

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 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, 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
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. 2022-23
NAGAR NIGAM - HARIDWAR**



[Signature]
CA. Kamal Verma

Balance Sheet as on 31st March 2023

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 | -93,205,401.33 | -36,874,675.82 |
| 3-11 | Earmarked Funds | B-2 | 1,586,196.00 | 1,033,808.00 |
| 3-12 | Reserves | B-3 | 309,138,964.81 | 297,731,625.29 |
| | Total Own Fund Reserves and | | 217,519,759.48 | 261,890,757.47 |
| 3-20 | Grants, Contributions for specific | B-4 | 456,578,561.04 | 353,640,942.64 |
| | 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 | 675,169.00 | 848,464.00 |
| 3-41 | Deposit works | B-8 | - | - |
| 3-50 | Other liabilities (Sundry Creditors) | B-9 | 57,393,474.08 | 31,941,097.08 |
| 3-60 | Provisions | B-10 | 210,581,608.00 | 184,616,895.00 |
| | Total Current Liabilities and Provisions | | 268,650,251.08 | 217,406,456.08 |
| | TOTAL LIABILITIES | | 942,748,571.60 | 832,938,156.19 |
| ASSETS | | | | |
| 4-10 | Fixed Assets | B-11 | | |
| | Gross Block | | 423,130,855.61 | 351,049,584.11 |
| 4-11 | Less: Accumulated Depreciation | | 91,902,339.37 | 57,293,184.69 |
| | Net Block | | 331,228,516.24 | 293,756,399.42 |
| 4-12 | Capital work-in-progress | B-12 | 4,048,343.00 | 4,048,343.00 |
| | Total Fixed Assets | | 335,276,859.24 | 297,804,742.42 |
| | Investments | | | |
| 4-20 | Investment - General Fund | B-13 | - | - |
| 4-21 | Investment-Other Fund | B-14 | 37,114,232.00 | 37,114,232.00 |
| | Total Investments Current | | 37,114,232.00 | 37,114,232.00 |
| 4-30 | Stock in hand {Inventories} | B-15 | 3,491,365.92 | 12,130,883.95 |
| | Sundry Debtors (Receivables) | | | |
| 4-31 | Gross amount outstanding | B-16 | 83,391,137.00 | 72,925,695.00 |
| 4-32 | Less: Accumulated provision | | - | - |
| | Net amount outstanding | | 83,391,137.00 | 72,925,695.00 |
| 4-40 | Prepaid expenses | B-17 | - | - |
| 4-50 | Cash and Bank Balances | B-18 | 483,474,977.44 | 412,962,602.82 |
| 4-60 | Loans, advances and deposits | B-19 | - | - |
| 4-61 | Less: Accumulated provision | | - | - |
| | Net amount outstanding | | - | - |
| | Total Current Assets, Loans & Advances | | 607,471,712.36 | 535,133,413.77 |
| 4-70 | Other Assets | B-20 | - | - |
| 4-80 | Miscellaneous Expenditure (to the extent not written off) | B-21 | - | - |
| | TOTAL ASSETS | | 942,748,571.60 | 832,938,156.19 |
| | Notes to the Balance Sheet | B-22 | - | - |

For RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumawat
Authorized Signatory

Is compiled by C.A.
[Signature]

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

Nagar Nigam Haridwar

| Code | Item/ Head of Account | Schedule | Current Year | Previous year |
|------------|--|----------|-----------------------|-----------------------|
| 1 | 2 | 3 | 4 | 5 |
| | INCOME | | | |
| 1-10 | Tax Revenue | I-1 | 84,987,387.00 | 46,608,000.00 |
| 1-20 | Assigned Revenues & Compensation | I-2 | - | - |
| 1-30 | Rental Income from Municipal Properties | I-3 | 56,590,000.00 | 31,814,250.00 |
| 1-40 | Fees & User Charges | I-4 | 11,492,286.00 | 32,171,429.00 |
| 1-50 | Sale & Hire Charges | I-5 | 19,167,650.00 | 23,116,128.00 |
| 1-60 | Revenue, Grants, Contributions & Subsidies | I-6 | 478,375,568.08 | 542,685,888.91 |
| 1-70 | Income from Investments | I-7 | - | - |
| 1-71 | Interest Earned | I-8 | 2,436,098.96 | 4,082,631.54 |
| 1-80 | Other Income | I-9 | 836,900.00 | - |
| 1-90 | Income from Commercial Projects | I-19 | - | - |
| | Change in the inventories | | - | - |
| A | Total- INCOME | | 653,885,890.04 | 680,478,327.45 |
| | EXPENDITURE | | | |
| 2-10 | Establishments Expenses | I-10 | 489,319,279.94 | 425,345,323.50 |
| 2-20 | Administrative Expenses | I-11 | 23,526,498.00 | 6,152,781.00 |
| 2-30 | Operations & Maintenance | I-12 | 159,387,522.53 | 213,638,472.13 |
| 2-40 | Interest & Finance Expenses | I-13 | 19,077.40 | 7,383.89 |
| 2-50 | Programme Expenses | I-14 | 2,887,083.00 | 8,250,347.90 |
| 2-60 | Revenue, Grants, Contributions & Subsidies | I-15 | - | - |
| 2-70 | Provisiions & Write-off | I-16 | - | - |
| 2-71 | Miscellaneous Expenses | I-17 | - | - |
| 2-72 | Depreciation | | 34,609,154.68 | 28,597,609.62 |
| B | Total- EXPENDITURE | | 709,748,615.55 | 681,991,918.04 |
| A-B | Gross Surplus/(Deficit) of income over | | -55,862,725.51 | -1,513,590.59 |
| 2-80 | Add :- Prior Period Items (Net) | I-18 | - | - |
| | Gross Surplus/(Deficit) of income over | | -55,862,725.51 | -1,513,590.59 |
| 2-90 | Less:- Transfer to Reserve Funds | | | |
| | Net Balance being surplus/(deficit) carried | | -55,862,725.51 | -1,513,590.59 |

