

**NAGAR NIGAM HALDWANI  
NAINITAL**

**OPENING BALANCE SHEET  
AS ON 01.04.2021**

**PREPARED BY:**

**ACHAL SRIVASTAVA & CO.**

**CHARTERED ACCOUNTANTS**



**ACCOUNTANT'S COMPILATION REPORT**

To

The Mukhya Nagar Ayukt,  
NAGAR NIGAM HALDWANI

We have compiled the accompanying financial statements of NAGAR NIGAM HALDWANI based on information you have provided. These financial statements comprise the Balance Sheet of NAGAR NIGAM HALDWANI as 01.04.2021, and a summary of significant accounting policies and other explanatory information.

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

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

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

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

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

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

  
CA SANJAY KUMAR GUPTA  
Partner  
Membership Number- 408105  
Date- 20.07.2024  
UDIN- 24408105BKADN7118



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

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

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

Date: 20.07.2024

Place: Haldwani

  
Signature and Seal of the ULB

नगर आयुक्त  
मुक्त नगम हलद्वानी-काठगरेलुम



## Annexure OB1- Opening Balance sheet

OPENING BALANCE SHEET OF NAGAR NIGAM HALDWANI AS ON 01.04.2021

Code of Accounts	Description of Items	Schedule No.	Amount (Rs.)
<b>LIABILITIES</b>			
<b>Own Fund Reserves and Surplus</b>			
3-10	Corporation Fund /Municipal (General) Fund	B-1	45,563,214.00
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	219,735,264.00
<b>Total Own Fund Reserves &amp; Surplus</b>			<b>265,298,478.00</b>
3-20	Grants, Contributions for specific purposes	B-4	368,694,338.00
<b>Loans</b>			
3-30	Secured loans	B-5	-
3-31	Unsecured loans	B-6	50,865,198.00
<b>Total Loans</b>			<b>50,865,198.00</b>
<b>Current Liabilities and Provisions</b>			
3-40	Deposits Received	B-7	1,855,401.00
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	51,456,301.41
3-60	Provisions	B-10	-
<b>Total Current Liabilities and Provisions</b>			<b>53,311,702.41</b>
<b>TOTAL LIABILITIES</b>			<b>738,169,717.10</b>
<b>ASSETS</b>			
<b>Fixed Assets</b>			
4-10	Gross Block	B-11	293,556,600.00
4-11	Less: Accumulated Depreciation		73,821,336.00
<b>Net Block</b>			<b>219,735,264.00</b>
4-12	Capital work-in-progress	B-12	-
<b>Total Fixed Assets</b>			<b>219,735,264.00</b>
<b>Investments</b>			
4-20	Investment - General Fund	B-13	-
4-21	Investment - Other Funds	B-14	57,713,630.00
<b>Total Investment Current assets, loans &amp; advances</b>			<b>57,713,630.00</b>
4-30	Stock in hand (Inventories)	B-15	3,560,544.09
<b>Sundry Debtors (Receivables)</b>			
4-31	Gross amount outstanding	B-16	28,051,426.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		3,940,329.00
<b>Net amount outstanding</b>			<b>24,111,097.00</b>
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	422,558,790.01
4-60	Loans, advances and deposits	B-19	10,490,392.00
4-61	Less: Accumulated provision against Loans		-
<b>Net Amount outstanding</b>			<b>10,490,392.00</b>
<b>Total Current Assets, Loans &amp; Advances</b>			<b>460,720,823.10</b>
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
<b>TOTAL ASSETS</b>			<b>738,169,717.10</b>

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

B-22

For ACHAL SRIVASTAVA & CO  
Chartered Accountants  
FRN 013385C

*Sanjay Kumar Gupta*  
SANJAY KUMAR GUPTA  
Partner  
UDIN: 24408105BKADNO7118  
Date: 20.07.2024

For NAGAR NIGAM HALDWANI

*W. S. H.*  
नगर आयुक्त  
नगर निगम हल्द्वानी-काठगोदाम



*W. S. H.*

Schedule B-1: Municipal (General) Fund	
Particulars	Opening Balance as on 01.04.2021 (Rs)
1	2
Municipal Fund	45,563,214.69
Excess of Income & Expenditure	-
<b>Total Municipal Fund</b>	<b>45,563,214.69</b>

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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 31.03.2021	-	-	-	-	-	-	-

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**Schedule B-3: Reserves**

<b>Particulars</b>	<b>Balance as on 01.04.2021 (Rs.)</b>
<b>1</b>	<b>2</b>
Capital Reserve	
Grant against Fixed Asset	219,735,264.00
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
<b>Total Reserve funds</b>	<b>219,735,264.00</b>



(Amount in Rs.)

