



OPENING BALANCE SHEET AS ON 01ST APRIL 2021

Consultancy Service for financial management support to urban local bodies for providing human resources in field of accounting with expertise in training and accounting software for preparation of OBS and updating accounts for three years along with AFS, Training implementing MAS- Cluster VII (Dehradun & Uttarkashi)

Nagar Palika Parishad - Doiwala

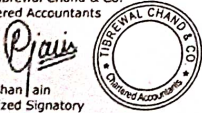
Annexure OB1- Opening Balance Sheet

OPENING BALANCE SHEET OF DOIWALA ULB- NAGAR PALIKA PARISAD AN ON 1ST APRIL 2021

Code of Accounts	Description of Items	Schedule No.	Amount (Rs.)
LIABILITIES			
Own Fund Reserves and Surplus			
3-10	Corporation Fund / Municipal (General) Fund	B-1	4,538,401.45
3-11	Unmarked Funds	B-2	-
3-12	Reserves	B-3	86,672,708.45
Total Own Fund Reserves & Surplus			91,211,109.90
3-20	Grants, Contributions for specific purposes	B-4	63,230,348.37
Loans			
3-20	Secured loans	B-5	-
3-31	Unsecured loans	B-6	-
Total Loans			-
Current Liabilities and Provisions			
3-40	Deposits Received	B-7	19,373.00
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	3,470,572.00
3-60	Provisions	B-10	881,000.00
Total Current Liabilities and Provisions			4,370,945.00
TOTAL LIABILITIES			158,812,403.27
ASSETS			
Fixed Assets			
4-10	Gross Block	B-11	170,919,673.02
4-11	Less: Accumulated Depreciation		87,775,288.57
	Net Block		83,144,384.45
4-12	Capital work-in-progress	B-12	3,528,324.00
Total Fixed Assets			86,672,708.45
Investments			
4-20	Investment - General Fund	B-13	-
4-21	Investment - Other Funds	B-14	-
Total Investment Current assets, loans & advances			-
4-30	Stock in hand (Inventories)	B-15	8,514,186.20
Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	277,974.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		94,897.75
	Net amount outstanding		183,076.25
4-40	Prepaid expenses	B-17	150,786.00
4-50	Cash and Bank Balances	B-18	63,235,139.37
4-60	Loans, advances and deposits	B-19	56,507.00
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		56,507.00
Total Current Assets, Loans & Advances			72,139,694.82
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
TOTAL ASSETS			158,812,403.27
Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)			B-22

For, Tibrewal Chand & Co.
Chartered Accountants

CA Roshan Jain
Authorized Signatory
H. No. 518422




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Schedule B-1: Municipal (General) Fund

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Municipal Fund	4,538,401.45
Total Municipal Fund	4,538,401.45


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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.	311-70						
Balance as on 01.04.2021							

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Schedule B-3: Reserves

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Capital Reserve	562,051.00
Grant against Fixed Asset	86,110,657.45
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
Total Reserve funds	86,672,708.45


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Schedule B-4: Grants & Contribution for Specific Purposes (Amount in Rs.)

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Insts.	Grants from Private Bodies	Grants from International Organisation	Others
Code No.	320-10	320-20					
Balance as on 01.04.2021	56,800,438.87	6,429,999.50	-	-	-	-	-



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Schedule B-5: Secured Loans

Particulars	Current Year Amount (Rs.)
1	2
Loans from Central Government	-
Loans from State Government	-
Loans from Govt. Bodies & Associations	-
Loans from international agencies	-
Loans from Banks & financial institutions	-
Other Term Loans	-
Bonds & Debentures	-
Other loans	-
Total Secured Loans	-

Schedule B-6: Unsecured Loans

Particulars	Current Year Amount (Rs.)
1	2
Loans from Central Government	-
Loans from State Government	-
Loans from Govt. Bodies & Associations	-
Loans from international agencies	-
Loans from Banks & financial institutions	-
Other Term Loans	-
Bonds & Debentures	-
Other loans	-
Total Un-Secured Loans	-

Schedule B-7: Deposits Received

Particulars	Current Year Amount (Rs.)
1	2
From Contractors	19,373.00
From Revenues	-
From Staff	-
From Others	-
Total deposits received	19,373.00




