

# Municipal Corporation Manesar

## Significant Accounting & Notes to Accounts

For the Financial Year 2021-22

### Accounting Policy

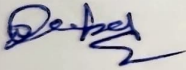
- a. All Income & Expenditure are accounted for on Cash Basis.
- Excess of Income over Expenditure during the year 2021-22 are Rs 47.53 Cr .
- Bank Balance including cash in hand as on 31.3.22 is Rs.299.72 Cr.

### Notes to Accounts

- a. Balance received from Various Gram Panchayat will be treated as capital Balance for Municipal Corporation Manesar.
- b. Financial Statement prepared on the basis of data and information provided from Org.

For K D Sharma & Associates  
Chartered Accountants

Registration Number: 039379N



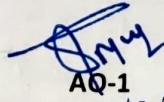
Deepak Kumar Sharma  
(Proprietor)  
Membership No. 556374



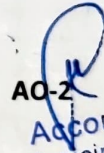
For and on behalf of Municipal Corporation Manesar



Chief Accounts Officer  
Municipal Corporation  
Manesar



Accounts Officer  
Municipal Corporation  
Manesar



Accounts Officer  
Municipal Corporation  
Manesar

Place: New Delhi  
Date : 10.07.2022

## Municipal Corporation Manesar 2021-22

## Trial Balance

1-Apr-2021 to 31-Mar-2022

| Particulars   | 1-Apr-2021 to 31-Mar-2022 |                         |                         |                         |
|---|---------------------------|-------------------------|-------------------------|-------------------------|
|   | Opening                   | Transactions            |                         | Closing                 |
|   | Balance                   | Debit                   | Credit                  | Balance                 |
| <b>Capital Account</b>                                      | <b>291750522.98 Cr</b>    |                         |                         | <b>2481431927.37 Cr</b> |
| Bamroli Village   |                           | 2,929,558.00            | 2,192,610,962.39        |                         |
| Bargujar Village  |                           |                         | 11,288.00               | 11288.00 Cr             |
| Baskhusla Village   |                           |                         | 2,730,446.56            | 2730446.56 Cr           |
| Capital Account   | 291750522.98 Cr           |                         | 109,969,391.42          | 109969391.42 Cr         |
| Hayatpur Village  |                           |                         |                         | 291750522.98 Cr         |
| Kankrola Village  |                           |                         | 34,891,101.00           | 34891101.00 Cr          |
| Manesar Village   |                           |                         | 476,987.00              | 476987.00 Cr            |
| Nainwal Village   |                           |                         | 425,916,413.30          | 425916413.30 Cr         |
| Nakhrola Village  |                           |                         | 1,137,968.46            | 1137968.46 Cr           |
| Naurangpur Village  |                           |                         | 183,529,601.00          | 183529601.00 Cr         |
| Rampura Village   |                           |                         | 347,261,863.00          | 347261863.00 Cr         |
| Shikohpur Village   |                           |                         | 135,539,620.95          | 135539620.95 Cr         |
| various Village   |                           | 2,929,558.00            | 95,840,505.82           | 92910947.82 Cr          |
| <b>Current Liabilities</b>                                  | <b>126562827.00 Cr</b>    | <b>31,337,981.00</b>    | <b>583,734,528.00</b>   | <b>678959374.00 Cr</b>  |
| Duties & Taxes  | 14018.00 Cr               | 5,413,088.00            | 11,251,502.00           | 5852432.00 Cr           |
| 340-10-01 Refund of EMD                                     |                           | 501,961.00              | 978,395.00              | 476434.00 Cr            |
| CFC Grant   | 123934000.00 Cr           | 20,000,000.00           | 92,339,000.00           | 196273000.00 Cr         |
| Electricity Charges Payable                                 | 480790.00 Cr              |                         |                         | 480790.00 Cr            |
| Salary Payable  | 2113006.00 Cr             |                         |                         | 2113006.00 Cr           |
| Security Payable  |                           |                         | 18,364,075.50           | 18364075.50 Cr          |
| SFC Grant   |                           |                         | 510,794,000.00          | 510794000.00 Cr         |
