

NAGAR PALIKA PARISHAD BAJPUR

*Registered Office: Nagar Palika Parishad Bajpur, Udhamsingh Nagar
Uttarakhand- 262401*

*Annual Accounts
for the Financial Year 2018-19*

Prepared By:



**Dang & Co.
Chartered Accountants
30, Tyagi Road
Dehradun-248001**

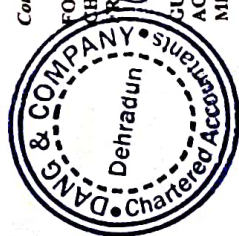
NAME OF THE ULB: NAGAR PALIKA PARISHAD, DEHRADUN

BALANCE SHEET AS ON MARCH 31, 2019

Amount in Thousands(Rs.)

Code No.	Description of items	Schedule No.	Current Year		Amount	Previous Year		Amount
			Amount	Amount		Amount	Amount	
SOURCES OF FUNDS								
3-10	Reserves and Surplus	B-1						1,48,556.94
3-11	Municipal (General) Fund	B-2		1,23,396.15				62,256.04
3-12	Earmarked Funds	B-3		87,642.15				12,940.00
3-20	Grants, Contributions for specific purposes	B-4		48,933.51				
3-30	Loans	B-5						
3-30	Secured loans	B-5						
3-31	Unsecured loans	B-6			2,59,971.81			2,23,752.98
TOTAL								
APPLICATION OF FUNDS								
4-10	Fixed Assets including Statues & Heritage Assets	B-11						
4-10	Gross Block		3,41,006.77		3,05,904.12			
4-11	Less: Accumulated Depreciation		1,31,911.59		91,274.59			
4-11	Net Block			2,09,095.18		2,14,629.54		2,17,700.03
4-12	Capital work-in-progress					3,070.49		
4-20	Investments	B-12						
4-20	Investment - General Fund	B-12						
4-21	Investment-Other Fund	B-13						
4-30	Working Capital							
4-30	Current assets, loans & advances							
4-30	Stock in hand (Inventories)	B-14						
4-31	Sundry Debtors (Receivables)	B-15				2,093.47		2,093.47
4-32	Gross amount outstanding		2,093.47					
4-32	Less: Accumulated provision against bad and doubtful receivables							
4-40	Prepaid expenses	B-16						16,268.15
4-50	Cash and Bank Balances	B-17		52,927.52				
4-60	Loans, advances and deposits	B-18						
Less:								
3-40	Current Liabilities and Provisions	B-7		3,333.23				10,249.75
3-41	Deposits received	B-8						
3-50	Deposit works	B-9		596.57				596.57
3-60	Other liabilities (Sundry Creditors)	B-10		214.56				1,462.35
3-60	Provisions							6,052.95
4-70	Other Assets	B-19						
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20						
TOTAL								
			2,59,971.81		2,59,971.81			2,23,752.98
Notes to the Balance Sheet								
B-21								

Compiled on the basis of records produced before us



FOR DANG & CO.,
CHARTERED ACCOUNTANTS
PH: 019904C
SURIRAN Kaur DANG
ACA PARTNER
MEM NO: 435169

PLACE: DEHRADUN
DATED: 30/09/2019

ACCOUNTANT

अध्यक्ष
CHAIRMAN
नगर पालिका परिषद
देहरादून (उधम सिंह नगर)

अधिकांश
अधिकारी
नगर पालिका परिषद
देहरादून (उधम सिंह नगर)

Schedule B-1: Municipal (General) Fund (Code No. J10)

Code No.	Particulars	Opening balance (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end (Rs.)
		3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	1,48,556.94	-	1,48,556.94	-	1,48,556.94
310-90	Excess of Income & Expenditure	-	-	-	25,160.78	(25,160.78)
	Total Municipal Fund (310)	1,48,556.94	-	1,48,556.94	25,160.78	1,23,396.15

* Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

** Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income

**Schedule B-2: Earmarked Funds
Special Funds/ Sinking Fund/ Trust or Agency Fund**

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
Code No.							
(a) Opening Balance							
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
Total (b)							
Total (a+b)							



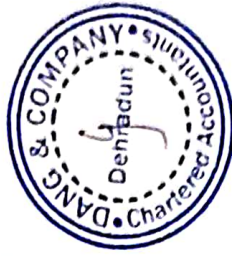


(c) Payments out of funds	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
(i) Capital expenditure on							
Particulars Code No.							
Fixed Assets*							
Others							
Sub-total							
(ii) Revenue Expenditure on							
Salary, Wages and 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							
Fund							
Sub-total							
Total of (i+ii+iii) (c)							
Net balance at the year end - (a+b)-(c)							
Grant Total of Special Funds							

Note: All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.

