

CONSULTANCY SERVICE FOR
FINANCIAL MANAGEMENT SUPPORT
TO URBAN LOCAL BODIES FOR
PROVIDING HUMAN RESOURCES IN
FIELD OF ACCOUNTING WITH
EXPERTISE IN TRAINING AND
ACCOUNTING SOFTWARE FOR
PREPARATION OF OBS AND
UPDATING ACCOUNTS FOR THREE
YEARS ALONG WITH AFS ,TRAINING
IMPLEMENTING MAS.

Package VI

**ANNUAL FINANCIAL
STATEMENT FOR F.Y. 2021-
22**

NAGAR PANCHAYAT PADLI GUJJAR

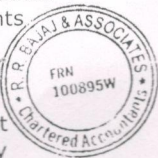
Balance Sheet as on 31st March 2022

Nagar Panchayat Padli Gujjar

| 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 | -90,319.00 | - |
| 3-11 | Earmarked Funds | B-2 | - | - |
| 3-12 | Reserves | B-3 | 2,697,741.59 | - |
| | Total Own Fund Reserves and | | 2,607,422.59 | - |
| 3-20 | Grants, Contributions for specific | B-4 | 4,589,389.00 | - |
| Loans | | | | |
| 3-30 | Secured loans | B-5 | - | - |
| 3-31 | Unsecured loans | B-6 | - | - |
| | Total Loans | | - | - |
| Current Liabilities and Provisions | | | | |
| 3-40 | Deposits received | B-7 | - | - |
| 3-41 | Deposit works | B-8 | - | - |
| 3-50 | Other liabilities (Sundry Creditors) | B-9 | 48,873.00 | - |
| 3-60 | Provisions | B-10 | - | - |
| | Total Current Liabilities and Provisions | | 48,873.00 | - |
| | TOTAL LIABILITIES | | 7,245,684.59 | - |
| ASSETS | | | | |
| 4-10 | Fixed Assets | B-11 | | |
| | Gross Block | | 2,804,010.00 | - |
| 4-11 | Less: Accumulated Depreciation | | 147,714.41 | - |
| | Net Block | | 2,656,295.59 | - |
| 4-12 | Capital work-in-progress | B-12 | - | - |
| | Total Fixed Assets | | 2,656,295.59 | - |
| Investments | | | | |
| 4-20 | Investment - General Fund | B-13 | - | - |
| 4-21 | Investment-Other Fund | B-14 | - | - |
| | Total Investments Current | | - | - |
| 4-30 | Stock in hand (Inventories) | B-15 | - | - |
| Sundry Debtors (Receivables) | | | | |
| 4-31 | Gross amount outstanding | B-16 | - | - |
| 4-32 | Less: Accumulated provision | | - | - |
| | Net amount outstanding | | - | - |
| 4-40 | Prepaid expenses | B-17 | - | - |
| 4-50 | Cash and Bank Balances | B-18 | 4,589,389.00 | - |
| 4-60 | Loans, advances and deposits | B-19 | - | - |
| 4-61 | Less: Accumulated provision | | - | - |
| | Net amount outstanding | | - | - |
| | Total Current Assets, Loans & Advances | | 4,589,389.00 | - |
| 4-70 | Other Assets | B-20 | - | - |
| 4-80 | Miscellaneous Expenditure (to the extent not written off) | B-21 | - | - |
| | TOTAL ASSETS | | 7,245,684.59 | - |
| | Notes to the Balance Sheet | B-22 | - | - |

For RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumawat
Authorized Signatory



