



JPNGA & Company

Chartered Accountants

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ACCOUNTANT'S COMPILATION REPORT

To
Executive officer
Nagar Palika Parishad, Bazpur– U S Nagar

We have compiled the accompanying financial statements of Nagar Palika Parishad Bazpur District U S Nagar based on information you have provided. These financial statements comprise the Balance Sheet of Nagar Palika Parishad Bazpur District U S Nagar as at April 01, 2021, the statement of Profit and Loss, 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 also 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 no. 22 to 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.

As stated in the financial statements are prepared and presented in accordance with accounting principles as prescribed in Uttarakhand Municipal Accounting Manual. 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 JPNGA & Company

Chartered Accountants

FRN: 010198C



Ashish Gupta

(Partner)

Membership No.: 515169

Date: 18-10-2024

Place: Bazpur



कार्यालय नगर पालिका परिषद बाजपुर, (ऊधम सिंह नगर)



mail:-nagarpalikabzp@yahoo.in

Phone No- 05949-281273

We have prepared/verified the Opening Balance Sheet as on 01st April, 2021 of Nagar Palika Parishad Bazpur and examined all the 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 Board of Councilors has been obtained. These certificates are attached herewith.

We have prepared/verified the Opening Balance Sheet in accordance with the 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: 18-10-2024

Place: Bazpur


Sign & Stamp of the U.L.B
अधिसासी अधिकारी
नगर पालिका परिषद
बाजपुर (ऊधम सिंह नगर)



To
Executive Officer
Nagar Palika Parishad Bazpur,
U.S. Nagar (U.K.)

Subject: Submission of Financial Statement for the financial year ending 31st March 2022

Ref: Implementation of Accrual Based Double Entry Accounting System

Dear Sir,


As you are aware, our firm has been appointed by UKPFMS, to carry out the project in Nagar Palika Parishad Bazpur, we completed books of accounts based on double entry accounting system and prepared Balance Sheet, Income & Expenditure Account, Cash Flow Statement along with Schedules & Annexures, Accounting Policies, Notes to Accounts, and Bank Reconciliations for the year ending on 31.03.2022 after considering various input received from Nagar Palika Parishad Bazpur.

The above annual financial statement has been reviewed and approved by UKPFMS so, we request you to kindly sign & accept the financial statement being submitted & confirm the same.

Thanking you.

Yours faithfully

For: JPNGA & Company
Chartered Accountants


CA Ashish Gupta
Authorized Signatory

OPENING BALANCE SHEET

AS ON

1-04-2021.

NAGAR PALIKA PARISHAD

BAZPUR

Prepared By:

JPNGA & Company

(Chartered Accountant)

465, Vijay Park Extension, Dehradun, UK

Annexure OB1 - Opening Balance sheet

OPENING BALANCE SHEET OF NAGAR PALIKA PARISHAD BAZPUR ULB AS ON 1.04.2021

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	12,684,098.56
3-11	Earmarked Funds	B-2	
3-12	Reserves	B-3	174,149,062.48
Total Own Fund Reserves & Surplus			186,833,161.03
3-20	Grants, Contributions for specific purposes	B-4	47,348,056.80
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 Creditor)	B-9	1,740,644.00
3-60	Provisions	B-10	-
Total Current Liabilities and Provisions			1,740,644.00
TOTAL LIABILITIES			235,921,861.83
ASSETS			
Fixed Assets			
4-10	Gross Block	B-11	305,582,596.74
4-11	Less: Accumulated Depreciation		131,815,519.32
Net Block			173,767,077.42
4-12	Capital work-in-progress	B-12	-
Total Fixed Assets			173,767,077.42
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	1,958,655.00
Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	10,073,876.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		3,265,461.25
Net amount outstanding			6,808,414.75
4-40	Prepaid expenses	B-17	-
4-90	Cash and Bank Balances	B-18	53,387,714.66
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
Net Amount outstanding			-
Total Current Assets, Loans & Advances			62,154,784.41
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
TOTAL ASSETS			235,921,861.83