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 2023

| Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|-----------------------|-----------------------|
| a. Cash flows from Operating Activities | | |
| Cash Receipt from: | | |
| Taxation | 84,987,387.00 | 59,860,000.00 |
| Sales of Goods and Services | 19,167,650.00 | 23,507,755.00 |
| Grants related to Revenue/General Grants | 478,375,568.08 | 543,309,308.65 |
| Interest Received | 2,436,098.96 | 4,082,631.54 |
| Other Receipts | 68,919,186.00 | 52,450,696.00 |
| Less: Cash Payment for: | | |
| Employee Costs | 489,319,279.94 | 425,703,975.50 |
| Superannuation | - | - |
| Depreciation | 34,609,154.68 | 28,597,609.62 |
| Interest Paid | 19,077.40 | 7,383.89 |
| Other Payments | 185,801,103.53 | 229,721,364.95 |
| Cash generated from/ (used in) operating activities | -55,862,725.51 | -819,942.77 |
| Less/ Add: (Increase) / Decrease in Debtors | -10,465,442.00 | -16,971,501.00 |
| Less/ Add: (Increase) / Decrease in other current asset | 8,639,518.03 | -345,656.95 |
| Less/ Add: (Decrease) / Increase in Current Liabilities | 51,243,795.00 | 46,465,333.00 |
| Net cash generated from/ (used in) operating activities (a) | -6,444,854.48 | 28,328,232.28 |
| b. Cash flows from Investing Activities | | |
| (Purchase) of fixed assets & CWIP | -37,472,116.82 | -166,893,791.38 |
| Increase/ (Decrease) in Special funds/ grants | 102,937,618.40 | -46,287,680.03 |
| (Increase)/ Decrease in Earmarked funds | 552,388.00 | 1,033,808.00 |
| (Purchase) of Investments | | |
| (Increase)/ Decrease in Reserve | 11,407,339.52 | 166,893,791.38 |
| 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) | 77,425,229.10 | -45,253,872.03 |
| c. Cash flows from financing activities | | |
| Add: | | |
| Loan from banks/ others received | - | - |
| Corporation Fund | -468,000.00 | -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) | -468,000.00 | -1,143,999.00 |
| Net increase/ (decrease) in cash and cash equivalents (a+ b + c) | 70,512,374.62 | -18,069,638.75 |
| Cash and cash equivalents at beginning of period | 412,962,602.82 | 431,256,004.57 |
| Cash and cash equivalents at end of period | 483,474,977.44 | 413,186,365.82 |
| 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 | 483,474,977.44 | 413,186,365.82 |
| iii. Scheduled co-operative banks | - | - |
| iv. Balances with Post offices | - | - |
| v. Balances with other banks | - | - |
| Total | 483,474,977.44 | 413,186,365.82 |

For RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumawat
Authorized Signatory

C.S.
P/m

As compiled by C.A.
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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 | -36,874,675.82 | - | -36,874,675.82 | 468,000.00 | -37,342,675.82 |
| 310-90 | Excess of Income & Expenditure | - | -55,862,725.51 | -55,862,725.51 | | -55,862,725.51 |
| | Total Municipal fund (310) | -36,874,675.82 | -55,862,725.51 | -92,737,401.33 | 468,000.00 | -93,205,401.33 |



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Schedules to Balance Sheet

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

| Particulars | (Amount in Rs.) | | | | | | |
|---|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 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 | 1,033,808.00 | | | | | | |
| (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) | 552,388.00 | | | | | | |
| Total (b) | 552,388.00 | - | - | - | - | - | - |
| Total (a+b) | 1,586,196.00 | - | - | - | - | - | - |
| (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) | 1,586,196.00 | - | - | - | - | - | - |
| Grant Total of Special Funds | 1,586,196.00 | - | - | - | - | - | - |



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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) |
| | | 426.00 | - | 426.00 | - | 426.00 |
| 312-10 | Capital Contribution | | | | | |
| 312-11 | Capital Reserve | 297,731,199.29 | 46,016,494.20 | 343,747,693.49 | 34,609,154.68 | 309,138,538.81 |
| 312-20 | Borrowing Redemption Reserve | | | | | |
| 312-40 | Statutory Reserve | | | | | |
| 312-50 | General Reserve | | | | | |
| 312-60 | Revaluation Reserve | | | | | |
| | Total Reserve funds | 297,731,625.29 | 46,016,494.20 | 343,748,119.49 | 34,609,154.68 | 309,138,964.81 |



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Schedule B-4: Grants & Contribution for Specific Purposes