(Signature)
अधिशारी अधिकारी
नगर पंचायत पाडली गुर्जर
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| Income and Expenditure Statement for the period from 19-05-2021 to 31-03-2022 | | | | |
|---|--|----------|---------------------|----------|
| Nagar Panchayat Padli Gujjar | | | | |
| Code | Item/ Head of Account | Schedule | Current Year | Previous |
| 1 | 2 | 3 | 4 | 5 |
| | INCOME | | | |
| 1-10 | Tax Revenue | I-1 | - | - |
| 1-20 | Assigned Revenues & Compensation | I-2 | - | - |
| 1-30 | Rental Income from Municipal Properties | I-3 | - | - |
| 1-40 | Fees & User Charges | I-4 | 8,086.00 | - |
| 1-50 | Sale & Hire Charges | I-5 | 11,000.00 | - |
| 1-60 | Revenue, Grants, Contributions & | I-6 | 2,127,717.41 | - |
| 1-70 | Income from Investments | I-7 | - | - |
| 1-71 | Interest Earned | I-8 | 54,553.00 | - |
| 1-80 | Other Income | I-9 | - | - |
| 1-90 | Income from Commercial Projects | I-19 | - | - |
| | Change in the inventories | | - | - |
| A | Total- INCOME | | 2,201,356.41 | - |
| | EXPENDITURE | | | |
| 2-10 | Establishments Expenses | I-10 | 1,386,353.00 | - |
| 2-20 | Administrative Expenses | I-11 | 315,796.00 | - |
| 2-30 | Operations & Maintenance | I-12 | 422,142.00 | - |
| 2-40 | Interest & Finance Expenses | I-13 | - | - |
| 2-50 | Programme Expenses | I-14 | 19,670.00 | - |
| 2-60 | Revenue, Grants, Contributions & | I-15 | - | - |
| 2-70 | Provisiions & Write-off | I-16 | - | - |
| 2-71 | Miscellaneous Expenses | I-17 | - | - |
| 2-72 | Depreciation | | 147,714.41 | - |
| B | Total- EXPENDITURE | | 2,291,675.41 | - |
| A-B | Gross Surplus/(Deficit) of income over | | -90,319.00 | - |
| 2-80 | Add :- Prior Period Items (Net) | I-18 | - | - |
| | Gross Surplus/(Deficit) of income over | | -90,319.00 | - |
| 2-90 | Less:- Transfer to Reserve Funds | | | |
| | Net Balance being surplus/(deficit) | | -90,319.00 | - |

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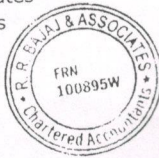
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Nagar Panchayat Padli Gujjar
Statement of Cash Flow Statement as on 31st March 2022

| Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---------------------|---------------------|
| a. Cash flows from Operating Activities | | |
| Cash Receipt from: | | |
| Taxation | 11,000.00 | - |
| Sales of Goods and Services | 2,127,717.41 | - |
| Grants related to Revenue/General Grants | 54,553.00 | - |
| Interest Received | 8,086.00 | - |
| Other Receipts | | |
| Less: Cash Payment for: | | |
| Employee Costs | 1,386,353.00 | - |
| Superannuation | 147,714.41 | - |
| Depreciation | | |
| Interest Paid | 757,608.00 | - |
| Other Payments | | |
| Cash generated from/ (used in) operating activities | -90,319.00 | |
| Less/ Add: (Increase) / Decrease in Debtors | | |
| Less/ Add: (Increase) / Decrease in other current asset | | |
| Less/ Add: (Decrease) / Increase in Current Liabilities | 48,873.00 | - |
| Net cash generated from/ (used in) operating activities (a) | -41,446.00 | |
| b. Cash flows from Investing Activities | | |
| (Purchase) of fixed assets & CWIP | -2,656,295.59 | |
| Increase/ (Decrease) in Special funds/ grants | 4,589,389.00 | |
| (Increase)/ Decrease in Earmarked funds | | |
| (Purchase) of Investments | | |
| (Increase)/ Decrease in Reserve | 2,697,741.59 | |
| 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) | 4,630,835.00 | |
| c. Cash flows from financing activities | | |
| Add: | | |
| Loan from banks/ others received | | |
| Corporation Fund | | |
| Less: | | |
| Loan repaid during the period | | |
| Loans & advances to employees | | |
| Loans to others | | |
| Finance expenses | | |
| Net cash generated from (used in) financing activities (c) | - | |
| Net increase/ (decrease) in cash and cash equivalents (a+ b + c) | 4,589,389.00 | |
| Cash and cash equivalents at beginning of period | | |
| Cash and cash equivalents at end of period | 4,589,389.00 | |
| 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 | 4,589,389.00 | |
| iii. Scheduled co-operative banks | | |
| iv. Balances with Post offices | | |
| v. Balances with other banks | | |
| Total | 4,589,389.00 | |

For RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumawat
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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 | - | - | - | - | - |
| 310-90 | Excess of Income & Expenditure | - | -90,319.00 | -90,319.00 | - | -90,319.00 |
| | Total Municipal fund (310) | - | -90,319.00 | -90,319.00 | - | -90,319.00 |



