

**NAGAR PALIKA PARISHAD  
KHATIMA  
U S NAGAR**

**OPENING BALANCE SHEET  
AS ON 01.04.2021**

**PREPARED BY:**

**ACHAL SRIVASTAVA & CO.**

**CHARTERED ACCOUNTANTS**



**ACCOUNTANT'S COMPILATION REPORT**

To

The Executive Officer,

Nagar Palika Parishad Khatima

We have compiled the accompanying financial statements of NAGAR PALIKA PARISHAD KHATIMA based on information you have provided. These financial statements comprise the Balance Sheet of NAGAR PALIKA PARISHAD KHATIMA as at 01<sup>st</sup> April 2021, the statement of Income and Expenditure account, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist the ULB in the preparation and presentation of these financial statements on the basis of accounting principles described in Note to accounts of the financial statements. We have complied with relevant ethical requirements.

These financial statements and the accuracy and completeness of the information used to compile them is the responsibility of the ULB

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by the ULB to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the basis of accounting principles as described in Note to accounts

As stated in Note to accounts of the financial statements are prepared and presented in accordance with accounting principles as prescribed in Uttarakhand Municipal Accounting Manual-2021. The financial statements are prepared for the purpose described in Note to the financial statements. Accordingly, these financial statements may not be suitable for other purposes.

For ACHAL SRIVASTAVA & CO.  
Chartered Accountants  
Firm Registration Number 013385C

CA SANJAY KUMAR GUPTA  
Partner  
Membership Number- 408105  
Date- 16.03.2024  
UDIN- 24408105BKADDW6559



We have prepared / verified the Opening Balance Sheet as on 01<sup>st</sup> April 2021 of NAGAR PALIKA PARISHAD KHATIMA and examined all relevant documents, supporting and records. The Balance Sheet has been prepared based on accrual-based Double Entry accounting system. All items that could have been included have been included and it is certified that no items have been left out in preparation of the opening Balance Sheet.

We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the assignment. In cases where information was not available, a certificate from the Board of Councilors has been obtained. These certificates are attached herewith.

We have prepared / verified the opening Balance Sheet in accordance with Guidelines for preparation of opening Balance Sheet and approved by the Government of Uttarakhand. In cases where there were doubts, explanations were taken from the competent authorities.

Date: 16.03.2024

Place: Khatima

Signature and Seal of the ULB

अधिसूचना अधिकारी  
नगर पालिका परिषद खटीमा  
(ऊधम सिंह नगर)



## Annexure OB1- Opening Balance sheet

## OPENING BALANCE SHEET OF NAGAR PALIKA PARISHAD KHATIMA AS ON 01.04.2021

Code of Accounts	Description of Items	Schedule No.	Amount (Rs.)
	<b>LIABILITIES</b>		
	<b>Own Fund Reserves and Surplus</b>		
3-10	Corporation Fund /Municipal (General) Fund	B-1	16,706,987.36
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	20,864,894.00
	<b>Total Own Fund Reserves &amp; Surplus</b>		<b>37,571,881.36</b>
3-20	Grants, Contributions for specific purposes	B-4	57,754,736.00
	<b>Loans</b>		
3-30	Secured loans	B-5	-
3-31	Unsecured loans	B-6	-
	<b>Total Loans</b>		-
	<b>Current Liabilities and Provisions</b>		
3-40	Deposits Received	B-7	982,398.00
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	9,338,592.00
3-60	Provisions	B-10	3,346,030.00
	<b>Total Current Liabilities and Provisions</b>		<b>13,667,020.00</b>
	<b>TOTAL LIABILITIES</b>		<b>108,993,637.36</b>
	<b>ASSETS</b>		
4-10	<b>Fixed Assets</b>	B-11	
	Gross Block		32,484,502.00
4-11	Less: Accumulated Depreciation		11,619,608.00
	Net Block		20,864,894.00
4-12	Capital work-in-progress	B-12	-
	<b>Total Fixed Assets</b>		<b>20,864,894.00</b>
	<b>Investments</b>		
4-20	Investment - General Fund	B-13	-
4-21	Investment - Other Funds	B-14	-
	<b>Total Investment Current assets, loans &amp; advances</b>		-
4-30	Stock in hand (Inventories)	B-15	-
	<b>Sundry Debtors (Receivables)</b>		
4-31	Gross amount outstanding	B-16	10,636,717.00
4-32	Less: Accumulated provision against bad and doubtful		5,020,392.00
	Net amount outstanding		5,616,325.00
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	82,492,418.36
4-60	Loans, advances and deposits	B-19	20,000.00
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		20,000.00
	<b>Total Curent Assets, Loans &amp; Advances</b>		<b>88,128,743.36</b>
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
	<b>TOTAL ASSETS</b>		<b>108,993,637.36</b>

Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)

B-22

For ACHAL SRIVASTAVA & CO  
Chartered Accountants  
FRN 013385C

For NAGAR PALIKA PARISHAD KHATIMA

SANJAY KUMAR GUPTA  
Partner  
UDIN:  
Date:



अधिसासी अधिकारी  
नगरपालिका परिषद खटीमा  
(ऊधम सिंह नगर)

**Schedule B-1: Municipal (General) Fund**

<b>Particulars</b>	<b>Opening Balance as on 01.04.2021(Rs)</b>
<b>1</b>	<b>2</b>
Municipal Fund	16,706,987.36
Excess of Income & Expenditure	-
<b>Total Municipal Fund</b>	<b>16,706,987.36</b>



अधिसारी अधिकारी  
नगर पालिका परिषद खटीमा  
(ऊजम सिंह नगर)

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

(Amount  
In Rs.)

Particulars	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)	-	-	-	-	-	-	-
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 as on 31.03.2021	-	-	-	-	-	-	-



अधिसासी अधिकारी  
नगर पालिका परिषद खटीमा  
(ऊधम सिंह नगर)



Schedule B-3: Reserves

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Capital Reserve	
Grant against Fixed Asset	20,864,894.00
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
<b>Total Reserve funds</b>	<b>20,864,894.00</b>



  
अधिसासी अधिकारी  
नगर पालिका परिषद खटीमा  
(ऊधम सिंह नगर)

(Amount in Rs.)

## Schedule B-4: Grants &amp; Contribution for Specific Purposes

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 Organizations	Others
Code No.							
(a) Opening Balance	52,469,245.00	5,285,491.00	-	-	-	-	-
(b) Addition to the Grants*							
(I) Grant received during the year	-	-	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	52,469,245.00	5,285,491.00	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(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]	-	-	-	-	-	-	-
Net balance as on 31.03.2021	52,469,245.00	5,285,491.00	-	-	-	-	-



अधिसारी अधिकारी  
नगर पालिका परिषद खटीमा  
(ऊधम सिंह नगर)



**Schedule B-5: Secured Loans**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Loans from Central Government	
Loans from State Government	
Loans from Govt. Bodies & Associations	
Loans from international agencies	
Loans from Banks & financial institutions	
Other Term Loans	
Bonds & Debentures	
Other loans	
Guarantee, if any	
<b>Total Secured Loans</b>	<b>-</b>

**Schedule B-6: Unsecured Loans**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Loans from Central Government	
Loans from State Government	
Loans from Govt. Bodies & Associations	
Loans from international agencies	
Loans from Banks & financial institutions	
Other Term Loans	
Bonds & Debentures	
Other loans	
<b>Total Un-Secured Loans</b>	<b>-</b>

**Schedule B-7: Deposits Received**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
From Contractors	982,398.00
From Revenues	-
From Staff	-
From Others	-
<b>Total deposits received</b>	<b>982,398.00</b>



आधिसासी अधिकारी  
नगर पालिका परिषद खटीमा  
(ऊधम सिंह नगर)

