



*JPNGA & Company*

**Chartered Accountants**

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## ACCOUNTANT'S COMPILATION REPORT

**To**

**Executive officer**

**Nagar Panchayat Gularbhoj**

**District: U.S.Nagar (U.K.)**

We have compiled the accompanying financial statements of Nagar Panchayat Gularbhoj (District: U.S.Nagar) based on information you have provided. These financial statements comprise the Balance Sheet of Nagar Panchayat Gularbhoj (District: U.S.Nagar) as at **March 31, 2024**, 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

Place: Dehradun



**Financial Statement**  
**for the Year**  
**Ended 31.03.2024**  
**NAGAR PANCHAYAT**  
**GULARBHOJ (U.S. NAGAR)**

Prepared By:

**JPNGA & Company**

**(Chartered Accountant)**

**465, Vijay Park, Extention Lane-6 Ballupur  
Road, Dehradun (Uttrakhand)**

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## Balance Sheet

## Balance Sheet of Nagar Panchayat Gularbhoj as on 31st March 2024

| 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>           |              |                           |                            |
| 3-10             | Municipal Fund                                  | B-1          | -3,208,347.23             | -5,174,945.64              |
| 3-11             | Earmarked Funds                                 | B-2          |                           |                            |
| 3-12             | Reserves  | B-3          | 46,160,958.01             | 37,855,966.50              |
|                  | <b>Total Own Fund Reserves and Surplus</b>      |              | <b>42,952,610.78</b>      | <b>32,681,020.86</b>       |
| 3-20             | Grants, Contributions for specific purposes     | B-4          | 12,632,598.47             | 8,503,035.47               |
|                  | <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          | 369,613.00                | 406,123.00                 |
| 3-41             | Deposit works                                   | B-8          | -                         | -                          |
| 3-50             | Other liabilities (Sundry Creditors)            | B-9          | 3,944,361.84              | 5,105,297.84               |
| 3-60             | Provisions                                      | B-10         |                           |                            |
|                  | <b>Total Current Liabilities and Provisions</b> |              | <b>4,313,974.84</b>       | <b>5,511,420.84</b>        |
|                  | <b>TOTAL LIABILITIES</b>                        |              | <b>59,899,184.09</b>      | <b>46,695,477.17</b>       |
|                  | <b>ASSETS</b>                                   |              |                           |                            |
| 4-10             | Fixed Assets                                    | B-11         |                           |                            |
|                  | Gross Block                                     |              | 66,033,201.47             | 53,509,164.00              |
| 4-11             | Less: Accumulated Depreciation                  |              | 19,515,057.69             | 15,291,712.15              |
|                  | Net Block                                       |              | 46,518,143.78             | 38,217,451.85              |
| 4-12             | Capital work-in-progress                        | B-12         |                           |                            |
|                  | <b>Total Fixed</b>                              | <b>B-11</b>  | <b>46,518,143.78</b>      | <b>38,217,451.85</b>       |

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| Balance Sheet of Nagar Panchayat Gularbhoj as on 31st March 2024 |  |              |                           |                            |
|--|--|--------------|---------------------------|----------------------------|
| Code of Accounts   | Description of Items   | Schedule No. | Current Year Amount (Rs.) | Previous Year Amount (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         | 22,600.00                 | 13,400.00                  |
|  | <b>Sundry Debtors (Receivables)</b>                              |              |                           |                            |
| 4-31   | Gross amount outstanding   | B-16         | 467,795.29                |                            |
| 4-32   | Less: Accumulated provision against bad and doubtful receivables |              |                           |                            |
|  | Net amount outstanding   |              | 467,795.29                |                            |
| 4-40   | Prepaid expenses   | B-17         |                           |                            |
| 4-50   | Cash and Bank Balances   | B-18         | 12,890,645.02             | 8,464,625.32               |
| 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>13,381,040.31</b>      | <b>8,478,025.32</b>        |
| 4-70   | Other Assets   | B-20         |                           |                            |
| 4-80   | Miscellaneous Expenditure (to the extent not written off)        | B-21         |                           |                            |
|  | <b>TOTAL ASSETS</b>  |              | <b>59,899,184.09</b>      | <b>46,695,477.17</b>       |
|  | Notes to the Balance Sheet                                       | B-22         |                           |                            |

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**Nagar Panchayat Gularbhoj**  
Income and Expenditure Statement for the period from 1st April 2023 to 31st March 2024

