

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 Commissioner,
Nagar Nigam Roorkee**

We have compiled the accompanying financial statements of ULB **Roorkee** based on information you have provided. These financial statements comprise the Balance Sheet of ULB **Roorkee** as at March 31, 2023, the Statement of Profit and Loss, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

We have 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



CA Mukesh Kumawat

Partner

**CONSULTANCY SERVICE FOR
FINANCIAL MANAGEMENT SUPPORT
TO URBAN LOCAL BODIES FOR
PROVIDING HUMAN RESOURCES IN
FIELD OF ACCOUNTING WITH
EXPERIENCE 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. 2022-23**

NAGAR NIGAM ROORKEE



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Balance Sheet as on 31st March 2023

Roorkee- Nagar Nigam

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	125,374,547.19	83,958,273.92
3-11	Earmarked Funds	B-2	2,276,904.87	1,423,988.58
3-12	Reserves	B-3	524,705,186.96	469,242,160.59
	Total Own Fund Reserves and		652,356,639.02	554,624,423.09
3-20	Grants, Contributions for specific	B-4	303,776,613.22	295,048,109.60
	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	-	-
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	19,984,543.00	12,998,942.20
3-60	Provisions	B-10	7,461,407.68	6,642,539.68
	Total Current Liabilities and Provisions		27,445,950.68	19,641,481.88
	TOTAL LIABILITIES		983,579,202.92	869,314,014.57
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		849,302,740.00	699,408,274.00
4-11	Less: Accumulated Depreciation		317,560,825.05	230,166,113.42
	Net Block		531,741,914.95	469,242,160.58
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		531,741,914.95	469,242,160.58
	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	1,858,088.00	2,115,852.63
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	36,372,237.45	
4-32	Less: Accumulated provision		1,019,121.00	
	Net amount outstanding		35,353,116.45	32,299,029.76
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	414,626,083.52	365,656,971.60
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		451,837,287.97	400,071,853.99
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		983,579,202.92	869,314,014.57
	Notes to the Balance Sheet	B-22		

For RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumawat
Partner



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Income and Expenditure Statement for the period from 01-04-2022 to 31-03-2023

Roorkee- Nagar Nilgam

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	35,000,045.00	35,012,345.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	8,696,286.45	20,965,520.00
1-40	Fees & User Charges	I-4	31,065,944.60	18,022,099.51
1-50	Sale & Hire Charges	I-5	6,897,524.00	1,833,145.00
1-60	Revenue, Grants, Contributions &	I-6	402,254,969.63	355,573,536.34
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	1,501,692.00	1,177,609.30
1-80	Other Income	I-9	-	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		485,416,461.68	432,584,255.15
	EXPENDITURE			
2-10	Establishments Expenses	I-10	273,223,532.72	218,599,624.00
2-20	Administrative Expenses	I-11	10,379,934.00	6,486,927.00
2-30	Operations & Maintenance	I-12	73,028,594.33	64,007,807.14
2-40	Interest & Finance Expenses	I-13	2,954.31	13,803.20
2-50	Programme Expenses	I-14	13,601,545.25	10,700,788.00
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write-off	I-16	255,096.00	764,025.00
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		87,394,711.63	73,298,187.75
B	Total- EXPENDITURE		457,886,368.24	373,871,162.09
A-B	Gross Surplus/(Deficit) of Income over expenditure before Prior Period Items		27,530,093.44	58,713,093.06
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of Income over expenditure after Prior Period Items		27,530,093.44	58,713,093.06
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		27,530,093.44	58,713,093.06

For RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumawat
Partner



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Cash Flow Statement as on 31st March 2023

