

# ANNUAL FINANCIAL STATEMENT FOR FINANCIAL YEAR 2023-24

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 of MAS. (Cluster I- Almora, Pithoragarh, Champawat, Bageshwar)




*NAGAR PALIKA  
PARISHAD  
BANBASA*

Name of ULB- Nagar Palika Parisad Banbasa  
Income and Expenditure Statement for the period from 01/04/2023 to 31/03/2024

Code No.	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
1-10	Tax Revenue	I-1	1,440,811.00	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	236,754.00	210,000.00
1-40	Fees & User Charges	I-4	1,111,568.00	807,788.00
1-50	Sale & Hire Charges	I-5	233,304.00	135,747.00
1-60	Revenue, Grants, Contributions & Subsidies	I-6	27,474,844.02	18,802,900.16
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	3,160.00	-
1-80	Other Income	I-9	-	-
1-90	Income from Commercial Projects	I-19	-	-
<b>A</b>	<b>Total- INCOME</b>		<b>30,500,441.02</b>	<b>19,956,435.16</b>
	<b>EXPENDITURE</b>			
2-10	Establishments Expenses	I-10	5,056,414.00	4,395,929.00
2-20	Administrative Expenses	I-11	1,486,735.33	1,098,026.00
2-30	Operations & Maintenance	I-12	15,450,921.00	8,885,702.00
2-40	Interest & Finance Expenses	I-13	2,701.78	2,498.13
2-50	Programme Expenses	I-14	674,964.00	201,500.00
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write-off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		7,953,230.36	6,899,376.50
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>30,624,966.47</b>	<b>21,483,031.63</b>
<b>A-B</b>	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		-124,525.45	-1,526,596.47
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		-124,525.45	-1,526,596.47
2-90	Less:- Transfer to Reserve Funds			
	<b>Net Balance being surplus/(deficit) carried over to Municipal Fund</b>		<b>-124,525.45</b>	<b>-1,526,596.47</b>

CA Surya Kant Sharma  
Dy. Team Leader

  
Vinod Singhal & Co. LLP (Chartered Accountants)  
बनबसा (चम्पावत)

  
लेखा लिपिक  
बनबसा (चम्पावत)

  
अधिसारी अधिकारी  
नगर पंचायत  
बनबसा (चम्पावत)

Name of ULB- Nagar Palika Parishad Banbasa  
Balance Sheet as on 31st March 2024

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>LIABILITIES</b>				
	<b>Own Fund Reserve &amp; Surplus</b>			
3-10	Corporation Fund/ Municipal	B-1	-1,340,056.77	2,411,738.16
3-11	Earmarked Funds	B-2	135,717.00	-
3-12	Reserves	B-3	51,619,168.91	43,284,491.27
	<b>Total Own Fund Reserves and</b>		<b>50,414,849.14</b>	<b>45,696,229.43</b>
3-20	Grants, Contributions for specific	B-4	16,712,853.16	12,024,717.34
	<b>Loans</b>			
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	<b>Total Loans</b>		<b>-</b>	<b>-</b>
	<b>Current Liabilities and Provisions</b>			
3-40	Deposits received	B-7	191,069.28	28,400.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	2,019,320.50	4,155,630.00
3-60	Provisions	B-10	944,761.50	58,125.00
	<b>Total Current Liabilities and Provisions</b>		<b>2,155,151.28</b>	<b>4,242,155.00</b>
	<b>TOTAL LIABILITIES</b>		<b>70,282,853.58</b>	<b>61,963,101.77</b>
<b>ASSETS</b>				
	<b>Fixed Assets</b>	B-11		
4-10	Gross Block		80,308,170.69	67,115,765.69
4-11	Less: Accumulated Depreciation		28,689,001.78	20,735,771.42
	<b>Net Block</b>		<b>51,619,168.91</b>	<b>46,379,994.27</b>
4-12	Capital work-in-progress	B-12	-	-
	<b>Total Fixed Assets</b>		<b>51,619,168.91</b>	<b>46,379,994.27</b>
	<b>Investments</b>			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
	<b>Total Investments Current</b>		<b>-</b>	<b>-</b>
4-30	Stock in hand (Inventories)	B-15	-	-
	<b>Sundry Debtors (Receivables)</b>			
4-31	Gross amount outstanding	B-16	813,811.00	-
4-32	Less: Accumulated provision		-	-
	<b>Net amount outstanding</b>		<b>813,811.00</b>	<b>3,946.00</b>
4-40	Prepaid expenses	B-17	24,046.67	-
4-50	Cash and Bank Balances	B-18	17,825,827.00	15,579,161.50
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	<b>Net amount outstanding</b>		<b>-</b>	<b>-</b>
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>18,663,684.67</b>	<b>15,583,107.50</b>
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	<b>TOTAL ASSETS</b>		<b>70,282,853.58</b>	<b>61,963,101.77</b>
	Notes to the Balance Sheet	B-22		