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Schedules to Balance Sheet

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

| Particulars | Pension Fund | Special Fund 2 | Special Fund 3 | Special Fund 4 | Special Fund 5 | Special Fund 6 | Special Fund 7 |
|---|--------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Code No. | | | | | | | |
| (a) Opening Balance | | | | | | | |
| (b) Additions to the Special Fund | | | | | | | |
| (i) Transfer from Municipal Fund | | | | | | | |
| (ii) Interest earned on special Fund Investment | - | | | | | | |
| (iii) Profit on disposal of Special Fund Investment | | | | | | | |
| (iv) Appreciation in value of Special Fund Investment | | | | | | | |
| (v) Other addition (Specify nature) | - | | | | | | |
| Total (b) | - | - | - | - | - | - | - |
| Total (a+b) | - | - | - | - | - | - | - |
| (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) | - | - | - | - | - | - | - |
| Grant Total of Special Funds | | | | | | | |



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Schedules to Balance Sheet

Schedule B-3: Reserves [Code No 312]

| Code No. | Particulars | Opening Balance (Rs.) | Addition during the year (Rs.) | Total (Rs.) | Deduction during the year (Rs.) | Balance at the end of the current year (Rs.) |
|----------|------------------------------|-----------------------|--------------------------------|---------------------|---------------------------------|--|
| 1 | 2 | 3 | 4 | 5 (3+4) | 6 | 7 (5-6) |
| 312-10 | Capital Contribution | - | 18.00 | 18.00 | - | 18.00 |
| 312-11 | Capital Reserve | - | 2,845,438.00 | 2,845,438.00 | 147,714.41 | 2,697,723.59 |
| 312-20 | Borrowing Redemption Reserve | | | | | |
| 312-40 | Statutory Reserve | | | | | |
| 312-50 | General Reserve | | | | | |
| 312-60 | Revaluation Reserve | | | | | |
| | Total Reserve funds | - | 2,845,456.00 | 2,845,456.00 | 147,714.41 | 2,697,741.59 |



Signature
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Schedules to Balance Sheet

(Amount in Rs.)

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

| Particulars | Grants from Central Govt. | Grants from State Government | Grants from Other Govt. Agencies | Grants from Financial Ins. | Grants from Welfare Bodies | Grants from International Organisations | Others |
|--|---------------------------|------------------------------|----------------------------------|----------------------------|----------------------------|---|--------|
| Code No. | | | | | | | |
| (a) Opening Balance | - | - | | | | | |
| (b) Addition to the Grants* | | | | | | | |
| (i) Grant received during the year | - | 9,414,830.00 | | | | | |
| (ii) Interest/Dividend earned on Grant Investments | - | - | | | | | |
| (iii) Profit on disposal of Grant Investments | | | | | | | |
| (iv) Appreciation in Value of Grant Investments | | | | | | | |
| (v) Other addition (Specify nature) | | | | | | | |
| Total (b) | - | 9,414,830.00 | - | - | - | - | - |
| Total (a+b) | - | 9,414,830.00 | - | - | - | - | - |
| (c) Payments out of funds | | | | | | | |
| (i) Capital Expenditure on | | | | | | | |
| Fixed Assets* | - | 2,845,438.00 | | | | | |
| Others | | | | | | | |
| Sub - total | - | 2,845,438.00 | - | - | - | - | - |
| (ii) Revenue Expenditure on | | | | | | | |
| Salary, Wages and allowances etc. | | | | | | | |
| Rent | | | | | | | |
| Others | - | 1,980,003.00 | | | | | |
| Sub - total | - | 1,980,003.00 | - | - | - | - | - |
| (iii) Other: | | | | | | | |
| Loss on disposal of grant Investments | | | | | | | |
| Dimutation in Value of Grant Investments | | | | | | | |
| inter grant/bank charges Grants Refunded | - | - | | | | | |
| Sub -total | - | - | - | - | - | - | - |
| Total (c) [i+ii+iii] | - | 4,825,441 | - | - | - | - | - |
| Net balance as on at the year end-- (a+b)-(c) | - | 4,589,389.00 | - | - | - | - | - |
| Total Grants & Contribution for Specific Purposes | - | 4,589,389.00 | - | - | - | - | - |



