



JPNGA & Company

Chartered Accountants

email: info.jpnga@gmail.com

uringupta@gmail.com, ashish.cag@gmail.com

108, Shivam Plaza Hapur Road, Meerut

206 Vardhman Shrinik Plaza Mayur Vihar Delhi

E8 - 3rd Floor, Sector 3 Noida

465 Vijay Park Extension Dehradun

Mobile: +91 9654306215, 9911279065

ACCOUNTANT'S COMPILATION REPORT

To

Executive officer

Nagar Palika Parishad, Gadarpur– U S Nagar

We have compiled the accompanying financial statements of **Nagar Palika Parishad - Gadarpur**, District U.S. Nagar based on information you have provided. These financial statements comprise the Balance Sheet of **Nagar Palika Parishad Gadarpur** District U.S. Nagar as at March 31 2022, the statement of Profit and Loss, and Cash Flow Statement, 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

UDIN: 25515169BMJQCW6537



Date: 21-03-2025

Place: Gadarpur

Nagar Palika Parishad Gadarpur (U.S. Nagar)

To

The Project Director
Uttarakhand Public Financial Management Strengthening Project
91 Race Course, near Police Line, Dehradun,
Uttarakhand.

Sub: Approval of Financial Statement as on 31st March 2022

Dear Sir,

We have verified the Financial Statement as on 31st March 2022 of Nagar Palika Parishad Gadarpur (U.S.Nagar) 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 Financial Statement as on 31st March 2022

We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the assignment. In case where information was not available, a certificate from the Board of councilors has been obtained. We will produce financial statement before **Board** for approval and adoption at their upcoming meeting

We have verified the opening balance sheet in accordance with Guidelines for preparation of opening balance sheet and approved by the Government of Uttarakhand. In case where there were doubts, explanation was taken from the competent authorities.

Date:

Nagar Palika Parishad Gadarpur

Place:

अधिकाारी अधिकारी
Executive Officer

नगर पालिका परिषद
गढ़पुर (ऊ० सि० न०)

CC: Director, Urban Development Directorate (UDD), Dehradun

CA Urin Gupta, Deputy Team Leader, JPNGA & Co, Chartered Accountants, Dehradun

Executive officer

Financial Statement
for the Year
Ended 31.03.2022
NAGAR PALIKA PARISHAD
GADARPUR (U.S. NAGAR)

Prepared By:


JPNGA & Company

(Chartered Accountant)

465, Vijay Park, Extention Lane-6 Ballupur
Road, Dehradun (Uttrakhand)

AC 25	Balance Sheet			
Balance Sheet of Nagar Palika Parishad Gadarpur as on 31st March 2022				
Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Liabilities			
	Own Fund Reserve & Surplus			
	Municipal Fund	B-1	-23,650,092.97	-21,329,030.97
3-10				
3-11	Earmarked Funds	B-2	5,452,528.51	5,061,221.51
3-12	Reserves	B-3	121,102,225.23	96,012,286.60
	Total Own Fund Reserves and Surplus		102,904,660.77	79,744,477.14
	Grants, Contributions for specific purposes	B-4	59,276,569.10	79,666,328.10
3-20				
	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	150,000.00	678,674.00
3-41	Deposit works	B-8	-	
3-50	Other liabilities (Sundry Creditors)	B-9	1,196,725.00	2,087,263.00
3-60	Provisions	B-10	27,280,000.00	23,154,000.00
	Total Current Liabilities and Provisions		28,626,725.00	25,919,937.00
	TOTAL LIABILITIES		190,807,954.87	185,330,742.24
	ASSETS			
4-10	Fixed Assets	B-11		
	Gross Block		186,569,063.40	143,621,936.40
4-11	Less: Accumulated Depreciation		63,692,411.37	46,514,567.00
	Net Block		122,876,652.03	97,107,369.40
4-12	Capital work-in-progress	B-12		
	Total Fixed	B-11	122,876,652.03	97,107,369.40

Prabhu
Atc


अधिसापी अधिकारी
नगर पालिका परिषद
गदरपुर (ऊ० सि० न०)

✓

Balance Sheet of Nagar Palika Parishad Gadarpur as on 31st March 2022

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Investments			
4-20	Investment - General Fund	B-13		
4-21	Investment-Other Fund	B-14		
	Total Investments Current assets, Loans & advances			
4-30	Stock in hand (Inventories)	B-15	466,240.00	697,930.00
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	692,290.00	986,404.00
4-32	Less: Accumulated provision against bad and doubtful receivables		262,684.25	125,965.00
	Net amount outstanding		429,605.75	860,439.00
4-40	Prepaid expenses	B-17	18,180.25	48,751.90
4-50	Cash and Bank Balances	B-18	67,017,276.84	86,616,251.94
4-60	Loans, advances and deposits	B-19		-
4-61	Less: Accumulated provision against Loans			
	Net amount outstanding			-
	Total Current Assets, Loans & Advances		67,931,302.84	88,223,372.84
4-70	Other Assets	B-20		
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21		
	TOTAL ASSETS		190,807,954.87	186,330,742.24
	Notes to the Balance Sheet	B-22		