Schedule B-3: Reserves [Code No. 312]

Code No.	Particulars	Opening balance (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)
312-10	Capital Contribution	-	-	-	-	-
312-11	Capital Reserve	-	-	-	-	-
312-12	Grant against Fixed Assets (Annexure 1)	62,256.04	39,197.11	1,01,453.15	13,811.00	87,642.15
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-30	Special Funds (Utilised)	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	62,256.04	39,197.11	1,01,453.15	13,811.00	87,642.15



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

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from Int. Org.	Others
Code No.							
(a) Opening Balance	12,940.00						
(b) Additions to the Grants ¹							
(i) Grant received during the year	43,779.55	70,955.00					
(ii) Interest/Dividend earned on Grant	-	-					
(iii) Profit on disposal of Grant Investments	-	-					
(iv) Appreciation in Value of Grant	-	-					
(v) Other addition (Specify nature)	-	-					
Total (b)	43,779.55	70,955.00					
Total (a+b)	56,719.55	70,955.00					
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets ¹	16,037.13	23,159.98					
Others							
Sub-total	16,037.13	23,159.98					
Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from Int. Org.	Others
Code No.							
(ii) Revenue Expenditure on Salary, Wages and allowances		21,559.62					
Rent							
Other administrative charges	1,231.60	16,182.60					
Sub-total	1,231.60	37,742.21					
(iii) Other:							
Loss on disposal of Grant							
Diminution in Value of Grant							
Grants Refunded	570.12						
Sub-total	570.12						
Total (c) [i+ii+iii]	17,838.85	60,902.19					
Net balance at the year end - (a+b)-(c)	38,880.70	10,052.81					
Total Grants & Contribution for Specific Purposes							

¹ For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule (B-1) and Capital contribution will be increased by the same amount.



Schedule B-5: Secured Loans [Code No 330]
Amount in Rs.

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

Notes:

- The nature of the Security shall be specified in each c
- Particulars of any guarantees given shall be disclosed
- Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption.
- Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately.
- For loans disbursed directly to an Executing Agency, please specify the name of the Project for which such loan is raised.

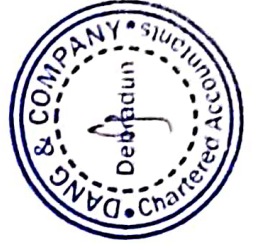
Schedule B-6: Unsecured Loans [Code No 331]

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

Note: Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately.

Schedule B-7: Deposits Received [Code No 340]
Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	2	3	4
340-10	From Contractors		
340-20	From Revenues		
340-30	From staff		
340-80	From Others	3,333.23	10,249.75
	Total deposits received	3,333.23	10,249.75



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

Code No.	Particulars	Amount in Rs.			
		Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilisation / expenditure Amount (Rs.)	Balance outstanding at the end of the current year Amount (Rs.)
1	2	3	4	5	6
341-10	Civil Works	-	-	-	-
341-20	Electrical works	-	-	-	-
341-80	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Notes:

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage (departments) charges would appear in Col 5
3. Balance as in Col. 6 would appear in the balance sheet as a liability

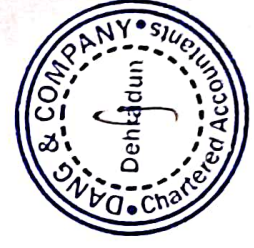
Schedule B-9: Other Liabilities (Sundry Creditors) [Code No 350]

Amount in Rs.

