

Annexure OB1- Opening Balance Sheet

OPENING BALANCE SHEET OF NAGAR PALIKA PARISHAD DUGGADA ULB AS ON 01/04/2021

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	46,15,804.62
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	8,87,29,732.84
Total Own Fund Reserves & Surplus			9,33,45,537.46
3-20	Grants, Contributions for specific purposes	B-4	2,15,62,046.69
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	-
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	12,02,278.00
3-60	Provisions	B-10	2,91,438.00
Total Current Liabilities and Provisions			14,93,716.00
TOTAL LIABILITIES			11,64,01,300.15
ASSETS			
Fixed Assets			
4-10	Gross Block	B-11	11,33,65,991.45
4-11	Less: Accumulated Depreciation		2,46,36,258.61
	Net Block		8,87,29,732.84
4-12	Capital work-in-progress	B-12	-
Total Fixed Assets			8,87,29,732.84
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	-
Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	1,91,502.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		3,047.25
	Net amount outstanding		1,88,454.75
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	2,74,83,112.56
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		-
Total Current Assets, Loans & Advances			2,76,71,567.31
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
TOTAL ASSETS			11,64,01,300.15
Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)		B-22	


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Schedule B-1: Municipal (General) Fund	
Particulars	Opening Balance as on 01/04/2021 (Rs)
1	2
Municipal Fund	46,15,804.62
Total Municipal Fund	46,15,804.62


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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.									
Net 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	113.00
Grant against Fixed Asset	8,87,29,619.84
Borrowing Redemption Reserve	-
Special Funds (Utilised)	-
Statutory Reserve	-
General Reserve	-
Revaluation Reserve	-
Total Reserve funds	8,87,29,732.84


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Schedule B-5: Secured Loans


Particulars	2 Date of Acquisition (DD/MM/YYYY)	3 Nature of security	4 Outstanding balance as on 01/04/2021 (Rs.)	5 Original Amount (Rs.)	6 Rate of Interest (%)	7 Whether the loan directly disbursed to the ULC (Yes/No)	8 If you specify the name of the project for which loan is raised	9 Term of Redemption (in days/months/years)	10 Date of Redemption (earliest date) (DD/MM/YYYY)	11 Name of Comptroller or Staff	12 Governmental Grant to	13 Instrument No.	14 Guarantee Fund (Form B.1)	15 Purpose of Guarantee
Loans from Central Government	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Loans from State Government	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Loans from Govt. Bodies & Associations	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Loans from international agencies	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Loans from Banks & Financial institutions	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Term Loans	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bonds & Debentures	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other loans	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Guarantee, if any	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Secured Loans														

Schedule B-6: Unsecured Loans

Particulars	2 Date of Acquisition (DD/MM/YYYY)	3 Nature of security	4 Outstanding balance as on 01/04/2021 (Rs.)	5 Original Amount (Rs.)	6 Rate of Interest (%)	7 Term of Redemption (in days/months/years)	8 Date of Redemption (earliest date) (DD/MM/YYYY)
Loans from Central Government	N/A	N/A	-	-	N/A	N/A	N/A
Loans from State Government	N/A	N/A	-	-	N/A	N/A	N/A
Loans from Govt. Bodies & Associations	N/A	N/A	-	-	N/A	N/A	N/A
Loans from international agencies	N/A	N/A	-	-	N/A	N/A	N/A
Loans from Banks & Financial institutions	N/A	N/A	-	-	N/A	N/A	N/A
Other Term Loans	N/A	N/A	-	-	N/A	N/A	N/A
Bonds & Debentures	N/A	N/A	-	-	N/A	N/A	N/A
Other loans	N/A	N/A	-	-	N/A	N/A	N/A
Total Un-Secured Loans							

Schedule B-7: Deposits Received


Particulars	2 Nature of deposits	3 Form/ Instrument of Deposit	4 Original Amount (Rs.)	5 Deposit received from
From Contractors	N/A	N/A	-	N/A
From Staff	N/A	N/A	-	N/A
From Others	N/A	N/A	-	N/A
Total deposits received				



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 15/04/2021
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Schedule B-8: Deposit Works	
Deposit work receipts are liability of ULB till the execution of the deposit work expenditure on behalf of government. As on 01/04/2021, Information in respect to deposit works are as follows:	
Particulars	Balance Outstanding at the end of the current year Amount
1	2
Civil Works	-
Electrical Works	-
Others	-
Total of deposit works	-


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Schedule B-9: Other Liabilities (Sundry Creditors)	
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Creditors	-
Employee Liabilities	6,77,541.00
Interest Accrued and due	-
Recoveries Payable	-
Government Dues Payable	96,903.00
Remittance in Transit	-
Advance collection of Revenues	-
Others	4,27,834.00
Total Other liabilities (Sundry Creditors)	12,02,278.00

Schedule B-10: Provisions	
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Provision for Expenses	2,91,438.00
Provision for Interest	-
Provision for Other Assets	-



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Total Provisions	2,91,438.00
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Schedule B-11: Fixed Assets

