

RR BAJAJ & ASSOCIATES

Chartered Accountants

A-8, Narayan Plaza, 26/A, Chandivali Road, Off Saki Vihar Road, Andheri (East), Mumbai – 400072
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ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Panchayat Piran Kaliyar

We have compiled the accompanying financial statements of ULB **Piran Kaliyar** based on information you have provided. These financial statements comprise the Balance Sheet of ULB **Piran Kaliyar** 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 applied our expertise in accounting and financial reporting to assist the ULB in the preparation and presentation of these financial statements on the basis of accounting principles described in Note to the financial statements. We have complied with relevant ethical requirements.

These financial statements and the accuracy and completeness of the information used to compile them is the responsibility of the ULB

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

As stated in Note to accounts, the financial statements are prepared and presented in accordance with accounting principles as prescribed in Uttarakhand Municipal Accounting Manual-2021. The financial statements are prepared for the purpose described in Note to the financial statements. Accordingly, these financial statements may not be suitable for other purposes.

Your Sincerely,

For RR Bajaj & Associates
Chartered Accountants



A handwritten signature in black ink, appearing to read 'Mukesh Kumawat', written over a light blue grid background.

CA Mukesh Kumawat

Partner

**CONSULTANCY SERVICE FOR
FINANCIAL MANAGEMENT SUPPORT
TO URBAN LOCAL BODIES FOR
PROVIDING HUMAN RESOURCES IN
FIELD OF ACCOUNTING WITH
EXPERTISE IN TRAINING AND
ACCOUNTING SOFTWARE FOR
PREPARATION OF OBS AND
UPDATING ACCOUNTS FOR THREE
YEARS ALONG WITH AFS , TRAINING
IMPLEMENTING MAS.**

Package VI

**ANNUAL FINANCIAL
STATEMENT FOR F.Y. 2023-24**

NAGAR PANCHAYAT PIRAN KALIYAR

Balance Sheet as on 31st March 2024

Nagar Panchayat Piran Kallar

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
LIABILITIES				
Own Fund Reserve & Surplus				
3-10	Corporation Fund/ Municipal	B-1	-628,322.08	-3,922,592.80
3-11	Earmarked Funds	B-2	44,010.00	-
3-12	Reserves	B-3	63,080,660.31	45,897,740.27
	Total Own Fund Reserves and		62,496,348.23	41,975,147.47
3-20	Grants, Contributions for specific	B-4	57,538,446.57	36,488,419.44
	Loans			
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	Total Loans		-	-
Current Liabilities and Provisions				
3-40	Deposits received	B-7	-	78,651.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	1,300,655.00	1,397,992.00
3-60	Provisions	B-10	55,248.00	-
	Total Current Liabilities and Provisions		1,355,903.00	1,476,643.00
	TOTAL LIABILITIES		121,390,697.80	79,940,209.91
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		83,032,442.82	48,262,418.82
4-11	Less: Accumulated Depreciation		19,951,782.51	11,689,918.99
	Net Block		63,080,660.31	36,572,499.83
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		63,080,660.31	36,572,499.83
Investments				
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
	Total Investments Current		-	-
4-30	Stock in hand (Inventories)	B-15	169,200.00	-
Sundry Debtors (Receivables)				
4-31	Gross amount outstanding	B-16	-	6,595,484.00
4-32	Less: Accumulated provision		-	-
	Net amount outstanding		-	6,595,484.00
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	58,124,037.49	36,772,226.08
4-60	Loans, advances and deposits	B-19	16,800.00	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		58,310,037.49	43,367,710.08
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		121,390,697.80	79,940,209.91
	Notes to the Balance Sheet	B-22		

For RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat
Partner

अधिसूची अधिकारी
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Income and Expenditure Statement for the period from 01-04-2023 to 31-03-2024

