

OPENING BALANCE SHEET

AS ON

1-04-2021.

NAGAR PALIKA PARISHAD

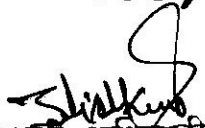
MAHUA KHERA GANJ


Prepared By:

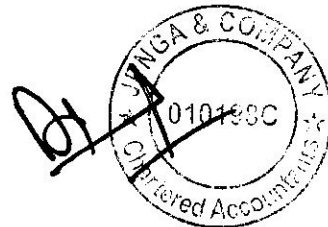
JPNGA & Company

(Chartered Accountant)

465, Vijay Park Extension, Dehradun, UK


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Statement of Significant Accounting Policies

NAGAR PALIKA PARISHAD MAHUAKHERAGANJ (U.S. NAGAR)

Long Term liability

- Long Term liability is made up of Borrowings directly taken by the Municipality as well as those given as part of schemes sponsored by Central/ State Government or by multilateral or any other funding agencies. Liability under direct borrowing is accounted for on the basis of actual receipt of funds.

Interest on borrowings

- Interest on borrowings specifically identified with fixed assets is capitalized under the respective fixed asset accounts.
- Interest on general borrowings is charged to the income and expenditure account.

Grants

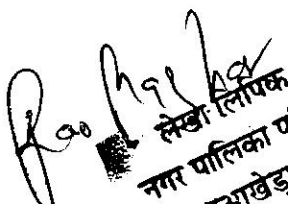
- Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognised as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.
- Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been be treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.
- Capital Grants received by the Municipality as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the Corporation, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.


Investments

- Investments are carried at cost. Any permanent fall in the carrying value of the investments are provided for.
- Investment in equity share of the NIL has been carried as per Equity method.

Stores and Spares

- Stores and spares are valued as on 01/04/2021 at the cost based on FIFO method


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Statement of Significant Accounting Policies

NAGAR PALIKA PARISHAD MAHUAKHERAGANJ (U.S. NAGAR)

Introduction

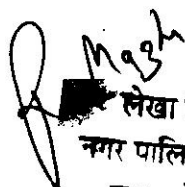
The Statement of Significant Accounting Policies shall state important accounting policies followed by the ULB in respect of accounting for its transactions and in the preparation and presentation of the Financial Statements.

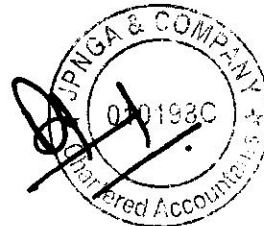
Basis of Accounting


- The Opening Balance Sheet As on 01/04/2021 has been prepared on accrual basis by the **Nagar Palika Parishad Mahuakheraganj** as per Uttarakhand Municipal Accounting Manual 2021 and accounting standard issued by institute of chartered accountant of India (ICAI)
- The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.
- All figures are in Indian Rupees
- Financial statements have been prepared on historical cost convention
- Financial statement has been prepared on Going concern basis and accounting policy have been consistently followed throughout the period.

Revenue Recognition

- Income in respect of which demands are raised by the ULB are accounted on accrual basis as and when they become due and demand is ascertainable.
- Property tax is accrued at the beginning of the year.
- Rental income is accrued as and when it becomes due as per the terms of the rental agreement.
- Interest and penalties on late collection of rental income have been reckoned in accrual basis.
- Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.
- Excess provision amounting to Rs. **NIL** (previous year - **NIL**) has been written back to the income and expenditure account.
- Where waiver scheme is allowed by GoUK, demand bills have been raised showing the gross bill and waiver amount separately.


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Statement of Significant Accounting Policies

NAGAR PALIKA PARISHAD MAHUAKHERAGANJ (U.S. NAGAR)

Recognition of expenditure

- Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards contributory pension fund has been accounted as and when the salary expenditure is accrued.
- Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
- No Annual provision has been made for Gratuity liability
- Interest on long term loans has been accounted on annual basis as per the terms of the loan agreement. During the year an amount of Rs. **NIL** has been paid and accounted as penal interest due to late repayment of instalments.
- Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.

