</b>           |

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

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

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

| Code No | Particulars  | Gross Block     |                             |                              |                             | Accumulated Depreciation |                             |                              |                              | Net Block                  |                                 |
|---------|--|-----------------|-----------------------------|------------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|----------------------------|---------------------------------|
|         |  | Opening Balance | Additions during the period | Deductions during the period | 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 |
| 1       | 2  | 3               | 4                           | 5                            | 6                           | 7                        | 8                           | 9                            | 10                           | 11                         | 12                              |
|         |  |                 |                             |                              | 3.00                        |                          |                             |                              | -                            | 3.00                       | 3.00                            |
| 410-10  | Land   | 3.00            |                             |                              | 3.00                        |                          |                             |                              | 1,752,283.70                 | 6,493,042.30               | 949,283.40                      |
| 410-20  | Buildings  | 2,088,670.00    | 6,156,656.00                |                              | 8,245,326.00                | 1,139,384.60             | 612,899.10                  |                              | -                            | -                          | -                               |
| 410-21  | Parks & Playgrounds  |                 |                             |                              |                             |                          |                             |                              | -                            | -                          | -                               |
|         | Pond   |                 |                             |                              |                             |                          |                             |                              | -                            | -                          | -                               |
|         | <b>Infrastructure Assets</b>   |                 |                             |                              | 23,236,679.00               | 8,326,205.15             | 3,115,619.48                |                              | 11,441,824.63                | 11,794,854.37              | 12,798,871.85                   |
| 410-30  | Roads and Bridges  | 21,125,077.00   | 2,111,602.00                |                              | 5,495,519.00                | 1,071,758.95             | 339,597.28                  |                              | 1,411,356.23                 | 4,084,162.77               | 4,260,854.05                    |
| 410-31  | Sewerage and drainage  | 5,332,613.00    | 162,906.00                  |                              |                             |                          |                             |                              | -                            | -                          | -                               |
| 410-32  | Water ways   |                 |                             |                              | 3,366,894.00                | 416,597.23               | 253,043.33                  |                              | 669,640.56                   | 2,697,253.44               | 1,543,736.77                    |
| 410-33  | Public Light   | 1,960,334.00    | 1,406,560.00                |                              |                             |                          |                             |                              | -                            | -                          | -                               |
|         | Public Toilet  |                 |                             |                              |                             |                          |                             |                              | -                            | -                          | -                               |
|         | <b>Other assets</b>  |                 |                             |                              | 2,795,912.00                | 666,329.67               | 258,496.14                  |                              | 924,825.81                   | 1,871,086.19               | 1,711,669.33                    |
| 410-40  | Plants & Machinery   | 2,377,999.00    | 417,913.00                  |                              | 2,795,912.00                | 666,329.67               | 258,496.14                  |                              | 1,809,575.20                 | 1,780,544.80               | 2,121,606.20                    |
| 410-50  | Vehicles   | 3,590,120.00    |                             |                              | 3,590,120.00                | 1,468,513.80             | 341,061.40                  |                              | 173,612.69                   | 203,447.09                 | 239,263.39                      |
| 410-60  | Office & other equipment   | 377,055.78      |                             |                              | 2,962,212.00                | 993,668.37               | 281,410.14                  |                              | 1,275,078.51                 | 1,687,133.49               | 1,951,243.63                    |
| 410-70  | Furniture, fixtures, fittings and electrical appliances                | 2,944,912.00    | 17,300.00                   |                              |                             |                          |                             |                              | -                            | -                          | -                               |
| 410-22  | Statues, heritage assets, antiques & other works of art                |                 |                             |                              |                             |                          |                             |                              | -                            | -                          | -                               |
| 410-80  | Other fixed assets and non-current assets (includes Intangible Assets) |                 |                             |                              |                             |                          |                             |                              | -                            | -                          | -                               |
|         | <b>Total</b>   | 39,796,783.78   | 10,272,937.00               | -                            | 50,069,720.78               | 14,220,250.16            | 5,237,947.17                |                              | 19,458,197.33                | 30,611,523.45              | 25,576,533.62                   |