Handwritten signature
ATC

Handwritten signature
अधिसायी अधिकारी
नगर पालिका परिषद
गदरपुर (ऊ० सि० न०)

AC 26 Nagar Palika Parishad Gadarpur Income and Expenditure Statement for the period from 1st April 2021 to 31st March 2022				
Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	1,796,536.00	-
1-20	Assigned Revenues & Compensation	I-2	-	
1-30	Rental Income from Municipal Properties	I-3	339,046.00	
1-40	Fees & User Charges	I-4	2,003,977.00	
1-50	Sale & Hire Charges	I-5	186,050.00	
1-60	Revenue Grants, Contributions & Subsidies	I-6	58,118,964.37	
1-70	Income from Investments	I-7	-	
1-71	Interest Earned	I-8	41,305.00	
1-80	Other Income	I-9	113,626.00	
1-90	Income from Commercial Projects	I-19	-	
A	Total – INCOME		62,599,504.37	-
	EXPENDITURE			
2-10	Establishment Expenses	I-10	34,000,644.00	
2-20	Administrative Expenses	I-11	2,131,714.65	
2-30	Operations & Maintenance	I-12	9,189,360.00	
2-40	Interest & Finance Expenses	I-13	407.10	
2-50	Programme Expenses	I-14	108,837.00	
2-60	Revenue Grants, Contributions & subsidies	I-15	2,175,040.00	
2-70	Provisions & Write off	I-16	136,719.25	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		17,177,844.37	
B	Total – EXPENDITURE		64,920,566.37	-
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items			
2-80	Add: Prior period Items (Net)	1-18		
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		-2,321,062.00	
2-90	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund			

Handwritten signature
A/c

Handwritten signature
अधिरापी अधिकारी
नगर पालिका परिषद
गदरपुर (ऊ० सि० न०)

The various schedules to the Balance Sheet have been provided below.

Schedule B-1: Corporation Fund / Municipal Fund [Code No 310]

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	-21329030.97		-21329030.97	0	-21329030.97
310-90	Excess of Income & Expenditure	0	-2,321,062.00	-2321062		-2321062
	Total Municipal fund (310)					-23650092.97

Schedule B-2: Earmarked Funds

Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

Amount in Rs.

Particulars	NPS FUND	PF FUND	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
Code No.							
(a) Opening Balance	2,617,998.00	2,443,223.51					
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)	657,336.00	1,716,362.00					
Total (b)	657,336.00	1,716,362.00	0	0	0	0	0
Total (a+b)	3,275,334.00	4,159,585.51	0	0	0	0	0
(c) Payments out of funds							
(i) Capital expenditure on							
Code No.							
Fixed Assets*							
Others							
Sub-total	-	-	0	0	0	0	0
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc							
Rent							
Other administrative charges	200,000.00	1,782,391.00					
Sub-total	200,000.00	1,782,391.00	0	0	0	0	0
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments Transferred to Municipal Fund							
Sub-total	-	-	0	0	0	0	0
Total of (ii+iii) (c)	200,000.00	1,782,391.00	0	0	0	0	0
Net balance at the year end - (a+b)-(c)	3,075,334.00	2,377,194.51	0	0	0	0	0
Grant Total of Special Funds	3,075,334.00	3,075,334.00					

Handwritten signature
A/c

Handwritten signature
अधिसापी अधिकारी
नगर पालिका परिषद
मदरपुर (ऊ० सि० न०)

Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution					
312-11	Capital Reserve					
312-12	Grant againsts fixed assets	96,012,286.60	42,208,694.00	138,220,980.60	17,118,755.37	121,102,225.23
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	96,012,286.60	42,208,694.00	138,220,980.60	17,118,755.37	121,102,225.23

Prashant
#1c


अधिसापी अधलकल
नगर पललका परलषद
नदरपुर (रू0 सलं0 नल)

Schedule B-4: Grants & Contribution for Specific Purposes [Code No 320] Amount in Rs.