Fixed assets and depreciation

- Fixed assets are shown at cost less accumulated depreciation. Cost of fixed assets includes all expenses incurred in connection with purchase and installation of the fixed asset.
- Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.
- Any Assets which have been acquired by way of gift/grant or transferred to ULB without consideration shall be recorded at nominal value of RS. 1
- Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM 2021.
- Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1). For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.
- No revaluation of fixed assets has been undertaken during the year.



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Annexure OB1- Opening Balance sheet

OPENING BALANCE SHEET OF NAGAR PALIKA PARISHAD MAHUAKHERGANJ ULB AS ON 1st April 2021

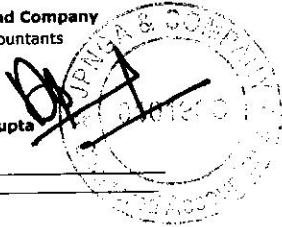
Code of Accounts	Description of Items	Schedule No.	Amount (Rs.)
	LIABILITIES		
	Own Fund Reserves and Surplus		
3-10	Corporation Fund /Municipal (General) Fund	B-1	558,256.98
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	82,649,410.55
	Total Own Fund Reserves & Surplus		83,207,667.53
3-20	Grants, Contributions for specific purposes	B-4	47,908,658.14
	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	5,145,825.10
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	563,951.00
3-60	Provisions	B-10	8,161,092.60
	Total Current Liabilities and Provisions		13,870,868.70
	TOTAL LIABILITIES		144,987,194.37
	ASSETS		
	Fixed Assets		
4-10	Gross Block	B-11	179,622,160.16
4-11	Less: Accumulated Depreciation		96,096,289.55
	Net Block		83,525,870.61
4-12	Capital work-in-progress	B-12	-
	Total Fixed Assets		83,525,870.61
	Investments		
4-20	Investment - General Fund	B-13	-
4-21	Investment - Other Funds	B-14	-
	Total Investment Current assets, loans & advances		-
4-30	Stock in hand (Inventories)	B-15	142,321.50
	Sundry Debtors (Receivables)		
4-31	Gross amount outstanding	B-16	35,337,551.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		22,403,352.50
	Net amount outstanding		12,934,198.50
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	48,384,803.76
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		-
	Total Current Assets, Loans & Advances		61,461,323.76
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
	TOTAL ASSETS		144,987,194.37

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

B-22

For JPNGA and Company
Chartered Accountants
FRN 010198C

CA. Ashish Gupta
Partner
UDIN:
Date:



For _____

Date: _____

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Schedule B-1: Municipal (General) Fund

Particulars		Opening Balance as on 31st March 2021 (Rs)
1		2
Municipal Fund		558,256.98
Excess of Income & Expenditure		-
Total Municipal Fund		558,256.98



R. G. Mashor
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Shikhar

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 31st March 2021	-	-	-	-	-	-	-

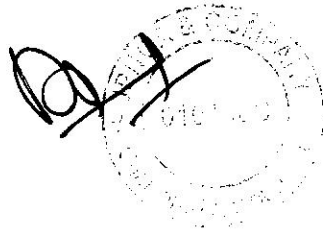
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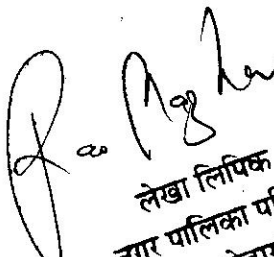



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Schedule B-3: Reserves

Particulars		Balance as on 31st March 2021 (Rs.)
1		2
Capital Reserve		
Grant against Fixed Asset		82,649,410.55
Borrowing Redemption Reserve		
Special Funds (Utilised)		
Statutory Reserve		
General Reserve		
Revaluation Reserve		
Total Reserve funds		82,649,410.55




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Schedule B-4: Grants & Contribution for Specific Purposes

(Amount in Rs.)