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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 the end of FY |
|------------------------------|-----------------------------|------------------------------|----------------------------------|-----------------------|
| (A)                          | (B)                         | (C)                          | (D)                              | (E=B+C-D)             |
| Buildings                    |                             |                              |                                  | 0                     |
| Parks and Playgrounds        |                             |                              |                                  | 0                     |
| Roads and Bridges            |                             |                              |                                  | 0                     |
| Sewerage and Drainage        |                             |                              |                                  | 0                     |
| Water Ways                   |                             |                              |                                  | 0                     |
| Public Lighting              |                             |                              |                                  | 0                     |
| Plant and Machinery          |                             |                              |                                  | 0                     |

**Schedule B-13: Investments - General Fund [Code 420]**

Amount Rs

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


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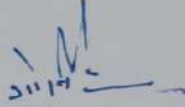
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| Schedule B-14: Investments - Other Funds [Code 421] |   |                    |                  | Amount Rs.          |                     |
|---|---|--------------------|------------------|---------------------|---------------------|
| Code No.  | Particulars                             | With whom invested | Face value (Rs.) | Current year        | Previous year       |
|   |   |                    |                  | Carrying Cost (Rs.) | Carrying Cost (Rs.) |
| 1   | 2                                       | 3                  | 4                | 5                   | 6                   |
| 421-10  | Central Government Securities State     |                    |                  |                     |                     |
| 421-20  | Government Securities Debentures and    |                    |                  |                     |                     |
| 421-30  | Bonds Preference Shares                 |                    |                  |                     |                     |
| 421-40  | Equity Shares                           |                    |                  |                     |                     |
| 421-50  | Units of Mutual Funds Other Investments |                    |                  |                     |                     |
| 421-60  |   |                    |                  |                     |                     |
| 421-80  |   |                    |                  |                     |                     |
|   | <b>Total of Investments Other Funds</b> | 0                  |                  |                     |                     |

| Schedule B-15: Stock in Hand (Inventories) [Code 430] |                            |                           | Amount Rs.                 |  |
|---|----------------------------|---------------------------|----------------------------|--|
| Code No.  | Particulars                | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |  |
| 1   | 2                          | 3                         | 4                          |  |
| 430-10  | Stores                     | 110,660.01                | 63,720.00                  |  |
| 430-20  | Loose Tools                |                           |                            |  |
| 430-30  | Others                     |                           |                            |  |
|   | <b>Total Stock in hand</b> | 110,660.01                | 63,720.00                  |  |

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

| Code No. | Particulars   | Gross Amount (Rs.) | Provision for Outstanding revenues (Rs.) | Net Amount (Rs.) | Previous year Net amount (Rs.) |
|----------|---|--------------------|--|------------------|--------------------------------|
| 1        | 2   | 3                  | 4 (Code No 432)                          | 5 = 3 - 4        | 6                              |
| 431-10   | Receivables for Property Taxes<br>Current Year<br>Receivables outstanding for more than<br>2 years but not exceeding 3 years<br>3 Years to 4 years<br>More than 5 Years<br>Sick or Closed Industries<br>Sub - total                             |                    |  |                  |                                |
| 350-30   | Less: State Government Cess /Levies<br>in Taxes - Control Accounts  |                    |  |                  |                                |
|          | <b>Net Receivables of Property Taxes</b>  |                    |  |                  |                                |
| 431-19   | Receivable of Other Taxes<br>Current Year<br>Receivables outstanding for more than<br>2 years but not exceeding 3 years<br>3 Years to 4 years<br>More than 5 Years<br>Sick or Closed Industries<br>Sub- total                                   |                    |  |                  |                                |
| 350-30   | Less: State Government Cesses/Levies<br>in Taxes - Control Accounts   |                    |  |                  |                                |
|          | <b>Net Receivables of Other Taxes</b>   |                    |  |                  |                                |
| 431-30   | Receivables of Cess<br>Current Year<br>Receivables outstanding for more than<br>2 years but not exceeding 3 years<br>3 Years to 4 years<br>More than 5 Years<br>Sick or Closed Industries<br>Sub - total  |                    |  |                  |                                |
| 431-40   | Receivables from Other Sources Current Year<br>Receivables outstanding for more than 2 years<br>but not exceeding 3 years<br>3 Years to 4 years More than 5 Years<br>Sick or Closed Industries <b>Total of Sundry<br/>Debtors (Receivables)</b> |                    |  |                  |                                |