**Schedule B-8: Deposit Works**

<b>Particulars</b>	<b>Balance as on 01.04.2021 (Rs.)</b>
<b>1</b>	<b>2</b>
Civil Works	-
Electrical Works	-
Others	-
<b>Total of deposit works</b>	<b>-</b>



अधिशारी अधिकारी  
नगर पालिका परिषद खटीमा  
(उधम सिंह नगर)

**Schedule B-9: Other Liabilities (Sundry Creditors)**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Creditors	6,660,259.00
Employee Liabilities	2,678,333.00
Interest Accrued and due	-
Recoveries Payable	-
Government Dues Payable	-
Refunds Payable	-
Advance collection of Revenues	-
Others	-
<b>Total Other liabilities (Sundry Creditors)</b>	<b>9,338,592.00</b>

**Schedule B-10: Provisions**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Provision for Expenses	3,346,030.00
Provision for Interest	-
Provision for Other Assets	-
<b>Total Provisions</b>	<b>3,346,030.00</b>

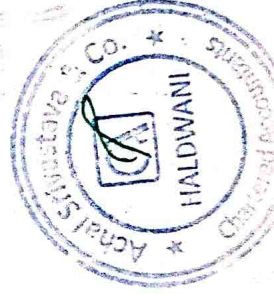


अधिशसी अधिकारी  
नगर पालिका परिषद खटीमा  
(रुधम सिंह नगर)



**Schedule B-11: Fixed Assets**

Particulars	Gross Block Cost as on 31.03.2021	Accumulated Depreciation as on 31.03.2021	Net Block as on 31.03.2021
1	2	3	4
Land	5.00	-	5.00
Buildings	3.00	-	3.00
<b>Statues and Heritage Assets</b>			
Statues and valuable works of art and antiquities	-	-	-
Heritage building	-	-	-
<b>Infrastructure Assets</b>			
Parks & Playground	-	-	-
Roads & Bridges	13,275,919.00	3,208,066.00	10,067,853.00
Sewerage and Drainage	-	-	-
Water Ways	6,265,000.00	681,625.00	5,583,375.00
Public Lighting	-	-	-
<b>Other assets</b>			
Plants & Machinery	4,316,536.00	3,154,830.00	1,161,706.00
Vehicles	6,352,292.00	2,835,341.00	3,516,951.00
Office & Other equipment	2,160,326.00	1,674,620.00	485,706.00
Furniture, Fixtures, Fittings and electrical appliances	114,421.00	65,126.00	49,295.00
Other fixed assets	-	-	-
<b>Grand Total</b>	<b>32,484,502.00</b>	<b>11,619,608.00</b>	<b>20,864,894.00</b>
Capital Work in progress	-	-	-



अधिशासी अधिकारी  
नगर पालिका परिषद खटीमा  
(सुधम सिंह नगर)

**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 as on 31.03.2021
(A)	(B)	(C)	(D)	(E=B+C+D)
Building	-	-	-	-
Parks & Playground	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant & Machinery	-	-	-	-
<b>Total</b>	-	-	-	-

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



अधिसारी अधिकारी  
नगर पालिका परिषद खटीमा  
(ऊधम सिंह नगर)

**Schedule B-13: Investments - General Fund**

<b>Particulars</b>	<b>With whom Invested</b>	<b>Face value (Rs.)</b>	<b>Cost as on 31.03.2021 (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Central Government Securities	-	-	-
State Government Securities	-	-	-
Debentures and Bonds	-	-	-
Preference Shares	-	-	-
Equity Shares	-	-	-
Units of Mutual Funds	-	-	-
Other Investments	-	-	-
<b>Total of Investments- General Fund</b>	-	-	-

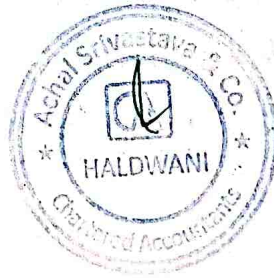


अधिसास अधिकारी  
नगर पालिका परिषद खटीमा  
(रूपम सिंह नगर)