Particulars	Grants from Central Govt.						Grants from State Government				Others
	14th VITTA AAYOG	PMAY	SBM (Jan jagrukta abhiyaan)	IHSDP	NULM	STATE FINANCE COMMISSION	Solid Waste Management	AVASTHAPNA VIKAS NIDHI	COVID 19	COVID-19 (FOR EMPLOYEE)	
(a) Opening Balance	7,025,294	9,242,500	1,013,089	2,348,562	30,000	747	3,133,000	383,317	-	-	253,554
(b) Addition to the Grants*	13,560,000	-	646,000	-	-	34,109,000	11,638,000	-	400,000	40,000	-
(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)	13,560,000	-	646,000	-	-	34,109,000	11,638,000	-	400,000	40,000	-
Total (a+b)	20,585,294	9,242,500	1,659,089	2,348,562	30,000	34,109,747	14,771,000	383,317	400,000	40,000	253,554
(c) Payments out of funds											
(i) Capital Expenditure on											
Fixed Assets*	4,841,938	-	-	-	-	4,663,218	2,868,140	175,009	-	-	-
Others											
Sub - total	4,841,938	-	-	-	-	4,663,218	2,868,140	175,009	-	-	-
(ii) Revenue Expenditure on											
Salary, Wages and allowances etc.	514,121	2,360,000	716,227	-	-	19,558,813	-	-	215,220	-	-
Rent											
Others					1,719						
Sub - total	514,121	2,360,000	716,227	-	1,719	19,558,813	-	-	215,220	-	-
(iii) Other:											
Loss on disposal of grant Investments	-	-	-	-	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-
Interest grant/bank charges Grants Refunded	-	-	-	-	-	-	-	-	-	-	-
Sub -total	-	-	-	-	-	-	-	-	-	-	-
Total (c) [i+ii+iii]	5,356,059	2,360,000	716,227	-	1,719	24,222,031	2,868,140	175,009	215,220	-	-
Net balance as on 31st March 2021	15,223,235	6,882,500	942,862	2,348,562	28,281	9,899,716	11,902,860	208,308	184,780	40,000	253,554



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Schedule B-5: Secured Loans

Particulars	Amount as on 31st March 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	
Total Secured Loans	-

Schedule B-6: Unsecured Loans

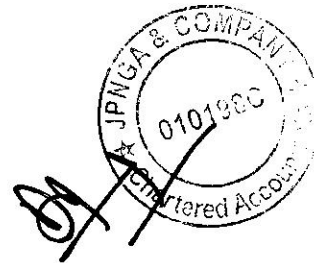
Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Loans from Central Government	
Loans from State Government	
Loans from Govt. Bodies & Associations	
Loans from international agencies	
Loans from Banks & financial institutions	
Other Term Loans	
Bonds & Debentures	
Other loans	
Total Un-Secured Loans	-

Schedule B-7: Deposits Received

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
From Contractors	5,145,825.10
From Revenues	-
From Staff	-
From Others	-
Total deposits received	5,145,825.10

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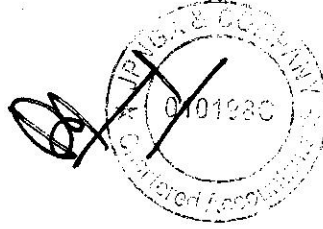


Note on Security Deposit

SL No.	Name of Contractor	Amount (Rs.)
1	2	3
1	Praveen Singh	271,075.00
2	Ahsaan Khan	1,417,240.00
3	Ishak Ahmed	672,561.00
4	Mohd Ali	55,846.00
5	Hamid Ali	239,894.00
6	Sabbir Ahmed	170,069.00
7	Sabir Husain	633,674.00
8	Jumma Contractor	220,990.00
9	Mohd Javed	132,871.00
10	Ajay Sharma	195,110.00
11	Nirdesh	252,619.10
12	Mustakeen	883,876.00
		5,145,825.10

