



**JPNGA & Company**

**Chartered Accountants**

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## ACCOUNTANT'S COMPILATION REPORT

To

Executive officer

Nagar Panchayat Kelakhera– U S Nagar

We have compiled the accompanying financial statements of Nagar Panchayat Kelakhera District U S Nagar based on information you have provided. These financial statements comprise the Balance Sheet of Nagar Panchayat Kelakhera District U S Nagar as at March 31<sup>st</sup>, 2023, the statement of Profit and Loss, 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

Ashish Gupta

**(Partner)**

**Membership No.:** 515169

**UDIN No.** 25515169BMJQCU6159



**Date:** 10-04-2025

**Place:** Kelakhera

## **Nagar Panchayat Kelakhera (U.S. Nagar)**

To

The Project Director  
Uttarakhand Public Financial Management Strengthening Project  
91 Race Course, near Police Line, Dehradun,  
Uttarakhand.

Sub: Approval of Financial Statement as on 31<sup>st</sup> March 2023

Dear Sir,

We have verified the Financial Statement as on 31<sup>st</sup> March 2023 of Nagar Panchayat Kelakhera (U.S.Nagar) and examined all relevant documents supporting and records. The Balance sheet has been prepared based on accrual-based Double Entry accounting system. All items that could have been included have been included and it is certified that no items have been left out in preparation of the Financial Statement as on 31<sup>st</sup> March 2023


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

We have verified the opening balance sheet in accordance with Guidelines for preparation of opening balance sheet and approved by the Government of Uttarakhand. In case where there were doubts, explanation was taken from the competent authorities.

Date:

Nagar Panchayat Kelakhera

Place:

  
Executive Officer  
आधिशोसी अधिकारी  
नगर पंचायत केलाखेड़ा  
(ऊधम सिंह नगर)

CC: Director, Urban Development Directorate (UDD), Dehradun

CA Urin Gupta, Deputy Team Leader, JPNGA & Co, Chartered Accountants, Dehradun

Executive officer

# **Financial Statement**

**for the Year**

**Ended 31.03.2023**

**NAGAR PANCHAYAT**

**KELAKHERA**

**Prepared By:**

**JPNGA & Company**

**(Chartered Accountant)**

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

AC 25	Balance Sheet			
Balance Sheet of Nagar Panchayat Kelakhera as on 31st March 2023				
Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Liabilities			
	Own Fund Reserve & Surplus			
3-10	Municipal Fund	B-1	-7983096.32	-54,24,754.97
3-11	Earmarked Funds	B-2	4715048.35	39,62,134.35
3-12	Reserves	B-3	83527464.26	6,61,85,955.00
	Total Own Fund Reserves and Surplus		80259416.29	6,47,23,334.38
3-20	Grants, Contributions for specific purposes	B-4	13855376.76	5,84,34,597.76
	Loans			
3-30	Secured loans	B-5		
3-31	Unsecured loans	B-6		
	Total Loans		0	-
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	916578	17,45,500.00
3-41	Deposit works	B-8	0	
3-50	Other liabilities (Sundry Creditors)	B-9	7790716	58,70,046.00
3-60	Provisions	B-10		
	Total Current Liabilities and Provisions		87,07,294.00	76,15,546.00
	TOTAL LIABILITIES		10,28,22,087.05	13,07,73,478.14
	ASSETS			
4-10	Fixed Assets	B-11		
	Gross Block		126113487.55	9,92,88,871.55
4-11	Less: Accumulated Depreciation		44013459.08	3,49,58,360.54
	Net Block		82100028.47	6,43,30,511.01
4-12	Capital work-in-progress	B-12		
			82100028.47	6,43,30,511.01
		Total Fixed Assets		
		B-11		

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Balance Sheet of Nagar Panchayat Kelakhera as on 31st March 2023				
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		
	<b>Sundry Debtors (Receivables)</b>			
4-31	Gross amount outstanding	B-16	20,56,103.00	19,37,107.00
4-32	Less: Accumulated provision against bad and doubtful receivables		17,51,813.00	8,27,593.25
	Net amount outstanding		3,04,290.00	11,09,513.75
4-40	Prepaid expenses	B-17		
4-50	Cash and Bank Balances	B-18	2,04,17,768.58	6,53,33,453.38
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>2,07,22,058.58</b>	<b>6,64,42,967.13</b>
4-70	Other Assets	B-20		
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21		
	<b>TOTAL ASSETS</b>		<b>10,28,22,087.05</b>	<b>13,07,73,478.14</b>
	Notes to the Balance Sheet	B-22		