CA Surya Kant Sharma  
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नगर पंचायत  
बनबसा (धम्पावत)

  
अधिकाारी/अधिकारी  
नगर पंचायत  
बनबसा (धम्पावत)

**Name of ULB- Nagar Palika Parishad Banbasa**  
**Statement of Cash Flow Statement as on 31st March 2024**

Particulars	Current Year (Rs.)	Previous Year (Rs.)
<b>a. Cash flows from operating activities</b>		
Cash Receipt from:		
Taxation		
Sales of Goods and Services	1,440,811.00	-
Grants related to Revenue/General Grants	1,581,626.00	1,153,535.00
Interest Received		
Other Receipts	3,160.00	-
Less: Cash Payment for:	27,474,844.02	18,802,900.16
Employee Costs		
Superannuation	21,994,070.33	14,379,657.00
Suppliers		
Interest Paid		
Other Payments	2,701.78	2,498.13
Net cash generated from/ (used in) operating activities (a)	8,628,194.36	7,100,876.50
Less/ Add: (Increase) / Decrease in Current Assets	-124,525.45	-1,326,596.47
Add/ Less: increase / (Decrease) in Current liability	-833,911.67	606,939.00
<b>b. Cash flows from investing activities</b>		
(Purchase) of fixed assets & CWIP	-1,087,003.72	1,733,830.00
(Increase)/ Decrease in Special funds/ grants	-2,045,440.84	814,172.53
(Increase)/ Decrease in Earmarked funds	-5,239,174.64	-1,879,764.50
(Increase)/ Decrease in Reserve	4,688,135.82	-3,098,076.66
(Purchase) of Investments	135,737.00	
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)	7,919,375.82	-3,302,642.66
<b>c. Cash flows from financing activities</b>		
Add:		
Loan from banks/ others received		
Corporation Fund		
Less:	-3,627,269.48	
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)	-3,627,269.48	-
<b>Net increase/ (decrease) in cash and cash equivalents (a+ b + c)</b>	2,246,665.50	-2,488,470.13
Cash and cash equivalents at beginning of period	15,579,161.50	18,067,631.63
Cash and cash equivalents at end of period	17,825,827.00	15,579,161.50
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	208,771.00	
ii. Bank Balances	17,617,056.00	15,508,530.16
iii. Scheduled co-operative banks		
iv. Balances with Post offices		39,834.00
v. Balances with other banks		
<b>Total</b>	<b>17,825,827.00</b>	<b>15,579,161.50</b>

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**Vinod Singh & Co. LLP (Chartered Accountants)**

  
लेखा लिपिक  
नगर पंचायत  
बनबसा (बम्पावल)

  
अधिकांशी अधिकारी  
नगर पंचायत  
बनबसा (बम्पावल)



**Schedules to Balance Sheet**  
**Name of Uda Nagar Palika Parishad Banbasa**

**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.)
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5 (3+4)</b>	<b>6</b>	<b>7 (5-6)</b>
310-10	Corporation/ Municipal Fund	2,411,738.16	1,874,286.00	4,286,024.16		
310-90	Excess of Income & Expenditure		-124,525.45	-124,525.45	5,501,555.48	-1,215,531.32
	<b>Total Municipal fund (310)</b>	<b>2,411,738.16</b>	<b>1,749,760.55</b>	<b>4,161,498.71</b>	<b>5,501,555.48</b>	<b>-1,340,056.77</b>



बनबसा  
लेखा लिपिक  
नगर पंचायत  
बनबसा (कम्पाउन्ड)

अधिशाली अधिकारी  
नगर पंचायत  
बनबसा (कम्पाउन्ड)