Roorkee- Nagar Nigam

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation	31,065,944.60	17,372,732.51
Sales of Goods and Services	402,254,969.63	354,886,087.34
Grants related to Revenue/General Grants		
Interest Received	1,501,692.00	1,177,609.30
Other Receipts	50,593,855.45	57,665,280.00
Less: Cash Payment for:		
Employee Costs	356,632,061.05	293,715,103.14
Superannuation		
Depreciation	87,394,711.63	73,298,187.75
Interest Paid	2,954.31	14,246.47
Other Payments	13,856,641.25	4,710,550.00
Net cash generated from/ (used in) operating activities (a)	27,530,093.44	59,363,621.79
Less/ Add: (Increase) / Decrease in Current Assets	-3,054,086.69	-11,116,029.76
Add/ Less: Increase / (Decrease) in Current liability	7,804,468.80	-14,593,424.68
Net cash generated from/ (used in) operating activities (a)	32,280,475.55	33,654,167.35
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	-62,499,754.37	-76,711,603.25
Increase/ (Decrease) in Special funds/ grants	8,728,503.62	-99,610,494.40
(Increase)/ Decrease in Earmarked funds	852,916.29	600,513.30
(Purchase) of Investments		
Increase/ (Decrease) in Reserve	55,463,026.37	76,711,603.26
Add:		
Proceeds from disposal of assets	257,764.63	-596,726.50
Proceeds from disposal of investments		
Investments income received		
Interest income received		
Net cash generated from/ (used in) investing activities (b)	2,802,456.54	-99,606,707.59
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received		
Corporation Fund	13,886,179.83	-18,206,260.00
Less:		
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)	13,886,179.83	-18,206,260.00
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	48,969,111.92	-84,158,800.24
Cash and cash equivalents at beginning of period	365,656,971.60	466,338,869.30
Cash and cash equivalents at end of period	414,626,083.52	382,180,069.06
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	414,626,083.52	382,180,069.06
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	414,626,083.52	382,180,069.06

For RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumar
Partner



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Schedules to Balance Sheet
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	83,958,273.92	15,945,755.73	99,904,029.65	2,059,575.90	97,844,453.75
310-90	Excess of Income & Expenditure		27,530,093.44	27,530,093.44		27,530,093.44
	Total Municipal fund (310)	83,958,273.92	43,475,849.17	127,434,123.09	2,059,575.90	125,374,547.19



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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	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	1,423,988.58						
(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)	852,916.29						
Total (b)	852,916.29	-	-	-	-	-	-
Total (a+b)	2,276,904.87	-	-	-	-	-	-
(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)	2,276,904.87	-	-	-	-	-	-
Grant Total of Special Funds	2,276,904.87	-	-	-	-	-	-



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Schedules to Balance Sheet

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	486.00	-	486.00	-	486.00
312-12	Grant against Fixed Assets	469,241,674.59	142,857,738.00	612,099,412.59	87,394,711.63	524,704,700.96
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
Total Reserve funds		469,242,160.59	142,857,738.00	612,099,898.59	87,394,711.63	524,705,186.96



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Schedule to Balance Sheet

(Amount in Rs.)