| Particulars | Grant from Central Government | | | | | | | | | | |
|--|-------------------------------|-----------------|------------------------|--------------|----------------|----------------------|----------------|--------------|----------------|----------|-------------|
| | 14 Finance (DPRM) | 15FC | Health Wellness Center | TFC | Kumb Mela 2010 | Ardha Kumb Mela 2016 | Kumb Mela 2021 | Amrut Yagna | SBM | PMAY | PM Swanidhi |
| (a) Opening Balance | 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 |
| (b) Addition to the Grants* | | | | | | | | | | | |
| (i) Grant received during the year | 25,00,000.00 | 4,62,29,000.00 | 5,70,00,000.00 | - | - | - | 99,68,700.00 | 18,26,772.00 | 93,27,584.00 | - | - |
| (ii) Interest/Dividend earned on Grant Investments | 1,21,130.00 | 28,98,471.00 | - | - | - | - | - | 122.00 | 77,181.00 | 51.00 | 16,515.00 |
| (iii) Profit on disposal of Grant Investments | - | - | - | - | - | - | - | - | - | - | - |
| (iv) Appreciation in Value of Grant Investments | - | - | - | - | - | - | - | - | - | - | - |
| (v) Other addition (Specify nature) | - | - | - | - | - | - | - | - | - | - | - |
| Total (b) | 26,21,130.00 | 4,91,27,471.00 | 5,70,00,000.00 | - | - | - | 99,68,700.00 | 18,26,894.00 | 94,04,765.00 | 51.00 | 16,515.00 |
| Total (a+b) | 27,96,697.30 | 12,83,79,854.00 | 5,70,00,000.00 | 10,70,142.00 | 1,66,746.20 | 23,62,370.00 | 3,20,25,921.00 | 18,45,228.00 | 1,44,98,180.00 | 7,763.00 | 4,46,731.30 |
| (c) Payments out of funds | | | | | | | | | | | |
| (i) Capital Expenditure on | | | | | | | | | | | |
| Fixed Assets* | - | - | - | - | - | - | 17,22,135.00 | - | - | - | - |
| Others | - | - | - | - | - | - | - | - | - | - | - |
| Sub - total | - | - | - | - | - | - | 17,22,135.00 | - | - | - | - |
| (ii) Revenue Expenditure on | | | | | | | | | | | |
| Salary, Wages and allowances etc. | - | - | - | - | - | - | - | - | - | - | - |
| Rent | - | - | - | - | - | - | - | - | - | - | - |
| Others | 1,44,059.00 | 5,90,69,642.00 | - | - | - | - | - | 18,26,772.00 | 93,27,584.00 | - | - |
| Sub - total | 1,44,059.00 | 5,90,69,642.00 | - | - | - | - | - | 18,26,772.00 | 93,27,584.00 | - | - |
| (iii) Others | | | | | | | | | | | |
| Loss on disposal of grant Investments | - | - | - | - | - | - | - | - | - | - | - |
| Diminution in Value of Grant Investments | - | - | - | - | - | - | - | - | - | - | - |
| Inter grant/bank charges Grants Refunded | - | - | - | - | - | - | 1,69,24,216.00 | 18,456.00 | 51,70,596.00 | 7,763.00 | - |
| Sub - total | - | - | - | - | - | - | 1,69,24,216.00 | 18,456.00 | 51,70,596.00 | 7,763.00 | - |
| Total (c) [(i)+(ii)+(iii)] | 1,44,059.00 | 5,90,69,642.00 | - | - | - | - | 1,86,46,351.00 | 18,45,228.00 | 1,44,98,180.00 | 7,763.00 | - |
| Net balance as on 31-03-2021 | 26,52,638.30 | 6,93,10,212.00 | 5,70,00,000.00 | 10,70,142.00 | 1,66,746.20 | 23,62,370.00 | 1,33,79,570.00 | - | - | - | 4,46,731.30 |



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C.P.

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Module B-4: Grants & Contribution for Specific Purposes

| Particulars | Grants from State Government | | | | | | | | | | | | | | |
|--|------------------------------|-----------------------------|------------------------------------|---------------------|-----------------------------|------------------------------|----------------|------------------|----------------|------------------------------|-------------------|------------------------|----------------------------|---------------------------|---------------|
| | SFC (IPMS) | SFC (IPMS)-Employee benefit | SFC-(Covid-19 for Workers/sweeper) | SFC (Street Vendor) | Street light (Shivajinagar) | SFC (Trt for Salary & Other) | SWM | Grant for Cences | Health Checkup | Incentive for Health Workers | Kanji House Grant | Electric Murtury Grant | Apda Nidhi (Kashipur Nala) | Apda Nidhi (Ghure K) Khod | Other Purpose |
| Opening Balance | 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 | 12,83,963.00 | 1,80,000.00 | 1,80,000.00 | 397.00 | 10,00,000.00 | 2,56,000.00 | 41,854.00 | 17,72,488.50 |
| Addition to the Grants* | | | | | | | | | | | | | | | |
| Grant received during the year | 39,95,52,000.00 | - | - | - | 6,08,00,000.00 | - | - | - | 3,50,000.00 | 70,000.00 | - | - | - | - | - |
| Interest/Dividend earned on Investments | - | - | - | - | - | 4,15,377.00 | 33,32,854.00 | 33,507.00 | - | - | - | - | - | - | 81,325.00 |
| Profit on disposal of Grant Investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Appreciation in Value of Grant Investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other addition (Specify nature) | - | - | - | - | - | 40,14,28,415.00 | - | - | - | - | - | - | - | - | - |
| I (b) | 39,95,52,000.00 | - | - | - | 6,08,00,000.00 | 40,18,43,792.00 | 33,32,854.00 | 33,507.00 | 3,50,000.00 | 70,000.00 | - | - | - | - | - |
| I (a+b) | 40,19,70,449.00 | 4,09,20,638.00 | 25,96,000.00 | 2,79,60,000.00 | 6,08,00,000.00 | 43,09,60,330.24 | 8,57,57,055.00 | 12,37,470.00 | 5,30,000.00 | 2,50,000.00 | 397.00 | 10,00,000.00 | 2,56,000.00 | 41,854.00 | 18,53,813.50 |
| Payments out of funds | | | | | | | | | | | | | | | |
| Capital Expenditure on Assets* | 19,82,255.00 | - | - | - | - | 2,95,87,951.20 | 43,29,553.00 | - | - | - | - | - | - | - | - |
| Rs | - | - | - | - | - | 2,95,87,951.20 | 43,29,553.00 | - | - | - | - | - | - | - | - |
| - total | 19,82,255.00 | - | - | - | - | 2,95,87,951.20 | 43,29,553.00 | - | - | - | - | - | - | - | - |
| Revenue Expenditure on | | | | | | | | | | | | | | | |
| Y, Wages and allowances etc. | 44,58,803.00 | - | - | - | - | 36,67,41,657.40 | - | - | - | - | - | - | - | - | - |
| Rs | - | - | - | - | 8,40,000.00 | - | - | - | 90,675.00 | 1,80,000.00 | - | - | 1,56,746.00 | - | 3,96,475.00 |
| - total | 44,58,803.00 | - | - | - | 8,40,000.00 | 36,67,41,657.40 | - | - | 90,675.00 | 1,80,000.00 | - | - | 1,56,746.00 | - | 3,96,475.00 |
| Other: | | | | | | | | | | | | | | | |
| on disposal of grant Investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Reduction in Value of Grant Investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Grant/bank charges Grants | 38,40,36,405.00 | 1,73,92,010.00 | 25,00,000.00 | - | - | - | - | - | - | - | - | - | 99,254.00 | 41,854.00 | 2,76,500.00 |
| Rs | - | - | - | - | - | - | - | - | - | - | - | - | 99,254.00 | 41,854.00 | 2,76,500.00 |
| -total | 38,40,36,405.00 | 1,73,92,010.00 | 25,00,000.00 | - | - | 39,63,29,608.60 | 43,29,553.00 | - | 90,675.00 | 1,80,000.00 | - | - | 2,56,000.00 | 41,854.00 | 6,72,475.00 |
| I (c) [I+(ii)+(iii)] | 39,04,77,463.00 | 1,73,92,010.00 | 25,00,000.00 | 8,40,000.00 | - | 3,46,30,721.64 | 8,14,27,502.00 | 12,37,470.00 | 4,29,325.00 | 70,000.00 | 397.00 | 10,00,000.00 | - | - | 11,81,338.00 |
| Balance as on 31-03-2021 | 1,14,92,986.00 | 2,35,28,428.00 | 96,000.00 | 2,71,20,000.00 | 6,08,00,000.00 | - | - | - | - | - | - | - | - | - | - |