**Schedules to Balance Sheet**  
Name of ULB- Nagar Palika Parishad Banbasa

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

Particulars	[Amount in Rs.]						
	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	135,737.00	-	-	-	-	-	-
<b>Total (b)</b>	<b>135,737.00</b>	-	-	-	-	-	-
<b>Total (a+b)</b>	<b>135,737.00</b>	-	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
<b>sub-total</b>	-	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-	-
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
<b>Sub - total</b>	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-	-
<b>Sub - Total</b>	-	-	-	-	-	-	-
<b>Total of (i+ii+iii) (c)</b>	-	-	-	-	-	-	-
<b>Net balance at the year end --- (a+b)-(c)</b>	<b>135,737.00</b>	-	-	-	-	-	-
<b>Grant Total of Special Funds</b>	<b>135,737.00</b>	-	-	-	-	-	-



*(Signature)*  
लेखा लिपिक  
नगर पंचायत  
बनबसा (सम्भावित)

*(Signature)*  
अधिशायक  
नगर पंचायत  
बनबसा (सम्भावित)

**Schedules to Balance Sheet**  
Name of ULB- Nagar Palika Parliad Ranbasa

**Schedule 9-3: Reserves [Code No 312]**

Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	100.00	25.00	125.00	-	125.00
312-11	Capital Reserve	43,284,391.27	16,287,881.00	59,572,274.27	7,953,230.36	51,619,043.91
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	<b>Total Reserve funds</b>	<b>43,284,491.27</b>	<b>16,287,906.00</b>	<b>59,572,397.27</b>	<b>7,953,230.36</b>	<b>51,619,166.91</b>

  
लंकार लिपक  
नगर पंचायत  
बनबसा (चम्पावत)



  
अधिशक्ति जैसंकारी  
नगर पंचायत  
बनबसा (चम्पावत)

Schedules to Balance Sheet  
Name of ULB- Nagar Palika Parishad Banbasa

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

Particulars	(Amount in Rs.)						
	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organizations	Others
<b>Code No.</b>							
<b>(a) Opening Balance</b>	196,297.34	11,828,420.00	-	-	-	-	-
<b>(b) Addition to the Grants*</b>							
(i) Grant received during the year	5,369,296.00	30,730,300.00	-	-	-	-	-
(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)	1,972,431	63,102	-	-	-	-	-
<b>Total (b)</b>	7,341,727.48	30,793,402.00	-	-	-	-	-
<b>Total (a+b)</b>	<b>7,538,024.82</b>	<b>42,621,822.00</b>	-	-	-	-	-
<b>(c) Payments out of funds</b>							
<b>(i) Capital Expenditure on</b>							
Fixed Assets*	2,249,866.00	10,942,414.00	-	-	-	-	-
Others	-	-	-	-	-	-	-
<b>Sub - total</b>	<b>2,249,866.00</b>	<b>10,942,414.00</b>	-	-	-	-	-
<b>(ii) Revenue Expenditure on</b>							
Salary, Wages and allowances etc.	2,508,457	2,242,335	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others	1,761,048	13,009,774	-	-	-	-	-
<b>Sub - total</b>	<b>4,269,505</b>	<b>15,252,109</b>	-	-	-	-	-
<b>(iii) Other:</b>							
Loss on disposal of grant Investments	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-
Inter grant/bank charges Grants Refunded	212,640	520,460	-	-	-	-	-
<b>Sub -total</b>	<b>212,640</b>	<b>520,460</b>	-	-	-	-	-
<b>Total (c) [i+ii+iii]</b>	<b>6,732,010.58</b>	<b>26,714,983</b>	-	-	-	-	-
<b>Net balance as on at the year end-- (a+b)-(c)</b>	<b>806,014.24</b>	<b>15,906,838.92</b>	-	-	-	-	-
<b>Total Grants &amp; Contribution for Specific Purposes</b>	<b>806,014.24</b>	<b>15,906,838.92</b>	-	-	-	-	-



लेखा अधिकारी  
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बनबसा (चम्पावत)

अधीक्षक अधिकारी  
नगर पंचायत  
बनबसा (चम्पावत)



**Schedules to Balance Sheet**  
**Name of ULB- Nagar Palika Parisad Banbasa**

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

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

  
 लखनौ लिखा  
 नगर पंचायत  
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 अधिष्ठाता अधिकारी  
 नगर पंचायत  
 बनबसा (चम्पावत)

**Schedules to Balance Sheet**  
Name of ULB- Nagar Palika Purand Barbasa

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

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

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

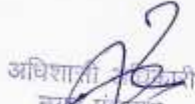
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits from Contractors and suppliers	191,069.28	28,400.00
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit from staff	-	-
340-80	Deposit - Others	-	-
<b>Total deposits received</b>		191,069.28	28,400.00