Schedule B-4: Grants & Contribution for Specific Purpose [Code No. 920]															
Particulars	Grants from Central Govt.							Grants from State Government							
	15th Finance	RULM	PM Saurashtri Grant	PMAY	AMRUT	SSM	SFC	Anashapane Vihar Rishi	Sara Shree Yojna	Gorant	Revoking Fund	Fari RRI	Kumbh Mela Rishi	Covid-19	Animal Birth Control
(a) Opening Balance	93,849,522.40	833,087.00	310,028.00	14,728.08	44,302.00	120,739.00	182,078,704.00	8,840,385.00	504,775.00	989,089.00	721,358.00	184,649.20	18,028.00	45,828.00	4,702,644.00
(b) Addition to the Grants*															
(i) Grant received during the year	110,381,060.00	-	-	118,123.00	-	-	343,736,603.00	254,639.00	-	-	-	-	-	-	217,692.51
(ii) Interest/Dividend earned on Grant Investments	6,801,816.00	14,417.00	14,692.00	-	1,344.00	-	-	34,900.00	14,644.00	29,319.00	19,708.00	5,044.00	-	1,381.00	149,362.00
(iii) Profit on disposal of Grant Investments															
(iv) Appreciation in Value of Grant Investments															
(v) Other addition (Specify nature)															
Total (a+b)	117,182,816.00	14,417	14,692	118,123	1,344	-	343,736,603	255,578	14,684	29,319	19,708	5,044	-	1,381	149,362
Total (a+b)	211,032,338.40	847,504	824,720	132,886	48,847	120,739	528,815,311	8,932,824	519,489	998,408	741,066	189,693	18,028	47,210	4,952,926
(c) Payments out of funds															
(i) Capital Expenditure on Fixed Assets*	11,606,124.00	-	-	-	-	-	130,385,243	-	-	-	-	-	-	-	846,371
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	11,606,124.00	-	-	-	-	-	130,385,243	-	-	-	-	-	-	-	846,371
(ii) Revenue Expenditure on Salary, Wages and allowances etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	304,741,555	1,395,285	-	-	-	35,40	-	337	-
Sub-total	-	-	-	-	-	-	304,741,555	1,395,285	-	-	-	35,40	-	337	-
(iii) Others															
Loss on disposal of grant investments															
Diminution in Value of Grant Investments															
Inter grant/bank charges Grants Refunded															
Others	-	-	-	-	-	-	127,468	-	-	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-	127,468	-	-	-	-	-	-	-	-
Total (c) [(i)+(ii)+(iii)]	11,606,124.00	-	-	-	-	-	130,512,708	1,395,285	-	-	-	35,40	-	337	846,371
Net balance as on at the year end= (a+b)-(c)	199,426,214.40	847,504	824,720	132,886	48,847	120,739	398,302,903	7,537,539	519,489	998,408	741,066	189,693	18,028	46,873	4,106,555
Total grants & Contribution for Specific Purpose	199,426,214.40	847,504	824,720	132,886	48,847	120,739	398,302,903	7,537,539	519,489	998,408	741,066	189,693	18,028	46,873	4,106,555



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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		-	-



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

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					-	
341-10-02					-	
341-10-03					-	
341-10-04					-	
Total of deposit works		-	-	-	-	-



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	9,397,216.00	109,664.00
350-11	Employee Liabilities	9,395,873.00	12,663,919.20
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	804,638.00	225,359.00
350-30	Government Dues Payable	386,816.00	-
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
Total Other liabilities (Sundry Creditors)		19,984,543.00	12,998,942.20

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	7,461,407.68	6,642,539.68
360-20	Provision for Interest		
360-30	Other Provisions		
Total Provisions		7,461,407.68	6,642,539.68



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

Schedule to Balance Sheet

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	486.00	-	-	486.00	-	-	-	-	486.00	486.00
410-20	Buildings	45,139,537.00	3,219,985.00	-	48,359,522.00	3,036,669.82	3,031,135.12	-	6,067,804.94	41,291,597.01	41,292,897.18
410-21	Parks & Playgrounds	10,278,154.00	236,495.00	-	10,514,649.00	6,230,479.62	1,975,316.28	-	8,205,795.91	2,308,853.09	4,047,674.38
	Infrastructure Assets										
410-30	Roads and Bridges	309,566,940.00	83,688,386.00	-	393,255,326.00	95,610,401.13	49,804,136.79	-	145,414,537.92	248,040,968.08	213,956,538.87
410-31	Sewerage and drainage	57,107,151.00	47,766,679.00	-	104,873,830.00	8,233,978.56	5,442,042.19	-	13,676,020.75	91,197,809.23	48,873,172.42
410-32	Waterways	188,724,446.00	10,676.00	-	188,735,122.00	80,214,813.27	17,629,329.48	-	98,144,142.75	90,590,979.25	108,509,832.73
410-33	Public Lighting	49,421,588.00	-	-	49,421,588.00	20,480,458.72	6,885,050.86	-	25,175,509.58	24,246,078.42	28,941,129.28
	Other assets										
410-40	Plants & Machinery	786,085.00	1,561,066.00	-	2,347,151.00	54,219.83	197,766.58	-	251,986.41	2,095,164.59	731,865.17
410-50	Vehicles	29,782,732.00	8,439,000.00	-	38,221,732.00	13,006,841.30	3,230,112.04	-	16,237,053.34	21,984,678.66	18,775,900.70
410-60	Office & other equipment	6,539,839.00	1,527,919.00	-	8,067,758.00	1,782,841.81	752,387.70	-	2,535,229.51	5,532,528.49	4,756,997.19
410-70	Furniture, fixtures, fittings and electrical appliances	1,814,316.00	242,260.00	-	2,056,576.00	615,409.34	191,319.22	-	806,728.56	1,249,847.44	1,198,906.66
410-22	Statues, heritage assets, antiques & other works	247,000.00	-	-	247,000.00	-	-	-	-	247,000.00	247,000.00
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	-	3,001,840.00	-	3,001,840.00	-	145,915.31	-	145,915.31	2,855,924.69	-
	Total	699,408,274.00	149,894,666.00	-	849,302,940.00	330,166,132.42	87,394,711.62	-	317,560,822.02	531,741,914.95	469,242,169.28