**Schedule B-14: Investments - Other Funds**

Particulars	With whom Invested	Face value (Rs.)	Cost as on 31.03.2021 (Rs.)
1	2	3	4
Central Government Securities	-	-	-
State Government Securities	-	-	-
Debentures and Bonds	-	-	-
Preference Shares	-	-	-
Equity Shares	-	-	-
Units of Mutual Funds	-	-	-
Other Investments	-	-	-
<b>Total of Investments -Other Funds</b>	-	-	-




अधिकाारी  
नगर पालिका परिषद खटीमा  
(जयम सिंह नगर)

**Schedule B-15: Stock-in-Hand (Inventories)**

<b>Particulars</b>	<b>Balance as on 01.04.2021 (Rs.)</b>
<b>1</b>	<b>2</b>
Stores	-
Loose	-
Tools	-
Others	-
<b>Total Stock in hand</b>	<b>-</b>



  
अधिशाली अधिकारी  
नगर पालिका परिषद खटीमा  
(ऊधम सिंह नगर)

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	<b>Receivables for Property Taxes</b>				
	Current Year	1,566,445.00	0	1,566,445.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years	635,301.00	158,825.00	476,476.00	
	3 years to 4 years	552,220.00	276,110.00	276,110.00	
	4 years to 5 years*	485,298.00	363,974.00	121,324.00	
	More than 5 years/ Sick or Closed Industries	2,787,851.00	2,787,851.00	-	
	Sub - total	6,027,115.00	3,586,760.00	2,440,355.00	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	<b>Net Receivables of Property Taxes</b>	<b>6,027,115.00</b>	<b>3,586,760.00</b>	<b>2,440,355.00</b>	<b>-</b>
431-19	<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	-	-	-	-
	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	-	-	-	-
350-30	<b>Net Receivables of Other Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	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	<b>Receivables from Other Sources</b>				
	Current Year	2,408,069.00	0	2,408,069.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years	665,902.00	166,476.00	499,426.00	
	3 years to 4 years	406,850.00	203,425.00	203,425.00	
	4 years to 5 years*	260,199.00	195,149.00	65,050.00	
	More than 5 years/ Sick or Closed Industries	868,582.00	868,582.00	-	
	Sub - total	4,609,602.00	1,433,632.00	3,175,970.00	-
	<b>Total of Sundry Debtors (Receivables)</b>	<b>10,636,717.00</b>	<b>5,020,392.00</b>	<b>5,616,325.00</b>	<b>-</b>

**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.

\*As per UMAM provisioning provided for 4 years to 5 years on property Taxes, but column not available in format, so that column inserted



अधिकाारी  
नगर पालिका परिषद खटीमा  
(सिंह नगर)



**Schedule B-17: Prepaid Expenses**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Establishment	-
Administrative	-
Operations & Maintenance	-
<b>Total Prepaid Expenses</b>	<b>-</b>

**Schedule B-18 :Cash and Bank Balances**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Cash	-
<b>Balance with Bank - Municipal Funds:</b>	
Nationalised Bank	16,968,491.46
Other Scheduled Banks	7,769,191
Scheduled Co-operative Banks	-
Post office	-
Treasury	-
<b>Sub-total</b>	<b>24,737,682.36</b>
<b>Balance with Bank _____ Special Funds:</b>	
Nationalised Bank	
Other Scheduled Banks	-
Scheduled Co-operative Banks	
Post office	
Treasury	
<b>Sub-total</b>	<b>-</b>
<b>Balance with Bank-_____ Grant Funds:</b>	
Nationalised Banks	1,559,118.00
Other Scheduled Banks	17,079,409.00
Scheduled Co-operative Banks	-
Post Office	
Treasury	39,116,209.00
<b>Sub-total</b>	<b>57,754,736.00</b>
<b>Total Cash and Bank Balances</b>	<b>82,492,418.36</b>



अधिसासी अधिकारी  
नगर पालिका परिषद खटीमा  
(ऊधम सिंह नगर)