Code No.	Particulars	Amount in Rs.	
		Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	-	-
350-11	Employee Liabilities	523.12	523.12
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	73.45	73.45
	Total Other liabilities (Sundry Creditors)	596.57	596.57

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

Code No.	Particulars	Amount in Rs.	
		Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses	-	-
360-20	Provision for Interest	214.56	1,462.35
360-30	Provision for Other Assets	-	-
	Total Provisions	214.56	1,462.35



Schedule B-1: 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	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	28,565.22	-	-	28,565.22	-	-	-	-	28,565.22	28,565.22
410-20	Buildings	28,173.05	450.60	-	28,623.65	934.00	954.00	-	1,888.00	26,735.65	27,239.05
	Infrastructure Assets										
410-22	Statues, heritage assets, antiques & other works of art	-	-	-	-	-	-	-	-	-	-
410-30	Roads and Bridges	2,41,406.63	33,997.43	-	2,75,404.06	88,570.25	38,852.00	-	1,27,422.25	1,47,981.82	1,52,836.38
410-31	Sewerage and drainage	1,543.24	-	-	1,543.24	103.00	103.00	-	206.00	1,337.24	1,440.24
410-32	Water ways	-	-	-	-	-	-	-	-	-	-
410-33	Public Lighting	103.34	381.02	-	484.35	78.41	84.00	-	162.41	321.94	24.93
	Other assets										
410-21	Parks & Playgrounds	-	-	-	-	-	-	-	-	-	-
410-40	Plants & Machinery	351.45	248.50	-	599.95	113.10	60.00	-	173.10	426.85	238.35
410-50	Vehicles	4,389.57	-	-	4,389.57	1,150.00	439.00	-	1,589.00	2,800.57	3,239.57
410-60	Office & other equipment	383.08	-	-	383.08	87.70	44.00	-	131.70	251.38	295.38
410-70	Furniture, fixtures, fittings and electrical appliances	371.89	25.10	-	396.99	57.30	39.00	-	96.30	300.69	314.59
410-80	Other fixed assets	616.66	-	-	616.66	180.83	62.00	-	242.83	373.83	435.83
	Total	3,05,904.12	35,102.65	-	3,41,006.77	91,274.59	40,637.00	-	1,31,911.59	2,09,095.18	2,14,629.54

Additional disclosures to the Schedule

- Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
- The details & value of assets, which are not yet physically identified / traced, shall be disclosed separately.
- Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

- Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.
- Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
- Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
- Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
- Water ways include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.
- No depreciation is to be charged on "Land" and "Capital work in Progress"



Schedule B-12: Investments - General Fund [Code 420]

Code No.	Particulars	With whom invested	Face value (Rs.)	Amount 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	Debentures 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	-	-	-	-

- 1 Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
- 2 Provide break-up of other investments as applicable
- 3 Aggregate amount of quoted investments and also market value thereof shall be disclosed.

Schedule B-13: Investments - Other Funds [Code 421]

Code No.	Particulars	With whom invested	Face value (Rs.)	Amount 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	Debentures and Bonds	-	-	-	-
421-40	Preference Shares	-	-	-	-
421-50	Equity Shares	-	-	-	-
421-60	Units of Mutual Funds	-	-	-	-
421-80	Other Investments	-	-	-	-
	Total of Investments Other Funds	-	-	-	-

- 1 Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB.
- 2 Provide break-up of other investments as provided for General Fund Investments.

Schedule B-14: Stock in Hand (Inventories) [Code 430]

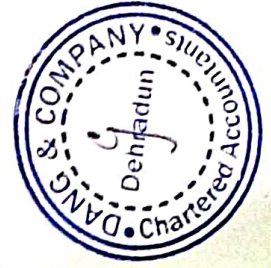
Code No.	Particulars	Amount Rs.	
		Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430-10	Stores	-	-
430-20	Loose Tools	-	-
430-30	Others	-	-
	Total Stock in hand	-	-



Schedule B-15: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Gross Amount (Rs.)	Provision for Out. revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
431-10	Receivables for Property Taxes	-	-	-	-
	Less than 5 years *	2,093.47	-	2,093.47	2,093.47
	5 years to 10 years	-	-	-	-
	10 years to 15 years	-	-	-	-
	More than 15 years	-	-	-	-
	Sub - total	-	-	-	-
431-91	Less: State Government Cess /Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	2,093.47	-	2,093.47	2,093.47
431-19	Receivable of Other Taxes	-	-	-	-
431-99	Less than 3 years*	-	-	-	-
	3 years to 5 years	-	-	-	-
	5 years to 10 years	-	-	-	-
	10 years to 15 years	-	-	-	-
	More than 15 years	-	-	-	-
	Sub- total	-	-	-	-
431-30	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
	Receivables of Cess Income	-	-	-	-
	Less than 3 years*	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub- total	-	-	-	-
	Receivables for Fees and User Charges	-	-	-	-
	Less than 3 years*	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
431-40	Receivables from Other Sources	-	-	-	-
431-50	Less than 3 years*	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Receivables from Government	-	-	-	-
	Total of Sundry Debtors (Receivables)	2,093.47	-	2,093.47	2,093.47