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| Schedule B-4: Grants & Contribution for Specific Purposes | | | | | | | | | | | | (Amount in Rs.) |
|---|-----------------------|------------------------|------------------------|------------|--------------|--------------|-----------------|-------------|---------------|------------------------|---|----------------------------|
| Grants from Other Govt. Agencies- In Municipal Fund | | | | | | | | | | | | Grants from Financial Ins. |
| Particulars | Avasthapa Vikas Nidhi | Daviye Apda (TBD Nala) | UDD Grant for Covid 19 | Alav Grant | ABC-Building | ABC-P&M | Char Dham Yatra | IVRS | Open Jym Park | Rain Basera Pawan Dham | Malin Basti, Haridwar portal and Avasthapna | |
| Code No. | | | | | | | | | | | | |
| (a) Opening Balance | 1,28,55,000.00 | 24,67,000.00 | 5,00,075.00 | - | - | - | - | - | - | - | - | 3,71,14,232.00 |
| (b) Addition to the Grants* | 75,44,000.00 | - | - | 34,000.00 | 50,20,000.00 | 35,65,000.00 | 5,00,000.00 | 4,63,151.00 | 3,00,000.00 | 62,32,000.00 | - | - |
| (i) Grant received during the year | - | - | - | - | - | - | - | - | - | - | - | - |
| (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) | 75,44,000.00 | - | - | 34,000.00 | 50,20,000.00 | 35,65,000.00 | 5,00,000.00 | 4,63,151.00 | 3,00,000.00 | 62,32,000.00 | - | - |
| Total (a+b) | 2,03,99,000.00 | 24,67,000.00 | 5,00,075.00 | 34,000.00 | 50,20,000.00 | 35,65,000.00 | 5,00,000.00 | 4,63,151.00 | 3,00,000.00 | 62,32,000.00 | - | 3,71,14,232.00 |
| (c) Payments out of funds | | | | | | | | | | | | |
| (i) Capital Expenditure on | | | | | | | | | | | | |
| Fixed Assets* | 83,94,600.00 | - | - | - | - | - | - | - | - | - | - | - |
| Others | - | - | - | - | - | - | - | - | - | - | - | - |
| Sub - total | 83,94,600.00 | - | - | - | - | - | - | - | - | - | - | - |
| (ii) Revenue Expenditure on | | | | | | | | | | | | |
| Salary, Wages and allowances etc. | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent | - | - | - | 34,000.00 | - | - | 5,00,000.00 | - | - | - | - | - |
| Others | - | - | - | 34,000.00 | - | - | 5,00,000.00 | - | - | - | - | - |
| Sub - total | - | - | - | 34,000.00 | - | - | 5,00,000.00 | - | - | - | - | - |
| (iii) Other: | | | | | | | | | | | | |
| Loss on disposal of grant Investments | - | - | - | - | - | - | - | - | - | - | - | - |
| Dimutation in Value of Grant Investments | - | - | - | - | - | - | - | - | - | - | - | - |
| Inter grant/bank charges Grants Refunded | - | - | 5,00,075.00 | - | - | - | - | - | - | - | - | - |
| Sub -total | - | - | 5,00,075.00 | - | - | - | - | - | - | - | - | - |
| Total (c) [i+ii+iii] | 83,94,600.00 | - | 5,00,075.00 | 34,000.00 | - | - | 5,00,000.00 | - | - | - | - | - |
| Net balance as on 31-03-2021 | 1,20,04,400.00 | 24,67,000.00 | - | - | 50,20,000.00 | 35,65,000.00 | - | 4,63,151.00 | 3,00,000.00 | 62,32,000.00 | - | 3,71,14,232.00 |



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Schedules to Balance Sheet

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

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---------------------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 330-10 | Secured Loans from Central Government | | |
| 330-20 | Secured Loans from State government | | |
| 330-30 | Secured Loans from Govt. bodies & Associations | | |
| 330-40 | Secured Loans from international agencies | | |
| 330-50 | Secured Loans from banks & other financial | | |
| 330-60 | Other Term Loans | | |
| 330-70 | Bonds & debentures | | |
| 330-80 | Other Loans | | |
| Total Secured Loans | | - | - |



