

R R BAJAJ & ASSOCIATES

Chartered Accountants

A-8, Narayan Plaza, 26/A, Chandivali Road, Off Saki Vihar Road, Andheri (East), Mumbai – 400072
Contact No.: 9001734977 | E-mail: rrbajajandassociates@gmail.com

ACCOUNTANT'S COMPILATION REPORT

To

**The Commissioner,
Nagar Nigam Haridwar**

We have compiled the accompanying financial statements of ULB **Haridwar** based on information you have provided. These financial statements comprise the Balance Sheet of ULB **Haridwar** as at March 31, 2022, 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".

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. 2021-22
NAGAR NIGAM - HARIDWAR**



Kamal Verma
CA. Kamal Verma

Balance Sheet as on 31st March 2022

Nagar Nigam Haridwar

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	-3,68,74,675.82	-3,41,43,969.10
3-11	Earmarked Funds	B-2	10,33,808.00	-
3-12	Reserves	B-3	29,77,31,625.29	13,02,14,414.17
	Total Own Fund Reserves and		26,18,90,757.47	9,60,70,445.07
3-20	Grants, Contributions for specific	B-4	35,36,40,942.64	39,99,28,622.67
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	8,48,464.00	6,06,360.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	3,19,41,097.08	3,20,69,557.00
3-60	Provisions	B-10	18,46,16,895.00	13,78,15,408.00
	Total Current Liabilities and Provisions		21,74,06,456.08	17,04,91,325.00
	TOTAL LIABILITIES		83,29,38,156.19	66,64,90,392.74
ASSETS				
4-10	Fixed Assets	B-11	35,10,49,584.11	15,53,95,989.11
	Gross Block		5,72,93,184.69	2,86,22,457.94
4-11	Less: Accumulated Depreciation		29,37,56,399.42	12,67,73,531.17
	Net Block		40,48,343.00	34,40,883.00
4-12	Capital work-in-progress	B-12	29,78,04,742.42	13,02,14,414.17
	Total Fixed Assets			
Investments				
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	3,71,14,232.00	3,71,14,232.00
	Total Investments Current		3,71,14,232.00	3,71,14,232.00
4-30	Stock in hand {Inventories}	B-15	1,21,30,883.95	1,17,85,227.00
Sundry Debtors (Receivables)				
4-31	Gross amount outstanding	B-16	7,29,25,695.00	5,61,20,515.00
4-32	Less: Accumulated provision		-	-
	Net amount outstanding		7,29,25,695.00	5,61,20,515.00
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	41,29,62,602.82	43,12,56,004.57
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		53,51,33,413.77	53,62,75,978.57
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		83,29,38,156.19	66,64,90,392.74
	Notes to the Balance Sheet	B-22	-	-

For RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumawat
Authorized Signatory

As compiled by C.A.



[Handwritten signature]

[Handwritten signature]

[Handwritten signature]
S.N.A.

[Handwritten signature]

[Handwritten signature]

Income and Expenditure Statement for the period from 01-04-2021 to 31-03-2022

Nagar Nigam Haridwar

Code 1	Item/ Head of Account 2	Schedule 3	Current Year 4	Previous year 5
INCOME				
1-10	Tax Revenue	I-1	46,608,000.00	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	31,814,250.00	-
1-40	Fees & User Charges	I-4	32,171,429.00	-
1-50	Sale & Hire Charges	I-5	23,116,128.00	-
1-60	Revenue, Grants, Contributions & Subsidies	I-6	542,685,888.91	-
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	4,082,631.54	-
1-80	Other Income	I-9	-	-
1-90	Income from Commercial Projects	I-19	-	-
	Change in the inventories		-	-
A	Total- INCOME		680,478,327.45	-
EXPENDITURE				
2-10	Establishments Expenses	I-10	425,345,323.50	-
2-20	Administrative Expenses	I-11	6,152,781.00	-
2-30	Operations & Maintenance	I-12	213,638,472.13	-
2-40	Interest & Finance Expenses	I-13	7,383.89	-
2-50	Programme Expenses	I-14	8,250,347.90	-
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write-off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		28,670,726.75	-
B	Total- EXPENDITURE		682,065,035.17	-
A-B	Gross Surplus/(Deficit) of income over		-1,586,707.72	-
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over		-1,586,707.72	-
2-90	Less:- Transfer to Reserve Funds		-	-
	Net Balance being surplus/(deficit) carried		-1,586,707.72	-

For RR Bajaj & Associates
Chartered Accountants

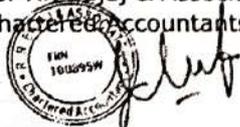
CA Mukesh Kumawat
Authorized Signatory

As compiled by C.A.

