



ACCOUNTANT'S COMPILATION REPORT

To
**The Executive Officer,
Nagar Panchayat Bhikiyasain**

We have compiled the accompanying financial statements of ULB **Bhikiyasain** based on information you have provided. These financial statements comprise the Balance Sheet of ULB **Bhikiyasain** 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.

Yours Sincerely,




CA Surya Kant Sharma

DTL (M/s Vinod Singhal & Co.)

Name of ULB- Nagar Panchayat Bhikyasain
Balance Sheet as on 31st March 2024

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	-1,002,749.70	106,501.55
3-11	Earmarked Funds	B-2	265,345.00	-
3-12	Reserves	B-3	17,672,109.33	13,679,656.89
	Total Own Fund Reserves and		16,934,704.63	13,786,158.44
3-20	Grants, Contributions for specific	B-4	17,041,268.87	10,073,021.87
	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	472,580.00	472,580.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	698,491.00	775,212.00
3-60	Provisions	B-10	1,023,191.00	-
	Total Current Liabilities and Provisions		2,194,262.00	1,247,792.00
	TOTAL LIABILITIES		36,170,235.50	25,106,972.31
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		23,283,932.79	18,787,310.79
4-11	Less: Accumulated Depreciation		5,577,723.46	3,948,807.76
	Net Block		17,706,209.33	14,838,503.03
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		17,706,209.33	14,838,503.03
	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	-	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	797,217.00	
4-32	Less: Accumulated provision		-	
	Net amount outstanding		797,217.00	34,771.00
4-40	Prepaid expenses	B-17	2,050.00	12,409.25
4-50	Cash and Bank Balances	B-18	17,664,759.17	10,221,289.03
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		18,464,026.17	10,268,469.28
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		36,170,235.50	25,106,972.31

CA Surya Kant Sharma

Dy. Team Leader



Vinod Singhal & Co. LLP (Chartered Accountants)

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Name of ULB- Nagar Panchayat Bhikyasain

Income and Expenditure Statement for the period from 01/04/2023 to 31/03/2024

Code No.	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	918,736.00	75,397.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	-	-
1-40	Fees & User Charges	I-4	556,106.00	629,951.00
1-50	Sale & Hire Charges	I-5	229,764.00	162,687.00
1-60	Revenue, Grants, Contributions & Subsidies	I-6	16,281,087.70	15,398,906.04
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	9,209.00	96,201.00
1-80	Other Income	I-9	-	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		17,994,902.70	16,363,142.04
	EXPENDITURE			
2-10	Establishments Expenses	I-10	5,427,844.00	5,362,251.88
2-20	Administrative Expenses	I-11	541,941.25	1,266,273.75
2-30	Operations & Maintenance	I-12	7,532,721.00	5,108,068.00
2-40	Interest & Finance Expenses	I-13	656.86	570.80
2-50	Programme Expenses	I-14	2,813,229.00	2,645,900.00
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisiions & Write-off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		1,628,915.70	1,728,515.97
B	Total- EXPENDITURE		17,945,307.81	16,111,580.40
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		49,594.89	251,561.64
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		49,594.89	251,561.64
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		49,594.89	251,561.64

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Name of ULB Nagar Panchayat Bhikyasain
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	918,736.00	75,397.00
Sales of Goods and Services	229,764.00	15,398,906.04
Grants related to Revenue/General Grants	16,281,087.70	
Interest Received	9,209.00	96,201.00
Other Receipts	556,106.00	792,638.00
Less: Cash Payment for:		
Employee Costs	5,427,844.00	4,762,251.88
Superannuation	-	2,645,900.00
Suppliers	-	6,974,341.75
Interest Paid	656.86	570.80
Other Payments	12,516,806.95	1,728,515.97
Net cash generated from/ (used in)	49,594.89	251,561.64
(Increase)/ Decrease in Current Liabilities	946,470.00	435,479.88
(Increase)/ Decrease in Debtors	-762,446.00	-34,771.00
Net cash generated from/ (used in) operating activities (a)	184,024.00	400,708.88
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	-2,867,706.30	-6,435,676.03
(Increase)/ Decrease in Special funds/ grants	6,968,247.00	-215,195.83
(Increase)/ Decrease in Earmarked funds	265,345.00	
(Increase)/ Decrease in Reserve	3,992,452.44	5,417,547.90
(Increase)/ Decrease in Corporation Fund	-1,158,846.14	-529,112.11
(Purchase) of Investments		
Add:		
Proceeds from disposal of assets	10,359.25	-12,409.25
Proceeds from disposal of investments		
Investments income received		
Interest income received		
Net cash generated from/ (used in) investing activities (b)	7,393,875.25	-1,374,136.44
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received		
Less:		
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)	-	-
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	7,443,470.14	-1,122,574.80
Cash and cash equivalents at beginning of period	10,221,289.03	11,343,863.83
Cash and cash equivalents at end of period	17,664,759.17	10,221,289.03
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:	17,664,759.17	10,221,289.03
i. Cash Balances		
ii. Bank Balances	17,664,759.17	10,221,289.03
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	17,664,759.17	10,221,289.03