Nagar Panchayat Piran Kallar

Code 1	Item/ Head of Account 2	Schedule 3	Current Year 4	Previous year 5
	INCOME			
1-10	Tax Revenue	I-1	342,920.00	2,350,000.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	-	-
1-40	Fees & User Charges	I-4	626,130.90	263,970.10
1-50	Sale & Hire Charges	I-5	188,926.00	211,886.00
1-60	Revenue, Grants, Contributions &	I-6	55,468,816.39	29,654,562.13
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	-	-
1-80	Other Income	I-9	-	-
1-90	Income from Commercial Projects	I-19	-	-
	Change in the inventories		-	
A	Total- INCOME		56,626,793.29	32,480,418.23
	EXPENDITURE			
2-10	Establishments Expenses	I-10	15,602,513.00	13,212,154.00
2-20	Administrative Expenses	I-11	1,909,623.00	2,693,882.00
2-30	Operations & Maintenance	I-12	7,867,573.60	7,098,479.00
2-40	Interest & Finance Expenses	I-13	536.89	2,748.48
2-50	Programme Expenses	I-14	22,498,820.00	6,296,319.00
2-60	Revenue, Grants, Contributions &	I-15	-	-
2-70	Provisiions & Write-off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		8,261,863.52	4,228,257.63
B	Total- EXPENDITURE		56,140,930.01	33,531,840.11
A-B	Gross Surplus/(Deficit) of income over		485,863.28	-1,051,421.88
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over		485,863.28	-1,051,421.88
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit)		485,863.28	-1,051,421.88

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Partner

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

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from Operating Activities		
Cash Receipt from:		
Taxation		
Sales of Goods and Services	342,920.00	2,350,000.00
Grants related to Revenue/General Grants	188,926.00	211,886.00
Interest Received	55,468,816.39	29,654,562.13
Other Receipts	-	-
Less: Cash Payment for:	626,130.90	263,970.10
Employee Costs		
Superannuation	15,602,513.00	13,212,154.00
Depreciation	-	-
Interest Paid	8,261,863.52	4,228,257.63
Other Payments	536.89	2,748.48
Cash generated from/ (used in) operating activities	32,276,016.60	16,088,680.00
Less/ Add: (Increase) / Decrease in Debtors	485,863.28	-1,051,421.88
Less/ Add: (Increase) / Decrease in other current asset	6,595,484.00	-2,234,736.00
Less/ Add: (Decrease) / Increase in Current Liabilities	-186,000.00	-
Net cash generated from/ (used in) operating activities (a)	6,774,607.28	-2,896,299.82
b. Cash flows from Investing Activities		
(Purchase) of fixed assets & CWIP	-26,508,160.48	-18,419,498.37
Increase/ (Decrease) in Special funds/ grants	21,050,027.13	1,064,600.41
(Increase)/ Decrease in Earmarked funds	44,010.00	
(Purchase) of Investments		
(Increase)/ Decrease in Reserve		
Add:	17,182,920.04	21,475,653.37
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received		
Interest income received		
Net cash generated from/ (used in) investing activities (b)	11,768,796.69	4,120,755.41
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received		
Corporation Fund	2,808,407.44	-
Less:		
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)	2,808,407.44	-
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	21,351,811.41	1,224,455.59
Cash and cash equivalents at beginning of period	36,772,226.08	35,547,770.49
Cash and cash equivalents at end of period	58,124,037.49	36,772,226.08
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
i. Cash Balances	-	-
ii. Bank Balances	58,124,037.49	36,772,226.08
iii. Scheduled co-operative banks	-	-
iv. Balances with Post offices	-	-
v. Balances with other banks	-	-
Total	58,124,037.49	36,772,226.08

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CA Mukesh Kumawat
Partner

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Schedule B-1: Corporation Fund/ Municipal Fund [Code No. 310] **Schedules to Balance Sheet**

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	-3,922,592.80	9,403,891.44	5,481,298.64	6,595,484.00	-1,114,185.36
310-90	Excess of Income & Expenditure		485,863.28	485,863.28		485,863.28
	Total Municipal fund (310)	-3,922,592.80	9,889,754.72	5,967,161.92	6,595,484.00	-628,322.08



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Schedules to Balance Sheet

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

(Amount in Rs.)

