



**JPNGA & Company**

**Chartered Accountants**

email: [info.jpnga@gmail.com](mailto:info.jpnga@gmail.com)

[uringupta@gmail.com](mailto:uringupta@gmail.com), [ashish.cag@gmail.com](mailto:ashish.cag@gmail.com)

108, Shivam Plaza Hapur Road, Meerut

206 Vardhman Shrinik Plaza Mayur Vihar Delhi

E8 - 3<sup>rd</sup> Floor, Sector 3 Noida

465 Vijay Park Extension Dehradun

**Mobile:** +91 9654306215, 9911279065

## ACCOUNTANT'S COMPILATION REPORT

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

We have compiled the accompanying financial statements of Nagar Palika Parishad Jaspur District U S Nagar based on information you have provided. These financial statements comprise the Balance Sheet of Nagar Palika Parishad Jaspur 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:** 03-07-2023

**Place:** Jaspur

## कार्यालय नगर पालिका परिषद जसपुर ( ऊधमसिंह नगर )

(Email-nppjashpur@gmail.com & solidwaste-complaint@uk.gov.in)

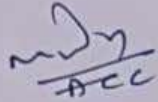
पत्रांक:- /2024-25/2024


दिनांक:-

We have prepared/verified the Opening Balance Sheet as on 01<sup>st</sup> April, 2021 of Nagar Palika Parishad Jaspur 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.

  
ACC

  
22.11.24  
अधिसासी अधिकारी  
नगर पालिका परिषद जसपुर

# **OPENING BALANCE SHEET**

As on 31st March, 2021

## **NAGAR PALIKA PARISHAD JASPUR**

Prepared By:

**JPNGA & CO.**

**(Chartered Accountant)**

**A-8 Sector-12, Noida-U.P**

## Annexure OB1- Opening Balance sheet

## OPENING BALANCE SHEET OF NAGAR PALIKA PARISHAD JASPUR AS ON 31 MARCH 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	22,955,918.01
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	108,997,537.76
	<b>Total Own Fund Reserves &amp; Surplus</b>		<b>131,953,455.77</b>
3-20	<b>Grants, Contributions for specific purposes</b>	B-4	<b>92,873,802.72</b>
	<b>Loans</b>		
3-30	Secured loans	B-5	-
3-31	Unsecured loans	B-6	-
	<b>Total Loans</b>		<b>-</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	7,273,805.00
3-60	Provisions	B-10	-
	<b>Total Current Liabilities and Provisions</b>		<b>7,273,805.00</b>
	<b>TOTAL LIABILITIES</b>		<b>232,101,063.49</b>
	<b>ASSETS</b>		
	<b>Fixed Assets</b>		
4-10	Gross Block	B-11	243,445,699.14
4-11	Less: Accumulated Depreciation		128,706,601.02
	Net Block		114,739,098.12
4-12	Capital work-in-progress	B-12	-
	<b>Total Fixed Assets</b>		<b>114,739,098.12</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>		<b>-</b>
4-30	Stock in hand (Inventories)	B-15	159,245.40
	<b>Sundry Debtors (Receivables)</b>		
4-31	Gross amount outstanding	B-16	12,553,828.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		2,024,031.75
	Net amount outstanding		<b>10,529,796.25</b>
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	<b>106,672,923.72</b>
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		<b>-</b>
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>117,361,965.37</b>
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
	<b>TOTAL ASSETS</b>		<b>232,101,063.49</b>

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: \_\_\_\_\_

अधिशारी अधिकारी  
नगर पालिका परिषद जसपुर

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

Particulars	Opening Balance as on 31st March 2021 (Rs)
1	2
Municipal Fund	22,955,918.01
Excess of Income & Expenditure	
<b>Total Municipal Fund</b>	<b>22,955,918.01</b>

अधिसारी अधिकारी  
नगर पालिका परिसर जसपुर



## 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
<b>Code No.</b>							
<b>(a) Opening Balance</b>	-	-	-	-	-	-	-
<b>(b) Additions to the Special Fund</b>							
(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)	-	-	-	-	-	-	-
<b>Total (b)</b>	-	-	-	-	-	-	-
<b>Total (a+b)</b>	-	-	-	-	-	-	-
<b>(c) Payments out of funds</b>							
<b>(i) Capital expenditure on</b>							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
<b>sub-total</b>	-	-	-	-	-	-	-
<b>(ii) Revenue Expenditure on</b>	-	-	-	-	-	-	-
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
<b>Sub - total</b>	-	-	-	-	-	-	-
<b>(iii) Other:</b>							
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-	-
<b>Sub -Total</b>	-	-	-	-	-	-	-
<b>Total of (i+ii+iii) ( c )</b>	-	-	-	-	-	-	-
<b>Net balance as on 31st March 2021</b>	-	-	-	-	-	-	-

अधिकाारी अभिकारी  
नगर पालिका परिषद जसपुर



**Schedule B-3: Reserves**

Particulars	Balance as on 31st March 2021 (Rs.)
1	2
Capital Reserve	
Grant against Fixed Asset	108,997,537.76
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
<b>Total Reserve funds</b>	<b>108,997,537.76</b>



अधिकाारी अधिकारी  
नगर पालिका परिक्षण जसपुर



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

(Amount in Rs.)