| TDS Payable 2020-21   | 21013.00 Cr               | 21,013.00               |                         |                         |
| TDS Payable 2021-22   |                           | 5,401,919.00            | 8,114,165.00            | 2748246.00 Cr           |
| <b>Fixed Assets</b>   |                           | <b>267,730,463.00</b>   |                         | <b>267730463.00 Dr</b>  |
| 410-20-Building   |                           | 12,524,448.00           |                         | 12524448.00 Dr          |
| 410-23 Sports & Health                                      |                           | 1,591,490.00            |                         | 1591490.00 Dr           |
| 410-31 Sewerage & Drainage                                  |                           | 27,413,740.00           |                         | 27413740.00 Dr          |
| 410-32 Water Supply/Water Ways                              |                           | 9,852,993.00            |                         | 9852993.00 Dr           |
| 410-39 Water Body (Baandh/pond)                             |                           | 2,050,247.00            |                         | 2050247.00 Dr           |
| 410-40 Environmental Work                                   |                           | 7,477,740.00            |                         | 7477740.00 Dr           |
| 410-50 Purchase of Vehicles & Plant & Machinery Etc         |                           | 1,608,586.00            |                         | 1608586.00 Dr           |
| 410-70 Furniture, Fixture, fittings & Electrical Appliances |                           | 14,540,057.00           |                         | 14540057.00 Dr          |
| 410-71 Street Furniture/Signage                             |                           | 547,930.00              |                         | 547930.00 Dr            |
| 410-90 Rain Water Harvesting New                            |                           | 1,919,632.00            |                         | 1919632.00 Dr           |
| Building  |                           | 13,097,610.00           |                         | 13097610.00 Dr          |
| Computer  |                           | 5,122,144.00            |                         | 5122144.00 Dr           |
| Machinery   |                           | 7,850,014.00            |                         | 7850014.00 Dr           |
| Public Lighting   |                           | 69,915,590.00           |                         | 69915590.00 Dr          |
| Road & Bridges  |                           | 92,218,242.00           |                         | 92218242.00 Dr          |
| <b>Current Assets</b>                                       | <b>418313349.98 Dr</b>    | <b>5,727,886,308.30</b> | <b>3,148,594,854.69</b> | <b>2997620595.59 Dr</b> |
| Bank Accounts   | 418313349.98 Dr           | 5,727,473,608.30        | 3,148,586,958.69        | 2997199999.59 Dr        |
| 460-10-08 Advance to Employees                              |                           | 412,700.00              |                         | 412700.00 Dr            |
| CGST Recoverable 2021-22                                    |                           |                         | 1,974.00                | 1974.00 Cr              |
| Labour CESS Recoverable 2021-22                             |                           |                         | 1,974.00                | 1974.00 Cr              |
| SGST Recoverable 2021-22                                    |                           |                         | 1,974.00                | 1974.00 Cr              |
| TDS Recoverable 2021-22                                     |                           |                         | 1,974.00                | 1974.00 Cr              |
| <b>Indirect Incomes</b>                                     |                           |                         | <b>85,427,092.00</b>    | <b>85427092.00 Cr</b>   |
| 110-10-01-10 Fire Tax                                       |                           |                         | 6,069.00                | 6069.00 Cr              |
| 110-10-01 Property Tax                                      |                           |                         | 444,769.00              | 444769.00 Cr            |
| 140-40 Tender Fees  |                           |                         | 118,940.00              | 118940.00 Cr            |
| 190-10 RTI Fees   |                           |                         | 32,000.00               | 32000.00 Cr             |