Particulars	Pension Fund	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	131,727.00	-	-	-	-	-	-
Total (b)	131,727.00	-	-	-	-	-	-
Total (a+b)	131,727.00	-	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
Transferred to Municipal Fund/Other	87,717.00	-	-	-	-	-	-
Sub -Total	87,717.00	-	-	-	-	-	-
Total of (i+ii+iii) (c)	87,717.00	-	-	-	-	-	-
Net balance at the year end --- (a+b)-(c)	44,010.00	-	-	-	-	-	-
Grant Total of Special Funds	44,010.00	-	-	-	-	-	-



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Schedule B-3: Reserves [Code No 312]

Schedules to Balance Sheet

Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction 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	37.00	-	37.00	-	37.00
312-11	Capital Reserve	45,897,703.27	34,770,024.00	80,667,727.27	17,587,103.96	63,080,623.31
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	45,897,740.27	34,770,024.00	80,667,764.27	17,587,103.96	63,080,660.31



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Schedules to Balance Sheet

(Amount in Rs.)

Code No.	Particulars	Grants from Central Govt.				Grants from State Government			Grants from Other Agencies		
		15th Finance	NULM	PNAY	SBM	SFC	Avasthapna Vikas Nidhi	Other State	Tourism Fund	MLA Fund	Dargah Fund
(a)	Opening Balance	5,691,298.00	651.20	-	2,602.30	29,405,214.00	656,753.71	-	-	12,212.26	719,687.97
(b)	Addition to the Grants*	12,642,000.00	20,000.00	22,460,531.00	-	55,876,000.00	-	92,094.00	11,270,000.00	-	-
(i)	Grant received during the year										
(ii)	Interest/Dividend earned on Grant Investments	230,113.00	701.00	-	72.00	-	17,961.00	-	97,517.00	334.00	19,681.00
(iii)	Profit on disposal of Grant Investments										
(iv)	Appreciation in Value of Grant Investments										
(v)	Other addition (Specify nature)										
Total (b)		13,172,113.00	20,701.00	22,460,531.00	72.00	55,876,000.00	17,961.00	92,094.00	11,367,517.00	334.00	19,681.00
Total (a+b)		18,863,411.00	21,352.20	22,460,531.00	2,674.30	85,281,214.00	674,714.71	92,094.00	11,367,517.00	12,546.26	739,368.97
(c)	Payments out of funds										
(i)	Capital Expenditure on										
	Fixed Assets*	7,669,518.00	-	-	-	27,100,506.00	-	-	-	-	-
	Others										
Sub - total		7,669,518.00	-	-	-	27,100,506.00	-	-	-	-	-
(ii)	Revenue Expenditure on										
	Salary, Wages and allowances etc.					14,379,379.00					
	Rent										
	Others	1,687,762.00	5.87	22,460,531.00	-	8,387,181.00	-	92,094.00	-	-	-
Sub - total		1,687,762.00	5.87	22,460,531.00	-	22,766,560.00	-	92,094.00	-	-	-
(iii)	Other:										
	Loss on disposal of grant Investments										
	Diminution in Value of Grant Investments										
	near grant/bank charges Grants Refunded										
Sub -total											
Total (c) [(i)+(ii)+(iii)]		9,557,280.00	5.87	22,460,531.00	-	49,867,066	-	92,094	-	-	-
Net balance as on at the year end-- (a+b)-(c)		9,306,131.00	21,346.33	-	2,674.30	35,414,148.00	674,714.71	-	11,367,517.00	12,546.26	739,368.97
Total Grants & Contribution for Specific Purposes		9,306,131.00	21,346.33	-	2,674.30	35,414,148.00	674,714.71	-	11,367,517.00	12,546.26	739,368.97



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Schedules to Balance Sheet

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	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	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & debentures	-	-
330-80	Other Loans	-	-
Total Secured Loans		-	-



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Schedules to Balance Sheet

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 &	-	-
331-40	Unsecured Loans from international agencies	-	-
331-50	Unsecured Loans from banks & other financial institutions	-	-
331-60	Other Term Loans	-	-
331-70	Bonds & debentures	-	-
331-80	Other Loans	-	-
Total Un-Secured Loans		-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers	-	78,651.00
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit From staff	-	-
340-80	Deposit - Others	-	-
Total deposits received		-	78,651.00