Particulars	Code No.	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
(a) Opening Balance		23,455,099.00	56,166,892.10					
(b) Additions to the Grants *								
(i) Grant received during the year		13,564,160.00	58,518,866.00					
(ii) Interest/Dividend earned on Grant Investments		93,801.00	88,748.00					
(iii) Profit on disposal of Grant Investments								
(iv) Appreciation in Value of Grant Investments								
(v) Other addition (Specify nature)		-						
Total (b)		13,657,961.00	58,607,614.00	-				
Total (a+b)		37,113,060.00	114,774,506.10	-				
(c) Payments out of funds								
(i) Capital expenditure on								
Fixed Assets* Others		20,155,197.00	22,053,497.00					
Sub-total		20,155,197.00	22,053,497.00	-				
(ii) Revenue Expenditure on								
Salary, Wages and allowances etc.			21,731,000.00					
Rent								
Other administrative charges		12,536,647.00	16,134,656.00					
Sub-total		12,536,647.00	37,865,656.00	-				
(iii) Other:								
Loss on disposal of Grant Investments Diminution in Value of Grant Investments Grants Refunded								
Sub-total		-	-					
Total (c) [i+ii+iii]		32,691,844.00	59,919,153.00	-				
Net balance at the year end - (a+b)-(c)		4,421,216.00	54,855,353.10	-				
Total Grants & Contribution for Specific Purposes		4,421,216.00	54,855,353.10					

Handwritten signature

Handwritten signature

अधिकाारी
नगर पालिका परिषद
गदरपुर (ऊ० सि० न०)

Schedule B-5: Secured Loans [Code No 330]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Secured Loans from Central Government		
330-20	Secured Loans from State government		
330-30	Secured Loans from Govt. bodies & Associations		
330-40	Secured Loans from international agencies		
330-50	Secured Loans from banks & other financial institutions		
330-60	Other Term Loans		
330-70	Bonds & debentures		
330-80	Other Loans		
	Total Secured Loans	0	0

Schedule B-6: Unsecured Loans [Code No 331]

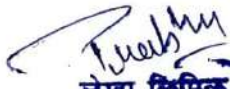
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Unsecured Loans from Central Government		
331-20	Unsecured Loans from State government		
331-30	Unsecured Loans from Govt. bodies & Associations		
331-40	Unsecured Loans from international agencies		
331-50	Unsecured Loans from banks & other financial institutions		
331-60	Other Term Loans		
331-70	Bonds & debentures		
331-80	Other Loans		
	Total Un-Secured Loans		

Puneeth
लेखा लिपिक
न० पा० परिषद गदरपुर
कथम सिंह वन

(208)
अधिशाली अधिकारी
नगर पालिका परिषद
गदरपुर (कथम वन नगर)

Schedule B-7: Deposits Received [Code No 340]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers	150000	678674
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
	Total deposits received	150000	678674

Schedule B-8: Deposit Works [Code No 341]				Amount in Rs.		
Code No.	Name of Funding agency	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)	Income earned
1	2	3	4	5	6	7
341-10-01					0	
341-10-02					0	
341-10-03					0	
341-10-xx					0	
	Total of deposit works	0	0	0	0	



 लेखा लिपिक
 न० पा० परिषद गदरपुर
 उद्यम सिंह नगर


 अधिशासी अधिकारी
 नगर पालिका परिषद
 गदरपुर (उद्यम सिंह नगर)

Schedule B-9: Other Liabilities [Code No 350]		Amount in Rs.	
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors		821,736.00
350-11	Employee Liabilities	807,436.00	806,567.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	366,099.00	458,960.00
350-30	Government Dues Payable	23,190.00	
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	Total Other Liabilities (Sundry Creditors)	1196725	2087263

Schedule B-10: Provisions [Code No. 360]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3.00	
360-10	Provision for Expenses		
360-20	Provision for Interest		
360-30	Other Provisions	27,280,000.00	23,154,000.00
	Total Provisions	27,280,000.00	23,154,000.00


 लेखा लिपिक
 न० पा० परिषद गदरपुर
 कृष्ण सिंह नगर


 अधिशासी अधिकारी
 नगर पालिका परिषद
 गदरपुर (कृष्ण सिंह नगर)

Schedule B-11: Fixed Assets [Code No. 410 & 411]

Code No	Particulars	Gross Block				Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	12.00			12.00	-				12.00	12.00
410-20	Buildings	7,496,262.00	1,905,154.00		9,401,416.00	652,316.22	331,094.21		983,410.43	8,418,005.57	6,843,945.78
410-21	Parks & Playgrounds	592,232.00			592,232.00	464,463.93	98,156.47		562,620.40	29,611.60	127,768.07
	Pond										
	Infrastructure Assets										
410-30	Roads and Bridges	116,329,246.91	17,371,501.00		133,700,747.91	41,341,791.14	14,014,218.94		55,356,010.08	78,344,737.83	74,987,455.77
410-31	Sewerage and drainage	9,311,580.50	11,385,532.00		20,697,112.50	1,247,178.54	1,156,404.75		2,403,583.29	18,293,529.21	8,064,401.96
410-32	Water ways										
410-33	Public Light		3,785,796.00		3,785,796.00		119,820.44		119,820.44	3,665,975.56	
	Other assets										
410-40	Plants & Machinery		1,807,923.00		1,807,923.00		120,988.34		120,988.34	1,686,934.66	
410-50	Vehicles	8,091,613.00	4,612,400.00		12,704,013.00	2,378,127.64	1,145,355.98		3,523,483.62	9,180,529.38	5,713,485.36
410-60	Office & other equipment	1,581,052.00	19,600.00		1,600,652.00	386,172.72	152,061.75		538,234.47	1,062,417.53	1,194,879.28
410-70	Furniture, fixtures, fittings and electrical appliances	219,937.99	360,107.00		580,044.99	44,516.81	39,743.49		84,260.30	495,784.69	175,421.18
410-22	Statues, heritage assets, antiques & other works of art										
410-80	Other fixed assets and non-current assets (includes Intangible Assets)		1,699,114.00		1,699,114.00					1,699,114.00	
	Total	143,621,936.40	42,947,127.00		186,569,063.40	46,514,567.00	17,177,844.37		63,692,411.37	122,876,652.03	97,107,369.40