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

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organizations	Others
Code No.							
(a) Opening Balance	271,828,740.00	93,823,621.00	-	2,088,263.00	-	-	953,714.00
(b) Addition to the Grants*							
(i) Grant received during the year	-	-	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	271,828,740.00	93,823,621.00	-	2,088,263	-	-	953,714
(c) Payments out of funds							
(i) Capital Expenditure on Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-
Inter grant/bank charges Grants Refunded	-	-	-	-	-	-	-
Sub -total	-	-	-	-	-	-	-
Total (c) [i+ii+iii]	-	-	-	-	-	-	-
Net balance as on 31.03.2021	271,828,740.00	93,823,621.00	-	2,088,263	-	-	953,714
Total Grants & Contribution for Specific Purposes	368,694,338.00						





**Schedule B-5: Secured Loans**

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

**Schedule B-6: Unsecured Loans**

<b>Particulars</b>	<b>Balance as on 01.04.2021 (Rs.)</b>
<b>1</b>	<b>2</b>
Loans from Central Government	
Loans from State Government	
Loans from Govt. Bodies & Associations	50,865,198.00
Loans from International agencies	
Loans from Banks & financial institutions	
Other Term Loans	
Bonds & Debentures	
Other loans	
<b>Total Un-Secured Loans</b>	<b>50,865,198.00</b>

**Schedule B-7: Deposits Received**

<b>Particulars</b>	<b>Balance as on 01.04.2021 (Rs.)</b>
<b>1</b>	<b>2</b>
From Contractors	1,846,901.00
From Revenues	8,500.00
From Staff	-
From Others	-
<b>Total deposits received</b>	<b>1,855,401.00</b>



**Schedule B-8: Deposit Works**

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



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

<b>Particulars</b>	<b>Balance as on 01.04.2021 (Rs.)</b>
<b>1</b>	<b>2</b>
Creditors	28,362,454.41
Employee Liabilities	19,940,283.00
Interest Accrued and due	-
Recoveries Payable	2,871,300.00
Government Dues Payable	282,264.00
Refunds Payable	-
Advance collection of Revenues	-
Others	-
<b>Total Other liabilities (Sundry Creditors)</b>	<b>51,456,301.41</b>

**Schedule B-10: Provisions**

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



**Schedule B-11: Fixed Assets**

1 Particulars	2 Gross Block Cost as on 31.03.2021	3 Accumulated Depreciation as on 31.03.2021	4 Net Block as on 31.03.2021
Land	20,608,926.00	-	20,608,926.00
Buildings	77,076,266.00	19,245,818.00	57,830,448.00
<b>Statues and Heritage Assets</b>			
Statues and valuable works of art and antiquities	6,870,800.00	-	6,870,800.00
Heritage building	977,942.00	-	977,942.00
<b>Infrastructure Assets</b>			
Parks & Playground	16,070,327.00	-	16,070,327.00
Roads & Bridges	37,293,575.00	10,252,280.00	27,041,295.00
Sewerage and Drainage	28,561,366.00	5,583,031.00	22,978,335.00
Water Ways	-	-	-
Public Lighting	31,644,813.00	4,381,092.00	27,263,721.00
<b>Other assets</b>			
Plants & Machinery	26,449,171.00	8,856,487.00	17,592,684.00
Vehicles	29,412,672.00	18,849,428.00	10,563,244.00
Office & Other equipment	3,657,488.00	1,916,281.00	1,741,207.00
Furniture, Fixtures, Fittings and electrical appliances	4,281,706.00	1,589,999.00	2,691,707.00
Other fixed assets	10,651,548.00	3,146,920.00	7,504,628.00
<b>Grand Total</b>	<b>293,556,600.00</b>	<b>73,821,336.00</b>	<b>219,735,264.00</b>
Capital Work In progress	-	-	-