| 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         | 467,795.29                | -                          |
| 1-20     | Assigned Revenues & Compensation  | I-2         | -                         | -                          |
| 1-30     | Rental Income from Municipal Properties                                       | I-3         | -                         | -                          |
| 1-40     | Fees & User Charges   | I-4         | 1,039,402.00              | 1,001,770.00               |
| 1-50     | Sale & Hire Charges   | I-5         | 164,371.00                | 27,032.00                  |
| 1-60     | Revenue Grants, Contributions & Subsidies                                     | I-6         | 32,186,598.49             | 15,711,899.92              |
| 1-70     | Income from Investments   | I-7         | -                         | -                          |
| 1-71     | Interest Earned   | I-8         | 2,589.00                  | 4,183.00                   |
| 1-80     | Other Income  | I-9         | -                         | -                          |
| 1-90     | Income from Commercial Projects   | I-19        | -                         | -                          |
| <b>A</b> | <b>Total – INCOME</b>   |             | <b>33,860,755.78</b>      | <b>16,744,884.92</b>       |
|          | <b>EXPENDITURE</b>  |             |                           |                            |
| 2-10     | Establishment Expenses  | I-10        | 9,809,615.00              | 9,276,281.00               |
| 2-20     | Administrative Expenses   | I-11        | 622,267.00                | 444,549.11                 |
| 2-30     | Operations & Maintenance  | I-12        | 2,075,408.00              | 6,020,632.62               |
| 2-40     | Interest & Finance Expenses   | I-13        | 16.83                     | 1,901.46                   |
| 2-50     | Programme Expenses  | I-14        | 191,947.00                | 341,890.00                 |
| 2-60     | Revenue Grants, Contributions & subsidies                                     | I-15        | 14,858,000.00             | 60,000.00                  |
| 2-70     | Provisions & Write off  | I-16        | -                         | -                          |
| 2-71     | Miscellaneous Expenses  | I-17        | 113,558.00                | 386,305.00                 |
| 2-72     | Depreciation  |             | 4,223,345.54              | 3,332,238.92               |
| <b>B</b> | <b>Total – EXPENDITURE</b>  |             | <b>31,894,157.37</b>      | <b>19,863,798.11</b>       |
| A-B      | Gross surplus/ (deficit) of income over expenditure before Prior Period Items |             |                           |                            |
| 2-80     | Add: Prior period Items (Net)   | I-18        |                           |                            |
|          | Gross surplus/ (deficit) of income over expenditure after Prior Period Items  |             | 1,966,598.41              | -3,118,913.19              |
| 2-90     | Less: Transfer to Reserve Funds   |             |                           |                            |
|          | <b>Net balance being surplus/ deficit carried over to Municipal Fund</b>      |             |                           |                            |

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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       | -5174945.64                                   |                                  | -5174945.64 |                                    | -5174945.64                                  |
| 310-90   | Excess of Income & Expenditure    | 0   | 1,966,598.41                     | 1966598.413 | 0                                  | 1966598.413                                  |
|          | <b>Total Municipal fund (310)</b> |   |                                  |             |                                    | <b>-3208347.23</b>                           |

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

**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 |
|---|----------------|----------------|----------------|----------------|----------------|--------------|------------------------|
| <b>(a) Opening Balance</b>  |                |                |                |                |                |              |                        |
| <b>(b) Additions to the Special Fund</b>                                      |                |                |                |                |                |              |                        |
| (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)   |                |                |                |                |                |              |                        |
| <b>Total (b)</b>  | 0              | 0              | 0              | 0              | 0              | 0            | 0                      |
| <b>Total (a+b)</b>  | 0              | 0              | 0              | 0              | 0              | 0            | 0                      |
| <b>(c) Payments out of funds</b>  |                |                |                |                |                |              |                        |
| (i) Capital expenditure on  |                |                |                |                |                |              |                        |
| Code No.  |                |                |                |                |                |              |                        |
| Fixed Assets*   |                |                |                |                |                |              |                        |
| Others  |                |                |                |                |                |              |                        |
| <b>Sub-total</b>  | 0              | 0              | 0              | 0              | 0              | 0            | 0                      |
| (ii) Revenue Expenditure on   |                |                |                |                |                |              |                        |
| Salary, Wages and allowances etc.   |                |                |                |                |                |              |                        |
| Rent  |                |                |                |                |                |              |                        |
| Other administrative charges  |                |                |                |                |                |              |                        |
| <b>Sub-total</b>  | 0              | 0              | 0              | 0              | 0              | 0            | 0                      |
| (iii) Other:  |                |                |                |                |                |              |                        |
| Loss on disposal of Special Fund Investments                                  |                |                |                |                |                |              |                        |
| Diminution in Value of Special Fund Investments Transferred to Municipal Fund |                |                |                |                |                |              |                        |
| <b>Sub-total</b>  | 0              | 0              | 0              | 0              | 0              | 0            | 0                      |
| <b>Total of (i+ii+iii) (c)</b>  | 0              | 0              | 0              | 0              | 0              | 0            | 0                      |
| <b>Net balance at the year end - (a+b)-(c)</b>                                | 0              | 0              | 0              | 0              | 0              | 0            | 0                      |
| <b>Grant Total of Special Funds</b>   | 0              | 0              | 0              | 0              | 0              | 0            | 0                      |

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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         |                       |                                 | 0                 |                                  | 0  |
| 312-11   | Capital Reserve              |                       |                                 | 0                 |                                  | 0  |
| 312-12   | Grant againsts fixed assets  | 37,855,966.50         | 12,475,184.00                   | 50,331,150.50     | 4,170,192.49                     | 46,160,958.01                                |
| 312-20   | Borrowing Redemption Reserve |                       |                                 | 0                 |                                  | 0  |
| 312-40   | Statutory Reserve            |                       |                                 | 0                 |                                  | 0  |
| 312-50   | General Reserve              |                       |                                 | 0                 |                                  | 0  |
| 312-60   | Revaluation Reserve          |                       |                                 | 0                 |                                  | 0  |
|          | <b>Total Reserve funds</b>   | <b>37855966.5</b>     | <b>12475184</b>                 | <b>50331150.5</b> | <b>4170192.49</b>                | <b>46160958.01</b>                           |