|  |                         |  |                         |                        |
|--|-------------------------|--|-------------------------|------------------------|
| Stamp Duty   |                         |  | 374,271,884.00          | 374271884.00 Cr        |
| Interest From Bank Deposits/FDR Interest             |                         |  | 84,861,314.00           | 84861314.00 Cr         |
| Other Income   |                         |  | 1,725,012.00            | 1725012.00 Cr          |
| <b>Indirect Expenses</b>                             | <b>416,095,895.28</b>   |  | <b>1,437,263.00</b>     | <b>414658632.28 Dr</b> |
| 210-10 Salaries & Allowances of Regular Staff        | 18,864,658.00           |  | 187,652.00              | 18677006.00 Dr         |
| 210-30LTC  | 170,752.00              |  |                         | 170752.00 Dr           |
| 210-50 Salary/wages (Safai Karamchari)               | 53,853,811.00           |  |                         | 53853811.00 Dr         |
| 220-10-02 Electricity Charges (Office Building)      | 217,954.00              |  |                         | 217954.00 Dr           |
| 220-10-04 Telephone/Mobile/Internet Expenses         | 130,658.00              |  |                         | 130658.00 Dr           |
| 220-10-05 Newspaper/Magazines/Books                  | 19,960.00               |  |                         | 19960.00 Dr            |
| 220-10-06 Printing & Stationary                      | 1,078,487.00            |  |                         | 1078487.00 Dr          |
| 220-10-09 Fuel/Petrol/Diesel Expenses to Employees   | 191,402.00              |  |                         | 191402.00 Dr           |
| 220-10-10 T.A/D.A Expenses                           | 25,830.00               |  |                         | 25830.00 Dr            |
| 220-10-11 Repair & Maintenance Vehicle               | 76,275.00               |  |                         | 76275.00 Dr            |
| 220-10-14 Consultancy Charges/IT Expenses Etc        | 3,585,946.00            |  | 1,230,879.00            | 2355067.00 Dr          |
| 220-10-15 Advertisement & Publicity Expenses         | 4,366,672.00            |  |                         | 4366672.00 Dr          |
| 220-10-16 Program/Festivals/Hospitality Etc          | 172,320.00              |  |                         | 172320.00 Dr           |
| 220-10-17 Repair & Mtc. of Furniture & Fixture & Eq. | 4,237,908.00            |  |                         | 4237908.00 Dr          |
| 220-10-18 Miscellaneous Administrative Expenses      | 5,320,297.00            |  | 18,732.00               | 5301565.00 Dr          |
| 230-10-01 Electricity Charges                        | 8,794,370.00            |  |                         | 8794370.00 Dr          |
| 230-10-Power & Fuel                                  | 7,182,438.00            |  |                         | 7182438.00 Dr          |
| 230-30-03 Hire Charges                               | 13,703,644.00           |  |                         | 13703644.00 Dr         |
| 230-50-04 Repair & Mtc. Water Supply                 | 8,842,016.00            |  |                         | 8842016.00 Dr          |
| 230-50-05 Repair & Mtc. of Street Lighting/Motors    | 12,790,873.00           |  |                         | 12790873.00 Dr         |
| 230-50-07 Rain Water Harvesting System New/R& M      | 7,567,114.00            |  |                         | 7567114.00 Dr          |
| 230-50-08 Repair & Mtc. Parks/Grounds/Play Material  | 4,677,788.00            |  |                         | 4677788.00 Dr          |
| 230-50-10 Raising of Nursery                         | 1,504,885.00            |  |                         | 1504885.00 Dr          |
| 230-60-01 SWM/Garbage Clearance/Sanitation Services  | 243,804,085.00          |  |                         | 243804085.00 Dr        |
| 230-60-02 Construction And Demolition Waste Exp      | 3,380,512.00            |  |                         | 3380512.00 Dr          |
| 230-60-03 Gausala Expenses                           | 11,534,480.00           |  |                         | 11534480.00 Dr         |
| Bank Charges   | 760.28                  |  |                         | 760.28 Dr              |
| <b>Grand Total</b>                                   | <b>6,012,193,712.67</b> |  | <b>6,012,193,712.67</b> |                        |

For K D Sharma & Associates  
Chartered Accountants  
Registration Number: 039379N