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Dy. Team Leader



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Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Bhikyasain

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	106,501.55	-	106,501.55	1,158,846.14	-1,052,344.59
310-90	Excess of Income & Expenditure	-	49,594.89	49,594.89	-	49,594.89
	Total Municipal fund (310)	106,501.55	49,594.89	156,096.44	1,158,846.14	-1,002,749.70



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Schedules to Balance Sheet
Name of ULB Nagar Panchayat Bhikyasain

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	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)	265,345.00	-	-	-	-	-	-
Total (b)	265,345.00	-	-	-	-	-	-
Total (a+b)	265,345.00	-	-	-	-	-	-
(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	-	-	-	-	-	-	-
Sub - Total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
Net balance at the year end --- (a+b)-(c)	265,345.00	-	-	-	-	-	-
Grant Total of Special Funds	265,345.00	-	-	-	-	-	-



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Schedules to Balance Sheet
Name of ULB Nagar Panchayat Bhikyasain

Schedule B-3: Reserves [Code No 312]

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	-	-	-	-	-
312-11	Capital Reserve	13.00	540,008.00	540,021.00	-	540,021.00
312-12	Grant Against Fixed Asstes	13,679,643.89	5,081,360.14	18,761,004.03	1,628,915.70	17,132,088.33
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
Total Reserve funds		13,679,656.89	5,621,368.14	19,301,025.03	1,628,915.70	17,672,109.33



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

		(Amount in Rs.)					
Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
a) Opening Balance	904,432.71	9,168,589.16	-	-	-	-	-
b) Addition to the Grants*							
i) Grant received during the year	7,819,876.00	19,877,000.00	-	-	-	-	-
ii) Interest/Dividend earned on Grant Investments	59.00	199,970.00	-	-	-	-	-
iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
v) Other addition (Specify nature)							
Total (b)	7,819,935.00	20,076,970.00	-	-	-	-	-
Total (a+b)	8,724,367.71	29,245,559.16	-	-	-	-	-
c) Payments out of funds							
i) Capital Expenditure on							
Fixed Assets*	2,237,072.00	2,225,442.00	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub-total	2,237,072.00	2,225,442.00	-	-	-	-	-
ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	5,398,902	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Others	3,248,163.00	6,005,107	-	-	-	-	-
Sub-total	3,248,163.00	11,404,009	-	-	-	-	-
iii) Other:							
Loss on disposal of grant Investments	-	-	-	-	-	-	-
Amortisation in Value of Grant Investments	-	-	-	-	-	-	-
Over grant/bank charges Grants Refunded							
Others	1,813,972						
Sub-total	1,813,972	-	-	-	-	-	-
Total (c) [i+ii+iii]	7,299,207.00	13,629,451	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)	1,425,160.71	15,616,108.16	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	1,425,160.71	15,616,108.16	-	-	-	-	-



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Schedules to Balance Sheet
Name of ULB Nagar Panchayat Bhikyasain

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 institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & debentures	-	-
330-80	Other Loans	-	-
Total Secured Loans		-	-



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Schedules to Balance Sheet
Name of ULB: Nagar Panchayat Bhikiyasain

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	-	-
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	472,580.00	472,580.00
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit From staff	-	-
340-80	Deposit - Others	-	-
Total deposits received		472,580.00	472,580.00

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

Code No.	Name of Funding agency	Amount in Rs.				
		Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)	Income earned
1	2	3	4	5	6	7
341-10-01		-	-	-	-	-
341-10-02		-	-	-	-	-
341-10-03		-	-	-	-	-
341-10-04		-	-	-	-	-
Total of deposit works		-	-	-	-	-



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Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Bhikyasain