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 (E=B+C-D)
(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				
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				-	-



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				
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	1,858,088.00	2,115,852.63
430-20	Loose Tools		
430-30	Others		
Total Stock in hand		1,858,088.00	2,115,852.63



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				12,138,752.86
	Current Year	11,803,691.00	1,019,121.00	10,784,570.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years		-	-	
	3 years to 4 years		-	-	
	4 years to 5 years		-	-	
	More than 5 years/ Sick or Closed Industries		-	-	
	Sub - total	11,803,691.00	1,019,121.00	10,784,570.00	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	
	Net Receivables of Property Taxes	11,803,691.00	1,019,121.00	10,784,570.00	12,138,752.86
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				20,160,276.90
	Current Year	24,568,546.45		24,568,546.45	
	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	24,568,546.45	-	24,568,546.45	20,160,276.90
	Total of Sundry Debtors (Receivables)	36,372,237.45	1,019,121.00	35,353,116.45	32,299,029.76

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.



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 &		
Total Prepaid expenses		-	-

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	108,572,565.77	69,184,873.76
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office		
450-25	Treasury account		
	Sub-total	108,572,565.77	69,184,873.76
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	2,276,904.87	1,423,988.58
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	Sub-total	2,276,904.87	1,423,988.58
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	216,258,816.88	112,146,534.26
450-62	Other Scheduled Banks	829,283.00	822,867.00
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
450-65	Treasury-Grant Fund	86,688,513.00	182,078,708.00
	Sub-total	303,776,612.88	295,048,109.26
Total Cash and Bank balances		414,626,083.52	365,656,971.60



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				-
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	-	-



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	35,000,045.00	35,012,345.00
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	35,000,045.00	35,012,345.00
110-90	Less		
	Tax Remissions and Refund [Schedule I -	-	-
	Sub-total	-	-
	Total tax revenue	35,000,045.00	35,012,345.00

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



Schedules to Income and Expenditure Account

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	2,743,398.45	20,965,520.00
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	-	-
130-80	Other rents	5,952,888.00	-
Sub-Total		8,696,286.45	20,965,520.00
130-90	Less: Rent Remission and Refunds		
Sub-total		-	-
Total Rental Income from Municipal Properties		8,696,286.45	20,965,520.00



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	2,688,810.00	1,071,412.00
140-11	Licensing Fees	1,176,090.00	896,903.00
140-12	Fees for Grant of Permit		-
140-13	Fees for Certificate or Extract	31,264.00	72,844.00
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	539,150.00	199,900.00
140-40	Other Fees	22,919,076.46	8,302,080.51
140-50	User Charges	2,338,223.00	870,000.00
140-60	Entry Fees		
140-70	Service/ Administrative Charges	1,373,331.14	6,608,960.00
140-80	Other Charges		
	Sub-Total	31,065,944.60	18,022,099.51
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	31,065,944.60	18,022,099.51