Nagar Nigam Haridwar
Statement of Cash Flow Statement as on 31st March 2022

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from Operating Activities		
Cash Receipt from:		
Taxation	46,608,000.00	-
Sales of Goods and Services	23,116,128.00	-
Grants related to Revenue/General Grants	542,685,888.91	-
Interest Received	4,082,631.54	-
Other Receipts	63,985,679.00	-
Less: Cash Payment for:		
Employee Costs	425,345,323.50	-
Superannuation	-	-
Depreciation	28,670,726.75	-
Interest Paid	7,383.89	-
Other Payments	228,041,601.03	-
Cash generated from/ (used in) operating activities	-1,586,707.72	-
Less/ Add: (Increase) / Decrease in Debtors	-16,805,180.00	-
Less/ Add: (Increase) / Decrease in other current asset	-345,656.95	-
Less/ Add: (Decrease) / Increase in Current Liabilities	46,915,131.08	-
Net cash generated from/ (used in) operating activities (a)	28,177,586.41	-
b. Cash flows from Investing Activities		
(Purchase) of fixed assets & CWIP	-167,590,328.25	-
Increase/ (Decrease) in Special funds/ grants	-46,287,680.03	-
(Increase)/ Decrease in Earmarked funds	1,033,808.00	-
(Purchase) of Investments	-	-
(Increase)/ Decrease in Reserve	167,517,211.12	-
Add:		
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)	-45,326,989.16	-
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received	-	-
Corporation Fund	-1,143,999.00	-
Less:		
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)	-1,143,999.00	-
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	-18,293,401.75	-
Cash and cash equivalents at beginning of period	431,256,004.57	-
Cash and cash equivalents at end of period	412,962,602.82	-
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	412,962,602.82	-
iii. Scheduled co-operative banks	-	-
iv. Balances with Post offices	-	-
v. Balances with other banks	-	-
Total	412,962,602.82	-

For RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat
Authorized Signatory

(Handwritten signature)

As compiled by C.A.

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	-34,143,969.10	1.00	-34,143,968.10	1,144,000.00	-35,287,968.10
310-90	Excess of Income & Expenditure	-	-1,586,707.72	-1,586,707.72		-1,586,707.72
	Total Municipal fund (310)	-34,143,969.10	-1,586,706.72	-35,730,675.82	1,144,000.00	-36,874,675.82



[Signature] C.A.
P
A/S

As compiled by C.A.

[Signature]

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)	1,033,808.00						
Total (b)	1,033,808.00	-	-	-	-	-	-
Total (a+b)	1,033,808.00	-	-	-	-	-	-
(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)	1,033,808.00	-	-	-	-	-	-
Grant Total of Special Funds	1,033,808.00	-	-	-	-	-	-



[Signature]
C.S.
P
M

As Complied by C.A.
[Signature]

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)
		426.00	-	426.00	-	426.00
312-10	Capital Contribution					
312-11	Capital Reserve	130,213,988.17	196,187,937.87	326,401,926.04	28,670,726.75	297,731,199.29
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	130,214,414.17	196,187,937.87	326,402,352.04	28,670,726.75	297,731,625.29



C-2



As verified by C.A.


Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grant from Central Government										
	14 finance (DPRM)	15FC	TFC	Kumb Mela 2010	Ardha Kumb Mela 2016	Kumb Mela 2021	Amrut Yogna	SBM	HULM	PMAY	PM Swanidhi
(a) Opening Balance	1,19,69,375.00	-	12,55,25,088.00	71,76,572.90	23,62,370.00	40,00,000.00	64,38,329.00	2,86,21,042.00	44,90,432.55	6,24,648.00	5,00,000.00
(b) Addition to the Grants*											
(i) Grant received during the year	-	6,41,66,000.00	-	-	-	17,22,66,618.00	7,90,797.00	43,11,093.00	6,00,000.00	6,95,000.00	-
(ii) Interest/Dividend earned on Grant Investments	4,22,453.00	7,99,354.00	-	2,480.00	-	-	46,029.00	4,37,890.00	6,12,504.00	14,109.00	11,138.00
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	21,95,000.00	8,02,80,201.00	-	-	-	-	-	-	-	-	-
Total (b)	26,17,453.00	14,52,45,555.00	-	2,480.00	-	17,22,66,618.00	8,36,826.00	47,48,983.00	12,12,504.00	7,09,109.00	11,138.00
Total (a+b)	1,45,86,828.00	14,52,45,555.00	12,55,25,088.00	71,79,052.90	23,62,370.00	17,62,66,618.00	72,75,155.00	3,33,70,025.00	57,02,936.55	13,33,757.00	5,11,138.00
(c) Payments out of funds											
(i) Capital Expenditure on											
Fixed Assets*	1,44,11,260.70	5,40,81,176.00	4,40,10,460.19	-	-	2,89,93,507.92	-	1,47,78,695.00	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-
Sub - total	1,44,11,260.70	5,40,81,176.00	4,40,10,460.19	-	-	2,89,93,507.92	-	1,47,78,695.00	-	-	-
(ii) Revenue Expenditure on											
Salary, Wages and allowances etc.	-	-	-	-	-	7,24,33,613.32	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-	-	-
Others	-	1,19,11,996.00	1,64,284.81	17.70	-	5,27,82,275.76	69,92,932.00	-	57,02,936.55	13,26,045.00	80,921.70
Sub - total	-	1,19,11,996.00	1,64,284.81	17.70	-	12,52,15,889.08	69,92,932.00	-	57,02,936.55	13,26,045.00	80,921.70
(iii) Other:											
Loss on disposal of grant Investments	-	-	-	-	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-
Inter grant/bank charges Grants Refunded	-	-	8,02,80,201.00	70,12,289.00	-	-	2,63,889.00	1,34,97,915.00	-	-	-
Sub -total	-	-	8,02,80,201.00	70,12,289.00	-	-	2,63,889.00	1,34,97,915.00	-	-	-
Total (c) [(i)+(ii)+(iii)]	1,44,11,260.70	6,59,93,172.00	12,44,54,946.00	70,12,306.70	-	15,42,09,397.00	72,56,821.00	2,82,76,610.00	57,02,936.55	13,26,045.00	80,921.70
Net balance as on 31-03-2021	1,75,567.30	7,92,52,383.00	10,70,142.00	1,66,746.20	23,62,370.00	2,20,57,221.00	18,334.00	50,93,415.00	-	7,712.00	4,30,216.30



Handwritten signatures and initials in blue ink, including a large signature on the left and several initials on the right.

chedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from State Government														
	SFC (IFMS)	SFC (IFMS)-Employee benefit	SFC-(Covid-19 for Workers/sweepers)	SFC (Street Vendor)	SFC (TIF for Salary & Other)	SWM	Grant for Cencos	Health Checkup	Incentive for Health Workers	Char Dham Yatra	Kanjli House Grant	Electric Murthy Grant	Apda Nidhi (Kashipur Nala)	Apda Nidhi (Ghure Ki Khol)	Other Purpose
1) Opening Balance	3,19,79,694.00	-	-	-	2,60,82,092.42	1,58,90,576.80	11,70,992.00	90,000.00	90,000.00	5,00,000.00	397.00	10,00,000.00	2,56,000.00	19,11,000.00	16,81,396.00
2) Addition to the Grants*															
1) Grant received during the year	29,79,43,000.00	5,74,59,000.00	73,90,000.00	2,79,60,000.00	-	9,85,95,310.00	-	90,000.00	90,000.00	-	-	-	-	-	3,95,475.00
1) Interest/Dividend earned on bank investments	-	-	-	-	3,76,509.00	25,34,200.00	32,971.00	-	-	-	-	-	-	-	1,54,223.00
2) Profit on disposal of Grant investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) Appreciation in Value of Grant investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4) Other addition (Specify nature)	-	2,92,84,848.00	-	-	37,11,32,455.00	-	-	-	-	-	-	-	-	-	-
total (b)	29,79,43,000.00	6,67,43,848.00	73,90,000.00	2,79,60,000.00	37,15,08,964.00	10,11,29,510.00	32,971.00	90,000.00	90,000.00	-	-	-	-	-	5,50,698.00
total (a+b)	32,99,22,694.00	8,67,43,848.00	73,90,000.00	2,79,60,000.00	39,75,91,056.42	11,70,20,086.80	12,03,963.00	1,80,000.00	1,80,000.00	5,00,000.00	397.00	10,00,000.00	2,56,000.00	19,11,000.00	22,32,094.00
c.) Payments out of funds															
1) Capital Expenditure on															
1) Fixed Assets*	-	-	-	-	-	1,83,19,232.66	-	-	-	-	-	-	-	-	4,59,605.40
2) Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
sub - total	-	-	-	-	-	1,83,19,232.66	-	-	-	-	-	-	-	-	4,59,605.40
2) Revenue Expenditure on															
1) Salary, Wages and allowances etc.	-	-	-	-	36,84,74,518.18	-	-	-	-	-	-	-	-	-	-
2) Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) Others	-	-	47,94,000.00	-	-	1,62,76,653.14	-	-	-	-	-	-	-	18,69,146.00	-
sub - total	-	-	47,94,000.00	-	36,84,74,518.18	1,62,76,653.14	-	-	-	-	-	-	-	18,69,146.00	-
2) Other:															
1) Loss on disposal of grant investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Imputation in Value of Grant investments	2,92,84,848.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) Interest grant/bank charges Grants funded	29,82,19,397.00	4,58,23,210.00	-	-	-	-	-	-	-	5,00,000.00	-	-	-	-	-
sub -total	32,75,04,245.00	4,58,23,210.00	-	-	-	-	-	-	-	5,00,000.00	-	-	-	-	-
total (c) [I+II+III]	32,75,04,245.00	4,58,23,210.00	47,94,000.00	-	36,84,74,518.18	3,45,95,885.80	-	-	-	5,00,000.00	-	-	-	18,69,146.00	4,59,605.40
Net balance as on 31-03-2021	24,18,449.00	4,09,20,638.00	25,96,000.00	2,79,60,000.00	2,91,16,538.24	8,24,24,201.00	12,03,963.00	1,80,000.00	1,80,000.00	-	397.00	10,00,000.00	2,56,000.00	41,854.00	17,72,488.60

[Handwritten signatures and initials]



Schedule B-4: Grants & Contribution for Specific Purposes

(Amount in Rs.)

Particulars	Grants from Other Govt. Agencies- In Municipal Fund				Grants from Financial Ins.	
	Code No.	Avasthapa Vikas Nidhi	Davlye Apda (TBD Nala)	SWM (Saraye)		UDD Grant for Covid 19
(a) Opening Balance		3,02,89,000.00	61,67,000.00	5,19,85,310.00	20,13,075.00	3,71,14,232.00
(b) Addition to the Grants*						
(i) Grant received during the year		-	-	4,66,10,000.00	-	-
(ii) Interest/Dividend earned on Grant Investments		-	-	-	-	-
(iii) Profit on disposal of Grant Investments		-	-	-	-	-
(iv) Appreciation in Value of Grant Investments		-	-	-	-	-
(v) Other addition (Specify nature)		-	-	-	-	-
Total (b)		-	-	4,66,10,000.00	-	-
Total (a+b)		3,02,89,000.00	61,67,000.00	9,85,95,310.00	20,13,075.00	3,71,14,232.00
(c) Payments out of funds						
(i) Capital Expenditure on						
Fixed Assets*		1,74,34,000.00	37,00,000.00	-	-	-
Others		-	-	-	-	-
Sub - total		1,74,34,000.00	37,00,000.00	-	-	-
(ii) Revenue Expenditure on						
Salary, Wages and allowances etc.		-	-	-	-	-
Rent		-	-	-	-	-
Others		-	-	-	5,51,000.00	-
Sub - total		-	-	-	5,51,000.00	-
(iii) Other:						
Loss on disposal of grant Investments		-	-	-	-	-
Dimutation in Value of Grant Investments		-	-	-	-	-
inter grant/bank charges Grants Refunded		-	-	9,85,95,310.00	9,62,000.00	-
Sub -total		-	-	9,85,95,310.00	9,62,000.00	-
Total (c) [I+II+III]		1,74,34,000.00	37,00,000.00	9,85,95,310.00	15,13,000.00	-
Net balance as on 31-03-2021		1,28,55,000.00	24,67,000.00	-	5,00,075.00	3,71,14,232.00