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 of dues from the concerned parties/ individuals



Schedule B-16: 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 & maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances [Code No 450]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	-	-
	Balance with Bank – Municipal Funds	-	-
450-21	Nationalised Banks	34,417.42	7,524.15
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
	Balance with Treasury	-	-
	Sub-total	34,417.42	7,524.15
	Balance with Bank – Special Funds	-	-
450-41	Nationalised Banks	-	-
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	Balance with Treasury	-	-
	Sub-total	-	-
	Balance with Bank – Grant Funds	-	-
450-61	Nationalised Banks	-	-
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
	Balance with Treasury	18,510.10	8,744.00
	Sub-total	18,510.10	8,744.00
	Total Cash and Bank balances	52,927.52	16,268.15



Schedule B-18: 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 Contractors	-	-	-	-
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-18 (a): 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	-	-

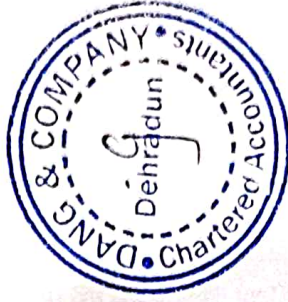


Schedule B-19: Other Assets [Code No 470]

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

Schedule B-20: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
		3	4
1			
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on Issue of Loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
	Total Miscellaneous expenditure	-	-



Schedule B-21: Notes to the Balance Sheet

1. Contractual liabilities not provided for:
 - a) Amount of contracts entered on account of capital works but on which no works has commenced.
 - b) In respect of claims against the ULB, pending judicial decisions.
 - c) In respect of claims made by employees.
 - d) Other escalation claims made by contractors.
 - e) In case of any other claims not acknowledged as debts.
2. Previous year's figures have been regrouped/ rearranged wherever necessary.
3. Fixed assets have been valued at historical cost wherever records were available. In case an asset has been created out of grants, the gross value of the asset has been shown as assets and the corresponding grant as liability, as proportionately reduced by depreciation.
4. Depreciation has been provided on Straight line method by taking the useful life of the asset from UAM.
5. The difference between assets and liabilities has been recognised as the opening balance of Municipal General Fund or as Capital Deficit.

Compiled on the basis of records produced before us

FOR DANG & CO.,
CHARTERED ACCOUNTANTS
FRN: 019904C


GURKIRAN KAUR DANG
ACA PARTNER
MEM NO: 435169

PLACE: DEHRADUN
DATE: 30/09/2019


ACCOUNTANT EX. OFFICER CHAIRMAN

अध्यक्ष
अधिसूचना अधिकारी नगर पालिका परिषद
नगर पालिका परिषद बाजपुर (उधम सिंह नगर)
बाजपुर (उधम सिंह नगर)