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 of dues from the concerned parties/ individuals \*Break up for provision for outstanding revenues are given in Column 4

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

| Code No.<br>Current year | Particulars                   | Amount (Rs.) | Previous<br>year Amount (Rs) |
|--------------------------|-------------------------------|--------------|------------------------------|
| 1                        | 2                             | 3            |                              |
| 440-10                   | Establishment                 |              |                              |
| 440-20                   | Administrative                |              |                              |
| 440-30                   | Operations & maintenance      |              |                              |
|                          | <b>Total Prepaid expenses</b> | 0            | 0                            |

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

| Code No.<br>Current<br>year | Particulars                                | Amount (Rs.) | Previous year Amount<br>(Rs) |
|-----------------------------|--|--------------|------------------------------|
| 1                           | 2  | 3            | 4                            |
| 450-10                      | Cash                                       |              |                              |
|                             | <b>Balance with Bank – Municipal Funds</b> |              |                              |
| 450-21                      | Nationalised Banks                         | 50204        | 2199760.21                   |
| 450-22                      | Other Scheduled Banks                      |              |                              |
| 450-23                      | Scheduled Co-operative Banks               |              |                              |
| 450-24                      | Post Office                                |              |                              |
| 450-25                      | Treasury account                           |              |                              |
|                             | <b>Sub-total</b>                           | 50204        | 2199760.21                   |
|                             | <b>Balance with Bank – ___ Special</b>     |              |                              |
|                             | <b>Funds</b>                               |              |                              |
| 450-41                      | Nationalised Banks                         |              |                              |
| 450-42                      | Other Scheduled Banks                      |              |                              |
| 450-43                      | Scheduled Co-operative Banks               |              |                              |
| 450-44                      | Post Office                                |              |                              |
|                             | <b>Sub-total</b>                           | 0            | 0                            |
|                             | <b>Balance with Bank – ___ Grant Funds</b> |              |                              |
| 450-61                      | Nationalised Banks                         | 9203792      |                              |
| 450-62                      | Other Scheduled Banks                      | 2867976.38   | 2452034.16                   |
| 450-63                      | Scheduled Co-operative Banks               |              |                              |
| 450-64                      | Post Office                                |              |                              |
|                             | Treasury account                           | 5725413      | 5227261                      |
|                             | <b>Sub-total</b>                           | 17797181.38  | 7679295.16                   |
|                             | <b>Total Cash and Bank balances</b>        | 17847385.38  | 9879055.37                   |

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

| Code No. | Particulars   | Opening Balance at the beginning of the year (Rs.) | Paid during the current year (Rs.) | Recovered during the year (Rs.) | Balance outstanding at the end of the year (Rs.) |
|----------|---|--|------------------------------------|---------------------------------|--|
| 1        | 2   | 3  | 4                                  | 5                               | 6  |
| 460-10   | Loans and advances to employees   |  |                                    |                                 | 0  |
| 460-20   | Employee Provident Fund Loans   |  |                                    |                                 | 0  |
| 460-30   | Loans to Others   |  |                                    |                                 | 0  |
| 460-40   | Advance to Suppliers and Contractors  |  |                                    |                                 | 0  |
| 460-50   | Advance to Others   |  |                                    |                                 | 0  |
| 460-60   | Deposit with External Agencies  |  |                                    |                                 | 0  |
| 460-80   | Other Current Assets  |  |                                    |                                 | 0  |
|          | <b>Sub -Total</b>   | 0  |                                    | 0                               | 00   |
| 461-     | Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a)) |  |                                    |                                 |  |
|          | <b>Total Loans, advances, and deposits</b>  |  |                                    |                                 |  |