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

| Particulars<br>Code No.  | Grants from<br>Central<br>Government | Grants from<br>State<br>Government | Grants from Other<br>Government Agencies | Grants from<br>Financial<br>Institutions | Grants from<br>Welfare<br>Bodies | Grants from<br>International<br>Organisations | Others |
|--|--------------------------------------|------------------------------------|--|--|----------------------------------|---|--------|
| (a) Opening Balance  | 2,171,230.52                         | 5,992,419.95                       |  |  |                                  |   |        |
| (b) Additions to the Grants -  |                                      |                                    | 75,000.00                                |  |                                  |   |        |
| (i) Grant received during the year   | 18,002,000.00                        | 26,809,000.00                      |  |  |                                  |   |        |
| (ii) Interest/Dividend earned on Grant Investments   | 138,446.00                           | 116,713.00                         |  |  |                                  |   |        |
| (iii) Profit on disposal of Grant Investments  |                                      |                                    |  |  |                                  |   |        |
| (iv) Appreciation in Value of Grant Investments  |                                      |                                    |  |  |                                  |   |        |
| (v) Other addition (Specify nature)  |                                      |                                    |  |  |                                  |   |        |
| Total (b)  | 18,140,446.00                        | 27,015,713.00                      |  |  |                                  |   |        |
| Total (a+b)  | 20,311,676.52                        | 33,008,132.95                      | 75,000.00                                |  |                                  |   |        |
| (c) Payments out of funds  |                                      |                                    |  |  |                                  |   |        |
| (i) Capital expenditure on   |                                      |                                    |  |  |                                  |   |        |
| Fixed Assets* Others   | 981,927.00                           | 11,443,257.00                      | 50,000.00                                |  |                                  |   |        |
| Sub-total  | 981,927.00                           | 11,443,257.00                      | 50,000.00                                |  |                                  |   |        |
| (ii) Revenue Expenditure on  |                                      |                                    |  |  |                                  |   |        |
| Salary, Wages and allowances etc.  | 15,110,000.00                        | 12,907,027.00                      |  |  |                                  |   |        |
| Rent   |                                      |                                    |  |  |                                  |   |        |
| Other administrative charges   |                                      |                                    |  |  |                                  |   |        |
| Sub-total  | 15,110,000.00                        | 12,907,027.00                      |  |  |                                  |   |        |
| (iii) Other:   | 270,000.00                           |                                    |  |  |                                  |   |        |
| Loss on disposal of Grant Investments Diminution in Value of Grant Investments Grants Refunded                                       |                                      |                                    |  |  |                                  |   |        |
| Sub-total  | 270,000.00                           |                                    |  |  |                                  |   |        |
| Total (c) [(i)+(ii)]   | 16,361,927.00                        | 24,350,284.00                      | 50,000.00                                |  |                                  |   |        |
| Net balance at the year end - (a+b)-(c)  | 3,949,749.52                         | 8,657,848.95                       | 25,000.00                                |  |                                  |   |        |
| Total Grants & Contribution for Specific Purposes  |                                      |                                    |  |  |                                  |   |        |
| Note: Grant funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds |                                      |                                    |  |  |                                  |   |        |

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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              | 369613                    | 420957                     |
| 340-20   | Refundable Deposits received for revenue connections |                           |                            |
| 340-30   | Deposit From staff                                   |                           |                            |
| 340-80   | Deposit - Others                                     |                           |                            |
|          | <b>Total deposits received</b>                       | 369613                    | 420957                     |

**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 |                               |  |   |                                       | 0  |               |
| 341-10-02 |                               |  |   |                                       | 0  |               |
| 341-10-03 |                               |  |   |                                       | 0  |               |
| 341-10-xx |                               |  |   |                                       | 0  |               |
|           | <b>Total of deposit works</b> | 0  | 0   | 0                                     | 0  |               |

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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   |                           |                            |
| 350-11   | Employee Liabilities                              | 51,431.35                 | 4,693,908.39               |
| 350-12   | Interest Accrued and Due                          | 172,926.00                | 68,093.00                  |
| 350-20   | Recoveries Payable                                |                           |                            |
| 350-30   | Government Dues Payable                           | 7,329.00                  | 32,899.00                  |
| 350-40   | Refunds Payable                                   | 178,454.72                | 255,764.72                 |
| 350-41   | Advance Collection of Revenues                    |                           |                            |
| 350-80   | Others  |                           |                            |
|          | <b>Total Other liabilities (Sundry Creditors)</b> | <b>3,534,220.77</b>       | <b>5,050,665.11</b>        |

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

| Code No. | Particulars             | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|-------------------------|---------------------------|----------------------------|
| 1        | 2                       | 3                         | 4                          |
|          |                         | 3.00                      |                            |
| 360-10   | Provision for Expenses  |                           |                            |
| 360-20   | Provision for Interest  |                           |                            |
| 360-30   | Other Provisions        |                           |                            |
|          | <b>Total Provisions</b> | <b>-</b>                  | <b>0</b>                   |