Handwritten signature


Handwritten signature
अधिसायी अधिकारी
नगर पालिका परिषद
गदरपुर (ऊ० सि० नं०)

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 at the end of FY
(A)	(B)	(C)	(D)	(E=B+C-D)
Buildings				
Parks and Playgrounds				
Roads and Bridges				
Sewerage and Drainage				
Water Ways				
Public Lighting				
Plant and Machinery				

Schedule B-13: Investments - General Fund [Code 420]

Amount Rs.					
Code No.	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities State				
420-20	Government Securities Debentures and				
420-30	Bonds Preference Shares				
420-40	Equity Shares				
420-50	Units of Mutual Funds Other Investments				
420-60					
420-80					
	Total of Investments General Fund				


लेखा लिपिक
न० पा० परिषद गदरपुर
कथम सिंह नगर


अधिरासी अधिकारी
नगर पालिका परिषद
गदरपुर (कथम सिंह नगर)

Schedule B-14: Investments - Other Funds [Code 421]				Amount Rs.	
Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
421-10	Central Government Securities State				
421-20	Government Securities Debentures and				
421-30	Bonds Preference Shares				
421-40	Equity Shares				
421-50	Units of Mutual Funds Other Investments				
421-60					
421-80					
	Total of Investments Other Funds				
Schedule B-15: Stock in Hand (Inventories) [Code 430]				Amount Rs.	
Code No.	Particulars	Current Year Amount (Rs.)		Previous Year Amount (Rs.)	
1	2	3		4	
430-10	Stores	466,240.00			
430-20	Loose Tools				
430-30	Others				
	Total Stock in hand	466,240.00			

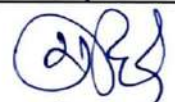
Rushy
A/c

(28)
अधिसायी अधिकारी
नगर पालिका परिषद
मदरपुर (ऊ० सि० न०)

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3.00	4 (Code No 432)	5 = 3 - 4	6
431-10	Receivables for Property Taxes 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	657,456.00	262,684.25	394,771.75	
350-30	Less: State Government Cess /Levies in Taxes - Control Accounts			-	
	Net Receivables of Property Taxes	657,456.00	262,684.25	394,771.75	
431-19	Receivable of Other Taxes 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				
350-30	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes				
431-30	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 Total of Sundry Debtors (Receivables)	34,834.00		34,834.00	


लेखा लिपिक
न० पा० परिषद गदरपुर
अयम सिंह नगर


अधिशाली अधिकारी
नगर पालिका परिषद
गदरपुर (अयम सिंह नगर)

Schedule B-17: Prepaid Expenses [Code No 440]			
Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	
440-10	Establishment		
440-20	Administrative	18,180.25	
440-30	Operations & maintenance		
	Total Prepaid expenses	18180.25	
Schedule B-18: Cash and Bank Balances [Code No 450]			
Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash		
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks		402554.50
450-22	Other Scheduled Banks	860382.7	465562.3
450-23	Scheduled Co-operative Banks	1551692.23	1539061.23
450-24	Post Office		
450-25	Treasury account		0
	Sub-total	2412074.93	2407178.03
	Balance with Bank – ____ Special		
	Funds		
450-41	Nationalised Banks		0.00
450-42	Other Scheduled Banks	5,323,868.51	4942501.51
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	Sub-total	5323868.51	4942501.51
	Balance with Bank – ____ Grant Funds		
450-61	Nationalised Banks	4297139	2,674,225.00
450-62	Other Scheduled Banks	1355754.4	6,998,037.30
450-63	Scheduled Co-operative Banks	231	574,493.10
450-64	Post Office		
	Treasury account	53,628,209	69,019,817.00
	Sub-total	59281333.4	79,266,572.40
	Total Cash and Bank balances	67,017,276.84	86616251.94


 लेखा लिपिक
 न० पा० परिषद गदरपुर
 अथम सिंह नगर


 अधिशासी अधिकारी
 नगर पालिका परिषद
 गदरपुर (अथम सिंह नगर)