NAME OF THE ULB: NAGAR PALIKA PARISHAD, BAJPUR

INCOME & EXPENDITURE ACCOUNT AS ON MARCH 31, 2019

Amount in Thousands				
Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	1-1	924.76	353.93
1-20	Assigned Revenues & Compensation	1-2	-	-
1-30	Rental Income from Municipal Properties	1-3	2,856.86	23,562.81
1-40	Fees & User Charges	1-4	2,247.94	3,083.09
1-50	Sale & Hire Charges	1-5	6.30	2.00
1-60	Revenue Grants, Contributions & Subsidies	1-6	52,784.81	21,612.61
1-70	Income from Investments	1-7	-	-
1-71	Interest Earned	1-8	692.17	223.45
1-80	Other Income	1-9	3.96	-
A	Total – INCOME		59,516.80	48,837.88
	EXPENDITURE			
2-10	Establishment Expenses	1-10	25,550.02	20,684.95
2-20	Administrative Expenses	1-11	555.35	3,015.04
2-30	Operations & Maintenance	1-12	453.81	1,931.15
2-40	Interest & Finance Expenses	1-13	3.17	248.54
2-50	Programme Expenses	1-14	76.90	86.54
2-60	Revenue Grants, Contributions & subsidies	1-15	17,370.20	2,060.15
2-70	Provisions & Write off	1-16	-	-
2-71	Miscellaneous Expenses	1-17	31.14	61.78
2-72	Depreciation		40,637.00	56,306.79
B	Total – EXPENDITURE		84,677.58	84,394.93
<i>A-B</i>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(25,160.78)	(35,557.06)
2-80	Add: Prior period Items (Net)	I-18	-	-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		(25,160.78)	(35,557.06)
2-90	Less: Transfer to Reserve Funds		-	-
	<i>Net balance being surplus/ deficit carried over to Municipal Fund</i>		(25,160.78)	(35,557.06)

Compiled on the basis of records produced before us



FOR DANG & CO.,
CHARTERED ACCOUNTANTS
 FERN: 019904C
SURKIRAN KAUR DANG
 ACA PARTNER
 MEM NO: 435169

PLACE : DEHRADUN
DATED : 30/09/2019

ACCOUNTANT

EX. OFFICER

CHAIRMAN

अध्यक्ष
 नगर पालिका परिषद
 बाजपुर (उधम सिंह नगर)
 नगर पालिका परिषद
 बाजपुर (उधम सिंह नगर)

Schedule I-1: Tax Revenue [Code No 110]

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-01	Property tax	924.76	353.93
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-S0	Other taxes	-	-
	Sub-total	924.76	353.93
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	924.76	353.93

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

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

* Insert the Detailed Codes of Account as applicable

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



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	Compensations in lieu of Concessions	-	-
Total assigned revenues & compensation		-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	2,856.86	23,562.81
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	-	-
130-80	Other rents	-	-
	Sub-Total	2,856.86	23,562.81
130-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	2,856.86	23,562.81



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

Schedule I-4 (a): Fees & User Charges – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration	2,247.94	3,083.09
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	-	-
	Total income from fees & user charges – Function wise	2,247.94	3,083.09

Note:

Functions as applicable in the ULBs and on which fees and user charges are raised shall be stated here.

The total income from Fees & User Charges as per Schedule I-4 (a) should tally with the total income from Fees & User Charges as per Schedule I-4 (b).

Schedule I-4 (b): Fees & User Charges – Income head-wise [Code 140]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	82.50	12.00
140-11	Licensing Fees	61.78	57.30
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	-	-
140-14	Development Charges	-	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	46.40	1.30
140-40	Other Fees	1,893.62	2,556.65
140-50	User Charges	163.64	125.50
140-60	Entry Fees	-	-
140-70	Service /Administrative Charges	-	330.34
140-80	Other Charges	-	-
	Sub-Total	2,247.94	3,083.09
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges – Income head-wise	2,247.94	3,083.09

The total income from Fees & User Charges as per Schedule I-4 (b) should tally with the total income from Fees & User Charges as per Schedule I-4 (a).



Schedule I-5 : Sale & Hire Charges [Code No 150]
Schedule I-5 (a): Sale & Hire Charges – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body	6.30	2.00
	Administration	-	-
	Finance, Accounts,	-	-
	Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total Income from Sale & Hire charges – Function wise	6.30	2.00

The total income from Sale & Hire Charges as per Schedule I-5 (a) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (b).

Schedule I-5 (b): Sale & Hire Charges – Income head-wise [Code No 150]

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	-	-
150-11	Sale of Forms & Publications	6.30	2.00
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 – income head-wise	6.30	2.00

The total income from Sale & Hire Charges as per Schedule I-5 (b) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (a).

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	38,973.81	14,632.61
160-20	Re-imbusement of expenses	-	-
160-40	Contribution towards Fixed Assets	13,811.00	6,980.00
	Total Revenue Grants, Contributions & Subsidies	52,784.81	21,612.61



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	-	-
170-30	Income from projects taken up on commercial basis	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
	Total Income from Investments	-	-

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	692.17	223.45
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-80	Other Interest	-	-
	Total. – Interest Earned	692.17	223.45

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	3.96	-
	Total. Other Income	3.96	-

Note: Details of profit earned on Fixed Assets disposed shall be given for each of the class of fixed assets, to the extent possible, together with the details of the gross block of the fixed asset sold, depreciation provided on that and the value realised on disposition below Schedule I-9.