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Nagar Panchayat Kelakhera Income and Expenditure Statement for the period from 1st April 2022 to 31st March 2023				
AC 26				
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	5,42,780.00	5,35,245.00
1-20	Assigned Revenues & Compensation	I-2	-	
1-30	Rental Income from Municipal Properties	I-3	2,33,640.00	3,23,690.00
1-40	Fees & User Charges	I-4	14,77,540.00	6,98,280.00
1-50	Sale & Hire Charges	I-5	76,428.00	1,80,720.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	3,39,82,055.74	2,86,90,441.30
1-70	Income from Investments	I-7	-	
1-71	Interest Earned	I-8	1,67,027.00	1,42,293.00
1-80	Other Income	I-9	12,000.00	
1-90	Income from Commercial Projects	I-19	-	
<b>A</b>	<b>Total – INCOME</b>		<b>3,64,91,470.74</b>	<b>3,05,70,669.30</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	I-10	1,73,31,379.00	1,67,87,726.00
2-20	Administrative Expenses	I-11	11,46,849.00	10,15,943.00
2-30	Operations & Maintenance	I-12	90,17,839.00	38,24,493.00
2-40	Interest & Finance Expenses	I-13	1,427.80	330.40
2-50	Programme Expenses	I-14	56,723.00	38,712.00
2-60	Revenue Grants, Contributions & subsidies	I-15	12,94,043.00	7,17,898.00
2-70	Provisions & Write off	I-16	9,24,219.75	3,82,779.75
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		90,55,098.54	76,86,133.30
<b>B</b>	<b>Total – EXPENDITURE</b>		<b>3,88,27,579.09</b>	<b>3,04,54,015.45</b>
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items			
2-80	Add: Prior period Items (Net)	1-18		
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		-23,36,108.35	1,16,653.85
2-90	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund			

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

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

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year* (Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	-5424754.97		-5424754.97	222233	-5646987.97
310-90	Excess of Income & Expenditure	0	-23.36,108.35	-2336108.35		-2336108.35
	<b>Total Municipal fund (310)</b>					<b>-7983096.32</b>

**Schedule B-2: Earmarked Funds**

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

Amount in Rs.

Particulars	NPS fund	PF fund					
(a) Opening Balance	20,82,771.00	18,79,363.35					
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition	4,01,663.00	3,51,251.00					
<b>Total (b)</b>	<b>4,01,663.00</b>	<b>3,51,251.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total (a+b)</b>	<b>24,84,434.00</b>	<b>22,30,614.35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(c) Payments out of funds							
(i) Capital expenditure on							
Code No.							
Fixed Assets*							
Others							
<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc							
Rent							
Other administrative charges							
<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments Transferred to Municipal Fund							
<b>Sub-total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total of (i+ii+iii) (c)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net balance at the year end - (a+b)-(c)</b>	<b>24,84,434.00</b>	<b>22,30,614.35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant Total of Special Funds</b>							

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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.)
312-10	Capital Contribution					
312-11	Capital Reserve	66185955	26396608	92582563	9055098.74	83527464.26
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	<b>Total Reserve funds</b>	66185955	26396608	92582563	9055098.74	83527464.26

*Reserve*

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Schedule B-4: Grants & Contribution for Specific Purposes [Code No 320] Amount in Rs.							
Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
(a) Opening Balance	4,46,10,525.76	1,31,80,602.00	40,000.00				
(b) Additions to the Grants *							
(i) Grant received during the year	45,53,777.00	3,71,48,600.00	40,000.00				
(ii) Interest/Dividend earned on Grant Investments	18,10,100.00						
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)	63,63,877.00	3,71,48,600.00	40,000.00				
Total (a+b)	5,09,74,402.76	5,03,29,202.00	80,000.00				
(c) Payments out of funds							
(i) Capital expenditure on	76,39,952.00	1,87,56,656.00					
Fixed Assets* Others							
Sub -total	76,39,952.00	1,87,56,656.00	-				
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.		1,72,76,042.00					
Rent							
Other administrative charges	3,84,41,687.00	54,13,891.00					
Sub -total	3,84,41,687.00	2,26,89,933.00	-				
(iii) Other:							
Loss on disposal of Grant Investments Diminution in Value of Grant Investments Grants Refunded							
Sub -total	-	-	-				
Total (c) [(i)+(ii)+(iii)]	4,60,81,639.00	4,14,46,589.00	-				
Net balance at the year end - (a+b)-(c)	48,92,763.76	88,82,613.00	80,000.00				
Total Grants & Contribution for Specific Purposes							