Deepak Kumar Sharma  
(Proprietor)  
Membership No. 556374

Place: New Delhi  
Date: 10.07.2022



Chief Accounts Officer  
Municipal Corporation

Accounts Officer  
Municipal Corporation  
Manesar

For and on behalf of Municipal Corporation Manesar



| Municipal Corporation Manesar                        |                       |  |                       |
|--|-----------------------|--|-----------------------|
| Income and Expenditure A/C                           |                       |  |                       |
| For the Financial Year 2021-22                       |                       |  |                       |
| Expenditure  | Amount                | Income                                   | Amount                |
| 210-10 Salaries & Allowances of Regular Staff        | 18,677,006.00         | 110-10-01-10 Fire Tax                    | 6,069.00              |
| 210-30LTC  | 170,752.00            | 110-10-01 Property Tax                   | 444,769.00            |
| 210-50 Salary/wages (Safai Karamchari)               | 53,853,811.00         | 140-40 Tender Fees                       | 118,940.00            |
| 220-10-02 Electricity Charges (Office Building)      | 217,954.00            | 190-10 RTI Fees                          | 32,000.00             |
| 220-10-04 Telephone/Mobile/Internet Expenses         | 130,658.00            | Interest From Bank Deposits/FDR Interest | 84,861,314.00         |
| 220-10-05 Newspaper/Magazines/Books                  | 19,960.00             | General Grant                            | 428,553,496.00        |
| 220-10-06 Printing & Stationary                      | 1,078,487.00          | Stamp Duty                               | 374,271,884.00        |
| 220-10-09 Fuel/Petrol/Diesel Expenses to Employees   | 191,402.00            | Other Income                             | 1,725,012.00          |
| 220-10-10 T.A/D. A Expenses                          | 25,830.00             |  |                       |
| 220-10-11 Repair & Maintenance Vehicle               | 76,275.00             |  |                       |
| 220-10-14 Consultancy Charges/IT Expenses Etc        | 2,355,067.00          |  |                       |
| 220-10-15 Advertisement & Publicity Expenses         | 4,366,672.00          |  |                       |
| 220-10-16 Program/Festivals/Hospitality Etc          | 172,320.00            |  |                       |
| 220-10-17 Repair & Mtc. of Furniture & Fixture & Eq. | 4,237,908.00          |  |                       |
| 220-10-18 Miscellaneous Administrative Expenses      | 5,301,565.00          |  |                       |
| 230-10-01 Electricity Charges                        | 8,794,370.00          |  |                       |
| 230-10-Power & Fuel                                  | 7,182,438.00          |  |                       |
| 230-30-03 Hire Charges                               | 13,703,644.00         |  |                       |
| 230-50-04 Repair & Mtc. Water Supply                 | 8,842,016.00          |  |                       |
| 230-50-05 Repair & Mtc. of Street Lighting/Motors    | 12,790,873.00         |  |                       |
| 230-50-07 Rain Water Harvesting System New/R& M      | 7,567,114.00          |  |                       |
| 230-50-08 Repair & Mtc. Parks/Grounds/Play Material  | 4,677,788.00          |  |                       |
| 230-50-10 Raising of Nursery                         | 1,504,885.00          |  |                       |
| 230-60-01 SWM/Garbage Clearance/Sanitation Services  | 243,804,085.00        |  |                       |
| 230-60-02 Construction And Demolition Waste Exp      | 3,380,512.00          |  |                       |
| 230-60-03 Gausala Expenses                           | 11,534,480.00         |  |                       |
| Bank Charges   | 760.28                |  |                       |
| <b>Income Over Expenditure FY 2021-22</b>            | <b>475,354,851.72</b> |  |                       |
| ( B/F)   |                       |  |                       |
| <b>Total</b>   | <b>890,013,484.00</b> | <b>Total</b>                             | <b>890,013,484.00</b> |

84861314

For K D Sharma & Associates  
Chartered Accountants  
Registration Number: 039379N