Schedule B-19: Loans, advances and deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees				
460-20	Employee Provident Fund Loans				
460-30	Loans to Others				
460-40	Advance to Suppliers and Contractors				
460-50	Advance to Others				
460-60	Deposit with External Agencies				
460-80	Other Current Assets				
	Sub -Total				
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
	Total Loans, advances, and deposits				

Schedule B-19: Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
	Total Accumulated Provision		

Schedule B-20: Other Assets [Code No 470]


Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
470-10	Deposit Works		
470-20	Other asset control accounts		
	Total Other Assets		


लेखा लिपिक
न० पा० परिषद गदरपुर
खम्म सिंह नगर


अधिरासी अधिकारी
नगर पालिका परिषद
गदरपुर (खम्म सिंह नगर)

Schedule B-21: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
480-10	Loan Issue Expenses Deferred		
480-20	Discount on Issue of Loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	Total Miscellaneous expenditure		


लेखा लिपिक
न० पा० परिषद गदरपुर
छबम सिंह नगर


अधिशासी अधिकारी
नगर पालिका परिषद
गदरपुर (छबम सिंह नगर)

**Schedules to Income and Expenditure Account
Nagar Palika Parishad Gadarpur as on 31st March 2022**

Schedule I-1: Tax Revenue [Code No 110]

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	1,796,536.00	
110-02	Water tax		
110-03	Sewerage Tax		
110-04	Conservancy Tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-11	Advertisement tax		
110-12	Pilgrimage Tax		
110-80	Other taxes		
	Sub-total	1,796,536.00	-
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]		
	Sub-total	1,796,536.00	
	Total tax revenue	1,796,536.00	

Schedule I-1 (a): Remission and Refund of taxes

Code No. *	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100100	Property taxes		
1101100	Advertisement tax		
1108000	Others		
	Total refund and remission of tax revenues	-	

Purbhu
लेखा लिपिक
न० पा० परिषद गदरपुर
कथम सिंह नगर

OPR
अधिशाली अधिकारी
नगर पालिका परिषद
गदरपुर (कथम सिंह नगर)

Schedule I-2: Assigned Revenues & Compensation [Code No 120]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others		
120-20	Compensation in lieu of Taxes / duties		
120-30	Compensations in lieu of Concessions		
Total assigned revenues & compensation			

Schedule I-3: Rental income from Municipal Properties [Code No 130]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	319046	
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents	20000	
	Sub-Total	339046	
130-90	Less: Rent Remission and Refunds		
	Sub-total	339046	
	Total Rental Income from Municipal Properties	339046	

Prabhu
लेखा लिपिक
न० पा० परिषद गदरपुर
अधम सिंह नगर

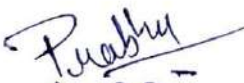
(2084)
अधिरासी अधिकारी
नगर पालिका परिषद
गदरपुर (अधम सिंह नगर)

Schedule I-4: Fees & User Charges [Code No 140]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	3,300.00	
140-11	Licensing Fees	280,085.00	
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	44,077.00	
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	149,470.00	
140-40	Other Fees	572,775.00	
140-50	User Charges	954,270.00	
140-60	Entry Fees		
140-70	Service / Administrative Charges	-	
140-80	Other Charges		
	Sub-Total	2,003,977.00	
140-90	Less: Rent Remission and Refunds		
	Sub-total	2,003,977.00	
	Total income from Fees & User Charges	2,003,977.00	

Schedule I-5: Sale & Hire Charges [Code No 150]

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3.00	4
150-10	Sale of Products	35,750.00	
150-11	Sale of Forms & Publications	150,300.00	
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
	Total income from Sale & Hire charges	186,050.00	


 लेखा लिपिक
 न० पा० परिषद गदरपुर
 उधम सिंह नगर


 अधिशासी अधिकारी
 नगर पालिका परिषद
 गदरपुर (उधम सिंह नगर)

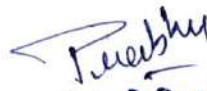
Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	41,000,209.00	
160-20	Re-imbursement of expenses		
160-30	Contribution towards schemes	17,118,755.37	
	Total Revenue Grants, Contributions & Subsidies	58,118,964.37	-
Schedule I-7: Income from Investments – General Fund [Code No 170]			
Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments		
170-20	Dividend		
	Profit in Sale of Investments		
170-40	Others		
170-80			
	Total Income from Investments	0	0
Schedule I-8: Interest Earned [Code No 171]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	41,305.00	
171-20	Interest on Loans and advances to Employees		
171-30	Interest on loans to others		
171-40	Other Interest		
	Total. – Interest Earned	41,305.00	-

Parabhu
A/c

(2) KJ
अधिकाशी अधिकारी
नगर पालिका परिषद
गदरपुर (ऊ० सि० न०)

Schedule I-9: Other Income [Code No180]