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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.)
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.)
340-10	Deposits From Contractors and suppliers	916578	1745500
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
	<b>Total deposits received</b>	916578	1745500

**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
341-10-01						
341-10-02						
341-10-03						
341-10-xx						
	<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.)
350-10	Creditors	7256322	5620443
350-11	Employee Liabilities	352266	217863
350-12	Interest Accrued and Due	0	
350-20	Recoveries Payable	182128	31740
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>7790716</b>	<b>5870046</b>

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

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



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

Schedule B-1: Fixed Assets [Code 10, 410 & 411]											
Code No	Particulars	Gross Block			Accumulated Depreciation			Net Block			
		Opening Balance	Additions during the period \$	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
410-10	Land	6.00			6.00				-	6.00	6.00
410-20	Buildings	21,948,571.00	1,157,576.00		23,106,147.00	4,418,650.03	732,464.86		5,151,114.89	17,955,032.11	17,529,920.97
410-21	Parks & Playgrounds				-	-	-		-	-	-
	Pond								-	-	-
	<b>Infrastructure Assets</b>				-				-	-	-
410-30	Roads and Bridges	54,239,330.00	15,667,177.00		69,906,507.00	22,466,559.25	5,827,071.37		28,293,630.62	41,612,876.38	31,772,770.75
410-31	Sewerage and drainage	14,084,800.00	1,134,428.00		15,219,228.00	5,083,897.79	947,818.82		6,031,716.61	9,187,511.39	9,000,902.21
410-32	Water ways	2,746,000.00			2,746,000.00	65,354.80	65,354.80		130,709.60	2,615,290.40	2,680,645.20
410-33	Public Light	1,045,650.00	2,279,132.00		3,324,782.00	397,347.00	415,191.04		812,538.04	2,512,243.96	648,303.00
	Public Toilet				-				-	-	-
	<b>Other assets</b>				-				-	-	-
410-40	Plants & Machinery				-				-	-	-
410-50	Vehicles	3,694,121.55	3,815,196.00		7,509,317.55	1,843,232.25	532,163.35		2,375,395.60	5,133,921.95	1,850,889.30
410-60	Office & other equipment	218,194.00	354,185.00		572,379.00	166,244.30	74,418.25		240,662.55	331,716.45	51,949.70
410-70	Furniture, fixtures, fittings and electrical appliances	164,880.00	107,460.00		272,340.00	81,093.90	23,226.55		104,320.45	168,019.55	83,786.10
410-22	Statues, heritage assets, antiques & other works of art				-				-	-	-
410-80	Other fixed assets and non-current assets	1,147,319.00	2,309,462.00		3,456,781.00	435,981.22	437,389.50		873,370.72	2,583,410.28	711,337.78
	<b>Total</b>	99,288,871.55	26,824,616.00	-	126,113,487.55	34,958,360.54	9,055,098.54	-	44,013,459.08	82,100,028.47	64,330,511.01

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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				
Parks and Playgrounds				
Roads and Bridges				
Sewerage and Drainage				
Water Ways				
Public Lighting				
Plant and Machinery				

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

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

					Amount Rs.
Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
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					
	Total of Investments General Fund	0	0	0	0

*Debate*

*Deputy*

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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.)
421-10	Central Government Securities State				
421-20	Government Securities Debentures and				
421-30	Bonds Preference Shares				
421-40	Preference share				
421-50	Equity Shares				
421-60	Units of Mutual Funds Other Investments				
421-80	Other Investment				
	Total of Investments Other Funds	0		0	0
Schedule B-15: Stock in Hand (Inventories) [Code 430]					Amount Rs.
Code No.	Particulars	Current Year Amount (Rs.)		Previous Year Amount (Rs.)	
430-10	Stores				
430-20	Loose Tools				
430-30	Others				
	Total Stock in hand				