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

<b>Details of Fixed Asset Head*</b>	<b>CWIP at the beginning of FY</b>	<b>CWIP created during the year</b>	<b>CWIP capitalised during the year</b>	<b>CWIP as on 31.03.2021</b>
<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E=B+C+D)</b>
Building	-	-	-	-
Parks & Playground	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant & Machinery	-	-	-	-
<b>Total</b>	-	-	-	-

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



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

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



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

<b>Particulars</b>	<b>With whom Invested</b>	<b>Face value (Rs.)</b>	<b>Cost as on 31.03.2021 (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Central Government Securities	-	-	-
State Government Securities	-	-	-
Debentures and Bonds	-	-	-
Preference Shares	-	-	-
Equity Shares	-	-	-
Units of Mutual Funds	-	-	-
Other Investments	-	-	57,713,630.00
<b>Total of Investments -Other Funds</b>	-	-	<b>57,713,630.00</b>



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

<b>Particulars</b>	<b>Balance as on 01.04.2021 (Rs.)</b>
<b>1</b>	<b>2</b>
Stores	3,204,096.09
Loose	356,448.00
Tools	-
Others	-
<b>Total Stock In hand</b>	<b>3,560,544.09</b>





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	9,403,651.00	0	9,403,651.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years	1,362,649.00	345,662.00	1,036,987.00	
	3 years to 4 years	761,069.00	380,535.00	380,534.00	
	4 years to 5 years*	189,060.00	141,795.00	47,265.00	
	More than 5 years/ Sick or Closed Industries	89,419.00	89,419.00	-	
	Sub - total	11,825,848.00	957,411.00	10,868,437.00	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	<b>Net Receivables of Property Taxes</b>	<b>11,825,848.00</b>	<b>957,411.00</b>	<b>10,868,437.00</b>	<b>-</b>
431-19	Receivables of Other Taxes				
	Current Year	7,450,069.00	-	7,450,069.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	1,468,321.00	367,081.00	1,101,240.00	
	3 years to 4 years	831,655.00	415,828.00	415,827.00	
	4 years to 5 years*	248,914.00	186,686.00	62,228.00	
	More than 5 years/ Sick or Closed Industries	261,137.00	261,137.00	-	
	Sub - total	10,260,096.00	1,230,732.00	9,029,364.00	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	<b>Net Receivables of Other Taxes</b>	<b>10,260,096.00</b>	<b>1,230,732.00</b>	<b>9,029,364.00</b>	<b>-</b>
	Receivables of Cess				
	Current Year				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 years to 4 years				
	More than 5 years/ Sick or Closed Industries				
	Sub - total	-	-	-	-
431-40	Receivables from Other Sources				
	Current Year	3,099,387.00	-	3,099,387.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years	870,670.00	217,668.00	653,002.00	-
	3 years to 4 years	684,434.00	342,217.00	342,217.00	
	4 years to 5 years*	474,761.00	356,071.00	118,690.00	
	More than 5 years/ Sick or Closed Industries	836,230.00	836,230.00	-	
	Sub - total	5,965,482.00	1,752,186.00	4,213,296.00	-
	<b>Total of Sundry Debtors (Receivables)</b>	<b>28,051,426.00</b>	<b>3,940,329.00</b>	<b>24,111,097.00</b>	<b>-</b>

**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.

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



**Schedule B-17: Prepaid Expenses**

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

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

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Cash	253,138.00
<b>Balance with Bank - Municipal Funds:</b>	
Nationalised Bank	322,168.18
Other Scheduled Banks	33,035,156
Scheduled Co-operative Banks	17,882,058.55
Post office	-
Treasury	-
<b>Sub-total</b>	<b>51,239,382.73</b>
<b>Balance with Bank _____ Special Funds:</b>	
Nationalised Bank	
Other Scheduled Banks	-
Scheduled Co-operative Banks	
Post office	
Treasury	
<b>Sub-total</b>	<b>-</b>
<b>Balance with Bank- _____ Grant Funds:</b>	
Nationalised Banks	155,791,758.35
Other Scheduled Banks	37,099,314.10
Scheduled Co-operative Banks	1,696,596.83
Post Office	
Treasury	176,478,600.00
<b>Sub-total</b>	<b>371,066,269.28</b>
<b>Total Cash and Bank Balances</b>	<b>422,558,790.01</b>