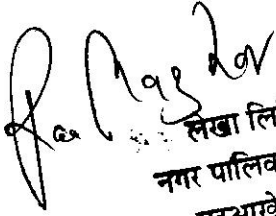
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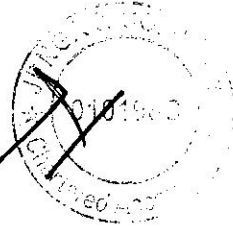


Schedule B-8: Deposit Works

Particulars	Balance as on 31st March 2021 (Rs.)
1	2
Civil Works	-
Electrical Works	-
Others	-
Total of deposit works	-


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Note of Employee Liabilities

Amount in Rs.

SL No.	Particulars	Designation of Employees	Current Year Amount (Rs.)
1	2	3	4
1	Salary Payable		
	Faeem Khan	E.O.	75,754.00
	YS Rathi	Sr. Accountant	53,536.00
	Piiyush Aggarwal	Account Clerk	34,407.00
	Murárital	Paryavaran Mitra	38,884.00
	RamAshre	Paryavaran Mitra	37,268.00
	Harful	Paryavaran Mitra	29,604.00
	Rajendra Kumar	Paryavaran Mitra	23,614.00
	Karan Lal	Paryavaran Mitra	21,668.00
	Ram Charan	Paryavaran Mitra	21,668.00
	Sanjeev Kumar	Paryavaran Mitra	19,254.00
2	Wages Payable		
	Computer Operator	Computer Operator	8,000.00
	Mod Haneef	Line Men	21,049.00
	Vinod	Paryavaran Mitra	9,025.00
	Munnu	Paryavaran Mitra	9,025.00
	Dharam Veer	Paryavaran Mitra	9,025.00
	Harish Kumar	Paryavaran Mitra	8,750.00
	Kishan	Paryavaran Mitra	9,025.00
	Parvati	Paryavaran Mitra	8,750.00
	Kranti	Paryavaran Mitra	9,025.00
	Munesh Devi	Paryavaran Mitra	9,025.00
3	PF Payable	-	72,870.00
4	Employer Contribution to NPS	-	9,716.00
Total Employees liabilities			538,942.00

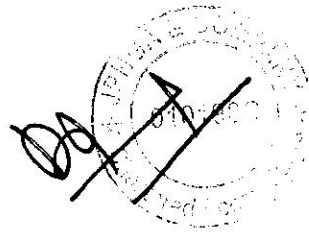
Note of Recovery Payable

Amount in Rs.

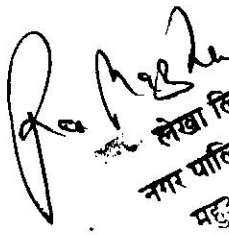
SL No.	Particulars	Current Year Amount (Rs.)
1	2	3
1	LIC Payable	25,009.00
Total Recovery Payable		25,009.00