Schedules to Income and Expenditure Account
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	662,400.00	131,500.00
150-11	Sale of Forms & Publications	6,235,124.00	1,701,645.00
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		6,897,524.00	1,833,145.00

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	314,860,258.00	282,275,348.60
160-20	Re-imbursement of expenses	87,394,711.63	73,298,187.74
160-30	Contribution towards schemes		
Total Revenue Grants, Contributions &		402,254,969.63	355,573,536.34

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		-	-



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	1,501,692.00	1,177,609.30
171-20	Interest on Loans and advances to		
171-30	Interest on loans to others		
171-40	Other Interest		
Total. - Interest Earned		1,501,692.00	1,177,609.30

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		-	-



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	222,012,613.72	188,688,009.00
210-20	Benefits and Allowances	8,691,337.00	104,223.00
210-25	Payments to Mayor/Chairman		-
210-30	Pension	36,483,930.00	26,835,984.00
210-40	Other Terminal & Retirement Benefits	6,035,652.00	2,971,408.00
Total establishment expenses		273,223,532.72	218,599,624.00

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	396,418.00	-
220-11	Office maintenance	203,924.00	487,447.00
220-12	Communication Expenses	117,133.00	120,487.00
220-20	Books & Periodicals	262,200.00	-
220-21	Printing and Stationery	1,765,513.00	704,134.00
220-30	Travelling & Conveyance	-	101,108.00
220-40	Insurance	2,772,833.00	14,466.00
220-50	Audit Fees		-
220-51	Legal Expenses	1,080,325.00	746,907.00
220-52	Professional and other Fees	247,800.00	1,172,551.00
220-60	Advertisement and Publicity	1,056,622.00	3,139,827.00
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	2,477,166.00	-
Total administrative expenses		10,379,934.00	6,486,927.00



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	34,866,013.00	17,194,851.00
230-20	Bulk Purchases		-
230-30	Consumption of Stores	257,764.63	5,176,283.50
230-40	Hire Charges		2,251,430.00
230-41	Repairs & maintenance -Statues and Heritage Assets	241,807.00	-
230-50	Repairs & maintenance -Infrastructure Assets	17,605,960.00	30,813,089.64
230-51	Repairs & maintenance - Civic Amenities	3,227,021.00	2,332,752.00
230-52	Repairs & maintenance - Buildings	3,496,332.00	977,466.00
230-53	Repairs & maintenance - Vehicles	3,696,467.00	2,205,869.00
230-59	Repairs & maintenance - Others	1,053,446.70	183,006.00
230-80	Other operating & maintenance expenses	8,583,783.00	2,873,060.00
Total Operating & Maintenance Expense		73,028,594.33	64,007,807.14

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	2,954.31	13,803.20
240-80	Other Finance Expenses		
Total Interest & Finance Charges		2,954.31	13,803.20



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	13,601,545.25	10,700,788.00
250-30	Share In Programmes of others		
Total Programme Expenses		13,601,545.25	10,700,788.00

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	255,096.00	764,025.00
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		255,096.00	764,025.00

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)		-	-



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

ULB NAME: NAGAR NIGAM ROORKEE

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, 2023 was stood with Rs. 12,53,74,547.19/- after considering the effect of income & expenditure.

4.2. Earmarked Fund: Funds representing Special Funds to be utilised for specific purposes. The Balance of Earmarked fund was Rs. 22,76,904.87/- as on 31.3.2023.

