

**OPENING BALANCE SHEET**

**AS ON**

**1-04-2021.**

**NAGAR PANCHAYAT**

**SULTANPUR PATTI**

**Prepared By:**

**JPNGA & Company**

**(Chartered Accountant)**

**465, Vijay Park Extension, Dehradun, UK**

## Statement of Significant Accounting Policies

### NAGAR PANCHAYAT SULTANPUR PATTI (U.S. NAGAR)

#### Introduction

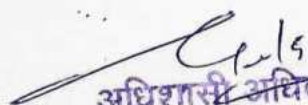
The Statement of Significant Accounting Policies shall state important accounting policies followed by the ULB in respect of accounting for its transactions and in the preparation and presentation of the Financial Statements.

#### Basis of Accounting

- The Opening Balance Sheet As on 01/04/2021 has been prepared on accrual basis by the **Nagar Panchayat Sultanpur Patti** 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 PANCHAYAT SULTANPUR PATTI (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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## Statement of Significant Accounting Policies

### NAGAR PANCHAYAT SULTANPUR PATTI (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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## Annexure OB1- Opening Balance sheet

## OPENING BALANCE SHEET OF NAGAR PANCHAYAT SULTANPUR PATTI ULB AS ON 1st APRIL 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	46,60,533.81
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	7,48,58,324.54
			<b>7,95,18,858.34</b>
<b>Total Own Fund Reserves &amp; Surplus</b>			<b>59,20,370.00</b>
3-20	<b>Grants, Contributions for specific purposes</b>	B-4	-
<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	-
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	7,05,604.00
3-60	Provisions	B-10	-
<b>Total Current Liabilities and Provisions</b>			<b>7,05,604.00</b>
<b>TOTAL LIABILITIES</b>			<b>8,61,44,832.34</b>
<b>ASSETS</b>			
<b>Fixed Assets</b>			
4-10	Gross Block	B-11	11,27,94,553.92
4-11	Less: Accumulated Depreciation		3,49,93,723.97
4-12	Net Block	B-12	7,78,00,829.95
4-12	Capital work-in-progress		-
<b>Total Fixed Assets</b>			<b>7,78,00,829.95</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	13,43,429.63
<b>Sundry Debtors (Receivables)</b>			
4-31	Gross amount outstanding	B-16	10,12,210.40
4-32	Less: Accumulated provision against bad and doubtful Receivables		1,21,627.50
<b>Net amount outstanding</b>			<b>8,90,582.90</b>
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	61,09,989.86
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
<b>Net Amount outstanding</b>			<b>83,44,002.39</b>
<b>Total Current Assets, Loans &amp; Advances</b>			-
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
<b>TOTAL ASSETS</b>			<b>8,61,44,832.34</b>
Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)		B-22	

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

For JPNGA and Company  
Chartered Accountants  
FRN 010198C

CA. Ashish Gupta  
Partner  
UDIN:  
Date:



For \_\_\_\_\_

Date: \_\_\_\_\_

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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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**Schedule B-3: Reserves**

Particulars	Balance as on 31st March 2021 (Rs.)
1	2
Capital Reserve	
Grant against Fixed Asset	7,48,58,324.54
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
<b>Total Reserve funds</b>	<b>7,48,58,324.54</b>