**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                           |                           |                           |
|          | <b>Total Accumulated Provision</b> | 0                         | 0                         |

**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 |                           |                           |
|          | <b>Total Other Assets</b>    | 0                         | 0                         |


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

| Code No. | Particulars                     | Current Year Amount (Rs.) | Previous year Amount (Rs) |
|----------|---------------------------------|---------------------------|---------------------------|
| 1        | 2                               | 3                         | 4                         |
| 480-10   | Loan Issue Expenses Deferred    |                           |                           |
| 480-20   | Discount on Issue of Loans      |                           |                           |
| 480-30   | Deferred Revenue Expenses       |                           |                           |
| 480-90   | Others                          |                           |                           |
|          | Total Miscellaneous expenditure | 0                         | 0                         |

  
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**Schedules to Income and Expenditure Account  
Nagar Panchayat Kapkote as on 31st March 2022**

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

| Minor Code No | Particulars  | Current year (Rs.) | Previous year (Rs.) |
|---------------|--|--------------------|---------------------|
| 1             | 2  | 3                  | 4                   |
| 110-01        | Property tax   |                    |                     |
| 110-02        | Water tax  |                    |                     |
| 110-03        | Sewerage Tax   |                    |                     |
| 110-04        | Conservancy Tax  |                    |                     |
| 110-07        | Vehicle Tax  |                    |                     |
| 110-08        | Tax on Animals   |                    |                     |
| 110-11        | Advertisement tax                                      |                    |                     |
| 110-12        | Pilgrimage Tax   |                    |                     |
| 110-80        | Other taxes  |                    |                     |
|               | <b>Sub-total</b>                                       |                    |                     |
| 110-90        | Less<br>Tax Remissions and Refund [Schedule 1 - 1 (a)] |                    |                     |
|               | <b>Sub-total</b>                                       | 0                  | 0                   |
|               | <b>Total tax revenue</b>                               | 0                  | 0                   |

**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  |                           |                            |
|            | <b>Total refund and remission of tax revenues</b> | 0                         | 0                          |

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**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   |                           |                            |
| <b>Total assigned revenues &amp; compensation</b> |  | 0                         | 0                          |

**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                            |                           |                            |
| 130-20   | Rent from Office Buildings                           |                           |                            |
| 130-30   | Rent from Guest Houses                               |                           |                            |
| 130-40   | Rent from lease of lands                             |                           |                            |
| 130-80   | Other rents  |                           |                            |
|          | <b>Sub-Total</b>                                     | 0                         | 0                          |
| 130-90   | Less:<br>Rent Remission and Refunds                  |                           |                            |
|          | Sub-total  | 0                         | 0                          |
|          | <b>Total Rental Income from Municipal Properties</b> | 0                         | 0                          |

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**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    | 16700                     |                            |
| 140-11   | Licensing Fees                        | 213540                    | 87532                      |
| 140-12   | Fees for Grant of Permit              |                           |                            |
| 140-13   | Fees for Certificate or Extract       |                           |                            |
| 140-14   | Development Charges                   |                           |                            |
| 140-15   | Regularisation Fees                   |                           |                            |
| 140-20   | Penalties and Fines                   | 27600                     |                            |
| 140-40   | Other Fees                            | 20000                     |                            |
| 140-50   | User Charges                          | 106070                    | 18860                      |
| 140-60   | Entry Fees                            |                           |                            |
| 140-70   | Service / Administrative Charges      |                           |                            |
| 140-80   | Other Charges                         |                           |                            |
|          | Sub-Total                             | 383910                    | 106392                     |
| 140-90   | Less:<br>Rent Remission and Refunds   |                           |                            |
|          | Sub-total                             | 383910                    | 106392                     |
|          | Total income from Fees & User Charges | 383910                    | 106392                     |

**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                      | 1700                      |                            |
| 150-11             | Sale of Forms & Publications          | 31860                     | 30680                      |
| 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 | 33560                     | 30680                      |