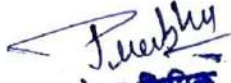
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed asses		
180-40	Recovery from Employees	8,600.00	
180-50	Unclaimed Refund/Liabilities		
180-60	Excess Provisions written back		
180-80	Miscellaneous Income	105,026.00	
	Total. Other Income	113,626.00	-


लेखा लिपिक
न० पा० परिषद गदरपुर
अम सिंह नगर


अधिशारी अधिकारी
नगर पालिका परिषद
गदरपुर (अम सिंह नगर)

Schedule I-10: Establishment Expenses [code no 210]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	28,904,160.00	
210-20	Benefits and Allowances	507,549.00	
210-30	Pension	4,588,935.00	
210-40	Other Terminal & Retirement Benefits		
	Total establishment expenses	34,000,644.00	-


लेखा लिपिक
न० पा० परिषद गदरपुर
कथम सिंह नगर


अधिकासी अधिकारी
नगर पालिका परिषद
गदरपुर (कथम सिंह नगर)

Schedule I-11: Administrative Expenses [Code No 220]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	-	
220-11	Office maintenance	112,661.00	
220-12	Communication Expenses	6,000.00	
220-20	Books & Periodicals	1,754.00	
220-21	Printing and Stationery	81,611.00	
220-30	Travelling & Conveyance	9,000.00	
220-40	Insurance	50,404.65	
220-50	Audit Fees		
220-51	Legal Expenses	43,900.00	
220-52	Professional and other Fees	360,680.00	
220-60	Advertisement and Publicity	835,632.00	
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	630,072.00	
	Total administrative expenses	2,131,714.65	-


Schedule I-12: Operations and Maintenance [Code No 230]

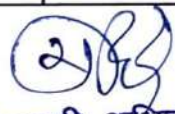
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	4,126,000.00	
230-20	Bulk Purchases		
230-30	Consumption of Stores	1,792,832.00	
230-40	Hire Charges		
230-50	Repairs & maintenance –Infrastructure Assets	1,727,345.00	
230-51	Repairs & maintenance - Civic Amenities	256,639.00	
230-52	Repairs & maintenance – Buildings	60,993.00	
230-53	Repairs & maintenance – Vehicles	141,741.00	
230-59	Repairs & maintenance – Others	63,373.00	
230-80	Other operating & maintenance expenses	1,020,437.00	
	Total Operating & Maintenance Expense	9,189,360.00	-

Prabhu
लेखा लिपिक
न० पा० परिषद गदरपुर
अमर सिंह नगर

(Signature)
अधिकासी अधिकारी
नगर पालिका परिषद
गदरपुर (अमर सिंह नगर)

Schedule I-13: Interest & Finance Charges [Code No 240]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from the Central Government		
240-20	Interest on Loans from the State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges	407.10	
240-80	Other Finance Expenses		
	Total Interest & Finance Charges	407.10	-
Schedule I-14: Programme Expenses [Code No 250]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	108,837.00	
250-30	Share in Programmes of others		
	Total Programme Expenses	108,837.00	-
Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants Given (Give details)	2,175,040.00	
260-20	Contributions Given (Give details)		
260-30	Subsidies Given (Give details)		
	Total Revenue Grants, Contributions & Subsidies given	2,175,040.00	-


 लेखा लिपिक
 न० पा० परिषद गदरपुर,
 अरम सिंह नगर


 अधिशासी अधिकारी
 नगर पालिका परिषद
 गदरपुर (अरम सिंह नगर)

Schedule I-16: Provisions & Write off [Code No 270]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off	136719.25	
	Total Provisions & Write off	136719.25	0

Schedule I-17: Miscellaneous Expenses [Code No 271]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses		
	Total Miscellaneous expenses	0	0

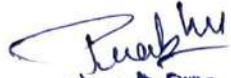
Schedule I-18:

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Prior Period Income		
	Prior Period Expenses		
	Total Prior Period (Net) (a-b)		

Teachhu
लेखा लिपिक
न० पा० परिषद गदरपुर
अमर सिंह नगर

208
अधिकासी अधिकारी
नगर पालिका परिषद
गदरपुर (अमर सिंह नगर)

Schedule I-19: Income from Projects taken on Commercial basis [Code No 190]			
Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
190-10	Income from commercial projects Income from Deposit works		
	Total Income from Commercial projects	0	0


 लेखा लिपिक
 नं० पा० परिषद गदरपुर,
 उदय सिंह नगर


 अधिशासी अधिकारी
 नगर पालिका परिषद
 गदरपुर (उदय सिंह नगर)

Schedule 22 - Notes to Accounts

1. 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 provided wherever necessary and any material fact which has a bearing on the Financial Statements has disclosed. 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.
2. ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from 1st April, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.
3. **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.
4. **Contingent Assets** represent the inflow of economic benefits or service potential is probable, but not virtually certain.
5. **Contractual liabilities not provided for:**
 - 5.1 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.
 - 5.2 In respect of claims against the ULB, pending judicial decisions.
 - 5.3 In respect of claims made by employees.
 - 5.4 Other escalation claims made by contractors
 - 5.5 In case of any other claims not acknowledged as debts.
6. List of assets, for which cost could not be ascertained has been valued at Re.1 in the Balance Sheet given in Fixed Assets Register.