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Schedule B-4: Grants & Contribution for Specific Purposes						(Amount in Rs.)
Particulars	Grants from Central Govt.			Grants from State Government		
	14th VITYA AAYOG	SBM	PMAY	Rashtriya Sehri Aajivika Mission	STATE FINANCE COMMISSION	
Code No.						
(a) Opening Balance	91,417.00	22,76,270.10	6,84,341.90	20,000.00	4,19,623.00	
(b) Addition to the Grants*						
(i) Grant received during the year	98,84,000.00	7,04,000.00	-	-	3,14,32,000.00	
(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)	98,84,000.00	7,04,000.00	-	-	3,14,32,000.00	
Total (a+b)	99,75,417.00	29,80,270.10	6,84,341.90	20,000.00	3,18,51,623.00	
(c) Payments out of funds						
(i) Capital Expenditure on						
Fixed Assets*	71,95,024.00	-	-	-	1,17,70,632.00	
Others	-	-	-	-	-	
Sub - total	71,95,024.00	-	-	-	1,17,70,632.00	
(ii) Revenue Expenditure on						
Salary, Wages and allowances etc.	5,00,820.00	4,22,404.00	3,73,395.00	3,688.00	1,93,25,319.00	
Rent	-	-	-	-	-	
Others	-	-	-	-	-	
Sub - total	5,00,820.00	4,22,404.00	3,73,395.00	3,688.00	1,93,25,319.00	
(iii) Other:						
Loss on disposal of grant Investments	-	-	-	-	-	
Dimutation in Value of Grant Investments	-	-	-	-	-	
Interst grant/bank charges Grants Refunded	-	-	-	-	-	
Sub-total	-	-	-	-	-	
Total (c) [i+ii+iii]	76,95,844.00	4,22,404.00	3,73,395.00	3,688.00	3,10,95,951.00	
Net balance as on 31st March 2021	22,79,573.00	25,57,866.10	3,10,946.90	16,312.00	7,55,672.00	

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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	
<b>Total Secured Loans</b>	-

**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	
<b>Total Un-Secured Loans</b>	-

**Schedule B-7: Deposits Received**

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
From Contractors	-
From Revenues	-
From Staff	-
From Others	-
<b>Total deposits received</b>	-

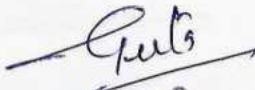
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Schedule B-8: Deposit Works

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

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

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Creditors	7,05,604.00
Employee Liabilities	-
Interest Accrued and due	-
Recoveries Payable	-
Government Dues Payable	-
Refunds Payable	-
Advance collection of Revenues	-
Others	-
<b>Total Other liabilities (Sundry Creditors)</b>	<b>7,05,604.00</b>

**Schedule B-10: Provisions**

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Provision for Expenses	-
Provision for Interest	-
Provision for Other Assets	-
<b>Total Provisions</b>	<b>-</b>

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Schedule B-9: Other Liabilities (Sundry Creditors)

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Manoj balmiki	25,390.00
G.S Suyal	51,195.00
Devnath Mishra	49,884.00
Veerbal nath	39,175.00
Devendra singh	37,395.00
Chandra Prakash	28,310.00
Rahul	32,396.00
Rajesh	31,127.00
Suresh	31,127.00
Manoj	30,536.00
Sanjeev	28,852.00
Harkesh	25,693.00
Rakhi	22,198.00
Satpal	20,934.00
Rajesh	20,934.00
Shivam	22,302.00
PF Loan Payable	27,000.00
PF Payable	60,287.00
Pension Payable	36,940.00
Family Pension Payable	83,929.00
<b>Total Other liabilities (Sundry Creditors)</b>	<b>7,05,604.00</b>

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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	6.00	-	6.00
Buildings	3,23,14,297.04	1,18,26,258.43	2,04,88,038.61
<b>Statues and Heritage Assets</b>			
Statues and valuable works of art and antiquities	-	-	-
Heritage building	-	-	-
<b>Infrastructure Assets</b>			
Parks & Playground	2.00	-	2.00
Roads & Bridges	5,76,12,610.30	2,00,81,057.10	3,75,31,553.20
Sewerage and Drainage	1,72,22,551.20	16,84,288.31	1,55,38,262.89
Water Ways	6.00	-	6.00
Public Lighting	1,81,717.95	1,81,716.95	1.00
<b>Other assets</b>			
Plants & Machinery	4,95,589.20	1,86,196.57	3,09,392.63
Vehicles	37,33,174.03	8,05,739.65	29,27,434.38
Office & Other equipment	4,19,166.00	1,61,382.30	2,57,783.71
Furniture, Fixtures, Fittings and electrical appliances	49,000.00	33,935.00	15,065.00
Other fixed assets	7,66,434.20	33,149.66	7,33,284.54
<b>Grand Total</b>	<b>11,27,94,553.92</b>	<b>3,49,93,723.97</b>	<b>7,78,00,829.95</b>
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	-	-	-	-
<b>Total</b>	-	-	-	-

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	-	-	-
<b>Total of Investments- General Fund</b>	-	-	-