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	635,449.00	708,636.00
350-11	Employee Liabilities	63,042.00	60,838.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	-	5,738.00
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
Total Other liabilities (Sundry Creditors)		698,491.00	775,212.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses	1,023,191.00	
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
Total Provisions		1,023,191.00	-



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Schedules to Balance Sheet
Name of ULB Nagar Panchayat Bhikyasain

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 current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	13.00	574,108.00	-	574,121.00	-	-	-	-	574,121.00	13.00
410-20	Buildings	5,352,167.01	-	-	5,352,167.01	320,198.69	169,663.69	-	489,862.38	4,862,304.63	5,031,968.32
410-21	Parks & Playgrounds	-	-	-	-	-	-	-	-	-	-
Infrastructure Assets											
410-30	Roads and Bridges	1,778,024.00	914,696.00	-	2,692,720.00	358,292.85	323,855.38	-	682,148.23	2,010,571.77	1,419,731.15
410-31	Sewerage and drainage	391,949.00	152,953.00	-	544,902.00	29,869.65	29,651.33	-	59,520.98	485,381.02	362,079.35
410-32	Waterways	1,225,900.00	-	-	1,225,900.00	29,176.42	29,176.42	-	58,352.84	1,167,547.16	1,196,723.58
410-33	Public Lighting	4,381,066.00	1,130,395.00	-	5,511,461.00	2,108,699.99	506,066.05	-	2,614,766.04	2,896,694.96	2,272,366.01
Other assets											
410-40	Plants & Machinery	1,270,447.00	34,605.00	-	1,305,052.00	134,215.57	123,979.94	-	258,195.51	1,046,856.49	1,136,231.43
410-50	Vehicles	2,556,743.00	-	-	2,556,743.00	616,329.65	242,890.59	-	859,220.24	1,697,522.76	1,940,413.35
410-60	Office & other equipment	953,733.00	421,168.00	-	1,374,901.00	252,136.30	142,867.37	-	395,003.67	979,897.33	701,596.70
410-70	Furniture, fixtures, fittings and electrical appliances	170,260.78	-	-	170,260.78	83,774.25	16,174.77	-	99,949.02	70,311.76	86,486.53
410-22	Statues, heritage assets, antiques & other works of art	-	-	-	-	-	-	-	-	-	-
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	707,008.00	1,268,697.00	-	1,975,705.00	16,114.39	44,590.16	-	60,704.55	1,915,000.45	690,893.61
	Total	18,787,310.79	4,496,622.00	-	23,283,932.79	3,948,807.76	1,628,915.70	-	5,577,723.46	17,706,209.33	14,838,503.03



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Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Bhikyasain

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



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Schedules to Balance Sheet
Name of ULB Nagar Panchayat Bhikyasain

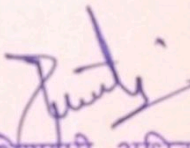
Schedule B-14: Investments - Other Funds [Code 421]

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				
421-20	State Government Securities		-	-	-
421-30	Debenture and Bonds		-	-	-
421-40	Preference Shares		-	-	-
421-50	Equity Shares		-	-	-
421-60	Units of Mutual Funds		-	-	-
421-80	Other Investments		-	-	-
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	-	-
430-20	Loose Tools	-	-
430-30	Others	-	-
Total Stock in hand		-	-




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Schedules to Balance Sheet
Name of ULB Nagar Panchayat Bhikyasain

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	<u>Receivables for Property Taxes</u>				
	Current Year	797,217.00	-	797,217.00	34,771.00
	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	797,217.00	-	797,217.00	34,771.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	<u>Net Receivables of Property Taxes</u>	797,217.00	-	797,217.00	34,771.00
431-19	<u>Receivables of Other Taxes</u>				
	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	-	-	-	-
	<u>Net Receivables of Other Taxes</u>	-	-	-	-
431-30	<u>Receivables of Cess</u>				
	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	<u>Receivables from Other Sources</u>				
	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)	797,217.00	-	797,217.00	34,771.00

Note: 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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Schedules to Balance Sheet
Name of ULB Nagar Panchayat Bhikyasain

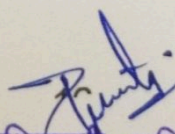
Schedule B-17: Prepaid Expenses [Code No 440]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment	-	-
440-20	Administrative	2,050.00	12,409.25
440-30	Operations & maintenance	-	-
Total Prepaid expenses		2,050.00	12,409.25