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

| Code No | Particulars  | Gross Block     |                             |                              |                             | Accumulated Depreciation |                             |                              |                              | Net B         |
|---------|--|-----------------|-----------------------------|------------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|---------------|
|         |  | 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 |               |
| 1       | 2  | 3               | 4                           | 5                            | 6                           | 7                        | 8                           | 9                            | 10                           | 11            |
| 410-10  | Land   | 4.00            | -                           | -                            | 4.00                        | -                        | -                           | -                            | -                            | 4.00          |
| 410-20  | Buildings  | 8,281,320.00    | -                           | -                            | 8,281,320.00                | 1,310,822.00             | 271,924.00                  | -                            | 1,582,746.00                 | 6,698,574.00  |
| 410-21  | Parks & Playgrounds  | -               | -                           | -                            | -                           | -                        | -                           | -                            | -                            | -             |
|         | Ford   | -               | -                           | -                            | -                           | -                        | -                           | -                            | -                            | -             |
|         | Infrastructure Assets  | -               | -                           | -                            | -                           | -                        | -                           | -                            | -                            | -             |
| 410-30  | Roads and Bridges  | 32,536,080.00   | 9,835,567.00                | -                            | 42,371,647.00               | 9,999,133.15             | 3,075,388.88                | -                            | 13,074,522.03                | 29,297,124.97 |
| 410-31  | Sewerage and drainage  | 2,511,795.00    | -                           | -                            | 2,511,795.00                | 599,968.00               | 121,018.00                  | -                            | 720,986.00                   | 1,790,809.00  |
| 410-32  | Water ways   | -               | 981,927.00                  | -                            | 981,927.00                  | -                        | 93,283.07                   | -                            | 93,283.07                    | 888,643.93    |
| 410-33  | Public Light   | 4,702,341.00    | 1,370,000.00                | -                            | 6,072,341.00                | 1,247,506.00             | 294,441.00                  | -                            | 1,541,947.00                 | 4,530,394.00  |
|         | Public Toilet  | -               | -                           | -                            | -                           | -                        | -                           | -                            | -                            | -             |
|         | Other assets   | -               | -                           | -                            | -                           | -                        | -                           | -                            | -                            | -             |
| 410-40  | Plants & Machinery   | 1,687,365.00    | 19,400.00                   | -                            | 1,706,765.00                | 439,268.50               | 118,569.00                  | -                            | 557,837.50                   | 1,148,927.50  |
| 410-50  | Vehicles   | 3,283,969.00    | -                           | -                            | 3,283,969.00                | 1,477,522.00             | 171,612.00                  | -                            | 1,649,134.00                 | 1,634,835.00  |
| 410-60  | Office & other equipment   | 506,250.00      | 252,023.47                  | -                            | 758,273.47                  | 217,492.50               | 70,873.19                   | -                            | 288,365.69                   | 469,907.78    |
| 410-70  | Furniture, fixtures, fittings and electrical appliances                | 40.00           | 65,120.00                   | -                            | 65,160.00                   | -                        | 6,186.40                    | -                            | 6,186.40                     | 58,973.60     |
| 410-22  | Statues, heritage assets, antiques & other works of art                | -               | -                           | -                            | -                           | -                        | -                           | -                            | -                            | -             |
| 410-80  | Other fixed assets and non-current assets (includes Intangible Assets) | -               | -                           | -                            | -                           | -                        | -                           | -                            | -                            | -             |
|         | Total  | 53,509,164.00   | 10,176,510.47               | -                            | 66,032,201.47               | 15,291,712.15            | 4,223,245.54                | -                            | 19,515,057.69                | 46,518,143.78 |

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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]**

| Code No. | Particulars                              | With whom invested | Face value (Rs.) | Amount Rs.                       |                                   |
|----------|--|--------------------|------------------|----------------------------------|-----------------------------------|
|          |  |                    |                  | Current year Carrying Cost (Rs.) | Previous year 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> | 0                  | 0                | 0                                | 0                                 |

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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                  |                  | 0                   | 0                  |

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

| Schedule B-15: Stock in Hand (Inventories) [Code 430] |                            |                           | Amount Rs.                 |  |
|---|----------------------------|---------------------------|----------------------------|--|
| Code No.  | Particulars                | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |  |
| 1   | 2                          | 3                         | 4                          |  |
| 430-10  | Stores                     |                           |                            |  |
| 430-20  | Loose Tools                | 0                         |                            |  |
| 430-30  | Others                     |                           | 0                          |  |
|   | <b>Total Stock in hand</b> | 0                         | 0                          |  |

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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 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                         | 467795.2926        |  | 467795.293       |                                |
| 350-30   | Less: State Government Cess /Levies in Taxes - Control Accounts  |                    |  | 0                |                                |
|          | <b>Net Receivables of Property Taxes</b>   | 467795.2926        | 0  | 467795.293       |                                |
| 431-19   | Receivable of Other Taxes<br>Current Year<br>Receivables outstanding for more than 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                               | 0                  | 0  | 0                |                                |
| 350-30   | Less: State Government Cesses/Levies in Taxes - Control Accounts   |                    |  |                  |                                |
| 431-30   | <b>Net Receivables of Other Taxes</b><br>Receivables of Cess<br>Current Year<br>Receivables outstanding for more than 2 years but not exceeding 3 years<br>3 Years to 4 years<br>More than 5 Years<br>Sick or Closed Industries          |                    |  |                  |                                |
|          | <b>Sub - total</b>   | 0                  | 0  | 0                |                                |
| 431-40   | Receivables from Other Sources Current Year<br>Receivables outstanding for more than 2 years but not exceeding 3 years<br>3 Years to 4 years More than 5 Years<br>Sick or Closed Industries <b>Total of Sundry Debtors (Receivables)</b> |                    |  |                  |                                |

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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 (Rs) |
|-----------------------------|--|--------------------|---------------------------|
| 1                           | 2  | 3                  | 4                         |
| 450-10                      | Cash   |                    |                           |
|                             | <b>Balance with Bank – Municipal Funds</b>   |                    |                           |
| 450-21                      | Nationalised Banks                           | 283199.84          | 2148584.06                |
| 450-22                      | Other Scheduled Banks                        |                    |                           |
| 450-23                      | Scheduled Co-operative Banks                 |                    |                           |
| 450-24                      | Post Office                                  |                    |                           |
| 450-25                      | Treasury account                             |                    |                           |
|                             | <b>Sub-total</b>                             | <b>283199.84</b>   | <b>2148584.06</b>         |
|                             | <b>Balance with Bank – _____ Special</b>     |                    |                           |
|                             | <b>Funds</b>                                 |                    |                           |
| 450-41                      | Nationalised Banks                           |                    | 0.00                      |
| 450-42                      | Other Scheduled Banks                        |                    | 0.00                      |
| 450-43                      | Scheduled Co-operative Banks                 |                    |                           |
| 450-44                      | Post Office                                  |                    |                           |
|                             | <b>Sub-total</b>                             | <b>0</b>           | <b>0</b>                  |
|                             | <b>Balance with Bank – _____ Grant Funds</b> |                    |                           |
| 450-61                      | Nationalised Banks                           | 5152350.65         | 4569280.26                |
| 450-62                      | Other Scheduled Banks                        |                    | 196159                    |
| 450-63                      | Scheduled Co-operative Banks                 |                    |                           |
| 450-64                      | Post Office                                  |                    |                           |
|                             | Treasury account                             | 7,455,095          | 1550602                   |
|                             | <b>Sub-total</b>                             | <b>12607445.65</b> | <b>6316041.26</b>         |
|                             | <b>Total Cash and Bank balances</b>          | <b>12890645.49</b> | <b>8464625.32</b>         |