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

B-22

For JPNGA and Company
Chartered Accountants
FRN 010198C

For NAGAR PALIKA PARISHAD BAZPURI

CA. Achish Gupta
Partner
UDIN:
Date:

Date:

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नगर पालिका परिषद
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Schedule B-1: Municipal (General) Fund

Particulars	Opening Balance as on 31.03.2021 (Rs)
1	2
Municipal Fund	12,684,098.56
Excess of Income & Expenditure	-
Total Municipal Fund	12,684,098.56



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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 _____	-	-	-	-	-	-	-



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Schedule B-3: Reserves

Particulars	Balance as on 31.03.2021 (Rs.)
1	2
Capital Reserve	
Grant against Fixed Asset	174,149,062.48
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
Total Reserve funds	174,149,062.48



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(Amount in Rs.)

Code No.	2017-18 (17C)	Investment Value (Rs)	Grand Total	Provision Made (17D)	Shareholder Share (18A)	80% Value (18B)	Less: 80% Value (18C)	Less: 80% Value (18D)	Review Value	2017-18 Total
(1) Opening Balance		312,310.00								312,310.00
(2) Addition to the Grants*	26,272,000.00	11,527,280.00	18,800,000.00							18,800,000.00
(3) Grant received during the year										
(4) Interest on loan/advance in Grant Investments										
(5) Interest on deposit of Grant Investments										
(6) Provision in Value of Share Investments										
(7) Other provision (specify nature)										
Total (A+B)	26,272,000.00	11,527,280.00	586,000.00	4,320,000.00	374,000.00	70,951,000.00	70,951,000.00	28,948.82	24,405,443.01	21,133,628.00
(1) Payments out of Funds										
(2) Capital Expenditure on										
Fixed Assets*										
Current										
Sub - Total										
(3) Revenue Expenditure on										
Share, Loan and advances etc.										
Other										
Total										
(4) Other										
Less on account of grant Investments										
Expenditure in Value of Grant Investments										
Interest on loan/advance in Grant Investments										
Sub Total										
Total (C + D + E + F)	14,746,000.00	421.00	143,000.00	2,083,000.00	1,764,125.00	74,151,507.00	74,151,507.00	5,665.16	5,868,106.00	1,603,747.00
Net Balance as on 31.03.2021	11,527,000.00	11,106,280.00	443,000.00	1,000,000.00	813,775.00	87,384,800.00	87,384,800.00	23,283.66	18,537,337.01	66,139.00

(Signature)

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आंशिकी अधिकारी
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Schedule B-5: Secured Loans

Particulars	Amount as on 31.03.2021 (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 31.03.2021 (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 31.03.2021 (Rs.)
1	2
From Contractors	-
From Revenues	-
From Staff	-
From Others	-
Total deposits received	-



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Schedule B-8: Deposit Works

Particulars	Balance as on 31.03.2021 (Rs.)
1	2
Civil Works	-
Electrical Works	-
Others	-
Total of deposit works	-



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Schedule B-9: Other Liabilities (Sundry Creditors)

Particulars	Amount as on 31.03.2021 (Rs.)
1	2
Creditors	-
Employee Liabilities	1,740,644.00
Interest Accrued and due	-
Recoveries Payable	-
Government Dues Payable	-
Refunds Payable	-
Advance collection of Revenues	-
Others	-
Total Other liabilities (Sundry Creditors)	1,740,644.00

Schedule B-10: Provisions

Particulars	Amount as on 31.03.2021 (Rs.)
1	2
Provision for Expenses	-
Provision for Interest	-
Provision for Other Assets	-
Total Provisions	-