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Schedule B-8: Deposit Works

Particulars	Balance outstanding as on 01/04/2021 (Rs.)
1	2
Civil Works	-
Electrical Works	-
Others	-
Total of deposit works	-


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Schedule B-9: Other Liabilities (Sundry Creditors)

Particulars	Current Year Amount (Rs.)
1	2
Creditors	2,855,426.00
Employee Liabilities	594,643.00
Interest Accrued and due	-
Recoveries Payable	20,503.00
Government Dues Payable	-
Refunds Payable	-
Advance collection of Revenues	-
Others	-
Total Other liabilities (Sundry Creditors)	3,470,572.00

Schedule B-10: Provisions

Particulars	Current Year Amount (Rs.)
1	2
Provision for Expenses	881,000.00
Provision for Interest	-
Provision for Other Assets	-
Total Provisions	881,000.00

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Schedule B-11: Fixed Assets				
Particulars	Gross Block Cost as on 01/04/2021	Accumulated Depreciation as on 01/04/2021	Net Block as on 01/04/2021	
1	2	3	4	
Land	562,051.00	-	562,051.00	
Buildings	10,930,045.00	3,357,790.82	7,572,254.18	
Immovable Property	1,128,510.00	217,870.25	910,639.75	
Statues and Heritage Assets				
Statues and valuable works of art and antiquities	-	-	-	
Heritage Building	-	-	-	
Infrastructure Assets				
Parks & Playground	583,733.00	581,283.20	2,449.80	
Roads & Bridges	104,398,885.00	64,746,622.67	39,652,262.33	
Sewerage and Drainage	10,075,863.00	5,433,989.33	4,641,873.67	
Water Ways	159,738.00	60,700.44	99,037.56	
Public Lighting	20,386,624.00	4,587,140.17	15,799,483.83	
Other Assets				
Plants & Machinery	6,828,116.00	2,798,797.68	4,029,318.32	
Vehicles	14,786,263.00	5,207,796.87	9,578,466.13	
Office & Other equipment	514,535.98	388,257.55	126,278.43	
Furniture, Fixtures, Fittings and electrical appliances	158,040.04	127,955.59	30,084.45	
Other fixed assets (Intangible Asset)	407,269.00	267,084.00	140,185.00	
Grand Total	170,919,673.02	87,775,288.57	83,144,384.45	
Capital Work in progress	3,528,324.00	-	3,528,324.00	

Schedule B-11 A: Details of Special nature Fixed Assets

Particulars	Value as on 01/04/2021	Status	Any other detail
1	2	3	4
1. Fixed Assets under Lease and Hire Purchase			
Cremation Ground	561,747.00	Leasehold Land	NA
Total	561,747.00		



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

Details of Fixed Asset Head ^a	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP as on 01.04.2021
(A)	(B)	(C)	(D)	(E=B+C-D)
Building	1,881,792.00	1,646,532.00	-	3,528,324.00
Parks & Playground	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant & Machinery	-	-	-	-
Total	1,881,792.00	1,646,532.00	-	3,528,324.00

Note: Currently work in CWIP is stoped due to litigation issues.




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Schedule B-13: Investments - General Fund

Particulars	With whom invested	Face value (Rs.)	Current year Cost (Rs.)
1	2	3	4
Central Government Securities		-	-
State Government Securities		-	-
Debentures and Bonds		-	-
Preference Shares		-	-
Equity Shares		-	-
Units of Mutual Funds		-	-
Other Investments		-	-
Total of Investments- General Fund		-	-

Schedule B-14: Investments - Other Funds

Particulars	With whom invested	Face value (Rs.)	Current year Cost (Rs.)
1	4	5	6
Central Government Securities		-	-
State Government Securities		-	-
Debentures and Bonds		-	-
Preference Shares		-	-
Equity Shares		-	-
Units of Mutual Funds		-	-
Other Investments		-	-
Total of Investments -Other Funds		-	-

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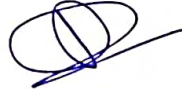
Schedule B-15: Stock-in-Hand (Inventories)

Particulars	Current year Amount (Rs.)
1	2
Stores:	-
Cleaning Material	1,395,299.20
Electricity Stores	7,118,887.00
Loose	-
Tools	-
Others	-
Total Stock in hand	8,514,186.20