**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		-	-	-	-	-
<b>Total of deposit works</b>		-	-	-	-	-

  
अधीक्षक  
नगर पंचायत  
बनबसा (सम्भावित)



  
अधीक्षक  
नगर पंचायत  
बनबसा (सम्भावित)

**Schedules to Balance Sheet**  
**Name of ULB- Nagar Palika Parisad Banbasa**

**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	1,706,079.50	3,855,234.00
350-11	Employee Liabilities	305,622.00	243,978.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	7,619.00	56,418.00
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>2,019,320.50</b>	<b>4,155,630.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses	944,761.50	58,125.00
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
	<b>Total Provisions</b>	<b>944,761.50</b>	<b>58,125.00</b>



*[Signature]*  
लेखा लिपिक  
नगर पंचायत  
बनबसा (चम्पावत)

*[Signature]*  
अधिशाली अधिकारी  
नगर पंचायत  
बनबसा (चम्पावत)

**Schedule to Balance Sheet**  
**Name of URB. Nagar Palika Period Balance**

**Schedule B-11: Fixed Assets (Code No 410 & 412)**

Code No	Particulars	Gross Block				Total at the end of the year	Accumulated Depreciation		Total at the end of the year	At the end of current year	Net Block At the end of the previous year
		Opening Balance	Additions during the period	Deletions during the period	4		Additions during the period	Deletions during the period			
410-10	Land	100.00	-	-	100.00	-	-	-	-	-	-
410-20	Buildings	11,140,581.50	857,000.00	-	12,000.00	12,000.00	-	-	12,000.00	12,000.00	-
410-21	Parks & Playgrounds	-	-	-	-	12,000.00	377,455.40	-	1,980,528.83	10,117,055.67	5,537,508.17
410-30	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-
410-31	Roads and Bridges	32,118,164.00	8,309,548.00	-	-	40,427,712.00	4,338,327.84	-	15,353,640.37	24,074,071.63	20,302,851.07
410-32	Sewerage and Drainage	6,458,310.50	370,385.00	-	-	6,828,695.50	450,390.43	-	1,135,615.59	5,693,080.91	5,723,685.34
410-33	Water supply	1,098,218.00	663,666.00	-	-	1,761,884.00	34,031.60	-	698,307.78	1,063,576.22	845,947.82
410-34	Public Lighting	7,291,866.00	250,000.00	-	-	7,541,866.00	1,451,954.54	-	4,897,148.70	2,744,717.30	3,246,670.84
410-40	Other assets	-	-	-	-	-	-	-	-	-	-
410-41	Parts & Machinery	4,153,853.00	983,861.00	-	-	5,137,714.00	488,008.64	-	1,408,010.83	3,729,693.17	3,113,850.81
410-50	Vehicles	2,220,050.00	134,500.00	-	-	2,354,550.00	281,418.50	-	1,115,007.75	1,239,542.25	1,385,460.75
410-60	Office & other equipment	1,686,773.19	151,476.00	-	-	1,838,249.19	397,613.86	-	783,914.59	1,054,334.60	1,102,476.96
410-70	Furniture, fixtures, fittings and electrical appliances	380,889.50	591,760.00	-	-	972,649.50	98,655.69	-	188,916.09	783,733.41	783,733.41
410-22	Statues, heritage assets, antiques & other works of art	-	229,202.00	-	-	229,202.00	-	-	-	229,202.00	-
410-80	Other fixed assets and non-current assets (includes intangible Assets)	516,936.00	511,880.00	-	-	1,028,816.00	63,168.45	-	190,690.79	838,125.25	403,413.70
<b>Total</b>		<b>87,315,755.69</b>	<b>13,193,409.90</b>	<b>-</b>	<b>-</b>	<b>100,509,165.59</b>	<b>7,953,230.36</b>	<b>-</b>	<b>22,685,003.28</b>	<b>77,824,162.31</b>	<b>46,379,994.27</b>



  
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**Schedules to Balance Sheet**  
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**Schedule B-12: Capital Work in Progress (CWIP) - [Code 412]**

Details of Fixed Asset head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP at the end of FY
(A)	(B)	(C)	(D)	(E=B+C-D)
Buildings	-	-	-	-
Parks and Playgrounds	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant and Machinery	-	-	-	-
<b>Total</b>	-	-	-	-