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	-	-
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	358,145.30	148,267.16
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
450-25	Treasury account		
	Sub-total	358,145.30	148,267.16
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	265,345.00	-
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	Sub-total	265,345.00	-
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	7,312,017.77	6,596,981.77
450-62	Other Scheduled Banks	192,636.10	186,974.10
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
450-65	Treasury Grant funds	9,536,615.00	3,289,066.00
	Sub-total	17,041,268.87	10,073,021.87
Total Cash and Bank balances		17,664,759.17	10,221,289.03




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Schedules to Balance Sheet
Name of ULB Nagar Panchayat Bhikyasain

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	-	-	-	-
460-50	Advance to Others	-	-	-	-
460-60	Deposit with External Agencies	-	-	-	-
460-80	Other Current Assets	-	-	-	-
	Sub - Total	-	-	-	-
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 No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
470-10	Deposit Works	-	-
470-20	Other asset control accounts	-	-
	Total Other Assets	-	-

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

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



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Schedules to Income and Expenditure Account
Name of ULB Nagar Panchayat Bhikyasain

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	918,736.00	75,397.00
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		918,736.00	75,397.00
110-90	Less	-	-
	Tax Remissions and Refund [Schedule I - 1 (a)]	-	-
Sub-total		-	-
Total tax revenue		918,736.00	75,397.00

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

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

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
Name of ULB Nagar Panchayat Bhikyasain

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	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
Name of ULB Nagar Panchayat Bhikyasain

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges		
140-11	Licensing Fees	31,000.00	29,000.00
140-12	Fees for Grant of Permit	143,760.00	137,815.00
140-13	Fees for Certificate or Extract		
140-14	Development Charges	8,340.00	60.00
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	-	-
140-40	Other Fees	3,100.00	4,100.00
140-50	User Charges	2,400.00	15,346.00
140-60	Entry Fees	367,506.00	443,630.00
140-70	Service/ Administrative Charges	-	-
140-80	Other Charges		
	Sub-Total	556,106.00	629,951.00
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	556,106.00	629,951.00



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Schedules to Income and Expenditure Account
Name of ULB Nagar Panchayat Bhikyasain

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

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products		
150-11	Sale of Forms & Publications	119,924.00	106,047.00
150-12	Sale of stores & scrap	109,840.00	56,640.00
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
Total income from Sale & Hire charges		229,764.00	162,687.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	16,281,087.70	15,398,906.04
160-20	Re-imbursement of expenses	-	-
160-30	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Subsidies		16,281,087.70	15,398,906.04

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

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



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Schedules to Income and Expenditure Account
Name of ULB Nagar Panchayat Bhikyasain

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	9,209.00	96,201.00
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
	Total. - Interest Earned	9,209.00	96,201.00

Schedule I-9: Other Income [Code No180]

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

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	-	-
190-10	Income from Deposit works	-	-
	Total Income from Commercial projects	-	-



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Schedules to Income and Expenditure Account
Name of ULB Nagar Panchayat Bhikyasain

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	5,109,993.00	5,056,190.58
210-20	Benefits and Allowances	64,760.00	89,279.30
210-30	Pension	253,091.00	216,782.00
210-40	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses	5,427,844.00	5,362,251.88

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	-	2,900.00
220-11	Office maintenance	31,304.00	107,348.00
220-12	Communication Expenses	2,620.00	7,642.00
220-20	Books & Periodicals	-	-
220-21	Printing and Stationery	11,230.00	33,900.00
220-30	Travelling & Conveyance	2,770.00	94,944.00
220-40	Insurance	22,659.25	10,622.75
220-50	Audit Fees	-	-
220-51	Legal Expenses	-	-
220-52	Professional and other Fees	160,775.00	215,900.00
220-60	Advertisement and Publicity	135,832.00	380,238.00
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	174,751.00	412,779.00
	Total administrative expenses	541,941.25	1,266,273.75



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Schedules to Income and Expenditure Account
Name of ULB Nagar Panchayat Bhikyasain

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		
230-20	Bulk Purchases		
230-30	Consumption of Stores	1,391,478.00	1,140,641.00
230-40	Hire Charges	-	-
230-50	Repairs & maintenance -Infrastructure Assets	922,525.00	
230-51	Repairs & maintenance - Civic Amenities	50,600.00	33,880.00
230-52	Repairs & maintenance - Buildings	1,544,800.00	446,255.00
230-53	Repairs & maintenance - Vehicles	17,900.00	12,020.00
230-59	Repairs & maintenance - Others	8,000.00	
230-80	Other operating & maintenance expenses	106,092.00	303,893.00
		9,936.00	39,444.00
	Total Operating & Maintenance Expense	3,481,390.00	3,131,935.00
		7,532,721.00	5,108,068.00