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

Code No.	Particulars	Gross Amount (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	Receivable for Property Taxes Current Year Receivable outstanding for more than 2 years but not exceeding 3 years 3 Years to 4 Years More than 5 Years Sick or Closed Industries	17,84,889.00	16,85,645.00	99,244.00	10,01,061.75
	Sub - Total	17,84,889.00	16,85,645.00	99,244.00	10,01,061.75
431-19	Receivable of Other Taxes Current Year Receivables outstanding for more than 2 years but not exceeding 3 years 3 Years to 4 years More than 5 Years Sick or Closed Industries				
	Sub- total				-
350-30	Less: State Government Cesses/Levies in Taxes - Control Accounts				
431-30	<b>Net Receivables of Other Taxes</b> Receivables of Cess Current Year Receivables outstanding for more than 2 years but not exceeding 3 years 3 Years to 4 years More than 5 Years Sick or Closed Industries				
	Sub - total	0	0	0	
431-40	Receivables from Other Sources Current Year Receivables outstanding for more than 2 years but not exceeding 3 years 3 Years to 4 years More than 5 Years	2,71,214.00	66,168.00	2,05,046.00	1,08,452.00
	Sub total	2,71,214.00	66,168.00	2,05,046.00	1,08,452.00
	<b>Total of Sundry Debtors (Receivables)</b>	<b>20,56,103.00</b>	<b>17,51,813.00</b>	<b>3,04,290.00</b>	<b>11,09,513.75</b>

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

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
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. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
450-10	Cash		
	<b>Balance with Bank – Municipal Funds</b>		
450-21	Nationalised Banks	9,47,851.30	20,14,861.30
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks	36,17,080.17	34,40,316.97
450-24	Post Office		
450-25	Treasury account		
	<b>Sub-total</b>	<b>45,64,931.47</b>	<b>54,55,178.27</b>
	<b>Balance with Bank –Special Fund</b>		
	<b>Funds</b>		
450-41	Nationalised Banks		
450-42	Other Scheduled Banks	46,27,460.35	38,83,677.35
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	<b>Sub-total</b>	<b>46,27,460.35</b>	<b>38,83,677.35</b>
	<b>Balance with Bank – Grant Funds</b>		
450-61	Nationalised Banks	49,13,052.76	4,52,34,284.76
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	Treasury account	63,12,324.00	1,07,60,313.00
	<b>Sub-total</b>	<b>1,12,25,376.76</b>	<b>5,59,94,597.76</b>
	<b>Total Cash and Bank balances</b>	<b>20417768.58</b>	<b>65333453.38</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.)
460-10	Loans and advances to employees				
460-20	Employee Provident Fund Loans				
460-30	Loans to Others				
460-40	Advance to Suppliers and Contractors				
460-50	Advance to Others				
460-60	Deposit with External Agencies				
460-80	Other Current Assets				
	<b>Sub -Total</b>	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)
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)
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)
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

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**Schedules to Income and Expenditure Account  
Nagar Panchayat Kelakhera as on 31st March 2023**

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

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
110-01	Property tax	5,42,780.00	5,35,245.00
110-02	Water tax		
110-03	Sewerage Tax		
110-04	Conservancy Tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-11	Advertisement tax		
110-12	Pilgrimage Tax		
110-80	Other taxes		
	<b>Sub-total</b>	<b>5,42,780.00</b>	<b>5,35,245.00</b>
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]		
	<b>Sub-total</b>	<b>5,42,780.00</b>	<b>5,35,245.00</b>
	<b>Total tax revenue</b>	<b>5,42,780.00</b>	<b>5,35,245.00</b>

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

Code No. *	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1100100	Property taxes		
1101100	Advertisement tax		
1108000	Others		
	<b>Total refund and remission of tax revenues</b>	<b>-</b>	<b>-</b>

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Schedule I-2: Assigned Revenues & Compensation [Code No 120]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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>	-	-
Schedule I-3: Rental income from Municipal Properties [Code No 130]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
130-10	Rent from Civic Amenities	2,33,640.00	3,23,690.00
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>	2,33,640.00	3,23,690.00
130-90	Less: Rent Remission and Refunds		
	<b>Sub-total</b>	2,33,640.00	3,23,690.00
	<b>Total Rental Income from Municipal Properties</b>	<b>2,33,640.00</b>	<b>3,23,690.00</b>