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


| Code No. | Particulars  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1        | 2  | 3                         | 4                          |
| 160-10   | Revenue Grant  | 16,001,051.00             | 8,801,163.00               |
| 160-20   | Re-imbusement of expenses                                  |                           |                            |
| 160-30   | Contribution towards schemes                               | 5,230,831.67              | 4,438,676.25               |
|          | <b>Total Revenue Grants, Contributions &amp; Subsidies</b> | <b>21,231,882.67</b>      | <b>13,239,839.25</b>       |

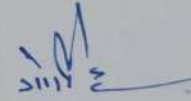
**Schedule I-7: Income from Investments – General Fund [Code No 170]**


| 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                               |                           |                            |
|         | <b>Total Income from Investments</b> | <b>0</b>                  | <b>0</b>                   |

**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                 | 145,321.00                | 206423                     |
| 171-20   | Interest on Loans and advances to Employees |                           |                            |
| 171-30   | Interest on loans to others                 |                           |                            |
| 171-40   | Other Interest                              |                           |                            |
|          | <b>Total. – Interest Earned</b>             | <b>145321</b>             | <b>206423</b>              |

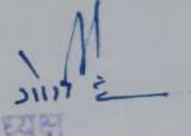
  
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| Schedule I-9: Other Income [Code No180] |                                   |                           |                            |
|---|-----------------------------------|---------------------------|----------------------------|
| Code No.                                | 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    |                           | 18,200.00                  |
| 180-80                                  | Miscellaneous Income              |                           | 18,200.00                  |
|   | <b>Total. Other Income</b>        |                           |                            |

  
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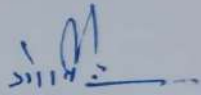
  
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**Schedule I-10: Establishment Expenses [code no 210]**

| Code No. | Particulars                          | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--------------------------------------|---------------------------|----------------------------|
| 1        | 2                                    | 3                         | 4                          |
| 210-10   | Salaries, Wages and Bonus            | 6,876,018.00              | 4,864,316.00               |
| 210-20   | Benefits and Allowances              | 34,980.00                 |                            |
| 210-30   | Pension                              | 137,074.00                | 62,564.00                  |
| 210-40   | Other Terminal & Retirement Benefits |                           | 30,800.00                  |
|          | <b>Total establishment expenses</b>  | <b>7,048,072.00</b>       | <b>4,957,680.00</b>        |

  
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**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                | 15,000.00                 | 15,000.00                  |
| 220-11   | Office maintenance                   | 331,585.00                |                            |
| 220-12   | Communication Expenses               |                           |                            |
| 220-20   | Books & Periodicals                  | 13,020.00                 |                            |
| 220-21   | Printing and Stationery              | 134,815.00                | 67,199.00                  |
| 220-30   | Travelling & Conveyance              | 17,686.00                 | 444,281.00                 |
| 220-40   | Insurance                            |                           |                            |
| 220-50   | Audit Fees                           |                           |                            |
| 220-51   | Legal Expenses                       | 66,500.00                 | 61,500.00                  |
| 220-52   | Professional and other Fees          | 497,757.00                | 61,279.00                  |
| 220-60   | Advertisement and Publicity          |                           |                            |
| 220-61   | Membership & subscriptions           |                           | 301,130.00                 |
| 220-80   | Other Administrative Expenses        | 241,398.00                |                            |
|          | <b>Total administrative expenses</b> | <b>1,317,761.00</b>       | <b>950,389.00</b>          |