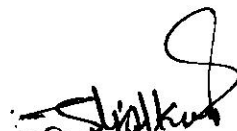
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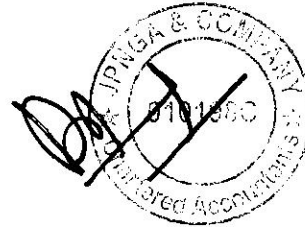
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Schedule B-11: Fixed Assets			
Particulars	Gross Block Cost as on 31st March 2021	Accumulated Depreciation as on 31st March 2021	Net Block as on 31st March 2021
1	2	3	4
Land	92.00	-	92.00
Buildings	3,294,786.41	515,551.81	2,779,234.60
Statues and Heritage Assets			
Statues and valuable works of art and antiques	-	-	-
Heritage building	-	-	-
Infrastructure Assets			
Parks & Playground	943,000.00	942,999.00	1.00
Roads & Bridges	136,956,817.38	78,758,886.19	58,197,931.19
Sewerage and Drainage	19,542,768.65	6,598,663.80	12,944,104.85
Water Ways	-	-	-
Public Lighting	5,017,535.60	4,233,546.27	783,989.33
Other assets			
Plants & Machinery	-	-	-
Vehicles	5,433,755.86	2,169,117.88	3,264,637.98
Office & Other equipment	902,108.26	364,915.73	537,192.53
Furniture, Fixtures, Fittings and electrical appliances	158,140.00	158,129.00	11.00
Other fixed assets	7,373,156.00	2,354,479.87	5,018,676.13
Grand Total	179,622,160.16	96,096,289.55	83,525,870.61
Capital Work in progress	-	-	-


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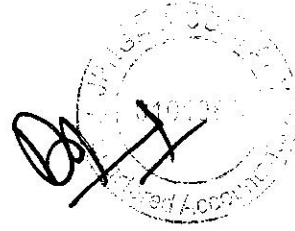
Schedule B-12: Capital Work in Progress (CWIP)- (Code 412)

Details of Fixed Asset Head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP as on 31st March 2021
(A)	(B)	(C)	(D)	(E=B+C+D)
Building	-	-	-	-
Parks & Playground	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Other Assets	-	-	-	-
Plant & Machinery	-	-	-	-
Total	-	-	-	-

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

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Schedule B-13: Investments - General Fund

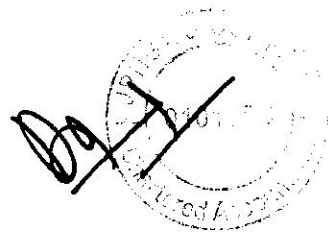
Particulars	With whom invested	Face value (Rs.)	Cost as on 31st March 2021 (Rs.)
1	2	3	4
Central Government Securities	-	-	-
State Government Securities	-	-	-
Debentures and Bonds	-	-	-
Preference Shares	-	-	-
Equity Shares	-	-	-
Units of Mutual Funds	-	-	-
Other Investments	-	-	-
Total of Investments- General Fund	-	-	-

Schedule B-14: Investments - Other Funds

Particulars	With whom invested	Face value (Rs.)	Cost as on 31st March 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	-	-	-
Total of Investments -Other Funds	-	-	-

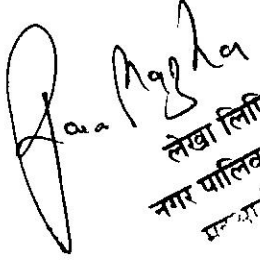
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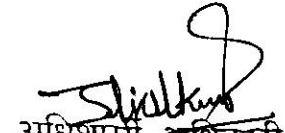
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Schedule B-15: Stock-in-Hand (Inventories)

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Stores	-
Loose	-
Tools	-
Others	142,321.50
Total Stock in hand	142,321.50


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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4	6
431-10	Receivables for Property Taxes				
	Current Year	3,750,595.00	-	3,750,595.00	
	Receivables outstanding for more than a year but not exceeding 2 years	3,758,520.00	-	3,758,520.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years	3,652,490.00	913,122.50	2,739,367.50	
	3 years to 4 years	3,597,570.00	1,798,785.00	1,798,785.00	
	4 years to 5 years	3,374,580.00	2,530,935.00	843,645.00	
	More than 5 years/ Sick or Closed Industries	17,160,510.00	17,160,510.00	-	
	Sub - total	35,294,265.00	22,403,352.50	12,890,912.50	
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	
350-30	Net Receivables of Property Taxes	35,294,265.00	22,403,352.50	12,890,912.50	-
431-19	Receivables of 'Rent				
	Current Year	43,286.00	-	43,286.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	
	3 years to 4 years	-	-	-	
	More than 5 years/ Sick or Closed Industries	-	-	-	
	Sub - total	43,286.00	-	43,286.00	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	
350-30	Net Receivables of Other Taxes	43,286.00	-	43,286.00	-
	Receivables of User charges				
	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 (License fee)				
	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)	35,337,551.00	22,403,352.50	12,934,198.50	-