\* 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		-	-	-
420-30	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		-	-	-
<b>Total of Investments General Fund</b>			-	-	-

*for/and*  
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**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		-	-	-
<b>Total of Investments Other</b>			-	-	-

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

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



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**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
<b>431-10</b>	<b>Receivables for Property Taxes</b>				
	Current Year	813,811.00	-	813,811.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	-
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	813,811.00	-	813,811.00	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	<b>Net Receivables of Property Taxes</b>	813,811.00	-	813,811.00	-
<b>431-19</b>	<b>Receivables of Other Taxes</b>				
	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	-	-	-	-
	<b>Net Receivables of Other Taxes</b>	-	-	-	-
<b>431-30</b>	<b>Receivables of Cess</b>				
	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	-	-	-	-
<b>431-40</b>	<b>Receivables from Other Sources</b>				
	Current Year	-	-	-	3,946.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	-
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	-	-	-	3,946.00
	<b>Total of Sundry Debtors (Receivables)</b>	813,811.00	-	813,811.00	3,946.00

**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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**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	24,046.67	-
440-30	Operations & maintenance	-	-
<b>Total Prepaid expenses</b>		<b>24,046.67</b>	<b>-</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	208,771.00	-
	<b>Balance with Bank - Municipal Funds</b>		
450-21	Nationalised Banks	768,485.84	1,440,877.28
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
450-25	Treasury account	-	-
	<b>Sub-total</b>	<b>768,485.84</b>	<b>1,440,877.28</b>
	<b>Balance with Bank - Special Funds</b>		
450-41	Nationalised Banks	135,737.00	-
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	<b>Sub-total</b>	<b>135,737.00</b>	<b>-</b>
	<b>Balance with Bank - Grant Funds</b>		
450-61	Nationalised Banks	3,336,413.16	5,248,788.88
450-62	Other Scheduled Banks	-	30,797.34
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
450-65	Treasury account	13,376,420.00	8,858,698.00
	<b>Sub-total</b>	<b>16,712,833.16</b>	<b>14,138,284.22</b>
<b>Total Cash and Bank balances</b>		<b>17,825,827.00</b>	<b>15,579,161.50</b>

  
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**Schedules to Balance Sheet**  
Name of ULB- Nagar Palika Paurmah Banbasa

**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	-	-	-	-
	<b>Sub-Total</b>	-	-	-	-
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B-18 (ii))	-	-	-	-
	<b>Total Loans, advances, and deposits</b>	-	-	-	-

**Schedule B-19 (i): 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
461-20	Loans to Others	-	-
461-20	Advances	-	-
461-30	Deposits	-	-
	<b>Total Accumulated Provision</b>	-	-

**Schedule B-20: Other Assets (Code No 470)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
470-10	Deposit Works	-	-
470-20	Other asset control accounts	-	-
	<b>Total Other Assets</b>	-	-

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

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

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**Schedules to Income and Expenditure Account**  
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**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		
110-02	Water tax	1,440,811.00	-
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	-	-
	<b>Sub-total</b>		
110-90	Less	1,440,811.00	-
	Tax Remissions and Refund (Schedule I - 1 (a))		-
	<b>Sub-total</b>		
	<b>Total tax revenue</b>	1,440,811.00	-

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

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

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



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others	-	-
120-20	Compensation in lieu of Taxes/ duties	-	-
120-30	Compensation in lieu of Concessions	-	-
<b>Total assigned revenues &amp; compensation</b>		-	-

**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	219,054.00	210,000.00
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	-	-
130-80	Other rents	-	-
<b>Sub-Total</b>		17,700.00	-
		236,754.00	210,000.00
130-90	Less: Rent Remission and Refunds	-	-
<b>Sub-total</b>		-	-
<b>Total Rental Income from Municipal Properties</b>		<b>236,754.00</b>	<b>210,000.00</b>



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	114,700.00	164,465.00
140-11	Licensing Fees	618,280.00	246,601.00
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract		
140-14	Development Charges	230.00	24,830.00
140-15	Regularisation Fees		-
140-20	Penalties and Fines		-
140-40	Other Fees	6,900.00	43,100.00
140-50	User Charges	49,240.00	13,860.00
140-60	Entry Fees	299,298.00	314,932.00
140-70	Service/ Administrative Charges		-
140-80	Other Charges Licensing Fees	22,920.00	
	<b>Sub-Total</b>	<b>1,111,568.00</b>	<b>807,788.00</b>
140-90	Less: Rent Remission and Refunds		
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total income from Fees &amp; User Charges</b>	<b>1,111,568.00</b>	<b>807,788.00</b>