4.3. Reserves: The Reserve which represents capital contribution was stood as on 31st March, 2023 amounting to Rs. 52,47,05,186.96/- 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, 2023:

Sl No.	Details	Value of Fixed Asset as on 31 st March, 2023 (Rs.)	Accumulated Depreciation on as on 31 st March, 2023 (Rs.)	Any Other Details
1	Fixed Assets	84,93,02,740.00	31,75,60,825.05	NA



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	84,93,02,740.00	31,75,60,825.05	NA

5.2. Capital Work in Progress amounted to NIL.

6. Balance Sheet and notes to accounts have been prepared as per documents & information made available to us by the ULB.
7. The closing balance of Grant as on 31.3.2023 is Rs. 30,37,76,613.22 /- and opening balance of Grant as on 1.4.2022 is Rs. 29,50,48,109.60/-.
8. Deposit Received from Contractor and suppliers amounted to Rs. NIL /- is as on 31-03-2023.
9. 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	1,07,84,570.00	1,07,84,570.00	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	24,568,546.45	24,568,546.45	0	0	0
	Total Receivables	35,35,31,16.45	35,35,31,16.45	0	0	0
2	Sundry Payables					
	Creditors	93,97,216.00	93,97,216.00	0	0	0
	Employee Liabilities	93,95,873.00	93,95,873.00	0	0	0
	Recoveries Payable	8,04,638.00	8,04,638.00	0	0	0
	Govt. Dues payable	3,86,816.00	3,86,816.00	0	0	0
	Provision for Expenses	74,61,407.68	74,61,407.68			
	Total Payables	2,74,45,950.68	2,74,45,950.68	0	0	0



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

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

10. Disclosure on Bank Accounts

S.No	Bank	A/c No	Type of Grant	Type of Cash book	Balance as on 31-03-23
1	Axis Bank	662652	AMRUT	Separate CB	45,647.00
2	Axis Bank	7816881	SBM	Separate CB	3,271.00
3	Axis Bank	67816784	PMAY	Separate CB	1,32,861.00
4	HDFC Bank	502351	DAY-NULM	Separate CB	6,47,504.00
A	Sub Total				8,29,283.00
1	Allahabad/Indian bank	20178811531	Municipal Board Fund	General CB	84,918.00
2	Allahabad/Indian bank	500118825454	Kumb Mela Nidhi	General CB	18,028.00
3	Axis Bank	133784	Municipal Board Fund	General CB	1,20,52,930.53
4	Axis Bank	918010053756087	Avasthapna Vikas Nidhi (AVN)	General CB	74,99,339.00
5	Bank of Baroda -SNA	9120100011097	Garibi Unmulan Nidhi	General CB	2,22,535.52
6	BOI	721110110001190	Sarv Bhom Yogna	General CB	5,19,459.00
7	HDFC Bank	402931	Covid 19	General CB	46,882.00
8	HDFC Bank	50100141423378	Municipal Board Fund	General CB	1,62,42,129.40
9	HDFC Bank	50971	Municipal Board Fund	General CB	2,48,00,720.00
10	IDBI BANK	206104000014483	Municipal Board Fund	General CB	1,69,131.00
11	IDBI BANK	206104000172202	Animal birth control /Goshadan	General CB	59,85,655.0
12	IDBI BANK	206104000165853	Nagar Aayukt (Gangarna)	General CB	9,98,408.00
13	PNB	0924000100158233	Revolving Fund	General CB	7,41,064.00
14	PNB	924000109233799	Fari Niti	General CB	1,89,657.46
15	SBI	11007216445	Municipal Board Fund	General CB	1,05,94,475.67
16	Treasury Bank-IFMS	PLA804201	State Finance Commission (SFC)	General CB	8,66,88,513.00
17	Union Bank	344002010002512	Municipal Board Fund	General CB	1,37,27,499.45
18	Zila Sahkari Bank	000134004100002	Municipal Board Fund	General CB	2,79,72,848.72
19	Bank of Baroda	31186	15th Finance	General CB	19,94,26,214.40
20	Nainital Bank	7169	Pm Swanidhi	General CB	5,24,720.00
21	HDFC Bank	2746			29,27,913.00



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

22	BOB	1106	MP Fund	27,954.50
23	BOB	7646	Avasthapna	58,900.00
B	Sub Total			41,15,19,895.65
C	SBI	Earmarked fund (NPS non centralized employee)		22,76,904.87
	Grant Total (A+B+C)			41,46,26,083.52

**For RR Bajaj & Associates
Chartered Accountants**



**CA Mukesh Kumawat
Partner**