**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                                     | 450,161.00                |                            |
| 230-20   | Bulk Purchases                                   |                           | 679,927.00                 |
| 230-30   | Consumption of Stores                            | 1,698,414.00              |                            |
| 230-40   | Hire Charges                                     | 132,521.00                |                            |
| 230-50   | Repairs & maintenance –Infrastructure Assets     | 631,067.00                |                            |
| 230-51   | Repairs & maintenance - Civic Amenities          | 35,370.00                 |                            |
| 230-52   | Repairs & maintenance – Buildings                |                           | 28,624.00                  |
| 230-53   | Repairs & maintenance – Vehicles                 | 127,793.00                | 92,351.00                  |
| 230-59   | Repairs & maintenance – Others                   | 167,884.00                | 12,800.00                  |
| 230-80   | Other operating & maintenance expenses           | 629,355.00                |                            |
|          | <b>Total Operating &amp; Maintenance Expense</b> | <b>3,872,565.00</b>       | <b>813,702.00</b>          |

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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  | 685.65                    | 29.50                      |
| 240-80   | Other Finance Expenses                                      |                           |                            |
|          | <b>Total Interest &amp; Finance Charges</b>                 | <b>685.65</b>             | <b>29.50</b>               |

**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                  | 21,200.00                 |                            |
| 250-30   | Share in Programmes of others   |                           |                            |
|          | <b>Total Programme Expenses</b> | <b>21,200.00</b>          | <b>-</b>                   |

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

| Code No. | Particulars  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1        | 2  | 3                         | 4                          |
| 260-10   | Grants Given (Give details)                                      | 4,624,000.00              | 2,598,360.00               |
| 260-20   | Contributions Given (Give details)                               |                           |                            |
| 260-30   | Subsidies Given (Give details)                                   |                           |                            |
|          | <b>Total Revenue Grants, Contributions &amp; Subsidies given</b> | <b>4,624,000.00</b>       | <b>2,598,360.00</b>        |

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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     |                           |                            |
| 270-20   | Provision for other Assets              |                           |                            |
| 270-30   | Revenues written off                    |                           |                            |
| 270-40   | Assets written off                      |                           |                            |
| 270-50   | Miscellaneous Expense written off       |                           |                            |
|          | <b>Total Provisions &amp; Write off</b> | 0                         | 0                          |

**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        |                           |                            |
|          | <b>Total Miscellaneous expenses</b> | 0                         | 0                          |

**Schedule I-18:**

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


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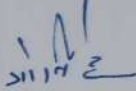
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Schedule I-19: Income from Projects taken on Commercial basis [Code No 190]

| 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                     | 0                         | 0                          |

  
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NAGAR PANCHAYAT KAPKOT  
Statement of Cash Flow

| Particulars   | Amount in Rs.<br>FY - 22-23 |
|---|-----------------------------|
| <b>a. Cash flows from operating activities</b>  |                             |
| <b>Cash Receipt from:</b>   |                             |
| Taxation  | -                           |
| Sale of Goods & Services  |                             |
| Grant Related to Revenue/General Grant  | 1,45,321                    |
| Interest Received   | 4,17,470                    |
| Other Receipts  |                             |
| <b>Less : Cash Payments for:</b>  | 9,84,947                    |
| Employee Costs  |                             |
| Superannuation  | 1,30,96,370                 |
| Suppliers   | 754                         |
| Interest Paid   | 47,76,526                   |
| Other Payments  | -1,82,95,806                |
| <b>Net cash generated from/(used in) operating activities (a)</b>   |                             |
| <b>b. Cash flows from investing activities</b>  | -1,02,72,937                |
| 1. (Purchase) of fixed assets & CWIP  | 3,65,37,073                 |
| 2. (Increase) / decrease in Special funds/grants  |                             |
| 3. (Increase) / decrease in Earmarked funds   |                             |
| 4. (Purchase) of investments  |                             |
| <b>ADD:</b>   |                             |
| Proceeds from disposal of assets  |                             |
| Proceeds from disposal of investments   |                             |
| Investments income received   |                             |
| Interest income received  |                             |
| <b>Net cash generated from/(used in) operating activities (b)</b>   | 2,62,64,136                 |
| <b>c. Cash flows from financing activities</b>  |                             |
| <b>ADD:</b>   |                             |
| loans from banks / others received  |                             |
| <b>LESS:</b>  |                             |
| Loans repaid during the period  |                             |
| Loans & advance to employees  |                             |
| Loans to others   |                             |
| Finance expenes   |                             |
| <b>Net cash generated from/(used in) financing activities (c)</b>   |                             |
| <b>Net increase/decrease in cash and cash equivalents(a+b+c)</b>  | -                           |
| Cash and cash equivalents at beginning of period  | 79,68,330                   |
| <b>Cash and Cash equivalents at the end of period</b>   | 98,79,055                   |
| Cash and cash equivalents at the end of year comprises of the following account balance at the end of the year: | 1,78,47,385                 |
| i. Cash balance   |                             |
| ii. Bank Balance  |                             |
| iii. Scheduled co-operative banks   |                             |
| iv. Balance with Post office  | 1,78,47,385                 |
| v. Balance with other banks   |                             |
| <b>Total</b>  | 1,78,47,385                 |