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Schedules to Balance Sheet

Schedule B-6: Unsecured Loans [Code No 331]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------------------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 331-10 | Unsecured Loans from Central Government | | |
| 331-20 | Unsecured Loans from State government | | |
| 331-30 | Unsecured Loans from Govt. bodies & | | |
| 331-40 | Unsecured Loans from international agencies | | |
| 331-50 | Unsecured Loans from banks & other financial institutions | | |
| 331-60 | Other Term Loans | | |
| 331-70 | Bonds & debentures | | |
| 331-80 | Other Loans | | |
| Total Un-Secured Loans | | - | - |

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

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|-------------------------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 340-10 | Deposits From Contractors and suppliers | - | - |
| 340-20 | Refundable Deposits received for revenue connections | - | - |
| 340-30 | Deposit From staff | - | - |
| 340-80 | Deposit - Others | 675,169.00 | 848,464.00 |
| Total deposits received | | 675,169.00 | 848,464.00 |

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 | | | | | | |



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Schedules to Balance Sheet

Schedule B-9: Other Liabilities [Code No 350]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---|--------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 350-10 | Creditors | 32,228,467.00 | 3,341,080.00 |
| 350-11 | Employee Liabilities | 19,556,708.00 | 21,692,446.00 |
| 350-12 | Interest Accrued and Due | - | - |
| 350-20 | Recoveries Payable | 4,559,032.08 | 5,988,922.08 |
| 350-30 | Government Dues Payable | 1,049,267.00 | 918,649.00 |
| 350-40 | Refunds Payable | - | - |
| 350-41 | Advance Collection of Revenues | - | - |
| 350-80 | Others | - | - |
| Total Other liabilities (Sundry Creditors) | | 57,393,474.08 | 31,941,097.08 |

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

| Code | Particulars | Current Year | Previous Year |
|-------------------------|------------------------|-----------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| 360-10 | Provision for Expenses | 210,581,608.00 | 184,616,895.00 |
| 360-20 | Provision for Interest | - | - |
| 360-30 | Other Provisions | - | - |
| Total Provisions | | 210,581,608.00 | 184,616,895.00 |



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R. R. Jain
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Schedules to Balance Sheet

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

| Code No | Particulars | Gross Block | | | | Accumulated Depreciation | | | Net Block | | |
|---------|--|-----------------------|-----------------------------|------------------------------|------------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|----------------------------|---------------------------------|
| | | Opening Balance | Additions during the period | Deductions during the period | Total at the end of the year | Opening Balance | Additions during the period | Deductions during the period | Total at the end of the year | At the end of current year | At the end of the previous year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | 426.00 | - | - | 426.00 | - | - | - | - | 426.00 | 426.00 |
| 410-10 | Land | 72,423,158.73 | 10,275,518.00 | - | 82,698,676.73 | 3,949,996.10 | 2,460,148.32 | - | 6,410,144.42 | 76,268,532.31 | 68,473,162.63 |
| 410-20 | Buildings | 16,613,180.00 | 976,806.00 | - | 17,589,986.00 | 6,608,589.79 | 3,132,945.07 | - | 9,741,534.86 | 7,848,451.14 | 10,004,590.21 |
| 410-21 | Parks & Playgrounds | - | - | - | - | - | - | - | - | - | - |
| | Infrastructure Assets | 110,847,358.38 | 39,534,707.00 | - | 150,382,065.38 | 28,037,801.98 | 17,062,764.67 | - | 45,100,566.65 | 105,281,498.73 | 82,809,556.40 |
| 410-30 | Roads and Bridges | 65,368,441.00 | 17,286,882.50 | - | 82,655,323.50 | 6,575,436.79 | 4,286,211.93 | - | 10,861,648.72 | 71,793,674.78 | 58,793,004.21 |
| 410-31 | Sewerage and drainage | 230,265.00 | - | - | 230,265.00 | 11,777.71 | 5,480.30 | - | 17,258.01 | 213,006.99 | 218,487.29 |
| 410-32 | Waterways | 3,469,739.00 | 253,869.00 | - | 3,723,608.00 | 544,795.46 | 341,954.69 | - | 886,750.15 | 2,836,857.85 | 2,924,943.54 |
| 410-33 | Public Lighting | - | - | - | - | - | - | - | - | - | - |
| | Other assets | 25,829,623.00 | 1,264,577.00 | - | 27,094,200.00 | 2,143,702.03 | 2,203,769.44 | - | 4,347,471.47 | 22,746,728.53 | 23,685,920.97 |
| 410-40 | Plants & Machinery | 45,035,871.00 | - | - | 45,035,871.00 | 4,278,407.75 | 3,978,665.74 | - | 8,257,073.49 | 36,778,797.51 | 40,757,463.25 |
| 410-50 | Vehicles | 9,409,598.00 | 1,809,083.00 | - | 11,218,681.00 | 4,616,424.58 | 955,281.61 | - | 5,571,706.19 | 5,646,974.81 | 4,793,173.42 |
| 410-60 | Office & other equipment | - | - | - | - | - | - | - | - | - | - |
| 410-70 | Furniture, fixtures, fittings and electrical appliances | 1,583,019.00 | 679,829.00 | - | 2,262,848.00 | 526,252.50 | 181,932.91 | - | 708,185.41 | 1,554,662.59 | 1,056,766.50 |
| 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 | 351,049,584.11 | 72,081,271.50 | - | 423,130,855.61 | 57,293,184.69 | 34,609,154.68 | - | 91,902,339.37 | 331,228,516.24 | 293,756,399.42 |



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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 cotrol (ABC) | 4,048,343.00 | - | - | 4,048,343.00 |
| Parks and Playgrounds | - | - | - | - |
| Roads and Bridges | - | - | - | - |
| Sewerage and Drainage | - | - | - | - |
| Water Ways | - | - | - | - |
| Public Lighting | - | - | - | - |
| Plant and Machinery | - | - | - | - |
| Total | 4,048,343.00 | - | - | 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 | | | | | |



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

| 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 | | | | 37,114,232.00 | 37,114,232.00 |
| | | | | 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 | 3,491,365.92 | 12,130,883.95 |
| 430-20 | Loose Tools | | |
| 430-30 | Others | | |
| Total Stock in hand | | 3,491,365.92 | 12,130,883.95 |