Particulars	Grants from Central Govt.			Grants from State Govt.	
	15th VITYA AAYOG	SBM	PMAY	STATE FINANCE COMMISSION	NULM
<b>Code No.</b>					
<b>(a) Opening Balance</b>	<b>306,690</b>	<b>4,924,454</b>	<b>27,244,690</b>	<b>49,813,740</b>	<b>49,682</b>
<b>(b) Addition to the Grants*</b>					
(i) Grant received during the year	492,948	300,000	29,410,000	162,449,000	41,599
(ii) Interest/Dividend earned on Grant Investments	6,357	159,499	1,108,946		1,980
(iii) Profit on disposal of Grant Investments	-	-	-		
(iv) Appreciation in Value of Grant Investments	-	-	-		
(v) Other addition (Specify nature)	-	-	-		
<b>Total (b)</b>	<b>499,305</b>	<b>459,499</b>	<b>30,518,946</b>	<b>162,449,000</b>	<b>43,579</b>
<b>Total (a+b)</b>	<b>805,995</b>	<b>5,383,953</b>	<b>57,763,636</b>	<b>212,262,740</b>	<b>93,261</b>
<b>(c) Payments out of funds</b>					
<b>(i) Capital Expenditure on</b>					
Fixed Assets*				41,022,225	
Others					
<b>Sub - total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,022,225</b>	<b>-</b>
<b>(ii) Revenue Expenditure on</b>					
Salary, Wages and allowances etc.	796,495	47,550	27,113,722	114,440,324	15,000
Rent					
Others					
<b>Sub - total</b>	<b>796,495</b>	<b>47,550</b>	<b>27,113,722</b>	<b>114,440,324</b>	<b>15,000</b>
<b>(iii) Other:</b>					
Loss on disposal of grant Investments	-	-	-		
Dimutation in Value of Grant Investments	-	-	-		
Interest grant/bank charges Grants Refunded	230	118	-		118
<b>Sub -total</b>	<b>230</b>	<b>118</b>	<b>-</b>	<b>-</b>	<b>118</b>
<b>Total (c) [i+ii+iii]</b>	<b>796,725</b>	<b>47,668</b>	<b>27,113,722</b>	<b>155,462,549</b>	<b>15,118</b>
<b>Net balance as on 31st March 2021</b>	<b>9,270</b>	<b>5,336,285</b>	<b>30,649,914</b>	<b>56,800,191</b>	<b>78,143</b>



अधिशारी अभिकारी  
नगर पालिका परिक्षे जसपुर



**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>	-

अधिकाारी  
नगर पालिका परिषद जसपुर



**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>	-



अधिरासी अधिकारी  
नगर पालिका परिषद जसपुर



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

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Creditors	3,609,440.00
Employee Liabilities	1,177,857.00
Interest Accrued and due	-
Recoveries Payable	2,015,055.00
Government Dues Payable	216,600.00
Refunds Payable	-
Advance collection of Revenues	-
Others (o/s employees)	254,853.00
<b>Total Other liabilities (Sundry Creditors)</b>	<b>7,273,805.00</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>

अधिकाारी अणिकाारी  
नगर ढालिका ढरिणुद ङसढुर



**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	592.00	-	592.00
Buildings	7,676,701.14	1,578,165.88	6,098,535.26
<b>Statues and Heritage Assets</b>			
Statues and valuable works of art and antiquities	-	-	-
Heritage building	-	-	-
<b>Infrastructure Assets</b>			
Parks & Playground	185,199.34	171,772.02	13,427.32
Roads & Bridges	197,073,475.68	109,928,849.47	87,144,626.21
Sewerage and Drainage	11,031,127.68	7,672,390.80	3,358,736.88
Water Ways		-	-
Public Lighting	8,090,893.00	3,109,419.64	4,981,473.37
<b>Other assets</b>			
Plants & Machinery	-	-	-
Vehicles	11,163,289.99	4,388,742.35	6,774,547.64
Office & Other equipment	1,561,840.00	1,038,737.44	523,102.56
Furniture, Fixtures, Fittings and electrical appliances	335,920.00	232,831.48	103,088.53
Other fixed assets	6,326,660.31	585,691.95	5,740,968.36
<b>Grand Total</b>	<b>243,445,699.14</b>	<b>128,706,601.02</b>	<b>114,739,098.12</b>
Capital Work in progress	-	-	-