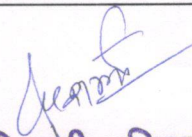
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Schedules to Balance Sheet

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]

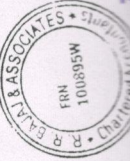
| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 331-10 | Unsecured Loans from Central Government | | |
| 331-20 | Unsecured Loans from State government | | |
| 331-30 | Unsecured 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 | | |
| | Total deposits received | | |

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

| Code No. | Name of Funding agency | Opening balance as the beginning of the year Amount (Rs) | Additions during the current year Amount (Rs) | Utilisation / expenditure Amount (Rs) | Balance outstanding at the end of the current year Amount (Rs) | Income earned |
|-----------|-------------------------------|--|---|---------------------------------------|--|---------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 341-10-01 | | | | | | |
| 341-10-02 | | | | | | |
| 341-10-03 | | | | | | |
| 341-10-04 | | | | | | |
| | Total of deposit works | | | | | |



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Schedules to Balance Sheet

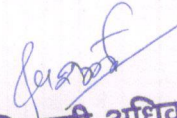
Schedule B-9: Other Liabilities [Code No 350]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---|--------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 350-10 | Creditors | - | - |
| 350-11 | Employee Liabilities | 48,873.00 | - |
| 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 | - | - |
| Total Other liabilities (Sundry Creditors) | | 48,873.00 | - |

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

| Code | Particulars | Current Year | Previous Year |
|-------------------------|------------------------|--------------|---------------|
| 1 | 2 | 3 | 4 |
| 360-10 | Provision for Expenses | - | - |
| 360-20 | Provision for Interest | | |
| 360-30 | Other Provisions | | |
| Total Provisions | | - | - |




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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 previous year |
| | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 1 | 2 | | | | | | | | | | |
| 410-10 | Land | | | | 1.00 | | | | | | |
| 410-20 | Buildings | | 1.00 | | | | | | | 1.00 | |
| 410-21 | Parks & Playgrounds | | | | | | | | | | |
| 410-21 | Infrastructure Assets | | 356,157.00 | | 356,157.00 | | 24,165.25 | | 24,165.25 | 331,991.75 | |
| 410-30 | Roads and Bridges | | | | | | | | | | |
| 410-31 | Sewerage and drainage | | | | | | | | | | |
| 410-32 | Waterways | | | | | | | | | | |
| 410-33 | Public Lighting | | | | | | | | | | |
| 410-33 | Other assets | | | | | | | | | | |
| 410-40 | Plants & Machinery | | | | | | | | | | |
| 410-50 | Vehicles | | 2,083,903.00 | | 2,083,903.00 | | 98,985.39 | | 98,985.39 | 1,984,917.61 | |
| 410-60 | Office & other equipment | | 153,204.00 | | 153,204.00 | | 14,554.00 | | 14,554.00 | 138,650.00 | |
| 410-70 | Furniture, fixtures, fittings and electrical appliances | | 210,745.00 | | 210,745.00 | | 10,009.77 | | 10,009.77 | 200,735.23 | |
| 410-22 | Statues, heritage assets, antiques & other works of art | | | | | | | | | | |
| 410-80 | Other fixed assets and non-current assets (includes Intangible Assets) | | | | | | | | | | |
| | Total | | 2,804,010.00 | | 2,804,010.00 | | 147,714.41 | | 147,714.41 | 2,656,295.59 | |



R. Bani
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Schedules to Balance Sheet

Schedule B-12: Capital Work in Progress (CWIP) - [Code 412]

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

- A list of Contract-wise CWIP at the end of the FY will be annexed to this schedule

Schedule B-13: Investments - General Fund (Code 420)

Amount Rs.

| Code No. | Particulars | With whom invested | Face value (Rs.) | Current year Carrying Cost | Previous year Carrying Cost (Rs) |
|-----------------------------|-------------------------------|--------------------|------------------|----------------------------|----------------------------------|
| | | | | 5 | 6 |
| 1 | 2 | 3 | 4 | | |
| 420-10 | Central Government Securities | | | | |
| 420-20 | State Government Securities | | | | |
| 420-30 | Debtenture 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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Schedules to Balance Sheet