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Schedules to Balance Sheet

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

| Code No. | Particulars | Gross Amount (Rs.) | Provision for outstanding revenue (Rs.) | Net Amount (Rs.) | Previous Year Net Amount (Rs.) |
|---------------|---|----------------------|---|----------------------|--------------------------------|
| 1 | 2 | 3 | 4 (Code No. 432) | 5 = 3 - 4 | 6 |
| 431-10 | Receivables for Property Taxes | | | | |
| | Current Year (including previous year) | 28,541,599.00 | - | 28,541,599.00 | 14,831,225.00 |
| | Receivables outstanding for more than 2 years but not exceeding 3 years | 864,927.00 | - | 864,927.00 | 12,102,129.00 |
| | 3 years to 4 years | - | - | - | - |
| | 4 years to 5 years | - | - | - | - |
| | More than 5 years/ Sick or Closed Industries | - | - | - | - |
| | Sub - total | 29,406,526.00 | - | 29,406,526.00 | 26,933,354.00 |
| | Less: State Govt Cesses/ levies in Property Taxes - Control account | | | | |
| | | | - | 29,406,526.00 | 26,933,354.00 |
| | Net Receivables of Property Taxes | 29,406,526.00 | - | | |
| 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 | 306,000.00 | | 306,000.00 | 250,000.00 |
| | 3 years to 4 years | | | - | - |
| | More than 5 years/ Sick or Closed Industries | | | | |
| | Sub - total | 365,000.00 | - | 365,000.00 | 309,000.00 |
| | Less: State Govt Cesses/ levies in Property Taxes - Control account | | | | |
| | | | - | 365,000.00 | 309,000.00 |
| | Net Receivables of Other Taxes | 365,000.00 | - | | |
| 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 | | - | | |
| 431-40 | Receivables from Other Sources | | | | |
| | Current Year | 53,619,611.00 | | 53,619,611.00 | 34,067,341.00 |
| | Receivables outstanding for more than 2 years but not exceeding 3 years | | | - | 11,616,000.00 |
| | 3 years to 4 years | | | - | - |
| | More than 5 years/ Sick or Closed Industries | | | - | - |
| | Sub - total | 53,619,611.00 | - | 53,619,611.00 | 45,683,341.00 |
| | Total of Sundry Debtors (Receivables) | 83,391,137.00 | - | 83,391,137.00 | 72,925,695.00 |

Note:

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



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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 | Previous year |
|-------------------------------------|--|-----------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| 450-10 | Cash | -5.00 | 631,660.00 |
| | Balance with Bank - | | |
| 450-21 | Nationalised Banks | 82,609,273.99 | 65,173,376.39 |
| 450-22 | Other Scheduled Banks | - | |
| 450-23 | Scheduled Co-operative | - | - |
| 450-24 | Post Office | | |
| 450-25 | Treasury account | - | - |
| | Sub-total | 82,609,273.99 | 65,173,376.39 |
| | 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 | 261,882,191.45 | 248,788,250.43 |
| 450-62 | Other Scheduled Banks | | |
| 450-63 | Scheduled Co-operative | - | - |
| 450-64 | Post Office | | |
| | Treasury account | 138,983,517.00 | 98,369,316.00 |
| | Sub-total | 400,865,708.45 | 347,157,566.43 |
| Total Cash and Bank balances | | 483,474,977.44 | 412,962,602.82 |



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Schedules to Balance Sheet

Schedule B-19: Loans, advances and deposits [Code 460]

| Code No. | Particulars | Opening Balance at the beginning of the year (Rs.) | Paid during the current year (Rs.) | Recovered during the year (Rs.) | Balance outstanding at the end of the year (Rs.) |
|----------|---|--|------------------------------------|---------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 460-10 | Loans and advances to employees | | | | - |
| 460-20 | Employee Provident Fund Loans | | | | - |
| 460-30 | Loans to Others | | | | - |
| 460-40 | Advance to Suppliers and Contractor | | | | - |
| 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 | | |



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C.S. [Signature]

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 | 84,987,387.00 | 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 | 84,987,387.00 | 46,608,000.00 |
| 110-90 | Less | - | - |
| | Tax Remissions and Refund [Schedule I - 1 | - | - |
| | Sub-total | 84,987,387.00 | 46,608,000.00 |
| | Total tax revenue | 84,987,387.00 | 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



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Schedules to Income and Expenditure Account
Schedule I-2: Assigned Revenues & Compensation (Code No 120]

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

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

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|-------------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 130-10 | Rent from Civic Amenities | 4,368,000.00 | 4,296,000.00 |
| 130-20 | Rent from Office Buildings | 436,000.00 | 302,250.00 |
| 130-30 | Rent from Guest Houses | - | - |
| 130-40 | Rent from lease of lands | 51,295,000.00 | 27,216,000.00 |
| 130-80 | Other rents | 491,000.00 | - |
| Sub-Total | | 56,590,000.00 | 31,814,250.00 |
| 130-90 | Less: Rent Remission and Refunds | - | - |
| Sub-total | | - | - |
| Total Rental Income from Municipal Properties | | 56,590,000.00 | 31,814,250.00 |



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Schedules to Income and Expenditure Account

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

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|-------------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 140-10 | Empanelment & Registration | 572,000.00 | 1,098,083.00 |
| 140-11 | Licensing Fees | 1,162,409.00 | 893,000.00 |
| 140-12 | Fees for Grant of Permit | 1,447.00 | 391,000.00 |
| 140-13 | Fees for Certificate or Extract | 97,238.00 | 53,800.00 |
| 140-14 | Development Charges | - | 281,001.00 |
| 140-15 | Regularisation Fees | - | - |
| 140-20 | Penalties and Fines | 672,310.00 | 1,353,988.00 |
| 140-40 | Other Fees | 4,733,360.00 | 19,447,481.00 |
| 140-50 | User Charges | 3,855,682.00 | 1,038,113.00 |
| 140-60 | Entry Fees | - | - |
| 140-70 | Service/ Administrative Charges | 397,840.00 | 7,598,853.00 |
| 140-80 | Other Charges | - | 16,110.00 |
| Sub-Total | | 11,492,286.00 | 32,171,429.00 |
| 140-90 | Less: Rent Remission and Refunds | - | - |
| Sub-total | | - | - |
| Total income from Fees & User Charges | | 11,492,286.00 | 32,171,429.00 |