Handwritten signatures and initials: *Hand*, *P*, *02*, *Waj*

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	848,464.00	606,360.00
Total deposits received		848,464.00	606,360.00

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



[Handwritten signature]

Cd.
[Handwritten initials]

[Handwritten signature]

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	3,341,080.00	2,632,306.00
350-11	Employee Liabilities	21,692,446.00	24,781,387.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	5,988,922.08	4,537,222.00
350-30	Government Dues Payable	918,649.00	118,642.00
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
Total Other liabilities (Sundry Creditors)		31,941,097.08	32,069,557.00

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

Code	Particulars	Current Year	Previous Year
1	2	3	4
360-10	Provision for Expenses	184,616,895.00	137,815,408.00
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
Total Provisions		184,616,895.00	137,815,408.00



C.S.

Ray

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 current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	426.00	-	-	426.00	-	-	-	-	426.00	426.00
410-20	Buildings	37,520,897.73	34,902,261.00	-	72,423,158.73	2,104,135.44	1,845,860.66	-	3,949,996.10	68,473,162.63	35,416,762.29
410-21	Parks & Playgrounds	11,854,151.00	4,759,029.00	-	16,613,180.00	3,452,085.59	3,156,504.20	-	6,608,589.79	10,004,590.21	8,402,065.41
	Infrastructure Assets										
410-30	Roads and Bridges	61,237,532.38	49,609,826.00	-	110,847,358.38	15,120,862.06	12,916,939.92	-	28,037,801.98	82,809,556.40	46,116,670.32
410-31	Sewerage and drainage	27,560,523.00	37,807,918.00	-	65,368,441.00	3,283,007.94	3,292,428.85	-	6,575,436.79	58,793,004.21	24,277,515.06
410-32	Waterways	230,265.00	-	-	230,265.00	6,297.40	5,480.31	-	11,777.71	218,487.29	223,967.60
410-33	Public Lighting	1,708,700.00	1,761,039.00	-	3,469,739.00	215,170.25	329,625.21	-	544,795.46	2,924,943.54	1,493,529.75
	Other assets										
410-40	Plants & Machinery	-	25,829,623.00	-	25,829,623.00	-	2,143,702.03	-	2,143,702.03	23,685,920.97	-
410-50	Vehicles	6,310,358.00	38,725,513.00	-	45,035,871.00	299,742.01	3,978,665.74	-	4,278,407.75	40,757,463.25	6,010,615.99
410-60	Office & other equipment	7,542,440.00	1,867,158.00	-	9,409,598.00	3,750,775.22	865,649.36	-	4,616,424.58	4,793,173.42	3,791,664.78
410-70	Furniture, fixtures, fittings and electrical appliances	1,191,791.00	391,228.00	-	1,583,019.00	390,382.03	135,870.47	-	526,252.50	1,056,766.50	801,408.97
410-22	Statues, heritage assets, antiques & other works	238,905.00	-	-	238,905.00	-	-	-	-	238,905.00	238,905.00
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	-	-	-	-	-	-	-	-	-	-
	Total	155,395,989.11	195,653,595.00	-	351,049,584.11	28,622,457.94	28,670,726.75	-	57,293,184.69	293,756,399.42	126,773,531.17



Handwritten signatures and initials, including 'C.J.' and 'P.M.', are present over the stamp and the bottom of the table.

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)
Building- Animal birth Control (ABC)	3,440,883.00	607,460.00	-	4,048,343.00
Parks and Playgrounds	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant and Machinery	-	-	-	-
Total	3,440,883.00	607,460.00	-	4,048,343.00

• 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					



C.S.
P
an
han

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			37,114,232.00	37,114,232.00
Total of Investments Other				37,114,232.00	37,114,232.00

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	12,130,883.95	11,785,227.00
430-20	Loose Tools		
430-30	Others		
Total Stock in hand		12,130,883.95	11,785,227.00



Handwritten signatures and initials in blue ink, including 'G. S.', 'P. S.', and a signature.