**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	-	-	-
<b>Total of Investments -Other Funds</b>	-	-	-

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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	13,43,429.63
<b>Total Stock in hand</b>	<b>13,43,429.63</b>

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5 = 3 - 4	6
431-10	<b>Receivables for Property Taxes</b>				
	Current Year	50,406.40	-	50,406.40	
	Receivables outstanding for more than a year but not exceeding 2 years	1,24,435.00	-	1,24,435.00	
	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	-	-	-	
	<b>Sub - total</b>	<b>1,74,841.40</b>	-	<b>1,74,841.40</b>	
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	
350-30	<b>Net Receivables of Property Taxes</b>	<b>1,74,841.40</b>	-	<b>1,74,841.40</b>	
431-19	<b>Receivables of Rent</b>				
	Current Year	2,97,057.00	-	2,97,057.00	
	Receivables outstanding for more than a year but not exceeding 2 years	2,97,057.00	-	2,97,057.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years	2,43,255.00	1,21,627.50	1,21,627.50	
	3 years to 4 years	-	-	-	
	More than 5 years/ Sick or Closed Industries	-	-	-	
	<b>Sub - total</b>	<b>8,37,369.00</b>	<b>1,21,627.50</b>	<b>7,15,741.50</b>	
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	
350-30	<b>Net Receivables of Other Taxes</b>	<b>8,37,369.00</b>	<b>1,21,627.50</b>	<b>7,15,741.50</b>	
	<b>Receivables of User charges</b>				
	Current Year	-	-	-	
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	
	3 years to 4 years	-	-	-	
	More than 5 years/ Sick or Closed Industries	-	-	-	
	<b>Sub - total</b>	-	-	-	
431-40	<b>Receivables from Other Sources (License fee)</b>				
	Current Year	-	-	-	
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	
	3 years to 4 years	-	-	-	
	More than 5 years/ Sick or Closed Industries	-	-	-	
	<b>Sub - total</b>	-	-	-	
	<b>Total of Sundry Debtors (Receivables)</b>	<b>10,12,210.40</b>	<b>1,21,627.50</b>	<b>8,90,582.90</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.

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**Schedule B-17: Prepaid Expenses**

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

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

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Cash	-
<b>Balance with Bank - Municipal Funds:</b>	566.95
Nationalised Bank	-
Other Scheduled Banks	1,89,052.91
Scheduled Co-operative Banks	-
Post office	-
Treasury	-
<b>Sub-total</b>	<b>1,89,619.86</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>Balance with Bank- _____ Grant Funds:</b>	28,85,125.00
Nationalised Banks Other	-
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	30,35,245.00
<b>Sub-total</b>	<b>59,20,370.00</b>
<b>Total Cash and Bank Balances</b>	<b>61,09,989.86</b>

*Quits*

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## NAGAR PALIKA PARISHAD SULTANPUR PATTI

SL No	Bank Name	Bank Account	Bank Balance as on 31/03/2021 (In Rs.)	Purpose of Bank A/c	Type of Bank	Grant
1	BOB	656020000663	2557866.1	Swach Bharat Mission	Nationalised Bank	Grant
2	BOB	656020000668	310946.9	PMAY Savke Liye Awas Yojna	Nationalised Bank	Grant
3	BOB	656020000646	16312	Rastiye Shahri Aajivika Mission	Nationalised Bank	Grant
4	BOB	656020000725	0	15 Vitt Aayog	Nationalised Bank	Municipal Fund
5	BOB	6560100004638	566.95	Board Fund	Nationalised Bank	Municipal Fund
6	Almora Arvan Coprative Bank	35100100001451	189052.91	Board Fund	Co-operative Banks	Municipal Fund
7	Treasury	805601	755672	SFC	Treasury	Grant
8	Treasury	805602	2279573	TFC	Treasury	Grant
TOTAL			61,09,989.86			

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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	
<b>Sub Total</b>	-
Less: Accumulated Provisions against Loans, Advances and Deposits	-
<b>Total Loans, advances and deposits</b>	-



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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	-
<b>Total Other Assets</b>	-