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**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	13,334.00	20,165.00
150-11	Sale of Forms & Publications	219,970.00	115,582.00
150-12	Sale of stores & scrap	-	-
150-30	Sale of Others Form	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
<b>Total income from Sale &amp; Hire charges</b>		<b>233,304.00</b>	<b>135,747.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	27,474,844.02	18,802,900.16
160-20	Re-imbursement of expenses	-	-
160-30	Contribution towards schemes	-	-
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>27,474,844.02</b>	<b>18,802,900.16</b>

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

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



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts		
171-20	Interest on Loans and advances to	3,160.00	
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
	<b>Total. - Interest Earned</b>	<b>3,160.00</b>	<b>-</b>

**Schedule I-9: Other Income [Code No180]**

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

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
190-10	Income from commercial projects		
190-10	Income from Deposit works	-	-
	<b>Total Income from Commercial projects</b>	<b>-</b>	<b>-</b>



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**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	4,621,258.00	4,102,911.00
210-20	Benefits and Allowances	116,403.00	
210-30	Pension	318,753.00	293,018.00
210-40	Other Terminal & Retirement Benefits	-	-
	<b>Total establishment expenses</b>	<b>5,056,414.00</b>	<b>4,395,929.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	-	-
220-11	Office maintenance	26,488.00	27,739.00
220-12	Communication Expenses	2,000.00	3,615.00
220-20	Books & Periodicals	11,692.00	
220-21	Printing and Stationery	59,534.00	48,561.00
220-30	Travelling & Conveyance	14,068.00	106,355.00
220-40	Insurance	12,023.33	-
220-50	Audit Fees	-	-
220-51	Legal Expenses	-	16,000.00
220-52	Professional and other Fees	1,046,999.00	528,640.00
220-60	Advertisement and Publicity	313,931.00	307,425.00
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	-	59,691.00
	<b>Total administrative expenses</b>	<b>1,486,735.33</b>	<b>1,098,026.00</b>



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel		
230-20	Bulk Purchases	1,518,900.00	550,000.00
230-30	Consumption of Stores	-	-
230-40	Hire Charges	3,781,319.00	-
230-50	Repairs & maintenance -Infrastructure Assets	183,200.00	13,680.00
230-51	Repairs & maintenance - Civic Amenities	512,969.00	51,927.00
230-52	Repairs & maintenance - Buildings	70,599.00	428,667.00
230-53	Repairs & maintenance - Vehicles	114,574.00	10,632.00
230-59	Repairs & maintenance - Others	220,067.00	81,035.00
230-80	Other operating & maintenance expenses	57,989.00	24,870.00
	<b>Total Operating &amp; Maintenance Expense</b>	<b>8,991,304.00</b>	<b>7,724,891.00</b>
		<b>15,450,921.00</b>	<b>8,885,702.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from the Central Government	-	-
240-20	Interest on Loans from the State Government	-	-
240-30	Interest on Loans from Government Bodies & associations	-	-
240-40	Interest on Loans from International Agencies	-	-
240-50	Interest on Loans from Banks & Other Financial Institutions	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	-	-
240-80	Other Finance Expenses	2,701.78	2,498.13
	<b>Total Interest &amp; Finance Charges</b>	<b>2,701.78</b>	<b>2,498.13</b>



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**Schedules to Income and Expenditure Account**  
**Name of ULB- Nagar Palika Parisad Banbasa**

**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	674,964.00	201,500.00
250-30	Share in Programmes of others	-	-
	<b>Total Programme Expenses</b>	<b>674,964.00</b>	<b>201,500.00</b>

**Schedule I-15: Revenue Grants, Contributions & Subsidies (Code No 260)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants Given (Give details)	-	-
260-20	Contributions Given (Give details)	-	-
260-30	Subsidies Given (Give details)	-	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies given</b>	<b>-</b>	<b>-</b>

**Schedule I-16: Provisions & Write off (Code No 270)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	-	-
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	<b>Total Provisions &amp; Write off</b>	<b>-</b>	<b>-</b>