**Schedule B-19: Loans, Advances, and Deposits**

<b>Particulars</b>	<b>Balance as on 01.04.2021 (Rs.)</b>
<b>1</b>	<b>2</b>
Loans and Advances to Employees	20,000.00
Loans to Others	
Advance to Suppliers and Contractors	-
Advance to Others	
Deposit with External Agencies	-
Other Current Assets	
<b>Sub Total</b>	<b>20,000.00</b>
Less: Accumulated Provisions against Loans, Advances and Deposits	-
<b>Total Loans, advances and deposits</b>	<b>20,000.00</b>



अधिशारी अधिकारी  
नगर पालिका परिषद खटीमा  
(सिद्ध सिंह नगर)

**Schedule B-20: Other Assets**

<b>Particulars</b>	<b>Balance as on 01.04.2021 (Rs.)</b>
<b>1</b>	<b>2</b>
Deposit Works	-
Other asset control accounts	-
<b>Total Other Assets</b>	<b>-</b>

**Schedule B-21: Miscellaneous Expenditure (to the extent not written off)**

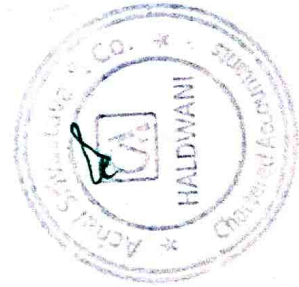
<b>Particulars</b>	<b>Balance as on 01.04.2021 (Rs.)</b>
<b>1</b>	<b>2</b>
Loan Issue Expenses Deferred	-
Discount on Issue of Loans	-
Deferred Revenue Expenses	-
Others	-
<b>Total Miscellaneous Expenditure</b>	<b>-</b>



अधिशाली अधिकारी  
नगर पालिका परिषद खटीमा  
(ऊधम सिंह नगर)



Particulars	Grants from Central Government					Grants from State Government			
	14th & 15th Finance Commission	Swatch Bharat Mission (HHL)	Nala Nirman	NULM	Pradhan Mantri Awas Yojna	State Finance Commission	Awasthapna DM	Awasthapna Beatification	Awasthapana Vikas Nidhi
(a) Opening Balance	38,809,814.00	3,410,278.00	2,557,589.00	31,424.00	7,660,140.00	306,395.00	1,545,217.00	13,901.00	3,419,978.00
(b) Addition to the Grants									
(i) Grants received during the year									
(ii) Interest/Dividends earned on Grant Investments									
(iii) Profit on Disposal of Grant Investments									
(iv) Appreciation in value of Grant Investments									
(v) Other addition (Specify nature)									
(vi) Interest & Charge (Specify nature)									
Total (b)									
Total (a+b)	38,809,814.00	3,410,278.00	2,557,589.00	31,424.00	7,660,140.00	306,395.00	1,545,217.00	13,901.00	3,419,978.00
(c) Payments out of Funds									
(i) Capital Expenditure on Fixed Assets									
Others									
Sub-total									
(ii) Revenue Expenditure on Salary, Wages and allowances etc. Rent									
Other administrative charges									
Others - Pension									
Sub-total									
(iii) Other :									
Loss on disposal of Grant Investments									
Diminution in Value of Grant Investments									
Grants transferred to UP Jal Nigam									
Grants Refunded/Transferred									
Sub-total									
Total of (i+ii+iii) (c)									
Net balance at year end (a+b) - (c)	38,809,814.00	3,410,278.00	2,557,589.00	31,424.00	7,660,140.00	306,395.00	1,545,217.00	13,901.00	3,419,978.00
Total Grants & Contribution for Specific Purposes	56,195,618.00								



आधेशासी अधिकारी  
नगर पालिका परिषद खटीमा  
(ऊधम सिंह नगर)