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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                                  | 0                               | 0  |
| 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                                 |                           |                           |
|          | <b>Total Miscellaneous expenditure</b> | 0                         | 0                         |

**Schedule B-22: Notes to the Balance Sheet**

- Note:-1 There is difference in Grant balance and Bank as there is some local bank balance account which are not in Grant balance
- Note:-2 Till march 2024 All Employees Pran are Generated except One who is newly joined and fund are transferred regularly and march month NPS is due and shown in employee liability
- Note:-3 Electricity Bill outstanding shown under the head Other Liabilities

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**Schedules to Income and Expenditure Account  
Nagar Panchayat Nanakmatta 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   | 467,795.29         |                     |
| 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>                                       | 467,795.29         | -                   |
| 110-90        | Less<br>Tax Remissions and Refund [Schedule 1 – 1 (a)] |                    |                     |
|               | <b>Sub-total</b>                                       | 467795.2926        | 0                   |
|               | <b>Total tax revenue</b>                               | 467795.2926        | 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                          |

\* Insert the Detailed Codes of Account as applicable

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

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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 |                           |                            |
| <b>Sub-total</b>                                     |                                     | 0                         | 0                          |
| <b>Total Rental Income from Municipal Properties</b> |                                     | 0                         | 0                          |

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| <b>Schedule I-4: Fees &amp; User Charges [Code No 140]</b> |  |                           |                            |
|--|--|---------------------------|----------------------------|
| Code No.   | Particulars                                      | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
| 1  | 2  | 3.00                      | 4                          |
| 140-10   | Empanelment & Registration Charges               | 3.00                      | 0                          |
| 140-11   | Licensing Fees                                   | -                         | 0                          |
| 140-12   | Fees for Grant of Permit                         | 34,650.00                 | 71900                      |
| 140-13   | Fees for Certificate or Extract                  |                           |                            |
| 140-14   | Development Charges                              | 5,509.00                  | 0                          |
| 140-15   | Regularisation Fees                              |                           |                            |
| 140-20   | Penalties and Fines                              |                           |                            |
| 140-40   | Other Fees                                       | 3,800.00                  | 12100                      |
| 140-50   | User Charges                                     |                           | 0                          |
| 140-60   | Entry Fees                                       | 994,110.00                | 914,790                    |
| 140-70   | Service / Administrative Charges                 |                           |                            |
| 140-80   | Other Charges                                    | 1,333.00                  |                            |
|  | Sub-Total  |                           | 2980                       |
|  |  | 1,039,402.00              | 1001770                    |
| 140-90   | Less:  |                           |                            |
|  | Rent Remission and Refunds                       |                           |                            |
|  | Sub-total  |                           |                            |
|  |  | 1,039,402                 | 1,001,770                  |
|  | <b>Total income from Fees &amp; User Charges</b> | <b>1,039,402</b>          | <b>1,001,770</b>           |

| <b>Schedule I-5: Sale &amp; Hire Charges [Code No 150]</b> |  |                           |                            |
|--|--|---------------------------|----------------------------|
| Detailed Head Code   | Particulars                                      | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
| 1  | 2  | 3.00                      | 4                          |
| 150-10   | Sale of Products                                 |                           |                            |
| 150-11   | Sale of Forms & Publications                     | 96,465.00                 | 13580                      |
| 150-12   | Sale of stores & scrap                           | 67,906.00                 | 13452                      |
| 150-30   | Sale of Others                                   | -                         |                            |
| 150-40   | Hire Charges for Vehicles                        |                           |                            |
| 150-41   | Hire Charges for Equipment                       |                           |                            |
|  | <b>Total income from Sale &amp; Hire charges</b> | <b>164,371.00</b>         | <b>27032</b>               |

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| <b>Schedule I-6: Revenue Grants, Contributions &amp; Subsidies [Code No160]</b> |  |                           |                            |
|---|--|---------------------------|----------------------------|
| Code No.  | Particulars  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
| 1   | 2  | 3                         | 4                          |
| 160-10  | Revenue Grant  | 28,016,406.00             | 12,424,181.00              |
| 160-20  | Re-imbusement of expenses                                  |                           |                            |
| 160-30  | Contribution towards schemes                               | 4,170,192.49              | 3,287,718.92               |
|   | <b>Total Revenue Grants, Contributions &amp; Subsidies</b> | <b>32,186,598.49</b>      | <b>15,711,899.92</b>       |

| <b>Schedule I-7: Income from Investments – General Fund [Code No 170]</b> |                                      |                           |                            |
|---|--------------------------------------|---------------------------|----------------------------|
| Code No   | Particulars                          | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
| 1   | 2                                    | 3                         | 4                          |
| 170-10  | Interest on Investments              |                           |                            |
| 170-20  | Dividend                             |                           |                            |
|   | Profit in Sale of Investments        |                           |                            |
| 170-40  | Others                               |                           |                            |
| 170-80  |                                      |                           |                            |
|   | <b>Total Income from Investments</b> | <b>0</b>                  | <b>0</b>                   |

| <b>Schedule I-8: Interest Earned [Code No 171]</b> |   |                           |                            |
|--|---|---------------------------|----------------------------|
| Code No.   | Particulars                                 | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
| 1  | 2   | 3                         | 4                          |
| 171-10   | Interest from Bank Accounts                 | 2,589.00                  | 4,183.00                   |
| 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>2589.00</b>            | <b>4,183.00</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    |                           |                            |
| 180-80   | Miscellaneous Income              |                           |                            |
|          | <b>Total. Other Income</b>        | -                         | -                          |