Note:

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

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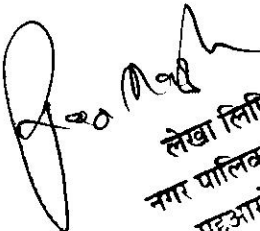



Schedule B-17: Prepaid Expenses

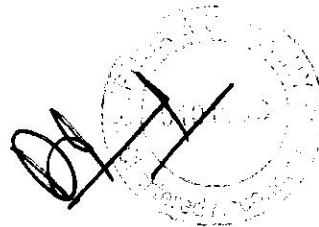
Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Establishment	-
Administrative	-
Operations & Maintenance	-
Total Prepaid Expenses	-

Schedule B-18 :Cash and Bank Balances

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Cash	-
Balance with Bank - Municipal Funds:	
Nationalised Bank	2,397,893.64
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post office	-
Treasury	-
Sub-total	2,397,893.64
Balance with Bank _____ Special Funds:	
Nationalised Bank	204,284
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post office	-
Treasury	-
Sub-total	204,284
Balance with Bank- _____ Grant Funds:	
Nationalised Banks Other	8,987,675.12
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	36,794,951.00
Sub-total	45,782,626.12
Total Cash and Bank Balances	48,384,803.76

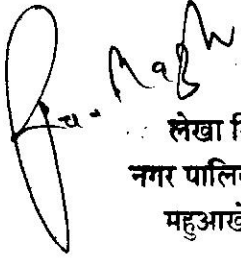

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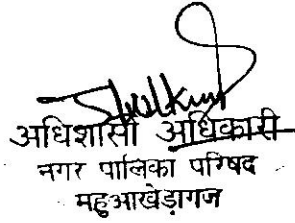


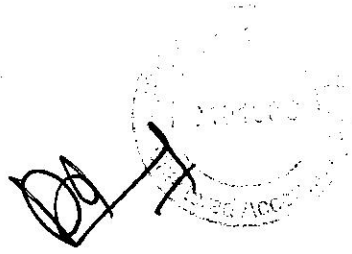
Bank balance as on 31st march, 2021

SL No	Bank Name	Bank Account No.	Purpose of Bank A/c	Bank Balance as on 31st March 2021 (In Rs.)
1	2	3	4	5
1	SBI	10795209300	Gov. grant	1,487,314.06
2	PNB	6924005500000030	Palika Nidhi	910,579.58
3	PNB	6924000100062130	PMAY	8,016,531.98
4	PNB	6924000100054780	SBM	942,862.10
5	PNB	6924000100055560	NULM	28,281.04
6	PNB	6924000100072750	15 TH Fin.	-
7	PLA	805201	SFC	21,565,716.00
8	PLA	805202	TFC	15,229,235.00
9	SBI	10682471459	PENSION	204,284.00
TOTAL				48,384,803.76



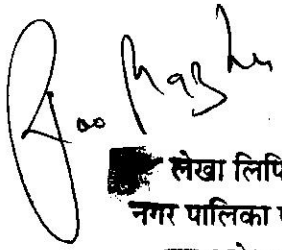
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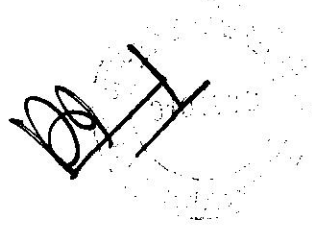