Trishu
#1c


अधिसाषी अधिकारी
नगर पालिका परिषद
गदरपुर (ऊ० सि० न०)

7. Previous year's figures have been regrouped/ rearranged wherever necessary.

8. Reserves & Surplus

8.1 Municipal General Fund: The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. The net balance in General Fund as on 31st March, 2022 was stood with Rs. -2,36,50,092.97 /- after considering the effect of income & expenditure.

8.2 Earmarked Fund: Rs. 54,52,528.51/-

Funds representing Special Funds (National Pension scheme/ Employee Provident Fund) to be utilized for specific purposes. The net balance in Earmarked Fund was Rs. 54,52,528.51 stood as on 31st March, 2022. Difference in Bank balance in special fund and balance stood in earmarked fund states march month accrual in salary payroll

8.3 Reserves: Rs.12,11,02,225.23/-

The Reserve which represents capital contribution was stood as on 31st March, 2022 amounting to Rs. 12,11,02,225.23/- that has been created by capitalizing the asset. Difference between net assets and reserve as on 31st March 2022 amount Rs. 17,75,426.80/- are assets crated by board fund till 31st March 2022.

9. Grants and Contribution (Schedule B-4): Rs. 5,92,76,569.10/-

It has been noticed that opening balance of Unutilized Grant amounts to Rs. 7,96,21,991.10/- and Grant received during the period amounted to Rs. 7,22,65,575/- and Grant utilized during the period is Rs. 9,26,10,997/- Grant of Rs. 5,92,76,569.10/-remained unutilized at the end of the period.

10. Deposit Received (Schedule B-7) Rs. 1,50,000/-

During the year Deposit received from contractors amounts to Rs. Nil

No manual control of EMD or Security received register through fixed deposit/NSC

11. Other Liabilities (Schedule B-9): Rs. 11,96,725/-

It consists of the following:

A. Employees Liability: Rs. 8,07,436/-

Employees' liability of Rs. 8,07,436/- as at 31.03.2022 pertains to salary and other benefits payable to employees for the month of March 2022 and arrear of proceedings months which were not paid to employees for various reasons.

Prashant
AK

(Signature)
अधिकाशी अधिकारी
नगर पालिका परिषद
गदरपुर (ऊ० सि० न०)

NAGAR PALIKA PARISHAD GADARPUR (UDHAN SINGH NAGAR) U.K.

B. Recoveries Payable: Rs. 3,66,099/-

In respect of dues towards Recoveries Payable information from applicable records/account books have been taken and based on that figure have been stated in the Balance sheet as on 31.3.2022.

C. Creditors:

Services / goods taken from creditor/supplier pertained to the period prior to 31.3.2022 has been recognized as liability on accrual basis on 31.3.2022 and accordingly taken in the Balance sheet of 31.03.2022.

D. Provisions of expenses etc (Schedule B-10): Rs. 2,72,80,000/-

All efforts were made to Find provision on electricity Bills, same has been made in the said sheet as on 31th March 2022.

E. Government Dues Payable: 23,190/-

Government dues payable is accounts for on the basis of records provided by ULB Staff. consultant has not been counter verified from return filed by any other consultant.

12. Fixed Assets Rs. 18,65,69,063.40 & Accumulated Depreciation Rs. 6,36,92,411.37 thereon (Schedule B-11): Rs. 12,28,76,652.03

Fixed Assets are taken in the balance sheet on the basis of historical cost/cost of acquisition. The amount of total depreciation charged on fixed assets excluding land during the period ended on 31.3.2022 is Rs. 1,71,77,844.37 and capital work in progress during the year amounts to Rs. Nil

13. Investments and interest accrued thereon (Schedule B-12 & B-13): NIL

There are no specific Investment held by Nagar Panchayat during the Year ended 31.3.2022.

14. Stock in Hand (Schedule B-15): Rs. 4,66,240/-

15. Receivable Income (Schedule B-16): Rs. 4,29,605.75/-

Amount of Closing Receivable Income heads such as Property tax, and other amounts to Rs. 4,29,605.75/- and has been taken on the basis of accounting entries passed during the period. Other receivables have carried forward on the basis of previous year data of ULB.


आयशाही अधिकारी
नगर पालिका परिषद
गदरपुर (ऊ० सिंह नगर)


#12

NAGAR PALIKA PARISHAD GADARPUR (UDHAN SINGH NAGAR) U.K.