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

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

| Code No. | Particulars                          | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--------------------------------------|---------------------------|----------------------------|
| 1        | 2                                    | 3                         | 4                          |
| 210-10   | Salaries, Wages and Bonus            |                           |                            |
| 210-20   | Benefits and Allowances              | 9,600,484.00              | 9,112,253.00               |
| 210-30   | Pension                              | 22,560.00                 | 20,160.00                  |
| 210-40   | Other Terminal & Retirement Benefits | 186,571.00                | 143,868.00                 |
|          | <b>Total establishment expenses</b>  | <b>9,809,615.00</b>       | <b>9,276,281.00</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                |                           |                            |
| 220-11   | Office maintenance                   | 75,332.00                 |                            |
| 220-12   | Communication Expenses               |                           |                            |
| 220-20   | Books & Periodicals                  |                           | 80,240.00                  |
| 220-21   | Printing and Stationery              |                           |                            |
| 220-30   | Travelling & Conveyance              | 35,036.00                 | 21,150.00                  |
| 220-40   | Insurance                            | 10,200.00                 | 14,830.00                  |
| 220-50   | Audit Fees                           |                           |                            |
| 220-51   | Legal Expenses                       |                           |                            |
| 220-52   | Professional and other Fees          |                           |                            |
| 220-60   | Advertisement and Publicity          | 163,000.00                | 159,300.00                 |
| 220-61   | Membership & subscriptions           | 125,884.00                | 169,029.11                 |
| 220-80   | Other Administrative Expenses        |                           |                            |
|          | <b>Total administrative expenses</b> | <b>622,267.00</b>         | <b>444,549.11</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                                     | 125,839.00                | 91,000.00                  |
| 230-20   | Bulk Purchases                                   |                           |                            |
| 230-30   | Consumption of Stores                            | 216,035.00                | 426,339.00                 |
| 230-40   | Hire Charges                                     |                           | -                          |
| 230-50   | Repairs & maintenance -Infrastructure Assets     |                           | -                          |
| 230-51   | Repairs & maintenance - Civic Amenities          | 61,035.00                 | 98,666.00                  |
| 230-52   | Repairs & maintenance - Buildings                | 56,206.00                 | -                          |
| 230-53   | Repairs & maintenance - Vehicles                 | 24,756.00                 | 89,079.00                  |
| 230-59   | Repairs & maintenance - Others                   | 82,361.00                 | 259,785.62                 |
| 230-80   | Other operating & maintenance expenses           | 1,509,176.00              | 5,055,763.00               |
|          | <b>Total Operating &amp; Maintenance Expense</b> | <b>2,075,408.00</b>       | <b>6,020,632.62</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  |                           |                            |
| 240-80   | Other Finance Expenses                                      | 16.83                     | 1,901.46                   |
|          | <b>Total Interest &amp; Finance Charges</b>                 | 16.83                     | 1,901.46                   |

**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                  | 191,947.00                | 341,890.00                 |
| 250-30   | Share in Programmes of others   |                           |                            |
|          | <b>Total Programme Expenses</b> | 191,947.00                | 341,890.00                 |

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

| Code No. | Particulars  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1        | 2  | 3                         | 4                          |
| 260-10   | Grants Given (Give details)                                      | 14,858,000.00             | 60,000.00                  |
| 260-20   | Contributions Given (Give details)                               |                           |                            |
| 260-30   | Subsidies Given (Give details)                                   |                           |                            |
|          | <b>Total Revenue Grants, Contributions &amp; Subsidies given</b> | 14,858,000.00             | 60,000.00                  |

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

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

| Code No. | Particulars                             | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1        | 2                                       | 3                         | 4                          |
| 270-10   | Provisions for Doubtful receivables     |                           |                            |
| 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        | 113558                    | 386305                     |
|          | <b>Total Miscellaneous expenses</b> | 113558                    | 386305                     |

**Schedule I-18:**

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

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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                    |                           |                            |
|   | <b>Total Income from Commercial projects</b> | 0                         | 0                          |

**27.5. Balance Sheet**

27.5.1 The ULB shall prepare a Balance Sheet at the end of each accounting period. The Balance Sheet is a statement, which reflects the financial position of the ULB as on a particular date. It presents the assets, liabilities and reserves of the ULB as on a specified date.

27.5.2 The Balance Sheet is also drawn from the Trial Balance. Assets, liabilities and reserve heads shall be posted from the Trial Balance to the Balance Sheet as discussed above.