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

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	MLA Fund	-	-	-	-	NA
341-10-02	Dargah Fund	-	-	-	-	NA
341-10-03	Tourism Development Fund	-	-	-	-	NA
341-10-04	NA	-	-	-	-	NA
Total of deposit works		-	-	-	-	-



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Schedules to Balance Sheet
Schedule B-9: Other Liabilities [Code No 350]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	923,805.00	970,287.00
350-11	Employee Liabilities	299,329.00	113,725.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	50,899.00	313,980.00
350-30	Government Dues Payable	26,622.00	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
Total Other liabilities (Sundry Creditors)		1,300,655.00	1,397,992.00

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

Code	Particulars	Current Year	Previous Year
1	2	3	4
360-10	Provision for Expenses	-	-
360-20	Provision for Interest	-	-
360-30	Other Provisions	55,248.00	-
Total Provisions		55,248.00	-




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Schedules to Balance Sheet

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

Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Total 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 the current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	37.00	-	-	37.00	-	-	-	-	37.00	37.00
410-20	Buildings	9,199,729.00	2,670,539.00	-	11,870,268.00	672,453.30	350,318.55	-	1,022,771.85	10,847,496.15	9,824,724.72
410-21	Parks & Playground	-	-	-	-	-	-	-	-	-	-
Infrastructure Assets											
410-30	Roads and Bridges	22,123,187.25	27,404,681.00	-	49,527,868.25	5,837,145.71	5,857,349.13	-	11,594,494.84	37,833,373.41	16,286,341.54
410-31	Sewerage and drainage	2,098,299.00	-	-	2,098,299.00	363,201.65	132,822.13	-	495,823.98	1,602,475.02	1,735,297.35
410-32	Waterways	-	-	-	-	-	-	-	-	-	-
410-33	Public lighting	1,313,247.00	4,362,304.00	-	5,675,551.00	384,623.28	331,967.91	-	716,591.19	4,958,959.81	9,28,623.72
Other assets											
410-40	Plants & Machinery	82,827.00	-	-	82,827.00	7,963.57	7,963.57	-	15,927.14	67,899.85	75,863.43
410-50	Vehicles	9,060,954.00	-	-	9,060,954.00	2,737,842.81	802,814.79	-	3,540,657.60	5,520,296.40	9,323,111.29
410-60	Office & other equipment	3,741,594.57	332,500.30	-	4,074,094.87	1,346,622.42	717,680.56	-	2,064,302.98	2,009,791.59	2,394,972.15
410-70	Furniture, fixtures, fittings and electrical appliances	641,544.00	-	-	641,544.00	340,266.25	60,946.68	-	401,212.93	240,331.07	301,277.75
410-22	Statues, heritage assets, antiques & other works	-	-	-	-	-	-	-	-	-	-
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	-	-	-	-	-	-	-	-	-	-
Total		48,262,418.82	34,770,024.00	-	83,032,442.82	11,689,916.99	8,261,863.52	-	19,951,782.51	63,080,660.31	36,372,499.83



आधेशारी कायकारी
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 जय जयपद-हरिद्वार

Schedules to Balance Sheet
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	-	-	-	-
Total	-	-	-	-


- 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 Carrying Cost	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government Securities	NA	-	-	-
420-20	State Government Securities	NA	-	-	-
420-30	Debenture and Bonds	NA	-	-	-
420-40	Preference Shares	NA	-	-	-
420-50	Equity Shares	NA	-	-	-
420-60	Units of Mutual Funds	NA	-	-	-
420-80	Other Investments	NA	-	-	-
Total of Investments General Fund				-	-




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Schedules to Balance Sheet
Schedule B-14: Investments - Other Funds [Code 421]

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
421-10	Central Government Securities	NA	-	-	-
421-20	State Government Securities	NA	-	-	-
421-30	Debenture and Bonds	NA	-	-	-
421-40	Preference Shares	NA	-	-	-
421-50	Equity Shares	NA	-	-	-
421-60	Units of Mutual Funds	NA	-	-	-
421-80	Other Investments	NA	-	-	-
Total of Investments Other				-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430-10	Stores	169,200.00	-
430-20	Loose Tools	-	-
430-30	Others	-	-
Total Stock in hand		169,200.00	-