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)	14,831,225.00	-	14,831,225.00	25,338,017.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	12,102,129.00	-	12,102,129.00	2,196,498.00
	3 years to 4 years	-	-	-	-
	4 years to 5 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	26,933,354.00	-	26,933,354.00	27,534,515.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Property Taxes	26,933,354.00	-	26,933,354.00	27,534,515.00
431-19	Receivables of Other Taxes				
	Current Year	59,000.00	-	59,000.00	59,000.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	250,000.00	-	250,000.00	191,000.00
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	309,000.00	-	309,000.00	250,000.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Other Taxes	309,000.00	-	309,000.00	250,000.00
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	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Other Taxes	309,000.00	-	309,000.00	250,000.00
431-40	Receivables from Other Sources				
	Current Year	34,067,341.00	-	34,067,341.00	3,902,773.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	11,616,000.00	-	11,616,000.00	24,433,227.00
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	45,683,341.00	-	45,683,341.00	28,336,000.00
	Total of Sundry Debtors (Receivables)	72,925,695.00	-	72,925,695.00	56,120,515.00

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.



[Handwritten signatures and initials]

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	Previous year
1	2	3	4
450-10	Cash	631,660.00	-
	Balance with Bank -		
450-21	Nationalised Banks	65,173,376.39	158,873,223.87
450-22	Other Scheduled Banks	-	
450-23	Scheduled Co-operative	-	-
450-24	Post Office		
450-25	Treasury account	-	22,774.98
	Sub-total	65,173,376.39	158,895,998.85
	Balance with Bank -		
	Special Funds		
450-41	Nationalised Banks	-	-
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative		
450-44	Post Office		
	Sub-total	-	-
	Balance with Bank -		
	Grant Funds		
450-61	Nationalised Banks	248,788,250.43	102,856,465.72
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative	-	-
450-64	Post Office		
	Treasury account	98,369,316.00	169,503,540.00
	Sub-total	347,157,566.43	272,360,005.72
Total Cash and Bank balances		412,962,602.82	431,256,004.57



[Handwritten signature]

C.S.
[Handwritten initials]

[Handwritten mark]

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	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	-	-





 C.J.



 2023



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	46,608,000.00	-
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	46,608,000.00	-
110-90	Less	-	-
	Tax Remissions and Refund [Schedule I - 1	-	-
	Sub-total	-	-
	Total tax revenue	46,608,000.00	-

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



[Handwritten signature] C.S.
[Handwritten signature]
[Handwritten signature]

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	4,296,000.00	-
130-20	Rent from Office Buildings	302,250.00	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	27,216,000.00	-
130-80	Other rents	-	-
Sub-Total		31,814,250.00	-
130-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total Rental Income from Municipal Properties		31,814,250.00	-



[Handwritten signature] *C.S.*
[Handwritten initials]
[Handwritten signature]

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	1,098,083.00	-
140-11	Licensing Fees	893,000.00	-
140-12	Fees for Grant of Permit	391,000.00	-
140-13	Fees for Certificate or Extract	53,800.00	-
140-14	Development Charges	281,001.00	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	1,353,988.00	-
140-40	Other Fees	19,447,481.00	-
140-50	User Charges	1,038,113.00	-
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	7,598,853.00	-
140-80	Other Charges	16,110.00	-
Sub-Total		32,171,429.00	-
140-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total income from Fees & User Charges		32,171,429.00	-



[Handwritten signature] C.A.
[Handwritten initials]
[Handwritten signature]

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	21,613,843.00	-
150-11	Sale of Forms & Publications	1,502,285.00	-
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		23,116,128.00	-

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
160-10	Revenue Grant	514,015,162.16	-
160-20	Re-imburement of expenses	28,670,726.75	-
160-30	Contribution towards schemes	-	-
Total Revenue Grants, Contributions &		542,685,888.91	-

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

Code No	Particulars	Current Year	Previous Year
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	4,082,631.54	-
171-20	Interest on Loans and advances to	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
Total. - Interest Earned		4,082,631.54	-