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Schedule B-11: Fixed Assets

Particulars	1	2	3	4
		Gross Block Cost as at 31.03.2021	Accumulated Depreciation as at 31.03.2021	Net Block as at 31.03.2021
Land		4.00	-	4.00
Buildings		22,574,383.80	3,335,172.21	19,239,411.59
Statues and Heritage Assets		-	-	-
Statues and valuable works of art and antiquities		-	-	-
Heritage building		-	-	-
Infrastructure Assets		-	-	-
Parks & Playground		267,554,715.51	124,315,747.84	143,238,967.67
Roads & Bridges		7,523,909.67	1,527,328.52	5,996,581.15
Sewerage and Drainage		-	-	-
Water Ways		-	-	-
Public Lighting		-	-	-
Other assets		-	-	-
Plants & Machinery		4,835,008.00	1,227,102.27	3,608,905.73
Vehicles		407,067.14	153,456.89	253,610.25
Office & Other equipment		553,000.00	262,390.00	330,610.00
Furniture, Fixtures, Fittings and electrical appliances		2,093,308.62	994,321.59	1,098,987.03
Other fixed assets		-	-	-
Grand Total		305,582,596.74	131,815,519.32	173,767,077.42
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 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	-	-	-	-
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 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	-	-	-
Total of Investments- General Fund	-	-	-

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	-	-	-
Total of Investments -Other Funds	-	-	-



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

Particulars	Amount as on 31.03.2021 (Rs.)
1	2
Stores	1,958,655.00
Loose	-
Tools	-
Others	-
Total Stock in hand	1,958,655.00



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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	717,706.00	-	717,706.00	-
	Current Year	710,386.00	-	710,386.00	-
	Receivables outstanding for more than 1 years but not exceeding 2 years	682,446.00	170,611.50	511,834.50	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	677,006.00	338,503.00	338,503.00	-
	3 years to 4 years	673,536.00	505,152.00	168,384.00	-
	4 years to 5 years	1,167,610.00	1,167,610.00	-	-
	More than 5 years/ Sick or Closed Industries	4,628,690.00	2,181,876.50	2,446,813.50	-
	Sub - total	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of Property Taxes	4,628,690.00	2,181,876.50	2,446,813.50	-
431-19	Receivables of Other Taxes	1,110,847.00	-	1,110,847.00	-
	Current Year	4,334,339.00	1,083,584.75	3,250,754.25	-
	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	5,445,186.00	1,083,584.75	4,361,601.25	-
	Sub - total	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of Other Taxes	5,445,186.00	1,083,584.75	4,361,601.25	-
	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)	10,073,876.00	3,265,461.25	6,808,414.75	-

Notes:

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 31.03.2021 (Rs.)
1	2
Establishment	-
Administrative	-
Operations & Maintenance	-
Total Prepaid Expenses	-

Schedule B-18 :Cash and Bank Balances

Particulars	Amount as on 31.03.2021 (Rs.)
1	2
Cash	-
Balance with Bank - Municipal Funds:	
Nationalised Bank	2,655,580.24
Other Scheduled Banks	-
Scheduled Co-operative Banks	12,450,672.32
Post office	-
Treasury	-
Sub-total	15,106,252.56
Balance with Bank - Special Funds:	
Nationalised Bank	-
Other Scheduled Banks	687,047.30
Scheduled Co-operative Banks	-
Post office	-
Treasury	-
Sub-total	687,047.30
Balance with Bank - Grant Funds:	
Nationalised Banks Other	3,715,794.80
Other Scheduled Banks	-
Scheduled Co-operative Banks	19,309,256
Post Office	-
Treasury	14,569,364.00
Sub-total	37,594,414.80
Total Cash and Bank Balances	53,387,714.66



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Schedule B-19: Loans, Advances, and Deposits

Particulars	Balance as on 31.03.2021 (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 31.03.2021 (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 31.03.2021 (Rs.)
1	2
Loan Issue Expenses Deferred	-
Discount on Issue of Loans	-
Deferred Revenue Expenses	-
Others	-
Total Miscellaneous Expenditure	-



अधिकासी अधिकारी
नगर पालिका परिषद
बाजपुर (ऊधम सिंह नगर)

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