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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 | 18,527,000.00 | 21,613,843.00 |
| 150-11 | Sale of Forms & Publications | 640,650.00 | 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 | | 19,167,650.00 | 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 | 443,766,413.40 | 514,015,162.16 |
| 160-20 | Re-imbursement of expenses | 34,609,154.68 | 28,670,726.75 |
| 160-30 | Contribution towards schemes | - | - |
| Total Revenue Grants, Contributions & | | 478,375,568.08 | 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 | | - | - |



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Schedules to Income and Expenditure Account

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

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---------------------------------|-----------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 171-10 | Interest from Bank Accounts | 2,436,098.96 | 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 | | 2,436,098.96 | 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 | 836,900.00 | - |
| Total. Other Income | | 836,900.00 | - |

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

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



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Schedules to Income and Expenditure Account

Schedule I-10: Establishment Expenses [code no 210]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|-------------------------------------|--------------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 210-10 | Salaries, Wages and Bonus | 329,324,918.94 | 291,823,077.00 |
| 210-20 | Benefits and Allowances | 797,916.00 | 40,759.00 |
| 210-30 | Pension | 128,492,399.00 | 94,043,580.50 |
| 210-40 | Other Terminal & Retirement Benefits | 30,704,046.00 | 39,437,907.00 |
| Total establishment expenses | | 489,319,279.94 | 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 | 6,000.00 | 15,000.00 |
| 220-11 | Office maintenance | 7,316,641.00 | 428,387.00 |
| 220-12 | Communication Expenses | 283,427.00 | 41,067.00 |
| 220-20 | Books & Periodicals | - | 7,168.00 |
| 220-21 | Printing and Stationery | 1,572,326.00 | 1,175,039.00 |
| 220-30 | Travelling & Conveyance | 98,321.00 | 117,495.00 |
| 220-40 | Insurance | - | 13,630.00 |
| 220-50 | Audit Fees | - | - |
| 220-51 | Legal Expenses | 7,531,828.00 | 863,844.00 |
| 220-52 | Professional and other Fees | 1,193,267.00 | 577,610.00 |
| 220-60 | Advertisement and Publicity | 5,524,688.00 | 2,800,571.00 |
| 220-61 | Membership & subscriptions | - | - |
| 220-80 | Other Administrative Expenses | - | 112,970.00 |
| Total administrative expenses | | 23,526,498.00 | 6,152,781.00 |



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Schedules to Income and Expenditure Account
Schedule I-12: Operations and Maintenance [Code No 230]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 230-10 | Power & Fuel | 35,976,662.00 | 60,915,564.00 |
| 230-20 | Bulk Purchases | - | - |
| 230-30 | Consumption of Stores | 8,945,456.03 | 33,619,708.05 |
| 230-40 | Hire Charges | 694,673.00 | 2,918,322.00 |
| 230-50 | Repairs & maintenance -Infrastructure Assets | 7,953,973.50 | 10,650,915.00 |
| 230-51 | Repairs & maintenance - Civic Amenities | 2,550,292.00 | 1,563,315.00 |
| 230-52 | Repairs & maintenance - Buildings | 510,157.00 | 1,600,325.00 |
| 230-53 | Repairs & maintenance - Vehicles | 1,515,156.00 | 882,788.00 |
| 230-59 | Repairs & maintenance - Others | 663,032.00 | 1,012,438.00 |
| 230-80 | Other operating & maintenance expenses | 100,578,121.00 | 100,475,097.08 |
| Total Operating & Maintenance Expense | | 159,387,522.53 | 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 | 19,077.40 | 7,383.89 |
| 240-80 | Other Finance Expenses | - | - |
| Total Interest & Finance Charges | | 19,077.40 | 7,383.89 |



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Schedules to Income and Expenditure Account

Schedule I-14: Programme Expenses [Code No 250]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---------------------------------|-------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 250-10 | Election Expenses | - | - |
| 250-20 | Own Programmes | 2,887,083.00 | 8,250,347.90 |
| 250-30 | Share in Programmes of others | - | - |
| Total Programme Expenses | | 2,887,083.00 | 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) | | - | - |



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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**



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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, 2023 was stood with Rs. -9,32,05,401.33 /- 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 2023 of such fund is Rs. 15,86,196/-.
- 7.3. Reserves:** The Reserve which represents capital contribution was stood as on 31st March, 2023 amounting to Rs. 30,91,38,964.81 /- 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, 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 | 42,31,30,855.61 | 9,19,02,339.37 | 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 | 42,31,30,855.61 | 9,19,02,339.37 | 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 | | | | | |



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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 31/03/2023 |
|----|-------------------|----------------------|--------------------------|-------------------|------------------------------|-------------------------------------|
|----|-------------------|----------------------|--------------------------|-------------------|------------------------------|-------------------------------------|

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 2022 to 31st March 2023 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.



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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 2023 has been recognized as capital work in progress.
- e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.

5.2. Depreciation is provided on Straight Line Method.

- a. Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM 2021.



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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 31.3.2023 is Rs. 45,65,78,561.04/- and opening balance of Grant as on 1.4.2022 is Rs. 35,36,40,942.64/-
- 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. 6,75,169/- as on 31.3.2023.