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		-	-



[Handwritten signature] *C.A.* *[Handwritten signature]* *[Handwritten signature]*

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	291,823,077.00	-
210-20	Benefits and Allowances	40,759.00	-
210-30	Pension	94,043,580.50	-
210-40	Other Terminal & Retirement Benefits	39,437,907.00	-
Total establishment expenses		425,345,323.50	-

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

Code	Particulars	Current Year	Previous Year
1	2	3	4
220-10	Rent, Rates and Taxes	15,000.00	-
220-11	Office maintenance	428,387.00	-
220-12	Communication Expenses	41,067.00	-
220-20	Books & Periodicals	7,168.00	-
220-21	Printing and Stationery	1,175,039.00	-
220-30	Travelling & Conveyance	117,495.00	-
220-40	Insurance	13,630.00	-
220-50	Audit Fees	-	-
220-51	Legal Expenses	863,844.00	-
220-52	Professional and other Fees	577,610.00	-
220-60	Advertisement and Publicity	2,800,571.00	-
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	112,970.00	-
Total administrative expenses		6,152,781.00	-



C.S.
P. S.
Mr. [Signature]
has

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	60,915,564.00	-
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	33,619,708.05	-
230-40	Hire Charges	2,918,322.00	-
230-50	Repairs & maintenance -Infrastructure Assets	10,650,915.00	-
230-51	Repairs & maintenance - Civic Amenities	1,563,315.00	-
230-52	Repairs & maintenance - Buildings	1,600,325.00	-
230-53	Repairs & maintenance - Vehicles	882,788.00	-
230-59	Repairs & maintenance - Others	1,012,438.00	-
230-80	Other operating & maintenance expenses	100,475,097.08	-
Total Operating & Maintenance Expense		213,638,472.13	-

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	7,383.89	-
240-80	Other Finance Expenses	-	-
Total Interest & Finance Charges		7,383.89	-



C.S.
[Signature]
[Signature]

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	8,250,347.90	-
250-30	Share in Programmes of others	-	-
Total Programme Expenses		8,250,347.90	-

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 Amount (Rs.)	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)		-	-



Handwritten signatures and initials: 'Ramesh', 'CA', 'P/M', and 'Khan'.

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

ULB NAME: NAGAR NIGAM HARIDWAR

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**



[Handwritten signatures and initials]
C. K.
P.
an
W. S.

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, 2022 was stood with Rs. -3,68,74,675.82 /- after considering the effect of income & expenditure.
- 7.2. Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. Balance as on 31st March 2022 of such fund is Rs. 10,33,808/-.
- 7.3. Reserves:** The Reserve which represents capital contribution was stood as on 31st March, 2022 amounting to Rs. 29,77,31,625.29 /- 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, 2022:

Sl No.	Details	Value of Fixed Asset as on 31 st March, 2022 (Rs.)	Accumulated Depreciation on as on 31 st March, 2022 (Rs.)	Any Other Details
1	Fixed Assets	35,10,49,584.11	5,72,93,184.69	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	35,10,49,584.11	5,72,93,184.69	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:

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Nominal Value of Asset	Reason for uncertainty of Value
As per balance sheet					



[Handwritten signature]

[Handwritten initials]

[Handwritten signature]

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

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 31/03/2022
ULB does not provide such information						

8.5 Capital Work in Progress amounted to Rs. 40,48,343/-

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 2021 to 31st March 2022 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 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.



[Handwritten signatures and initials]

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

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.

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.

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
- 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 20234 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.



[Handwritten signature]
[Handwritten initials]

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

- 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.

7. Grants

- 7.1. The closing balance of Grant as on 31.3.2022 is Rs. 35,36,40,942.64/- and opening balance of Grant as on 1.4.2021 is Rs. 39,99,28,623.25/-.
- 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 been treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.
- 7.4. 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 Rs. 8,48,464/- as on 31.3.2022.