**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	-	-
	<b>Total Miscellaneous expenses</b>	<b>-</b>	<b>-</b>

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

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

*[Signature]*  
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*[Signature]*  
 अधिवक्ता  
 नगर पंचायत  
 बानबसा (चण्डीगढ़)

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

ULB NAME: Nagar Palika Parisad Banbasa


### 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 1<sup>st</sup> April, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.
3. **Reserves and surplus**
  - 3.1. **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 31/03/2024 Rs. 13,40,057/- after considering the effect of income & expenditure.
  - 3.2. **Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. Rs. 1,35,737/- was available/ created at ULB.
  - 3.3. **Reserves:** The Reserve which represents capital contribution was stood as on 31/03/2024 amounting to Rs. 5,16,19,168/- that has been created by capitalizing the asset.
4. **Grants**
  - 4.1. The Grant closing balance as on 31<sup>st</sup> March 2024 is Rs. 1,67,12,853.16 (previous year Rs. 1,20,24,717.34)
5. ULB generally take Fixed Deposit from contractor as security deposits.


### Part II - Significant Accounting Policies

#### 1. Basis of Accounting

- 1.1. The Financial Statements for the Financial Year 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual 2021.

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

- 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. The Previous year figures are regrouped or rearranged.
  4. There was short deduction of TDS on consultancy fee amounting Rs. 54,533 and Rs. 19,139.50 on invoice raised by M/s Yug Associates and M/s ADROIT & Co. respectively.
  5. During the year ULB has taken the service of outsource agencies for preparation of detailed project report for preparation of Shelter home and modern toilet. Cost of preparation of DPR is charged to Income and expenditure A/c as project commencement has not started.



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

### Part III - Disclosure

#### 1. General:

##### 1.1 Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2024	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
<b>1</b>	<b>Sundry Receivables</b>					
	Property Tax	8,13,811	8,13,811	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	0	0	0	0	0
	<b>Total Receivables</b>	<b>8,13,811</b>	<b>8,13,811</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2</b>	<b>Sundry Payables</b>					
	Contractors Payment	17,06,079.50	17,06,079.50	0	0	0
	Employee Liability	3,05,622.00	3,05,622.00	0	0	0
	Recovery Payable	7,619.00	7,619.00	0	0	0
	Other Payable	0	0	0	0	0
	<b>Total Payables</b>	<b>20,19,320.50</b>	<b>20,19,320.50</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

##### 1.2. Disclosure on Bank Accounts

Bank account name	Bank account number	Nature of Bank account (Receipt/ Payment/ Both)	Balance as per books of account	Balance as per bank statements	BRS completed
<b>Nationalized Bank</b>					
SBI	242	Both	25,30,398.92	25,30,398.92	YES
SBI	1045	Both	8,06,014.24	8,06,014.24	NA
BOB	257	Both	2,64,527.56	2,64,527.56	YES
<b>Other Scheduled Banks</b>					
<b>Scheduled Co-operative Banks</b>					
Nainital Bank	0037	Both	1,49,921.50	1,49,921.50	NA



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

Nainital Bank	1441	Both	1,00,894	1,00,894	YES
Nainital Bank	1458	Both	322	322	NA
Nainital Bank	1533	Both	39,388	39,388	NA
Nainital Bank	1496	Both	2,13,432.78	2,13,432.78	YES
<b>Treasury-</b>					
SFC	6513	Both	1,33,76,420	1,33,76,420	NA

**1.3. Disclosure on Previous Year Adjustment during the year-**

SN.	Particulars	Adjusted Amount	Remarks
1	Creditors	17,94,286	Adjusted with Municipal Fund
2.	Bank	5,83,059	Adjusted with Municipal Fund
3.	Grant	17,42,893	Adjusted with Municipal Fund

1.4 There is a difference of Rs. 30,95,603 in the balance of Capital reserve in comparison with Net Fixed Asset . The difference arose due to short transfer of amount in capital reserve. This is due to the fact that in previous years ULB generally transfer fund from one bank account to another bank account and it was difficult to ascertain assets payment nature. Now during the year difference is ascertained and Capital reverse balance is made equal to net fixed asset balance.

During the year Rs. 30,95,603 has been added to capital reverse by adjusting it with municipal fund as prior period adjustment.

**CA Surya Kant Sharma**  
**Dy. Team Leader**

*Singhal*  
  
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*[Signature]*  
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**Vinod Singhal & Co. LLP (Chartered Accountants)**