27.5.3 The Balance Sheet shall be prepared in the format AC 25.

27.5.4 The details of various items of Balance Sheet would be given in separate schedules attached to the Balance Sheet.

27.5.5 Format of Balance Sheet with schedules are given below

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Nagar Panchayat Gularbhoj  
Statement of Cash Flow Statement as on 31st March 2024


| Particulars   | Current Year (Rs.)   | Previous Year (Rs.) |
|---|----------------------|---------------------|
| <b>a. Cash flows from Operating Activities</b>  |                      |                     |
| <b>Cash Receipt from:</b>   |                      |                     |
| Taxation  | -                    | -                   |
| Sales of Goods and Services   | 164,371.00           | 27,032.00           |
| Grants related to Revenue/General Grants  | 32,186,598.49        | 15,711,899.92       |
| Interest Received   | 2,589.00             | 4,183.00            |
| Other Receipts  | 1,039,402.00         | 1,001,770.00        |
| <b>Less: Cash Payment for:</b>  |                      |                     |
| Employee Costs  | 9,809,615.00         | 9,276,281.00        |
| Superannuation  | -                    | -                   |
| Suppliers   |                      |                     |
| Interest Paid   |                      |                     |
| Other Payments  | 17,861,196.83        | 7,255,278.19        |
| <b>Cash generated from/ (used in) operating activities</b>  | <b>5,722,148.66</b>  | <b>213,325.73</b>   |
| Less/ Add: (Increase) / Decrease in Debtors   | -9,200.00            | -13,400.00          |
| Less/ Add: (Decrease) / Increase in Current Liabilities   | -1,197,446.00        | 39,798.73           |
| <b>Net cash generated from/ (used in) operating activities (a)</b>  | <b>4,515,502.66</b>  | <b>239,724.46</b>   |
| <b>b. Cash flows from Investing Activities</b>  |                      |                     |
| (Purchase) of fixed assets & CWIP   | -12,524,037.00       | -2,928,169.00       |
| Increase/ (Decrease) in Special funds/ grants   | 4,129,563.00         | 5,571,800.00        |
| (Increase)/ Decrease in Earmarked funds   | -                    | -                   |
| (Purchase) of Investments   |                      |                     |
| (Increase)/ Decrease in Reserve   | 8,304,991.51         | 2,617,097.08        |
| <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) investing activities (b)</b>  | <b>-89,482.49</b>    | <b>5,260,728.08</b> |
| <b>c. Cash flows from financing activities</b>  |                      |                     |
| <b>Add:</b>   |                      |                     |
| Loan from banks/ others received  |                      |                     |
| Corporation fund  | -                    | -                   |
| <b>Less:</b>  |                      |                     |
| Loan repaid during the period   |                      |                     |
| Loans & advances to employees   |                      |                     |
| Loans to others   |                      |                     |
| Finance expenses  |                      |                     |
| <b>Net cash generated from (used in) financing activities (c)</b>   | <b>-</b>             | <b>-</b>            |
| <b>Net increase/ (decrease) in cash and cash equivalents (a+ b + c)</b>   | <b>4,426,020.17</b>  | <b>5,500,452.54</b> |
| Cash and cash equivalents at beginning of period  | 8,464,625.32         | 2,964,172.78        |
| <b>Cash and cash equivalents at end of period</b>   | <b>12,890,645.49</b> | <b>8,464,625.32</b> |
| <b>Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:</b> |                      |                     |
| i. Cash Balances  | -                    | -                   |
| ii. Bank Balances   | 12,890,645.49        | 8,464,625.32        |
| iii. Scheduled co-operative banks   |                      |                     |
| iv. Balances with Post offices  |                      |                     |
| v. Balances with other banks  |                      |                     |
| <b>Total</b>  | <b>12,890,645.49</b> | <b>8,464,625.32</b> |

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Schedule 22 - Notes to Accounts

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

  
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B.

**NAGAR PANCHAYAT GULARBHOJ (UDHAM SINGH NAGAR) U.K.**

7. Previous year's figures have been regrouped/ rearranged wherever necessary.

**8. Reserves & Surplus**

**8.1 Municipal General Fund:** The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. The net balance in General Fund as on 31st March, 2024 was stood with Rs -32,08,347.23/- after considering the effect of income & expenditure.

**8.2 Earmarked Fund:** Funds representing Special Funds (National Pension scheme/ Employee Provident Fund) to be utilized for specific purposes. The net balance in Earmarked Fund was Rs. Nil stood as on 31st March, 2024. Difference in Bank balance in special fund and balance stood in earmarked fund states march munch accrual in salary payroll Please note that all employees having PRAN

**8.3 Reserves: 4,61,60,958.01/-**

The Reserve which represent capital contribution was stood as on 31<sup>st</sup> March, 2024 amounting to Rs 4,61,60,958.01 that has been created by capitalizing the asset.

**9. Grants and Contribution (Schedule B-4): Rs. 1,26,32,598.47/-**

It has been noticed that opening balance of Unutilized Grant amounts to Rs. 82,38,650.47 and Grant received during the period amounted to Rs. 4,51,56,159 and Grant utilized during the period is Rs. 1,24,75,234 Grant of Rs. 1,26,32,598.47 remained unutilized at the end of the period. Please note that difference in grant balance and bank balance grant is because of local fund balance are not in grant balance.

**10. Deposit Received (Schedule B-7) Rs. 3,69,613/-**

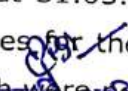
No manual control of EMD or Security received register through fixed deposit/NSC

**11. Other Liabilities (Schedule B-9): Rs. 39,44,361.84/-**

It consists of the following:

**A. Employees Liability: Rs 1,72,926/-**

Employees' liability of Rs. 1,72,926 as at 31.03.2023 pertains to salary and other benefits payable to employees for the month of March 2024 and arrear of proceedings months which were not paid to employees for various reasons.

  
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**B. Recoveries Payable: Rs. 7,329/-**

In respect of dues towards Recoveries Payable information from applicable records/account books have been taken and based on that figure have been stated in the Balance sheet as on 31.3.2024.

**C. Creditors: 51,431.35/-**

Services / goods taken from creditor/supplier pertained to the period till 31.3.2024 has been recognized as liability on accrual basis on 31.3.2024 and accordingly taken in the Balance sheet of 31.03.2024.