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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.)
140-10	Empanelment & Registration Charges	8,000.00	14,500.00
140-11	Licensing Fees	9,36,773.00	4,78,500.00
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	4,130.00	290.00
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	3,49,928.00	2,000.00
140-40	Other Fees	27,096.00	-
140-50	User Charges	1,45,685.00	1,91,305.00
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges	5,928.00	11,685.00
	Sub-Total	14,77,540.00	6,98,280.00
140-90	Less: Rent Remission and Refunds		
	Sub-total	14,77,540.00	6,98,280.00
	Total Income from Fees & User Charges	14,77,540.00	6,98,280.00
<b>Schedule I-5: Sale &amp; Hire Charges [Code No 150]</b>			
Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
150-10	Sale of Products	9,640.00	16,110.00
150-11	Sale of Forms & Publications	66,788.00	1,64,610.00
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
	Total income from Sale & Hire charges	76,428.00	1,80,720.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
160-10	Revenue Grant	2,49,26,957.00	2,10,04,308.00
160-20	Re-imbursement of expenses		
160-30	Contribution towards schemes	90,55,098.74	76,86,133.30
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>3,39,82,055.74</b>	<b>2,86,90,441.30</b>

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
170-10	Interest on Investments		
170-20	Dividend		
170-40	Profit in Sale of Investments		
170-80	Others		
	<b>Total Income from Investments</b>	<b>-</b>	<b>-</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
171-10	Interest from Bank Accounts	1,67,027.00	1,42,293.00
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>1,67,027.00</b>	<b>1,42,293.00</b>

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**Schedule I-9: Other Income [Code No180]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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	12,000.00	
	<b>Total. Other Income</b>	<b>12,000.00</b>	<b>-</b>

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Schedule I-10: Establishment Expenses [code no 210]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
210-10	Salaries, Wages and Bonus	1,53,57,765.00	1,28,20,479.00
210-20	Benefits and Allowances	46,279.00	51,376.00
210-30	Pension	19,27,335.00	18,02,400.00
210-40	Other Terminal & Retirement Benefits		21,13,471.00
	<b>Total establishment expenses</b>	<b>1,73,31,379.00</b>	<b>1,67,87,726.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
220-10	Rent, Rates and Taxes		
220-11	Office maintenance		12,081.00
220-12	Communication Expenses	5,000.00	25,831.00
220-20	Books & Periodicals	7,302.00	
220-21	Printing and Stationery	61,747.00	23,486.00
220-30	Travelling & Conveyance		
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses	31,000.00	2,01,998.00
220-52	Professional and other Fees	4,62,560.00	3,13,880.00
220-60	Advertisement and Publicity	5,63,334.00	3,64,327.00
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	15,906.00	74,340.00
	<b>Total administrative expenses</b>	<b>11,46,849.00</b>	<b>10,15,943.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
230-10	Power & Fuel	46,89,295.00	27,96,157.00
230-20	Bulk Purchases		
230-30	Consumption of Stores	19,67,363.00	6,18,959.00
230-40	Hire Charges	12,500.00	
230-50	Repairs & maintenance –Infrastructure Assets	10,22,478.00	1,86,987.00
230-51	Repairs & maintenance - Civic Amenities	16,933.00	
230-52	Repairs & maintenance – Buildings	5,58,608.00	
230-53	Repairs & maintenance – Vehicles	9,440.00	
230-59	Repairs & maintenance – Others	1,94,386.00	66,865.00
230-80	Other operating & maintenance expenses	5,46,836.00	1,55,525.00
	<b>Total Operating &amp; Maintenance Expense</b>	<b>90,17,839.00</b>	<b>38,24,493.00</b>




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Schedule I-13: Interest & Finance Charges [Code No 240]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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	1,427.80	330.40
240-80	Other Finance Expenses		
	<b>Total Interest &amp; Finance Charges</b>	<b>1,427.80</b>	<b>330.40</b>
Schedule I-14: Programme Expenses [Code No 250]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
250-10	Election Expenses	1,765.00	14,905.00
250-20	Own Programmes	54,958.00	23,807.00
250-30	Share in Programmes of others		
	<b>Total Programme Expenses</b>	<b>56,723.00</b>	<b>38,712.00</b>
Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
260-10	Grants Given (Give details)	12,94,043.00	7,17,898.00
260-20	Contributions Given (Give details)		
260-30	Subsidies Given (Give details)		
	<b>Total Revenue Grants, Contributions &amp; Subsidies given</b>	<b>12,94,043.00</b>	<b>7,17,898.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
270-10	Provisions for Doubtful receivables		2,44,756.00
270-20	Provision for other Assets	-50177.75	1,38,023.75
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
	<b>Total Provisions &amp; Write off</b>	<b>-50177.75</b>	<b>382779.75</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses		
	<b>Total Miscellaneous expenses</b>	<b>0</b>	<b>0</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Prior Period Income		
	Prior Period Expenses		
	<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		
	Total Income from Commercial projects	0	0

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