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	656.86	570.80
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	656.86	570.80



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Schedules to Income and Expenditure Account
Name of ULB Nagar Panchayat Bhikyasain

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	-	-
250-30	Share in Programmes of others	2,813,229.00	2,645,900.00
	Total Programme Expenses	2,813,229.00	2,645,900.00

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

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

ULB NAME: NAGAR PANCHAYAT BHIKIYASAIN

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. Previous year's figures have been regrouped/ rearranged.

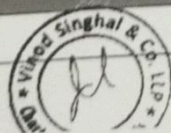
4. Reserves and surplus

- 4.1. 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. (10,02,750) /- after considering the effect of income & expenditure.
- 4.2. Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. The net balance in Earmarked Fund as on 31st March, 2024 was stood with Rs. 2,65,345 /-.
- 4.3. Reserves:** The Reserve which represents capital contribution was stood as on 31st March, 2024 amounting to Rs. 1,76,72,109/- that has been created by capitalizing the asset.

5. Fixed Assets and Depreciation

5.1. 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 (Rs.)	Accumulated Depreciation on as on 31 st March, 2024 (Rs.)	Any Other Details
1	Fixed Assets	2,32,83,932.79	55,77,723.46	NA



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

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	2,32,83,932.79	55,77,723.46	NA

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.

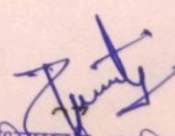
2. Historical Cost and Going concern

- 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. Grants

- 3.1. The closing balance of Grant as on 31.3.2024 is Rs. 1,70,41,268.87 /- and opening balance of Grant as on 1.4.2023 is Rs. 1,00,73,021.87.
4. Deposit Received from Contractor and Suppliers Amounted to Rs. 4,72,580 as on 31.3.2024.
 5. Inventory items have been valued at cost based on First in First out method. However no closing stock has been shown as detail is not available with ULB.




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

Part III - Disclosure

General:

a. Age analysis of receivables and payables

No.	Particulars	Balance as on 31/03/2024	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables					
	Property Tax	797217	797217	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	797217	797217	0	0	0
2	Sundry Payables					
	Creditors	635449	635449	0	0	0
	Employee Liabilities	63042	63042	0	0	0
	Recoveries Payable	0	0			
	Total Payables	698491	698491	0	0	0

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

1. Disclosure on Bank Accounts

Bank account name	Bank account number	Nature of Bank account (Receipt/ Payment/ Both)	Balance as per books of account	Balance as per bank statements	BRS completed
Nationalized Bank					
CO Bank	805	Both	3,58,145.30	3,58,145.30	NO
CO Bank	359	Both	14,23,266.90	14,23,266.90	YES
CO Bank	9434	Both	1893.81	1893.81	NO
CO Bank	6050	Both	58,86,857.06	58,86,857.06	NO
Other Scheduled Banks					
Almora Zila Sahkari Bank	86	Both	1,92,636.10	1,92,636.10	NO
Scheduled Co-operative Bank					



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

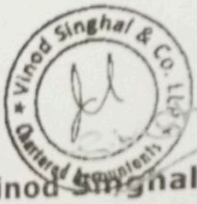
post office					
Treasury					
PLA SFC		Both	9536615	9536615	NO

1.3 Prepaid Expenses amounted to Rs. 2050 as on 31.3.2024.

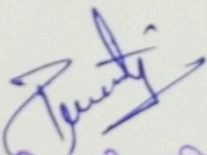
1.4 There is a difference of Rs. 11,58,846/- in the balance of Capital reserve in comparison with Net Fixed Asset . The difference arose due to short transfer of amount in capital reserve. This is due to the fact that in previous years ULB generally transfer fund from one bank account to another bank account and it was difficult to ascertain assets payment nature. Now during the year difference is ascertained and Capital reverse balance is made equal to net fixed asset balance.

During the year Rs. 11,58,846/- has been added to capital reverse by adjusting it with municipal fund as prior period adjustment.

CA Surya Kant Sharma
Dy. Team Leader



Vinod Singhal & Co. LLP (Chartered Accountants)


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