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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4
431-10	Receivables for Property Taxes			
	Current Year	78,815.00	-	78,815.00
	Receivables outstanding for more than 1 years but not exceeding 2 years	59,610.00	-	59,610.00
	2 years to 3 years	42,155.00	10,538.75	31,616.25
	3 years to 4 years	17,680.00	8,840.00	8,840.00
	4 years to 5 years	16,780.00	12,585.00	4,195.00
	More than 5 years/ Sick or Closed Industries	62,934.00	62,934.00	-
	Sub - total	277,974.00	94,897.75	183,076.25
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-
	Net Receivables of Property Taxes	277,974.00	94,897.75	183,076.25
431-19	Receivables 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	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-
	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	-	-	-
	Sub - total	-	-	-
	Total of Sundry Debtors (Receivables)	277,974.00	94,897.75	183,076.25

Note:

The provision made against accrual items would not affect the opening/closing balances of the Demand and Collection Ledgers for the purpose of recovery dues from the concerned parties/individuals.

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Schedule B-17: Prepaid Expenses

Particulars	Current year Amount (Rs.)
1	2
Settlement	-
Administrative	-
Operations & Maintenance	150,786.00
Total Prepaid Expenses	150,786.00

Schedule B-18: Cash and Bank Balances

Particulars	Current year Amount (Rs.)
1	2
Cash	84,740.00
Balance with Bank - Municipal Funds:	
Nationalised Bank:	
IDBI A/c 1621	3,910,279.00
Axis Bank A/c 1983	1,196,168.00
PNB A/c 8910	923,834.92
Other Scheduled Banks:	
Scheduled Co-operative Banks:	
District Co-operative Bank A/c 2730	17,065.75
Post office	
Treasury	
SFC	1,736,341.00
TFC	40,568,146.00
Sub-total	48,451,834.67
Balance with Bank - Special Funds:	
Nationalised Bank:	
PNB A/c 0012	-
Other Scheduled Banks:	
Scheduled Co-operative Banks:	
Post office	
Treasury	
Sub-total	-
Balance with Bank - Grant Funds:	
Nationalised Banks:	
Axis Bank A/c 1704	2,431,739.00
SBI A/c 1986	1,041,725.50
SBI A/c 13497	11,071,648.50
SBI A/c 13476	82,685.50
SBI A/c 13465	70,766.20
Other Scheduled Banks:	
Scheduled Co-operative Banks:	
Post Office	
Treasury	
Sub-total	14,698,564.70
Total Cash and Bank Balances	63,235,139.37



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Schedule B-19: Loans, Advances, and Deposits

Particulars	Balance outstanding as on 01/04/2021 (Rs.)
1	2
Loans and Advances to Employees	11,000.00
Loans to Others	-
Advance to Suppliers and Contractors	-
Advance to Others	-
Deposit with External Agencies	45,507.00
Other Current Assets	-
Sub Total	56,507.00
Total Loans, advances and deposits	56,507.00

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Schedule B-20: Other Assets

Particulars	Current year Amount (Rs.)
1	2
Deposit Works	-
Other asset control accounts	-
Total Other Assets	-


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

Particulars	Current year Amount (Rs.)
1	2
Loan Issue Expenses Deferred	-
Discount on Issue of Loans	-
Deferred Revenue Expenses	-
Others	-
Total Miscellaneous Expenditure	-



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B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

ULB NAME: Doiwala Nagar Palika Parisad

Part I - Notes to the Balance Sheet

1. The Contractual liabilities not provided for:
 - a) Amount of contracts entered on account of capital works but on which no works 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.
3. List of assets which are in permissive possession and no economic benefits are being derived from it.
4. Receivables from taxes, etc. which is not being collected because of litigation.
5. Amount of any guarantee given by the ULB on behalf of Councilors or staff.

Part II - Significant Accounting Policies

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.
2. Depreciation has been provided on straight line method by estimating the useful life of the asset.
3. Gross amount paid or payable for works based on noting's in the Measurement Book as on 31 March 2020 has been recognized as capital work in progress.
4. Long term investments have been valued at cost.
5. Stores and spares have been valued at cost. In determination of cost, weighted average method of costing has been used.



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B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

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.
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.
8. Valuation of current investments has been done on cost.
9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

For, Tibrewal Chand & Co.
Chartered Accountants

R. Jain



CA Roshan Jain
Authorized Signatory
M. No. 518422

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