Schedule B-14: Investments - Other Funds [Code 421]

| Code No. | Particulars | With whom invested | Face value (Rs.) | Current year Carrying Cost (Rs) | Previous year Carrying Cost (Rs) |
|----------|-----------------------------------|--------------------|------------------|---------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 421-10 | Central Government Securities | | | | |
| 421-20 | State Government Securities | | | | |
| 421-30 | Debenture and Bonds | | | | |
| 421-40 | Preference Shares | | | | |
| 421-50 | Equity Shares | | | | |
| 421-60 | Units of Mutual Funds | | | | |
| 421-80 | Other Investments | | | | |
| | Total of Investments Other | | | | |

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

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



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

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 | | - |
| | Balance with Bank - | | |
| 450-21 | Nationalised Banks | - | - |
| 450-22 | Other Scheduled Banks | | |
| 450-23 | Scheduled Co-operative | - | - |
| 450-24 | Post Office | | |
| 450-25 | Treasury account | - | - |
| | Sub-total | - | - |
| | 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 | 4,589,389.00 | - |
| 450-62 | Other Scheduled Banks | | |
| 450-63 | Scheduled Co-operative | - | - |
| 450-64 | Post Office | | |
| | Treasury account | - | - |
| | Sub-total | 4,589,389.00 | - |
| Total Cash and Bank balances | | 4,589,389.00 | - |



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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.) |
|----------|---|--|------------------------------------|---------------------------------|--|
| | | 3 | 4 | 5 | 6 |
| 1 | 2 | | | | |
| 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) |
|----------|------------------------------------|---------------------------|---------------------------|
| | | 3 | 4 |
| 1 | 2 | | |
| 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 |
|--------|------------------------------|---------------------|----------------------|
| | | 3 | 4 |
| 1 | 2 | | |
| 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 |
|--------|--|---------------------|----------------------|
| | | 3 | 4 |
| 1 | 2 | | |
| 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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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 | - | |
| 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 | | - | - |
| 110-90 | Less | | |
| | Tax Remissions and Refund [Schedule I - 1 | - | - |
| | Sub-total | - | - |
| Total tax revenue | | - | - |

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

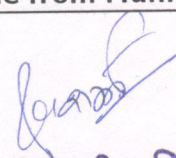
Schedule I-2: Assigned Revenues & Compensation (Code No 120]

| 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 | | |
| 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 | | - | - |
| 130-90 | Less: Rent Remission and Refunds | | |
| Sub-total | | - | - |
| Total Rental Income from Municipal Properties | | - | - |

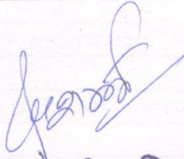



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Schedules to Income and Expenditure Account
Schedule I-4: Fees & User Charges [Code No 140]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 140-10 | Empanelment & Registration | | |
| 140-11 | Licensing Fees | 5,086.00 | |
| 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 | 3,000.00 | |
| 140-40 | Other Fees | | |
| 140-50 | User Charges | | |
| 140-60 | Entry Fees | | |
| 140-70 | Service/ Administrative Charges | | |
| 140-80 | Other Charges | | |
| | Sub-Total | 8,086.00 | - |
| 140-90 | Less: Rent Remission and Refunds | - | - |
| | Sub-total | - | - |
| | Total income from Fees & User Charges | 8,086.00 | - |




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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 | - | |
| 150-11 | Sale of Forms & Publications | 11,000.00 | |
| 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 | | 11,000.00 | - |

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

| Code No. | Particulars | Current Year | Previous Year |
|--|------------------------------|---------------------|---------------|
| 1 | 2 | 3 | 4 |
| 160-10 | Revenue Grant | 2,127,717.41 | |
| 160-20 | Re-imburement of expenses | | |
| 160-30 | Contribution towards schemes | | |
| Total Revenue Grants, Contributions & | | 2,127,717.41 | - |

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 | | - | - |



R.R. Raj
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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 | 54,553.00 | |
| 171-20 | Interest on Loans and advances to | | |
| 171-30 | Interest on loans to others | | |
| 171-40 | Other Interest | | |
| Total. - Interest Earned | | 54,553.00 | - |