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Schedules to Balance Sheet

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (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				
	Current Year (including previous year)	-	-	-	6,595,484.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	-
	3 years to 5 years	-	-	-	-
	5 years to 5 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	-	-	-	6,595,484.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Property Taxes	-	-	-	6,595,484.00
431-19	Receivables 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	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Other Taxes	-	-	-	-
431-30	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	-	-	-	-
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/ Sick or Closed Industries	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	-	-	-	6,595,484.00

Note:

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



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10/11/2017

Schedules to Balance Sheet
Schedule B-17: Prepaid Expenses [Code No 440]

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

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

Code No.	Particulars	Current Year	Previous year
1	2	3	4
450-10	Cash	-	22,294.10
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	541,581.30	261,512.90
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
450-25	Treasury account	-	-
	Sub-total	541,581.30	261,512.90
	Balance with Bank - Special Funds		
450-41	Nationalised Banks-NPS	44,010.00	-
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	Sub-total	44,010.00	-
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	10,004,866.34	7,083,205.08
450-62	Other Scheduled Banks	12,119,431.85	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office		
	Treasury account	35,414,148.00	29,405,214.00
	Sub-total	57,538,446.19	36,488,419.08
	Total Cash and Bank balances	58,124,037.49	36,772,226.08



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Schedules to Balance Sheet

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	-	-	-	-
460-20	Employee Provident Fund Loans	-	-	-	-
460-30	Loans to Others	-	-	-	-
460-40	Advance to Suppliers and Contractor	-	16,800.00	-	16,800.00
460-50	Advance to Others	-	-	-	-
460-60	Deposit with External Agencies	-	-	-	-
460-80	Other Current Assets	-	-	-	-
	Sub -Total	-	16,800.00	-	16,800.00
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

Schedule B-19 (1): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

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

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

Code	Particulars	Current Year Amount	Previous year Amount
1	2	3	4
470-10	Deposit Works	-	-
470-20	Other asset control accounts	-	-
	Total Other Assets	-	-

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

Code	Particulars	Current Year Amount	Previous year Amount
1	2	3	4
480-10	Loan issue expenses deferred	-	-
480-20	Discount on issue of loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
	Total Miscellaneous Expenditure	-	-



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 P. K. Singh

Schedules to Income and Expenditure Account

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	342,920.00	2,350,000.00
110-02	Water tax	-	-
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	-	-
110-11	Advertisement tax	-	-
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	-	-
	Sub-total	342,920.00	2,350,000.00
110-90	Less Tax Remissions and Refund [Schedule I - 1	-	-
	Sub-total	-	-
	Total tax revenue	342,920.00	2,350,000.00

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

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

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




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Schedules to Income and Expenditure Account


Schedule I-2: Assigned Revenues & Compensation (Code No 120)

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

Schedule I-3: Rental income from Municipal Properties (Code No 130)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	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	-	-
Sub-Total		-	-
130-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total Rental Income from Municipal Properties		-	-





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Schedules to Income and Expenditure Account
Schedule I-4: Fees & User Charges [Code No 140]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration	7,100.00	4,100.00
140-11	Licensing Fees	18,520.00	12,550.00
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	1,250.00	44,645.00
140-14	Development Charges	-	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	-	900.00
140-40	Other Fees	599,260.90	201,775.10
140-50	User Charges	-	-
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	-	-
140-80	Other Charges	-	-
Sub-Total		626,130.90	263,970.10
140-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total income from Fees & User Charges		626,130.90	263,970.10




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Schedules to Income and Expenditure Account

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

Detailed Head Code 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
150-10	Sale of Products	-	-
150-11	Sale of Forms & Publications	188,926.00	211,886.00
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		188,926.00	211,886.00


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

Code No. 1	Particulars 2	Current Year 3	Previous Year 4
160-10	Revenue Grant	47,206,952.87	25,426,304.50
160-20	Re-imburement of expenses	8,261,863.52	4,228,257.63
160-30	Contribution towards schemes	-	-
Total Revenue Grants, Contributions &		55,468,816.39	29,654,562.13

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

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




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Schedules to Income and Expenditure Account

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	-	-
171-20	Interest on Loans and advances to	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
Total. - Interest Earned		-	-