**D. Provisions of expenses etc (Schedule B-10): Nil**

All efforts were made to Find provision on electricity Bills, same has not been made in the said sheet as on 31<sup>th</sup> March 2024.

**E. Government Dues Payable: 1,78,454.72/-**

Government dues payable is accounts for on the basis of records provided by ULB Staff. consultant has not been counter verified from return filed by any other consultant.

**12. Fixed Assets Rs. 6,60,33,201.47 & Accumulated Depreciation Rs. 1,95,15,057.69 thereon (Schedule B-11): Rs. 4,65,18,143.78/-**


Fixed Assets are taken in the balance sheet on the basis of historical cost/cost of acquisition. The amount of total depreciation charged on fixed assets excluding land during the period ended on 31.3.2024 is Rs. 42,23,345.54 and capital work in progress during the year amounts to Rs. Nil

**13. Investments and interest accrued thereon (Schedule B-12 & B-13): NIL**

There are no specific Investment held by Nagar Panchayat during the Year ended 31.3.2024.

**14. Stock in Hand (Schedule B-15): Rs. 22,600/-**

It is calculated on FIFO method of valuation

  
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- 15. Receivable Income (Schedule B-16): Rs. 4,67,795.29/-**  
Amount of Closing Receivable Income heads such as Property tax, and other amounts to Rs. 4,67,795.29/- and has been taken on the basis of accounting entries passed during the period. Demand is being prepared by ULB staff.
- 16. Cash & Bank Balance (Schedule B-18): Rs. 1,28,90,645.02/-**  
Cash & Bank Balance have been taken at actual appearing in Cash Book. Bank reconciliations are also attached herewith forming part of Balance sheet as on 31.03.2024
- 17. Loans, Advances & Deposits (Schedule B-19): Rs. NIL**
- 18. Schedule I-1 - Tax Revenue: Rs 4,67,795.29/-**  
This schedule contains income of the Nagar Panchayat from Property Taxes. We have gathered information regarding demand Raised during the year. Demand is being updated by staff of ULB, this is not final demand.
- 19. Schedule I-3-Rental Income from Municipal Properties - Rs Nil**  
This includes income from shop rents, we have gathered information regarding demand Raised during the year.
- 20. Schedule I-4- Fees and User charges Rs. 10,39,402/-**  
This Schedule contains income of the Nagar Panchayat from fees and user charges. We have taken all fees & charges on receipt basis from the cash book maintained by Nagar Panchayat. This schedule contains Empanelment & Registration Charges, License Fees, Penalties and Fines and other fees etc.
- 21. Schedule I-5- Sale and Hire Charges Rs. 1,64,371/-**  
This includes income from sale of Forms & Publication.
- 22. Schedule I-6- Grants, Contributions and Subsidies Rs. 3,21,86,598.49/-**  
This schedule contains the revenue grants received from the government for salary and other revenue expenditure.
- 23. Schedule I-8- Interest Earned - Rs. 2589/-**  
This schedule contains the income from interest on saving bank accounts.
- 24. Schedule I-9- Other incomes - Rs. Nil**  
The amount shown under this schedule pertains to miscellaneous income. This schedule includes Recoveries from employees and provision written back.

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**25. Schedule I-10- Establishment Expense- Rs 98,09,615/-**

This schedule contains the Establishment Expense salary expenses of Nagar Panchayat. Accrual of the salary expense has been taken from the salary bills/sheets maintained by Nagar Panchayat.

**26. Schedule I-11- Administration Expense- Rs. 6,22,267/-**

This schedule contains Administration Expense of Nagar Palika like Printing & Stationery, Legal Expense, Advocate Fees, Advertisement and Publicity etc.

**27. Schedule I-12- Operation and Maintenance- Rs 20,75,408/-**

Expenses like Power& Fuel, Consumption of stores, Repair & Maintenance etc are grouped under this schedule all expenses recorded revenue in nature.

**28. Schedule I-13-Interest & Finance Expenses-Rs 16.83/-**

This includes bank charges & Finance expenses deducted by the bank.

**29. Schedule I-14- Program Expenses – Rs. 1,91,947/-**


The amount shown under this schedule pertains to program expense. We have taken from cash book.

**30. Schedule I-15 Revenue Grants, Contributions & Subsidies-  
Rs. 1,48,58,000/-**

The amount shown under this schedule pertains to Revenue Grants, Contributions & Subsidies (Expense) given to various beneficiary

**31. Schedule I-17 Miscellaneous Expense – Rs. 1,13,558/-**

The amount shown under this schedule pertains to miscellaneous expense.

  
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**32. Disclaimer:**

1. All the financial figures and comments in specific or general terms made are based on documents, information and explanations provided by officers and staff of Nagar Panchayat Gularbhoj during the course of engagement of our team, and the correctness, origin comprehensiveness or veracity of comments or explanations in so far as they relate to existing practices is not the responsibility of the Consulting team. As the scope of work of the Consultant was not to carry out any sort of audit, it was limited to do a sort of cross check wherever it was feasible.

Please Note that Statutory dues like GST, TDS, labour cess, Royalty booked from general cash book, the same has not been counter verified from the returns filed by any other consultant.

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

3. The Consulting team is not responsible for any legal or other liability that may arise in any way at any point of time from this document or any interpretation whatsoever that may be put on the whole or part of it. Likewise, the Consulting team is not responsible for any legal consequences arising out of non-compliance by the Nagar Panchayat Gularbhoj of any of its statutory or other Governmental obligations that may become apparent now or any time in the future, in whatsoever manner and in whatsoever ways.

  
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ऊधम सिंह नगर ।