For and on behalf of Municipal Corporation Manesar

Deepak Kumar Sharma  
(Proprietor)  
Membership No. 556374



CAO  
Chief Accounts Officer  
Municipal Corporation  
Manesar

AO-1  
Accounts Officer  
Municipal Corporation  
Manesar

AO-2  
Accounts Officer  
Municipal Corporation  
Manesar

Place: New Delhi  
Date : 10.07.2022

**Municipal Corporation Manesar**

**Balance Sheet**

**For the year ended 31.03.2022**

| Liabilities                             | Amount(Rs.)      | Amount(Rs.)             | Assets                | Amount(Rs.)             | Amount(Rs.)             |
|---|------------------|-------------------------|-----------------------|-------------------------|-------------------------|
| <b>Capital Account</b>                  |                  | <b>2,956,786,779.09</b> | <b>Fixed Assets</b>   |                         | <b>267,730,463.00</b>   |
| Capital Bal As on 01.04.2021            | 291,750,522.98   |                         |                       |                         |                         |
| Add Received From Varous Gram Panchayat | 2,189,681,404.39 |                         |                       |                         |                         |
| Income Over Expenditure FY 2021-22      | 475,354,851.72   |                         | <b>Current Assets</b> |                         | <b>2,997,612,699.59</b> |
|   |                  |                         |                       |                         |                         |
| <b>Current Liabilities</b>              |                  |                         | <b>Bank Accounts</b>  | <b>2,997,199,999.59</b> |                         |
| Duties & Taxes                          |                  | <b>8,608,574.00</b>     | Advance to employee   | <b>412,700.00</b>       |                         |
|   |                  |                         |                       |                         |                         |
| <b>Other Current Liabilities</b>        |                  | <b>299,947,809.50</b>   |                       |                         |                         |
| Security Payable                        | 18,364,075.50    |                         |                       |                         |                         |
| Salary Payable                          | 2,113,006.00     |                         |                       |                         |                         |
| Electricity Charges Payable             | 480,790.00       |                         |                       |                         |                         |
| CFC Grant                               | 196,273,000.00   |                         |                       |                         |                         |
| SFC Grant                               | 82,240,504.00    |                         |                       |                         |                         |
| EMD deposit                             | 476,434.00       |                         |                       |                         |                         |
|   |                  |                         |                       |                         |                         |
| <b>Total</b>                            |                  | <b>3,265,343,162.59</b> | <b>Total</b>          |                         | <b>3,265,343,162.59</b> |

For K D Sharma & Associates  
Chartered Accountants  
Registration Number: 039379N

For and on behalf of Municipal Corporation Manesar

Deepak Kumar Sharma  
(Proprietor)  
Membership No. 556374



Place: New Delhi  
Date: 10.07.2022

CAO  
*[Signature]*  
Chief Accounts Officer  
Municipal Corporation  
Manesar

AO-1

*[Signature]*  
Accounts Officer  
Municipal Corporation  
Manesar

AO-1

*[Signature]*  
Accounts Officer  
Municipal Corporation  
Manesar



| Municipal Corporation Manesar                    |   |                         |
|--|---|-------------------------|
| Cash Flow Statement /Receipt and Payment account |   |                         |
| For the year ended 31.03.2022                    |   |                         |
| Particulars                                      | Amount ( INR)                             | Amount ( INR)           |
|  |   |                         |
|  | Cash and /or Bank Balance as on1.04.2021  | 418,313,349.98          |
| Add :  | Received from Various Gram Panchyat       | 2,189,681,404.39        |
| Add :  | Various Receipt during the year Revenue   | 946,849,496.00          |
| Add :  | Grant Received during the year FY 2021-22 | 528,022,000.00          |
| Less:  | Revenue Expenses Paid FY 2021-22          | - 890,013,484.00        |
| Add  | Increase in Current Liabilities           | 24,410,547.00           |
| Less:  | Fixed Assets Purchased during the year    | - 220,063,313.78        |
| Less:  | Increase in Current Assets                |                         |
|  |   |                         |
|  | <b>Balance in Bank on 31.03.2021</b>      | <b>2,997,199,999.59</b> |
|  |   |                         |

For K D Sharma & Associates  
Chartered Accountants  
Registration Number: 039379N

For and on behalf of Municipal Corporation Manesar

Deepak Kumar Sharma  
(Proprietor)  
Membership No. 556374



*[Signature]*  
CAO

*[Signature]*  
AO-1

*[Signature]*  
AO-2

Chief Accounts Officer  
Municipal Corporation  
Manesar

Accounts Officer  
Municipal Corporation  
Manesar

Accounts Officer  
Municipal Corporation  
Manesar

Place: New Delhi  
Date : 10.07.2022