Schedule B-19: Loans, Advances, and Deposits

Particulars	Balance as on 31st March 2021 (Rs.)
1	2
Loans and Advances to Employees	
Loans to Others	
Advance to Suppliers and Contractors	
Advance to Others	
Deposit with External Agencies	
Other Current Assets	
Sub Total	-
Less: Accumulated Provisions against Loans, Advances and Deposits	-
Total Loans, advances and deposits	-



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Schedule B-20: Other Assets

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Deposit Works	-
Other asset control accounts	-
Total Other Assets	-

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

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Loan Issue Expenses Deferred	-
Discount on Issue of Loans	-
Deferred Revenue Expenses	-
Others	-
Total Miscellaneous Expenditure	-

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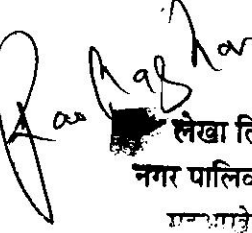
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Employees Liabilities

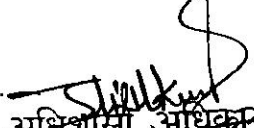
Employees Liabilities	
Particulars	Balance as on 31st March 2021 (Rs.)
1	2
Net salary Payable Note 1	456,356.00
Employer Contribution to NPS	9,716.00
PF Employer Contribution Payable	72,870.00
Loan Deduction payable	-
Total	538,942.00

Recoveries Payable

Recoveries Payable	
Particulars	Balance as on 31st March 2021 (Rs.)
1	2
LIC Payable	25,009.00
GST From Contractor	-
TDS on Contractor	-
TDS on Employee	-
Royalty Payable	-
Total	25,009.00

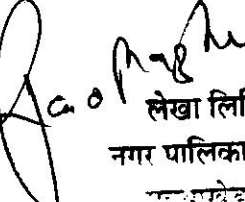

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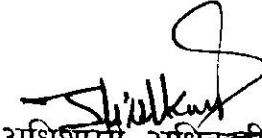


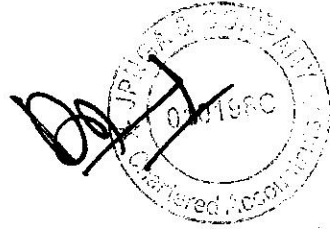

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Note 1**Salary Payable**

Particulars		Balance as on 31st March 2021 (Rs.)
Salary Payable		
Faeem khan	E.O.	75,754.00
Y.S. Rathi	Accountant	53,536.00
Piyush aggarwal	Accountant	34,407.00
Murari lal	Paryavaran	38,864.00
Ram Asare	Paryavaran	37,248.00
Harphul	Paryavaran	29,584.00
Rajender	Paryavaran	23,593.00
Karan lal	Paryavaran	21,648.00
Ram charan	Paryavaran	21,648.00
Sanjeev Kumar	Paryavaran	19,375.00
Abid hussain	computer op.	8,000.00
Mh Hanif	Line man	21,049.00
Kishan	Paryavaran	9,025.00
Parvati	Paryavaran	8,750.00
Kranti	Paryavaran	9,025.00
Munesh	Paryavaran	9,025.00
Vinod	Paryavaran	9,025.00
Munnu	Paryavaran	9,025.00
Dharamveer	Paryavaran	9,025.00
Harish Kumar	Paryavaran	8,750.00
Total		456,356.00

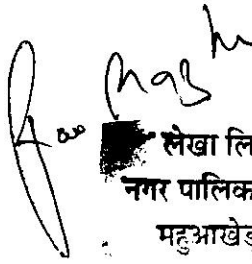

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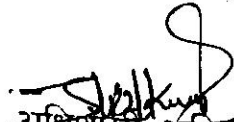

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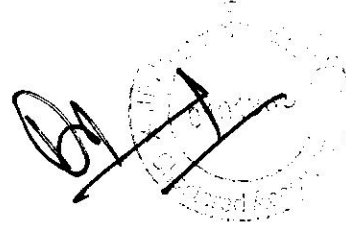