Schedule I-9: Other Income [Code No180]

Code	Particulars	Current Year	Previous Year
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	-	-
Total. Other Income		-	-

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

Code	Particulars	Current Year	Previous Year
1	2	3	4
190-10	Income from commercial projects	-	-
190-10	Income from Deposit works	-	-
Total Income from Commercial projects		-	-




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Schedules to Income and Expenditure Account

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	15,569,190.00	12,906,873.00
210-20	Benefits and Allowances	33,323.00	191,641.00
210-30	Pension	-	113,640.00
210-40	Other Terminal & Retirement Benefits	-	-
Total establishment expenses		15,602,513.00	13,212,154.00

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

Code	Particulars	Current Year	Previous Year
1	2	3	4
220-10	Rent, Rates and Taxes	-	-
220-11	Office maintenance	282,617.00	296,836.00
220-12	Communication Expenses	-	25,000.00
220-20	Books & Periodicals	-	-
220-21	Printing and Stationery	109,211.00	250,188.00
220-30	Travelling & Conveyance	10,100.00	-
220-40	Insurance	-	-
220-50	Audit Fees	300,000.00	-
220-51	Legal Expenses	-	-
220-52	Professional and other Fees	738,200.00	1,553,558.00
220-60	Advertisement and Publicity	446,955.00	550,656.00
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	22,540.00	17,644.00
Total administrative expenses		1,909,623.00	2,693,882.00



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Schedules to Income and Expenditure Account


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	541,406.00	592,014.00
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	6,084,168.00	4,328,889.00
230-40	Hire Charges	248,750.00	705,440.00
230-50	Repairs & maintenance - Infrastructure Assets	92,412.00	57,934.00
230-51	Repairs & maintenance - Civic Amenities	-	224,373.00
230-52	Repairs & maintenance - Buildings	-	654,210.00
230-53	Repairs & maintenance - Vehicles	202,046.00	497,307.00
230-59	Repairs & maintenance - Others	423,596.60	38,312.00
230-80	Other operating & maintenance expenses	275,195.00	-
Total Operating & Maintenance Expense		7,867,573.60	7,098,479.00

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

Code	Particulars	Current Year	Previous Year
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 &	-	-
240-40	Interest on Loans from International Agencies	-	-
240-50	Interest on Loans from Banks & Other Financial	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	536.89	2,748.48
240-80	Other Finance Expenses	-	-
Total Interest & Finance Charges		536.89	2,748.48




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Schedules to Income and Expenditure Account

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	22,498,820.00	6,296,319.00
250-30	Share in Programmes of others	-	-
Total Programme Expenses		22,498,820.00	6,296,319.00

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

Code	Particulars	Current Year	Previous Year
1	2	3	4
260-10	Grants Given (Give details)	-	-
260-20	Contributions Given (Give details)	-	-
260-30	Subsidies Given (Give details)	-	-
Total Revenue Grants, Contributions & Subsidies given		-	-

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

Code	Particulars	Current Year	Previous Year
1	2	3	4
270-10	Provisions for Doubtful	-	-
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
Total Provisions & Write off		-	-

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

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

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

Code	Particulars	Current Year	Previous Year
1	2	3	4
	Prior Period Income	-	-
	Prior Period Expenses	-	-
Total Prior Period (Net) (a-b)		-	-



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 10/3/21

B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

ULB NAME: NAGAR PANCHAYAT PIRAN KALIAR

Part I - 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 is 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. It represents 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** represents 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. Previous year's figures have been regrouped/ rearranged.
7. **Reserves and surplus**



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10/11/21

B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

7.1. 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. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31st March, 2024 was stood with Rs. -6,28,322.08 /- after considering the effect of income & expenditure.

7.2. Earmarked Fund: Funds representing Special Funds to be utilised for specific purposes. As per letter no-MEMO dated 31-01-25 provided by ULB, there are two non-centralised employees for f.y 23-24. Details on NPS is as below: -

- Mr. Sonu Giri (Tax Collector):** - NPS for Mr. Sonu giri is being deposited in their individual salary account instead of separate account jointly with EO. Total NPS amount including employers share is by Rs 44,010/- as on 31-03-2024
- Smt Deepali Chaudhary (Accounts assistant):** - Deepali Chaudhary have been relived from the post as on 19-02-2024 and all employees' liability including NPS till feb 24 by Rs 87,717/- towards her has been discharged and no other obligation outstanding against ULB as on 31-03-2024.