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# Statement of Significant Accounting Policies

## NAGAR PANCHYAT KAPKOTE (BAGESHWAR)

### A. 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.

### B. Basis of Accounting

1. The Financial Statements for the Financial 2022-23 has been prepared on accrual basis by the NAGAR PANCHYAT KAPKOTE as per Uttarakhand Municipal Accounting Manual 2021 and accounting standard issued by institute of chartered accountant of India (ICAI)
2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.
3. All figures are in Indian Rupees
4. Financial statements have been prepared on historical cost convention
5. Financial statement has been prepared on Going concern basis and accounting policy have been consistently followed throughout the period.

### C. 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 and demand is ascertainable.
2. Property tax is accrued at the beginning of the year.
3. Advertisement Taxes, in case auctioned to external agencies, are recognised as per the term of agreement.
4. Rental income is accrued as and when it becomes due as per the terms of the rental agreement.
5. Interest and penalties on late collection of rental income have been reckoned in accrual basis.
6. Revenue in respect of connection charges for water supply is recognized on actual receipts.
7. Revenue in respect of water tank charges and road cutting, penalties are recognized on actual receipts.
8. Revenue in respect of Trade License fees are accrued in the year to which it pertains, when demand are ascertainable.
9. Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.
10. Excess provision amounting has been written back to the income and expenditure account.
11. Where waiver scheme is allowed by GoUK, demand bills have been raised showing the gross bill and waiver amount separately.

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## Statement of Significant Accounting Policies

### NAGAR PANCHYAT KAPKOTE (BAGESHWAR)

12. Assigned revenue like Duty/Surcharge on transfer of immovable properties are accounted during the year only upon actual received
13. Other income, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operation of ULB, are recognised on actual receipt.
14. Other income, in respect of which demand is ascertainable and can be raised in regular course of operation of the ULB, are recognized in the period in which they become due i.e demand is ascertainable.

#### D. 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 instalments.
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.
6. Other revenue expenditure is treated as expenditure as and when they become due.

#### E. Fixed assets and depreciation

1. Fixed assets are shown at cost less accumulated depreciation. Cost of fixed assets includes all expenses incurred in connection with purchase and installation of the fixed asset.
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/grant or transferred to ULB 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 2021.

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# Statement of Significant Accounting Policies

## NAGAR PANCHYAT KAPKOTE (BAGESHWAR)

5. Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1). For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.
6. No revaluation of fixed assets has been undertaken during the year.

### F. Long Term liability

1. 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.

### G. 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.

### H. Grants


1. 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.
2. 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 be treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.
3. 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.


### I. Investments

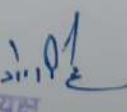
1. Investments are carried at cost. Any permanent fall in the carrying value of the investments are provided for.
2. Investment in equity share of the NIL has been carried as per Equity method.

### J. Stores and Spares

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

  
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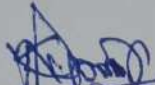
  
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## Statement of Significant Accounting Policies

NAGAR PANCHYAT KAPKOTE (BAGESHWAR)

### K. Others:

1. Difference between Assets and liabilities has been recognised as the municipal fund
2. Contribution for retirement benefits such as pension, gratuity, encashment of leave is recognised as and when it became due

  
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