Note B-15: Stock-in-Hand (Inventories)

Stock 31st march 2021								
SL No.	Name of stock	contractor Name	Page no. register	Bill No.	Date	Qty	Rate	amount
1	Tape	Aggarwal supplier and contractor	9	29	22/09/20	60	20.00	1,200.00
2	Cable (copper wire)	Aggarwal supplier and contractor	33	29	22/09/20	12	30.00	360.00
3	Stationery	Usha electrostate	105	186	01/07/19	28	200.00	5,600.00
4	Kudha utane ka parat	Viktam Industries ltd.	119	6	30/08/19	6	150.00	900.00
5	Dustbin	Anmol traders	123	44	21/03/18	5	18,898.30	94,491.50
6	Hand sanitizer machine	Imaaya Industries	129	11,12	04/06/20	2	10,030.00	20,060.00
7	Axes	Anmol traders	131	43	21/03/18	25	430.00	10,750.00
8	Hand sanitizer	brij natural and organics products	138	101	23/04/20	560	16.00	8,960.00
Total Stock as on 31st march 2021								142,321.50


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Schedule: B-22

Notes to Accounts

The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements has been provided wherever necessary and any material fact which has a bearing on the Financial Statements have been disclosed.

For this purpose, notes on all such items have been prepared, and attached to the Financial Statements. Such notes are known as "notes forming part of the accounts". Items that require disclosure in the notes to accounts include contingent liabilities, if any, events occurring after the Balance Sheet which have an impact on the Financial Statements, extraordinary items, if any, legal disputes, the final disposal of which will have an effect on the Financial Statements, etc have been disclosed wherever necessary and provided to us.

1. The Contingent Liabilities represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. They represent a claim against the ULB which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period. The following has not been disclosed by the ULB in the 'Statement on Contingent Liabilities because register of these items has not been maintained by the ULB.

- Amount of Capital Contracts remaining to be executed and not provided for;
- Amount of claim in respect of suits filed against the ULB for which the ULB may be liable, in case the ULB loses suits. Register of Suit in Form Adm 01 shall be referred to.
- Claim against the ULB not acknowledged as debts; and
- Other money for which the ULB is contingently liable.

Contingent Assets are generally not disclosed, except where the inflow of economic benefits or service potential is probable, but not virtually certain

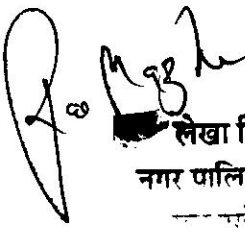
2. There is no merger or demerger of ULB has been took place with other local bodies during the financial year hence there is no fact has be disclosed in the year of w.r.t merger or demerger.


3. Contractual liabilities not provided for:

- a. Amount of contracts entered on account of capital works but on which no works has commenced, or contracts entered but part payments have been made and there is a contractual balance to be paid later upon completion of work.

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- 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
4. List of assets which have been handed over to the ULB, but the title deed has not been executed.
 5. List of assets, for which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet.
 6. List of assets which are in permissive possession and no economic benefits are being derived from it.
 7. Receivables from taxes, etc. which is not being collected because of litigation.
 8. There is no amount to disclose for any guarantee given by the ULB on behalf of Councilors or staff.
 9. Previous year's figures have been regrouped/ rearranged wherever necessary.
 10. Information in respect to deposit works: Particulars, Total contract value of project and Completed value of project needs to be disclosed.
 11. The fact of switching over to accrual basis of accounting from traditional cash basis of accounting should be disclosed as Notes in the year of switch over.
 12. Any merger/demerger between two or more local bodies shall be disclosed in the year in which merger/demerger takes place.
 13. Details regarding the Security deposit received from the contractor other than the retention money / money deposits in ULB account like lien FDRs, Bank Guarantee has not been maintained by the ULB in register hence not disclosed in the Financial Statements.


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