7.3. Reserves: The Reserve which represents capital contribution was stood as on 31st March, 2024 amounting to Rs. 6,30,80,660.31/- that has been created by capitalizing the asset.

8. Fixed Assets and Depreciation

8.1. Details of Special nature fixed assets are as follows as on 31st March, 2024:

Sl No.	Details	Value of Fixed Asset as on 31 st March, 2024	Accumulated Depreciation on as on 31 st March, 2024	Any Other Details
		(Rs.)	(Rs.)	
1	Fixed Assets	8,30,32,442.82	1,99,51,782.51	NA
2	Fixed Assets which are not physically identified or traced	0	NA	NA
3	Fixed Asset under Leases and Hire Purchases			
i)	Lease	0	NA	NA
ii)	Hire Purchases	0	NA	NA
	Total	8,30,32,442.82	1,99,51,782.51	NA

8.2. List of assets which have been handed over to the ULB, but the title deed has not been executed:

SN	Category of Asset	Particulars of Asset	Date of Handover	Cost of Assets
		ULB does not provide such information		

8.3. List of assets, of which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet:



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B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

Category of Asset	Particulars of Asset	Asset Identification no.	Nominal Value of Asset	Reason for uncertainty of Value
As per Balance Sheet				

8.4. List of assets which are in permissive possession and no economic benefits are being derived from it:

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Location of Asset	Date of Acquisition of Asset	Written down value as on 31/03/2024
ULB does not provide such information						

8.5 Capital Work in Progress amounted to Rs. Nil.

9. Balance Sheet and notes to accounts have been prepared as per documents & information made available to us by the ULB.

Part II - Significant Accounting Policies

1. Basis of Accounting

- 1.1. The Financial Statements for the Financial Year 1st April 2023 to 31st March 2024 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual 2021.
- 1.2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.
- 1.3. All figures are in Indian Rupees.

2. Historical Cost and Going concern

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

3. Recognition of Revenue

3.1. Non Tax Revenue

- a. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.
- b. Revenue in respect of Trade License Fees are accrued in the year to which it pertains, when demands are

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ascertainable based on the terms of the Acts and Rules.

3.2. Assigned Revenue

- a. Assigned revenues like Duty/Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.

3.3. Other revenue

- a. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, are recognized in the period in which they become due i.e. when demand is ascertainable.
- b. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, are recognized on actual receipt.
- c. Property Tax: - As per letter dated 26-12-2024 provided by E.O, Property tax is applicable on ULB from 31st august 2024 as per U.K gazette. Hence demand could not be created for f.y 23-24. Property tax is accounted for during the year on collection basis which is Rs. 3,42,920/- (Including Rs 43,590 for f.y 23-24). Also, we are reversing in AFS property tax demand created till f.y 22-23 by Rs. 65,95,484/- which was wrongly provided to us because without applicability of property tax ULB cannot create demand.

4. Recognition of Expenditure

- 4.1. Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards contributory pension fund has been accounted as and when the salary expenditure is accrued.
- 4.2. Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
- 4.3. Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.
- 4.4. Other Revenue Expenditures are treated as expenditures as and when they become due.
- 4.5. Provisions for expenditures are made at the year-end for all bills received.
- 4.6. Street light: - There is no provision for Street light electricity expenses for the f.y 23-24 as confirmed by letter dated 26-12-2024 cross signed by E.O

5. Fixed Assets (ASLB – 17)

5.1. Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date



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- b. Assets costing less than Rs.5000 are written off
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made is recorded at nominal value of Re. 1/-.
- d. Gross amount paid or payable for works based on noting in the Measurement Book as on 31 March 2023 has been recognized as capital work in progress.
- e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.

5.2. Depreciation is provided on Straight Line Method.

- a. Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM 2021.
- b. Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1). For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.