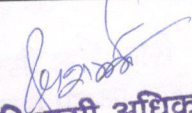
Schedule I-9: Other Income [Code No180]

| Code | Particulars | Current Year | Previous Year |
|----------------------------|-----------------------------------|--------------|---------------|
| 1 | 2 | 3 | 4 |
| 180-10 | Deposits Forfeited | | |
| 180-11 | Lapsed Deposits | | |
| 180-20 | Insurance Claim Recovery | | |
| 180-30 | Profit on Disposal of Fixed asses | | |
| 180-40 | Recovery from Employees | | |
| 180-50 | Unclaimed Refund/Liabilities | | |
| 180-60 | Excess Provisions written back | | |
| 180-80 | Miscellaneous Income | | |
| Total. Other Income | | - | - |

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

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




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Schedules to Income and Expenditure Account

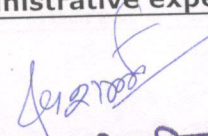
Schedule I-10: Establishment Expenses [code no 210]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|-------------------------------------|--------------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 210-10 | Salaries, Wages and Bonus | 1,386,353.00 | |
| 210-20 | Benefits and Allowances | - | |
| 210-30 | Pension | - | |
| 210-40 | Other Terminal & Retirement Benefits | - | |
| Total establishment expenses | | 1,386,353.00 | - |

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

| Code | Particulars | Current Year | Previous Year |
|--------------------------------------|-------------------------------|-------------------|---------------|
| 1 | 2 | 3 | 4 |
| 220-10 | Rent, Rates and Taxes | | |
| 220-11 | Office maintenance | | |
| 220-12 | Communication Expenses | | |
| 220-20 | Books & Periodicals | | |
| 220-21 | Printing and Stationery | 69,616.00 | |
| 220-30 | Travelling & Conveyance | | |
| 220-40 | Insurance | | |
| 220-50 | Audit Fees | | |
| 220-51 | Legal Expenses | | |
| 220-52 | Professional and other Fees | 24,000.00 | |
| 220-60 | Advertisement and Publicity | 222,180.00 | |
| 220-61 | Membership & subscriptions | | |
| 220-80 | Other Administrative Expenses | | |
| Total administrative expenses | | 315,796.00 | - |




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Schedules to Income and Expenditure Account

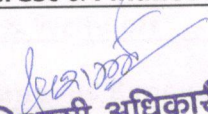
Schedule I-12: Operations and Maintenance [Code No 230]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 230-10 | Power & Fuel | 37,451.00 | |
| 230-20 | Bulk Purchases | - | |
| 230-30 | Consumption of Stores | - | |
| 230-40 | Hire Charges | - | |
| 230-50 | Repairs & maintenance -Infrastructure Assets | | |
| 230-51 | Repairs & maintenance - Civic Amenities | - | |
| 230-52 | Repairs & maintenance - Buildings | - | |
| 230-53 | Repairs & maintenance - Vehicles | | |
| 230-59 | Repairs & maintenance - Others | - | |
| 230-80 | Other operating & maintenance expenses | 384,691.00 | |
| Total Operating & Maintenance Expense | | 422,142.00 | - |

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 | - | |
| 240-80 | Other Finance Expenses | | |
| Total Interest & Finance Charges | | - | - |




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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 | 19,670.00 | |
| 250-30 | Share in Programmes of others | | |
| Total Programme Expenses | | 19,670.00 | - |

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 | Previous Year Amount |
|---|-----------------------------------|--------------|----------------------|
| 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 | Particulars | Current Year | Previous Year Amount |
|-------------------------------------|---------------------------------|--------------|----------------------|
| 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 Panchayat Padli Gujjar

Part I - Notes to the Balance Sheet

1. The 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. List of assets which have been handed over to the ULB, but the title deed has not been executed.
3. ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from date of incorporation i.e 19th May, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.

Part II - Significant Accounting Policies

1. 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.
2. Depreciation has been provided on straight line method by estimating the useful life of the asset.
3. Gross amount paid or payable for works based on noting's in the Measurement Book as on 31 March 2022 has been recognized as capital work in progress.
4. Long term investments have been valued at cost.
5. Stores and spares have been valued at cost. In determination of cost, weighted average method of costing has been used.



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

6. In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.
7. Arrears of rental income from municipal properties have been accounted for as done for property tax. No accrual of revenue has been done for other receivables.
8. Valuation of current investments has been done on cost.
9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

For RR Bajaj & Associates
Chartered Accountant:

CA Mukesh Kumawat
Authorized Signatory



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