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

  
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Particulars	Balance as on 31st March 2021 (Rs.)
1	2
PF Employee Contribution Payable	60,287.00
PF Employer Contribution Payable	-
Family Pension Payable	62,121.00
Pension Employer Contribution Payable	58,748.00
LIC Payable	-
Loan Deduction payable	-
Other Loan Deduction Payable	27,000.00
<b>Sub Total</b>	<b>2,08,156.00</b>



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Stock as on 31 march 2021						
Sr. No.	Name of stock	Contractor Name	Bill No.	Qty as on 31st march 2021	Rate	Amount
1	Toproll	Dev Enterprises Haldwani	675	107	25	2,675.00
2	LED Bulb 23w/25w	Public Associate, Rudrapur		1	1600.00	1,600.00
3	Wayar 2.5mm	Dev Enterprises Haldwani	675	30	1600	48,000.00
4	Swich may Cover	Dev Enterprises Haldwani	675	80	170	13,600.00
5	Coper wayar	Dev Enterprises Haldwani	675	8	1800	14,400.00
6	Bond palp 1.4 Inch	Dev Enterprises Haldwani	390	123	390	47,970.00
7	LED Bulb 48w/45w/50w	Creative Enterprises Kashipur	31	87	4125.00	3,58,875.00
8	LED bulb 70/72w	Sant Enterprises Haldwani	704	87	4553.57	3,96,160.59
9	Senetizer (Sodiyam hypo Closried)	Sant Enterprises Haldwani	593	95	38	3,610.00
10	Bliching Powder	Sant Enterprises Haldwani	593	250	60	15,000.00
11	Glaps	Sant Enterprises Haldwani	110	34	10	340.00
12	A4 Paper	Public Associate, Rudrapur	367	30	195	5,850.00
13	File Cover	Public Associate, Rudrapur	379	410	12	4,920.00
14	Noting paper	Anmol Tredars Rudrapur	910	1	250	250.00
15	Hand Senetizer 100ml	Sant Enterprises Haldwani	50	87	40	3,480.00
16	Spre Matchine	Novdurga agro Camical	33	2	8928.58	17,857.16
17	Pen	Sexsena Treders	303	190	2.5	475.00
18	Fevistik	Sexsena Treders	303	5	25	125.00
19	Ink Pad ki ink	Sexsena Treders	303	1	20	20.00
20	Stapler Pin	Sexsena Treders	303	36	7	252.00
21	Dhaga Guchha	Sexsena Treders	304	7	24	168.00
22	Hydrolick troy	Anmol Tredars Rudrapur	13	1	211500	2,11,500.00
23	Hath thela	Anmol Tredars Rudrapur	17	21	8926.78	1,87,462.38
24	Corban Paper	Public Associate, Rudrapur	379	4	228	912.00
25	Big Lifafa	Public Associate, Rudrapur	379	50	1.75	87.50
26	Small Lifafa	Public Associate, Rudrapur	379	125	1.2	150.00
27	Patara (Plastic Tab)	Ameer Ahammad Hardware		29	200	5,800.00
28	Harpick	Sexsena Treders	303	8	85	680.00
29	Gond	Sexsena Treders	103	1	170	170.00
30	Stapler	Sexsena Treders	103	1	100	100.00
31	Register25	Sexsena Treders	103	2	30	60.00
32	Register50	Sexsena Treders	103	8	60	480.00
33	Allpin Box	Sexsena Treders	103	2	200	400.00
					<b>Total</b>	<b>13,43,429.63</b>

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Schedule: B-22

Notes to Accounts

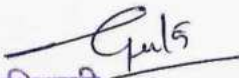
The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements has been provided wherever necessary and any material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

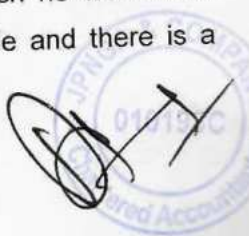
1. The Contingent Liabilities represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. They represent a claim against the ULB which is contingent on the happening of a future uncertain event, 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.

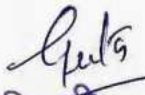
  
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- b. In respect of claims against the ULB, pending judicial decisions
  - c. In respect of claims made by employees
  - d. Other escalation claims made by contractors
  - e. In case of any other claims not acknowledged as debts
4. List of assets which 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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