6. Long Term liabilities:

- 6.1. Long Term liability is made up of Borrowings directly taken by the ULB as well as those given as part of schemes sponsored by Central/ State Government or by multilateral or any other funding agencies. Liability under direct borrowing is accounted for on the basis of actual receipt of funds.
- 6.2. Other liabilities (VAT & PF): -During the year a payment of Rs. 1,52,240/- was made on 27-09-23 (from SFC) to M/s Arshad khan & associates (the tax law consultant) among other things for Old Vat case for the F.Y 17-18 and PF reconciliation for the period from 01-04-22 to 31-03-24 against bill no-Q/106 dated 10-07-23 amount Rs. 2,48,000/-, in this respect we have received a letter no 1350/PPPK/PFESI/24-25 dated 14-02-25 confirming by ULB that there is no liability outstanding for VAT and PF as on 31-03-24.

7. Grants

- 7.1. The closing balance of Grant as on 31.3.2024 is Rs. 5,75,38,446.57 /- and opening balance of Grant as on 1.4.2023 is Rs. 3,64,88,419.44/- including MLA, Dargah Fund and Truism Development Fund.
- 7.2. Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognized as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.
- 7.3. Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has



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

4. Capital Grants received by the ULB as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the ULB, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

8. Employee benefits

8.1. Contributions for retirement benefits such as Pension, gratuity, etc., made by the ULB are recognized as and when they are due.

9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

10. Deposit Received from Contractor and Suppliers Amounted to Nil as on 31.3.2024.



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11. Part III - Disclosure

1. General:

a. Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2023	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables					
	Property Tax	0	0	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	0	0	0	0	0
	Total Receivables	0	0	0	0	0
2	Sundry Payables					
	Creditors	9,23,805.00	9,23,805.00	0	0	0
	Employee Liabilities	2,99,329.00	2,99,329.00	0	0	0
	Recoveries Payable	50,899.00	50,899.00			
	Government Dues Payable	26,622.00	26,622.00			
	Provision	55,248.00	55,248.00			
	Total Payables	13,55,903.00	13,55,903.00	0	0	0

Note: the ageing format similar to MIS 8 of UMAM 2021

1.1. Disclosure on the face of Income and Expenditure account

- a. Individual income head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher
- Service/ Administrative Charges
 - Empanelment & Registration Charges
- b. Individual expenditure head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher
- Salary, Wages & Bonus
 - Rent, Rates & Taxes Paid
 - Travelling & Conveyance



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- iv. Legal Expenses
- v. Consumption of Stores
- vi. Repair & Maintenance- Vehicles
- vii. Other Operating & Maintenance Expenses

1.2. Disclosure on Bank Accounts

1.3 Prepaid Expenses amounted to Rs. NIL as on 31.3.2024.

1.4 Loans, Advances and Deposits amounted to Rs. 16,800 as on 31.3.2024 due to short TDS deducted on Professional services (MIS and other work under SWM) provided by M/s Envigrow sustainable solution LLP. TDS should be deducted on 2,10,000 by 10% while it was deducted only by 2%.

S.No	Bank	A/c No	Type	Grant/Fund Linked with Bank A/c	Amt. as per cash book
1	SBI	7581.00	Municipal Fund	Municipal Fund	5,41,581.30
2	PNB	6448	Grant-Central	15th Finance	93,06,131.00
3	PLA	Treasury	Grant-State	SFC	3,54,14,148.00
4	PNB-SNA	44885	Grant-Central	PMAY	-
5	PNB	20937	Grant-State	Avasathpna nidhi	6,74,714.71
6	PNB	7964	Grant-Central	SBM	2,674.30
7	PNB	37955	Grant-Central	NULM	21,346.33
	Sub Total				4,59,60,595.64
1	Bandhan Bank	1503	Grant-Other agency	Tourism Fund	1,13,67,517.00
2	PNB	3768	Grant-Other agency	MLA Fund	12,546.26
3	PNB	6094	Grant-Other agency	Dargah Fund	7,39,368.59
	Sub Total				1,21,19,431.85
1	NPS		NPS non Centralized	Mr. Sonu Giri	44010.00
	Grant Total				5,81,24,037.49



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For RR Bajaj & Associates
Chartered Accountants



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CA Mukesh Kumawat
Partner

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