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

Schedule I-10 (a): Establishment Expenses – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration	25,550.02	20,684.95
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Pension	-	-
	-	-
	Total establishment expenses – Function wise	25,550.02	20,684.95

Note: The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per Schedule I-10 (b).

Schedule I-10 (b): Establishment Expenses – Expenditure head-wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	18,461.84	18,605.98
210-20	Benefits and Allowances	262.82	319.66
210-30	Pension	6,250.94	1,648.09
210-40	Other Terminal & Retirement Benefits	574.42	111.22
	Total establishment expenses – expense head wise	25,550.02	20,684.95

Note: The total function wise expenses as per Schedule I-10 (b) should tally with the total Establishment expenses as per Schedule I-10 (a).



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

Schedule I-11 (a): Administrative Expenses – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration	555.35	3,015.04
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	-	-
	Total Administrative expenses– Function wise	555.35	3,015.04

Note: The total function wise expenses as per Schedule I-11 (a) should tally with the total administrative expenses as per Schedule I-11 (b).

Schedule I-11 (b): Administrative Expenses – Expenditure head-wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	1.03	485.31
220-11	Office maintenance	56.70	1,713.37
220-12	Communication Expenses	15.68	24.98
220-20	Books & Periodicals	-	-
220-21	Printing and Stationery	39.30	54.82
220-30	Travelling & Conveyance	-	-
220-40	Insurance	74.93	101.17
220-50	Audit Fees	-	-
220-51	Legal Expenses	195.05	141.78
220-52	Professional and other Fees	57.23	65.20
220-60	Advertisement and Publicity	115.43	428.42
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	-	-
	Total administrative expenses – expense head wise	555.35	3,015.04

Note: The total function wise expenses as per Schedule I-11 (b) should tally with the total administrative expenses as per Schedule I-11 (a).



Schedule I-12: Operations and Maintenance [Code No 230]

Schedule I-12 (a): Operations & Maintenance Expenses – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration	453.81	1,931.15
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total Operations & Maintenance expenses – Function wise	453.81	1,931.15

Note:

The total function wise expenses as per Schedule I-12 (a) should tally with the total Operations & maintenance expenses as per Schedule I-12 (b).

Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	296.37	469.35
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	-	-
230-40	Hire Charges	-	114.48
230-51	Repairs & maintenance – Infrastructure Assets	-	4.25
230-52	Repairs & maintenance - Civic Amenities	-	-
230-53	Repairs & maintenance – Buildings	-	-
230-54	Repairs & maintenance – Vehicles	110.08	157.91
230-59	Repairs & maintenance – Others	10.34	72.16
230-80	Other operating & maintenance expenses	37.03	1,113.00
	Total operations & maintenance - expense head wise	453.81	1,931.15

Note: The total function wise expenses as per Schedule I-12 (b) should tally with the total Operations & maintenance expenses as per Schedule I-12 (a).



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 Central Government	-	-
240-20	Interest on Loans from 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	3.17	248.54
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	3.17	248.54

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	76.90	86.54
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	76.90	86.54

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 (Give details)	17,370.20	2,060.15
260-20	Contributions (Give details)	-	-
260-30	Subsidies (Give details)	-	-
	Total Revenue Grants, Contributions & Subsidies	17,370.20	2,060.15



Schedule I-16: Provisions & Write off [Code No 270]

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

Schedule I-17: Miscellaneous Expenses [Code No 271]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	31.14	61.78
	Total Miscellaneous expenses	31.14	61.78

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
	Income	-	-
280-10	Taxes	-	-
280-20	Other – Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	Other income	-	-
	Sub – Total Income (a)	-	-
	Expenses	-	-
280-50	Refund of Taxes	-	-
280-60	Refund of Other – Revenues	-	-
280-80	Other Expenses	-	-
	Sub – Total Income (b)	-	-
	Total Prior Period (Net) (a-b) -	-	-