16. Cash & Bank Balance (Schedule B-18): Rs. 6,70,17,276.84/-

Cash & Bank Balance have been taken at actual appearing in Cash Book. Bank reconciliations are also attached herewith forming part of Balance sheet as on 31.03.2022

17. Loans, Advances & Deposits (Schedule B-19): Rs. NIL

It includes deposits made with Suppliers and Contractors.

18. Schedule I-1 - Tax Revenue: Rs 17,96,536/-

This schedule contains income of the Nagar Panchayat from Property Taxes. We have gathered information regarding demand Raised during the year

19. Schedule I-3-Rental Income from Municipal Properties -Rs 3,39,046/-

This includes income from shop rents, we have gathered information regarding demand Raised during the year

20. Schedule I-4- Fees and User charges Rs. 20,03,977/-

This Schedule contains income of the Nagar Panchayat from fees and user charges. We have taken all fees & charges on receipt basis from the cash book maintained by Nagar Panchayat. This schedule contains Empanelment & Registration Charges, License Fees, Penalties and Fines and other fees etc.

21. Schedule I-5- Sale and Hire Charges Rs. 1,86,050/-

This includes income from sale of Forms & Publication.

22. Schedule I-6- Grants, Contributions and Subsidies Rs. 5,81,18,964.37/-

This schedule contains the revenue grants received from the government for salary and other revenue expenditure.

23. Schedule I-8- Interest Earned - Rs. 43,305/-

This schedule contains the income from interest on saving bank accounts.

24. Schedule I-9- Other incomes - Rs. 1,13,626/-

The amount shown under this schedule pertains to miscellaneous income. This schedule includes Recoveries from employees and provision written back.

25. Schedule I-10- Establishment Expense- Rs. 3,40,00,644/-

This schedule contains the Establishment Expense salary expenses of Nagar Panchayat. Accrual of the salary expense has been taken from the salary bills/sheets maintained by Nagar Panchayat.

Prakash
A/c

(Signature)
अधिसापथी अधिकारी
नगर पालिका परिषद
गदरपुर (उधन सिंह नगर)

NAGAR PALIKA PARISHAD GADARPUR (UDHAN SINGH NAGAR) U.K.

26. Schedule I-11- Administration Expense- Rs. 21,31,714.64/-

This schedule contains Administration Expense of Nagar Palika like Printing & Stationery, Legal Expense, Advocate Fees, Advertisement and Publicity etc.

27. Schedule I-12- Operation and Maintenance- Rs. 91,89,360/-

Expenses like Power& Fuel, Consumption of stores, Repair & Maintenance etc are grouped under this schedule.

28. Schedule I-13-Interest & Finance Expenses-Rs. 407.10/-

This includes bank charges & Finance expenses deducted by the bank.

29. Schedule I-14- Program Expenses – Rs. 1,08,337/-

The amount shown under this schedule pertains to program expense. We have taken from cash book.

30. Schedule I-15 Revenue Grants, Contributions & Subsidies– Rs. 21,75,040/-

The amount shown under this schedule pertains to Revenue Grants, Contributions & Subsidies (Expense) given to various beneficiary

31. Schedule I-17 Miscellaneous Expense – Rs. NIL

The amount shown under this schedule pertains to miscellaneous expense.

अधिकाशी अधिकारी
नगर पालिका परिषद
गदरपुर (ऊ० सिंह नगर)

32. Disclaimer:

1. All the financial figures and comments in specific or general terms made are based on documents, information and explanations provided by officers and staff of Nagar Palika Parishad Gadarpur during the course of engagement of our team, and the correctness, origin comprehensiveness or veracity of comments or explanations in so far as they relate to existing practices is not the responsibility of the Consulting team. As the scope of work of the Consultant was not to carry out any sort of audit, it was limited to do a sort of cross check wherever it was feasible.

Please Note that Statutory dues like GST, TDS, labour cess, Royalty booked from general cash book, the same has not been counter verified from the returns filed by any other consultant.

2. Although the Consulting team has made every effort to obtain information comprehensively for every department of the Nagar Palika Parishad Gadarpur and has also widely circulated the team's requirements in this regard, it is possible that some relevant information or documentation has not become available to the team. It is therefore specifically stated that this document is based upon and restricted to the set of documents, information, comments and explanations provided by officers and staff of Nagar Palika Parishad Gadarpur and therefore any such documents, information, comments and explanations not provided to the Consulting team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments, information and explanations on present document.

3. The Consulting team is not responsible for any legal or other liability that may arise in any way at any point of time from this document or any interpretation whatsoever that may be put on the whole or part of it. Likewise, the Consulting team is not responsible for any legal consequences arising out of non-compliance by the Nagar Palika Parishad Gadarpur of any of its statutory or other Governmental obligations that may become apparent now or any time in the future, in whatsoever manner and in whatsoever ways.


#1c


अधिसापी अधिकारी
नगर पालिका परिषद
गदरपुर (ऊठ सिंह नगर)