**Annexure of Schedule B - 18 : Cash and Balances [Code No. 450]**

Particulars		Current Year Amount (Rs.)
	2	3
<b>Balance with Bank Municipal Funds</b>		
<b><u>Nationalised Banks</u></b>		
BANK OF BARODA A/C NO 0093	237,942.56	
STATE BANK OF INDIA A/C NO-11104904203	16,730,548.90	
		16,968,491.46
<b><u>Other Scheduled Banks</u></b>		
BANDHAN BANK A/C NO -2695	7,597,944.00	
HDFC BANK A/C NO -3150	14,117.30	
HDFC BANK A/C NO -3163	37,821.30	
HDFC BANK A/C NO -50100249643111	119,308.30	
		7,769,190.90
<b><u>Scheduled Co operative Banks</u></b>		-
<b>Sub Total</b>		<b>24,737,682.36</b>
<b>Balance with Bank - Special Funds</b>		
<b><u>Other Scheduled Banks</u></b>		
<b>Sub Total</b>		-
<b>Balance with Bank - Grant Funds</b>		
<b><u>Nationalised Banks</u></b>		
PUNJAB NATIOAL BANK ,Khatima A/C NO 06802010028980	1,545,217.00	
PNB A/C NO -29471	13,901.00	
		1,559,118.00
<b><u>Other Schedule Banks-Grant Funds</u></b>		
Axis Bank A/c 916010047621140	7,072,857.00	
ICICI BANK A/C 179401000399	587,283.00	
ICICI BANK A/C 179401000400	3,410,278.00	
ICICI BANK A/C 179401000708	31,424.00	
ICICI BANK A/C NO 0225	3,419,978.00	
NAINITAL BANK LTD A/C NO-5072	2,557,589.00	
		17,079,409.00
<b><u>Scheduled Co operative Banks</u></b>		
<b><u>Treasury-Grant funds</u></b>		
PLA-SFC	306,395.00	
PLA- TFC	38,809,814.00	
		39,116,209.00
<b>Sub Total</b>		<b>57,754,736.00</b>
<b>Total</b>		<b>82,492,418.36</b>



अधिसासी अधिकारी  
नगर पालिका परिषद खटीमा  
(ऊधम सिंह नगर)



## Schedule B-22: Notes to the Balance Sheet

- 1 Contractual liabilities not provided for:
  - a) Amount of contracts entered on account of capital works but on which noworks 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. NIL
- 3 List of assets which are in permissive possession and no economic benefits are being derived from it. NIL
- 4 Receivables from taxes, etc. which is not being collected because of litigation. NIL
- 5 Amount of any guarantee given by the ULB on behalf of Councillors or staff- NIL
- 6 Fixed assets which are accounted in balance sheet as on 31.03.2021 and date of purchase and construction not recognised are fully depreciated
- 7 Any assets which has been acquired by way of gift, constructed/acquired through grants, transfer by any other government or without consideration shall be recorded at nominal value of Rs.1/-
- 8 Provision for outstanding revenue for Property tax and Rental income adjusted with municipal fund.
- 9 Grant register not updated for the Financial year 2020-21

### Annexure OB2.: Significant Accounting Policies

- A4.2.1. 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.
- A4.2.2. Depreciation has been provided on straight line method by estimating the useful life of the asset.
- A4.2.3. Gross amount paid or payable for works based on notings in the Measurement Book as on 31 March 2021 has been recognised as capital work in progress.
- A4.2.4. Long term investments have been valued at cost.
- A4.2.5. Stores and spares have been valued at cost. In determination of cost, FIFO method of costing has been used.
- A4.2.6. In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.
- A4.2.7. 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.
- A4.2.8. Valuation of current investments has been done on cost.
- A4.2.9. The difference between assets and liabilities has been recognised as the opening balance of Municipal General Fund or as Capital Deficit.



Handwritten signature and official stamp of the Municipal Council, Haldwani. The stamp is in purple ink and contains the text 'मुख्य अधिकारी' (Chief Officer) and 'नगर पालिका, हल्द्वानी' (Municipal Council, Haldwani).