अधिकाारी अरिहारी  
नगर पालिका परिषद जसपुर



**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



अधिकाारी अभिकारी  
नगर पालिका परिषद जसपुर



**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>	-	-	-



अधिसासी अधिकारी  
नगर पालिका परिसर जसापुर



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

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Stores	-
Loose	-
Tools	-
Others	159,245.40
<b>Total Stock in hand</b>	<b>159,245.40</b>



अधिरासी अकिलरी  
नगर पालिका परिकर जसपुर



**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	4,178,804.00		4,178,804.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	7,507,956.00	1,876,989.00	5,630,967.00	-
	3 years to 4 years			-	-
	More than 5 years/ Sick or Closed Industries			-	-
	Sub - total	11,686,760.00	1,876,989.00	9,809,771.00	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account			-	-
350-30	<b>Net Receivables of Property Taxes</b>	<b>11,686,760.00</b>	<b>1,876,989.00</b>	<b>9,809,771.00</b>	-
431-19	<b>Receivables of Rent</b>				
	Current Year	278,897.00	-	278,897.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	588,171.00	147,042.75	441,128.25	-
	3 years to 4 years				
	More than 5 years/ Sick or Closed Industries				
	Sub - total	867,068.00	147,042.75	720,025.25	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
350-30	<b>Net Receivables of Other Taxes</b>	<b>867,068.00</b>	<b>147,042.75</b>	<b>720,025.25</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>12,553,828.00</b>	<b>2,024,031.75</b>	<b>10,529,796.25</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.

अधिरासी अभिकारी  
नगर पालिका परिसर जसपुर





**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>	
Nationalised Bank	10,469,739.90
Other Scheduled Banks	527,896.76
Scheduled Co-operative Banks	2,911,064.34
Post office	-
Treasury	-
<b>Sub-total</b>	<b>13,908,701.00</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>	
Nationalised Banks Other	35,964,031.72
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	56,800,191.00
<b>Sub-total</b>	<b>92,764,222.72</b>
<b>Total Cash and Bank Balances</b>	<b>106,672,923.72</b>

अधिकाारी अधिकारी  
नगर पालिका परिषद जसपुर



**NAGAR PALIKA PARISHAD JASPUR**

SL No	Bank Name	Bank Account No.	Bank Balance as on 31/03/2021 (in Rs.)	Purpose of Bank A/c	Type of Bank	Grant
1	Axis Bank	406010100034715	129,095.00	Board Fund	OTHER SCHEDULED BANK	Municipal Fund
2	Urban Co Bank Kashipur Ltd	100410387108401	980,855.80		Cooperative Bank	Municipal Fund
3	PNB	4485000100113658	30,589,914.42	PMAY	Nationalised Bank	Grant
4	PNB	448500010016023	1,740,233.09	Palika fund	Nationalised Bank	Municipal Fund
5	PNB	4485000100113667	5,286,704.60	SBM	Nationalised Bank	Grant
6	PNB	4485000100113676	78,143.00	NULM	Nationalised Bank	Grant
7	Indain Bank	21886460611	344,745.00		Nationalised Bank	Municipal Fund
8	Indain Bank	21886464593	67,088.00		Nationalised Bank	Municipal Fund
9	UBI	66320201010251	9,269.70	15th finance	Nationalised Bank	Grant
10	Almora Urban Co Bank	36100100003891	1,527,645.00	Board Fund	Cooperative Bank	Municipal Fund
11	UCO Bank	30550110010662	8,069.75	Saving account	Nationalised Bank	Municipal Fund
12	Udham Singh Nagar	1734029000002	260,717.54		Cooperative Bank	Municipal Fund
13	Udham Singh	735001000006	4,911.76	Board Fund	OTHER SCHEDULED BANK	Municipal Fund
14	Nainital Bank Ltd.	462000000001156	141,846.00	Saving Account	Cooperative Bank	Municipal Fund
15	Nainital Bank Ltd.	462000000002427	217,003.00	Saving Account	Nationalised Bank	Municipal Fund
16	SBI	10963911210	8,041,549.06	Saving account	Nationalised Bank	Municipal Fund
17	HDFC Bank	50100210411782	393,890.00	Saving account	OTHER SCHEDULED BANK	Municipal Fund
18	Treasury	804601	56,800,191.00	SFC	Treasury	Grant
19	SBI	10672471459	51,052.00	Pension Fund	Nationalised Bank	Municipal Fund
<b>TOTAL</b>			<b>106,672,923.72</b>			


  
**अधिसासी अभिकारी**  
**नगर पालिका परिषद जसपुर**



**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>	-



अधिकाारी अक्ररी  
नगर पालिका परिकर जसपुर



**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>	<b>-</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>	<b>-</b>



बुधिशाली अधिकारी  
नगर पालिका परिषद जसपुर