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

<b>Particulars</b>	<b>Balance as on 01.04.2021 (Rs.)</b>
<b>1</b>	<b>2</b>
Loans and Advances to Employees	101,900.00
Loans to Others	
Advance to Suppliers and Contractors	10,284,354.00
Advance to Others	104,138.00
Deposit with External Agencies	-
Other Current Assets	
<b>Sub Total</b>	<b>10,490,392.00</b>
Less: Accumulated Provisions against Loans, Advances and Deposits	-
<b>Total Loans, advances and deposits</b>	<b>10,490,392.00</b>



**Schedule B-20: Other Assets**

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

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

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



**Annexure of Schedule B - 4 : Grants & Contribution for Specific Purposes [Code No. 320]**

Particulars	Grants from Central Government								
	14th & 15th Finance Commission	IHSDP	Swachh Bharat Mission	Amrut Yojna	Sangathit Vikas Yojna	Housing For All	State Finance Commission	Awasthapana Vikas Nidhi	ABC Campus
(a) Opening Balance	203,301,833.00	11,118,559.00	24,978,427.00	3,478,959.00	11,223,582.00	17,727,380.00	75,928,509.00	9,511,416.00	846,400.00
(b) Addition to the Grants									
(i) Grants received during the year									
(ii) Interest/Dividends earned on Grant Investments									
(iii) Profit on Disposal of Grant Investments									
(iv) Appreciation in value of Grant Investments									
(v) Other addition (Specify nature)									
(vi) Interest & Charge (Specify nature)									
Total (b)									
Total (a+b)	203,301,833.00	11,118,559.00	24,978,427.00	3,478,959.00	11,223,582.00	17,727,380.00	75,928,509.00	9,511,416.00	846,400.00
(c) Payments out of Funds									
(i) Capital Expenditure on Fixed Assets									
Others									
Sub-total									
(ii) Revenue Expenditure on Salary, Wages and allowances etc. Rent									
Other administrative charges									
Others - Pension									
Sub-total									
(iii) Other :									
Loss on disposal of Grant Investments									
Diminution in Value of Grant Investments									
Grants transferred to UP Jai Nigam									
Grants Refunded/Transferred									
Sub-total									
Total of (i+ii+iii) (c)									
Net balance at year end (a+b) - (c)	203,301,833.00	11,118,559.00	24,978,427.00	3,478,959.00	11,223,582.00	17,727,380.00	75,928,509.00	9,511,416.00	846,400.00
Total Grants & Contribution for Specific Purposes	368,694,338.00								



Grants from State Government										Other Grants			Grants from Financial Institution
Atal Nirmal Puruskar	Plastic Composter	Corona APDA Grant	Safal Karamchari Grant	ETP Plant	Vikas Nidhi	Sansad Nidhi	Vidhayak Nidhi	Corona Medical Waste	Solid Waste Management (HUDCO)				
938,000.00	-	-	180,000.00	-	6,419,296.00	754,598.00	199,116.00	-	2,088,263.00				
938,000.00	-	-	180,000.00	-	6,419,296.00	754,598.00	199,116.00	-	2,088,263.00				
-	-	-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-	-	-				
938,000.00	-	-	180,000.00	-	6,419,296.00	754,598.00	199,116.00	-	2,088,263.00				