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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 31/03/2023 | Age-wise analysis | | | |
|--------|---------------------------|-----------------------------|------------------------|------------|-------------|-----------|
| | | | Less than 5 Years | 5-10 Years | 10-15 Years | >15 Years |
| 1 | Sundry Receivables | | | | | |
| | Property Tax | 2,94,06,526 | 2,94,06,526 | 0 | 0 | 0 |
| | Other Taxes | 0 | 0 | 0 | 0 | 0 |
| | Fees and User Charges | 0 | 0 | 0 | 0 | 0 |
| | Other Sources | 5,39,84,611 | 5,39,84,611 | 0 | 0 | 0 |
| | Total Receivables | 8,33,91,137 | 8,33,91,137 | 0 | 0 | 0 |
| 2 | Sundry Payables | | | | | |
| | Creditors | 3,22,28,467.00 | 3,22,28,467.00 | 0 | 0 | 0 |
| | Employee Liabilities | 1,95,56,708.00 | 1,95,56,708.00 | 0 | 0 | 0 |
| | Recoveries Payable | 45,59,032.08 | 45,59,032.08 | 0 | 0 | 0 |
| | Government dues payable | 10,49,267.00 | 10,49,267.00 | 0 | 0 | 0 |
| | Provisions | 21,05,81,608.00 | 21,05,81,608.00 | | | |
| | Total Payables | 26,79,75,082.08 | 26,79,75,082.08 | 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

- Service/ Administrative Charges
- Empanelment & Registration Charges

b. Individual expenditure head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher

- Salary, Wages & Bonus
- Rent, Rates & Taxes Paid
- Travelling & Conveyance
- Legal Expenses



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g 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 | Purpose of Fund | Cashg book type | Amt. as per cash book |
|------|---------------------|------------------|-----------------|-----------------|------------------------|
| 1 | PNB | 52452191006645 | SFC-Salary | CB-1 | 3,36,37,656.46 |
| 2 | ICICI | 023901004521 | Road Cutting | CB-1 | 91,35,140.06 |
| 3 | PNB | 52452010000010 | Misc. Own Use | CB-1 | 6,30,12,635.82 |
| 4 | HDFC | 50100536776330 | SFC-Salary | CB-1 | 9,91,362.00 |
| 5 | HDFC | 50100536253469 | Board Fund | CB-1 | 11,60,548.00 |
| 6 | HDFC | 50100434221820 | User Charges | CB-1 | 36,091.00 |
| 7 | HDFC | 50100471630290 | Fees collection | CB-1 | 10,86,609.00 |
| 8 | HDFC | 50200026074272 | EPF & Tax | CB-1 | 20,37,132.54 |
| 9 | Axis Bank | 919010058877975 | SFC Salary | CB-1 | 1,702.80 |
| 10 | Axis Bank | 919010058263127 | Light FDR | CB-1 | 1,567.00 |
| 11 | HDFC | 50100211964957 | SWM | CB-1 | - |
| 12 | Axis Bank | 919010058165418 | Board Fund | CB-1 | 1,56,125.89 |
| 13 | HDFC | 501003142274844 | Road Cutting | CB-1 | 7,57,747.00 |
| 14 | HDFC | 50100489787812 | Pheri Neeti | CB-1 | 2,47,701.00 |
| 15 | BOB | 27110100038852 | 15FC | CB-1 | 12,63,10,212.00 |
| 16 | HDFC | 50100415239421 | PM Swanidhi | CB-1 | 4,46,731.30 |
| 17 | HDFC | 50100376510992 | Misc. Grant | CB-1 | 26,52,638.30 |
| 18 | PNB | 524526112000079 | Census | CB-1 | 12,37,470.00 |
| 19 | Axis Bank | 919010051071699 | Misc Grant | CB-1 | 21,81,338.60 |
| 20 | ICICI | 023901004376 | SWM | CB-1 | 9,28,80,432.79 |
| 21 | IDBI (SNA) | 0350104000204880 | SBM | CB-1 | - |
| 22 | Axis Bank | 916010022852259 | SBM | CB-1 | - |
| 23 | Axis Bank | 916010022852152 | PMAY | CB-1 | - |
| 24 | Axis Bank | 917010045844469 | AMRUT | Tally Ledger | - |
| 25 | ICICI (SNA) | 023901002265 | AMRUT | CB-1 | - |
| 26 | Treasury | 803701 | TFC | CB-1 | 10,70,142.00 |
| 27 | Treasury | 803702 | SFC | CB-1 | 12,35,47,336.00 |
| 28 | FDR | Fixed Deposit | Fixed Deposit | CB-1 | 2,67,61,577.00 |
| 29 | Treasury Board Fund | | Own Use | CB-1 | 22,774.98 |
| 30 | Cash | | Cash | | -5.00 |
| | Total | | | | 48,93,72,666.54 |
| | | | | | |
| | | | | | |



[Handwritten signatures and initials]

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

| Banks not in Cash book/Separate Cash book | | | | | |
|--|----------------------|-----------------|--------------------|--------------|------------------------|
| 1 | Tresury 803701 | 803701 | TFC-Kumb Mela-2010 | General CB | |
| 2 | Tresury 803701 | 803701 | TFC-Kumb Mela 2021 | CB in Tally | 1,33,79,570.00 |
| 3 | Tresury 803701 | 803701 | TFC-Kumb Mela-2016 | General CB | 9,86,469.00 |
| 4 | Axis Bank | 919010058865228 | Pension | Not in C.B | 25,68,964.70 |
| 5 | PNB | 1286 | Pension | Tally Ledger | 23,77,780.00 |
| 6 | Axis bank | 7065 | LIC/Pension | Tally Ledger | 8,457.00 |
| 7 | Axis bank | 9828 | Kumb Mela-2016 | Tally Ledger | 13,75,901.00 |
| 8 | Indian overseas bank | 060701000014585 | Kumb Mela-2010 | Sep C.B | 1,66,746.20 |
| | Total | | | | 2,08,63,887.90 |
| | Grand Total | | | | 51,02,36,554.44 |

For RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat
Authorized Signatory

[Handwritten signatures and initials: C.S., Ban, and a signature over a line]