[Handwritten signatures and initials]

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

Part III - Disclosure

1. General:

a. Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2022	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables					
	Property Tax	2,69,33,354	2,69,33,354	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	4,59,92,341	4,59,92,341	0	0	0
	Total Receivables	7,29,25,695	7,29,25,695	0	0	0
2	Sundry Payables					
	Creditors	3341080.00	3341080.00	0	0	0
	Employee Liabilities	21692446.00	21692446.00	0	0	0
	Recoveries Payable	5988922.08	5988922.08	0	0	0
	Government dues payable	918649.00	918649.00	0	0	0
	Provisions	184616895.00	184616895.00			
	Total Payables	216557992.08	216557992.08	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

- i. Service/ Administrative Charges
- ii. 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

- i. Salary, Wages & Bonus
- ii. Rent, Rates & Taxes Paid
- iii. Travelling & Conveyance
- iv. Legal Expenses



[Handwritten signatures and initials]

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

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

1.2. Disclosure on Bank Accounts

S.No	Bank	A/c No	Type	CB Type	Bal. on 31-03-22
1	Axis Bank	916010022852152	PMAY -(housing for all)	General CB	7,712.00
2	Axis Bank	916010022852259	SBM	General CB	50,93,415.00
3	Axis Bank	917010045844469	Amrit	General CB	18,334.00
4	PNB	52452010000010	Board Fund	General CB	5,56,19,387.28
5	Axis Bank	919010058165418	Board Fund	General CB	1,51,497.89
6	Axis Bank	919010051071699	Misc Grant	General CB	30,70,342.60
7	PNB	52452191006645	SFC Salary	General CB	2,91,14,886.44
8	HDFC Bank	50200026074272	GST, TDS , EPF	General CB	30,11,268.54
9	HDFC Bank	50100314274844	Road Cutting	General CB	41,432.00
10	Axis Bank	919010058263127	Light FDR JABT	General CB	1,520.00
11	PNB	1496000104345876	SWM	General CB	-
12	Tresury 803702	803702	SFC	General CB	7,42,55,484.00
13	Tresury 803701	803701	TFC	General CB	10,70,142.00
14	Treasury Board Fund		Board Fund	General CB	22,774.98
15	Axis Bank	919010058877975	SFC Salary	General CB	1,651.80
16	HDFC Bank	50100211964957	SWM	General CB	11,61,839.00
17	HDFC Bank	50100376510992	14th Finance (DPRM)	General CB	1,75,567.30
18	HDFC Bank	50100415239421	PM Swanidhi	General CB	4,30,216.30
19	IndusInd Bank	257500988789	Amrit	General CB	-
20	PNB	524526112000079	Census	General CB	12,03,963.00
21	HDFC	50100434221820	User Charges	General CB	9,50,291.00
22	HDFC	50100471630290	Fee collection	General CB	10,48,037.00
23	BOB	27110100038852	15FC	General CB	7,92,52,383.00
24	PNB	5245100100000561	SWM	General CB	-
25	ICICI	023901004376	SWM	General CB	12,77,15,292.79
26	ICICI (SNA)	023901002265	Amrit	General CB	-
27	Cash in hand		Cash	General CB	6,31,660.00
28	FDR		Fixed Deposits	General CB	2,67,61,577.00
	Total				41,08,10,674.92



[Handwritten signature]

[Handwritten initials]

[Handwritten initials]

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

<u>Bank not in Cash book/Separate C.Book</u>					
1	Tresury 803701	803701	TFC-Kumb Mela-2010	General CB	-
2	Tresury 803701	803701	TFC-Kumb Mela 2021	CB in Tally	2,20,57,221.00
3	Tresury 803701	803701	TFC-Kumb Mela-2016	General CB	9,86,469.00
4	PNB	9808	NULM	Tally Ledger	-
5	PNB	1286	Pension	Tally Ledger	18,25,392.00
6	Indian overseas bank	060701000014585	Kumb Mela-2010	Tally Ledger	1,66,746.20
7	Axis bank	919010058865228	Pension	Tally Ledger	24,93,318.70
8	Axis bank	9828	Kumb Mela-2016	Tally Ledger	13,75,901.00
9	Axis bank	7065	LIC/Pension	Tally Ledger	8,457.00
10	IDBI (SNA)	4880	SBM	Tally Ledger	-
Total					2,89,13,504.90
Grant Total		TOTAL			43,97,24,179.82

For RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat
Authorized Signatory

(Handwritten signatures and initials)
C.A. P.S. [Signature] [Signature]