**Annexure of Schedule B - 10 : Cash and Balances [Code No. 450]**

2	3
Particulars	Current Year Amount (Rs.)
<b>Balance with Bank Municipal Funds</b>	
<b><u>Nationalised Banks</u></b>	
State Bank of India C/A 11178415489	-
State Bank of India 35842336466	322,168.18
Axis Bank 80859	-
Bank of Baroda Sb 096701100005853	-
	322,168.18
<b><u>Other Scheduled Banks</u></b>	
Indusind Bank 100075892035	30,665,248.00
The Nainital Bank Limited 2345	2,369,908.00
	33,035,156.00
<b><u>Scheduled Co operative Banks</u></b>	
Nainital District Co-opetrative Bank SB 14968	8,151,264.69
Nainital District Co-opetrative Bank SB 4499	2,675,269.10
Nainital District Co-opetrative Bank 1074	43,067.00
Nainital District Co-opetrative Bank 626	2,272,547.00
KNSB 18011001078	34,691.00
KNSB 000018001008803	4,705,219.76
	17,882,058.55
<b>Sub Total</b>	51,239,382.73
<b>Balance with Bank - Special Funds</b>	
<b><u>Other Scheduled Banks</u></b>	
<b>Sub Total</b>	-
<b>Balance with Bank - Grant Funds</b>	
<b><u>Nationalised Banks</u></b>	
Union Bank of India CA 411601010072292	1,214,296.25
Oriental Bank of Commerce C/A 2267	11,118,559.00
Oriental Bank of Commerce C/A 2427	4,407,277.00
Dena Bank 38657	2,357,226.00
State Bank of India C/A 11178415489	113,818,901.50
Bank of Baroda 09670200012459	3,477,941.80
Bank of Baroda Sb 096701100005853	1,670,176.80
Bank of Baroda 09670200012468	17,727,380.00
	155,791,758.35
<b><u>Other Scheduled Banks</u></b>	
Axis Bank 80859	30,248,206.10
ICICI Bank	5,661,942.00
IDBI 172424	1,189,166.00
	37,099,314.10
<b><u>Scheduled Co operative Banks</u></b>	
Almora Urban Co-opetrative Bank Ltd. Sb 2209	1,696,596.83
<b>Treasury Grant Fund</b>	
SFC	176,478,600.00
	176,478,600.00
<b>Sub Total</b>	371,066,269.28
<b>Total</b>	422,305,652.01



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

- 1 Contractual liabilities not provided for:
  - a) Amount of contracts entered on account of capital works but on which noworks has commenced.
  - b) In respect of claims against the ULB, pending judicial decisions.
  - c) In respect of claims made by employees.
  - d) Other escalation claims made by contractors.
  - e) In case of any other claims not acknowledged as debts.
- 2 List of assets which have been handed over to the ULB, but the title deed has not been executed. NIL
- 3 List of assets which are in permissive possession and no economic benefits are being derived from it. NIL
- 4 Receivables from taxes, etc. which is not being collected because of litigation. NIL
- 5 Amount of any guarantee given by the ULB on behalf of Councillors or staff- NIL
- 6 Fixed assets which are accounted in balance sheet as on 31.03.2021 and date of purchase and construction not recognised are fully depreciated
- 7 Any assets which has been acquired by way of gift, constructed/acquired through grants, transfer by any other government or without consideration shall be recorded at nominal value of Rs. 1/-
- 8 Provision for outstanding revenue for Property tax and Rental income adjusted with municipal fund.

## Annexure OB2.: Significant Accounting Policies

- A4.2.1. Fixed assets have been valued at historical cost wherever records were available. In case an asset has been created out of grants, the gross value of the asset has been shown as assets and the corresponding grant as liability, as proportionately reduced by depreciation.
- A4.2.2. Depreciation has been provided on straight line method by estimating the useful life of the asset.
- A4.2.3. Gross amount paid or payable for works based on notings in the Measurement Book as on 31 March 2021 has been recognised as capital work in progress.
- A4.2.4. Long term investments have been valued at cost.
- A4.2.5. Stores and spares have been valued at cost. In determination of cost, FIFO method of costing has been used.
- A4.2.6. In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.
- A4.2.7. Arrears of rental income from municipal properties have been accounted for as done for property tax. No accrual of revenue has been done for other receivables.
- A4.2.8. Valuation of current investments has been done on cost.
- A4.2.9. The difference between assets and liabilities has been recognised as the opening balance of Municipal General Fund or as Capital Deficit.