1 Particulars	2 Rate of Depreciation	3 Gross Block	4 Accumulated Depreciation as on 01/04/2021 (Rs.)	5 Net Block as on 01/04/2021 (Rs.)
Land	-	113.00	-	113.00
Buildings	3.17%	1,75,98,994.95	41,36,363.54	1,34,62,631.41
Statues and Heritage Assets				
Statues and valuable works of art and antiquities	-	-	-	-
Heritage building	-	-	-	-
Infrastructure Assets				
Parks & Playground	19%	53,46,410.32	17,39,742.05	36,06,668.27
Roads & Bridges	13.57%	2,78,63,055.00	1,02,24,533.48	1,76,38,521.52
Sewerage and Drainage	6.33%	1,89,16,208.00	22,91,336.12	1,66,24,871.88
Water Ways	2.38%	14,95,740.00	64,333.92	14,31,406.08
Public Lighting	9.50%	30,22,891.00	8,53,928.26	21,68,962.74
Other assets				
Plants & Machinery	9.50%	34,65,900.00	9,81,977.00	24,83,923.00
Vehicles	9.50%	17,81,902.00	7,05,056.51	10,76,845.49
Office & Other equipment	19% and 9.5%	41,32,765.18	13,84,227.05	27,48,538.13
Furniture, Fixtures, Fittings and electrical appliances	9.50%	9,53,482.00	4,20,790.25	5,32,691.76
Other fixed assets	3.17%	2,87,88,530.00	18,33,970.42	2,69,54,559.58
Grand Total		11,33,65,991.45	2,46,36,258.61	8,87,29,732.84
Capital Work In progress		-	-	-

31.12.2021
31.12.2021

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Schedule B-12: Capital Work in Progress (CWIP)- (Code 412)						
Details of Fixed Asset Head*	Date of Contract	Contract Amount (Rs.)	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)	(F)	(G=D+E-F)
Building		-	-	-	-	-
Parks & Playground		-	-	-	-	-
Roads and Bridges		-	-	-	-	-
Sewerage and Drainage		-	-	-	-	-
Water Ways		-	-	-	-	-
Public Lighting		-	-	-	-	-
Plant & Machinery		-	-	-	-	-
Total		-	-	-	-	-

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


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11/04/2021
11/04/2021



Schedule B-13: Investments - General Fund					
Particulars	Date of Investments (DD/MM/YYYY)	Period of Investment (days/months/year)	With whom invested	Face value (Rs.)	Cost as on 01/04/2021 (Rs.)
1	2	3	4	5	6
Central Government Securities	N/A	N/A	N/A	-	-
State Government Securities	N/A	N/A	N/A	-	-
Debentures and Bonds	N/A	N/A	N/A	-	-
Preference Shares	N/A	N/A	N/A	-	-
Equity Shares	N/A	N/A	N/A	-	-
Units of Mutual Funds	N/A	N/A	N/A	-	-
Other Investments	N/A	N/A	N/A	-	-
Total of Investments- General Fund				-	-

17.12.2020
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Schedule B-14: Investments - Other Funds

Particulars	Date of Investments (DD/MM/YYYY)	Period of Investment (days/months/year)	With whom invested	Face value (Rs.)	Cost as on 01/04/2021 (Rs.)
1	2	3	4	5	6
Central Government Securities	N/A	N/A	N/A	-	-
State Government Securities	N/A	N/A	N/A	-	-
Debentures and Bonds	N/A	N/A	N/A	-	-
Preference Shares	N/A	N/A	N/A	-	-
Equity Shares	N/A	N/A	N/A	-	-
Units of Mutual Funds	N/A	N/A	N/A	-	-
Other Investments	N/A	N/A	N/A	-	-
Total of Investments -Other Funds				-	-


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महाराष्ट्र राज्य सरकार
महाराष्ट्र राज्य सरकार


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Schedule B-15: Stock-in-Hand (Inventories)	
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Stores	-
Loose	-
Tools	-
Others	-
Total Stock in hand	-


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Module 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	1,57,614.00	-	1,57,614.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	3,594.00	898.50	2,695.50	-
	3 years to 4 years	1,719.00	859.50	859.50	-
	4 years to 5 years	1,719.00	1,289.25	429.75	-
	Sub - total	1,64,646.00	3,047.25	1,61,598.75	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	Net Receivables of Property Taxes	1,64,646.00	3,047.25	1,61,598.75	-
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	26,856.00	-	26,856.00	-
	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	26,856.00	-	26,856.00	-
	Total of Sundry Debtors (Receivables)	1,91,502.00	3,047.25	1,88,454.75	

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

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Schedule B-17: Prepaid Expenses

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Establishment	-
Administrative	-
Operations & Maintenance	-
Total Prepaid Expenses	-

Schedule B-18 :Cash and Bank Balances

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Cash	
Balance with Bank - Municipal Funds:	
Nationalised Bank	
PNB 94	2,30,493.85
Other Scheduled Banks	
HDFC 36107	3,69,641.00
Scheduled Co-operative Banks	
Zila Sahkari Bank 11	3,88,729.67
Post office	
Treasury	
Sub-total	9,88,864.52
Balance with Bank - Special Funds:	
Nationalised Bank	
PNB 496	7,014.00
PNB 12978	15,016.30
PNB 9	-
Other Scheduled Banks	
SBI 5816	3,760.64
HDFC 121	508.00
HDFC 332	206.00
Scheduled Co-operative Banks	
Uttarakhand Grameen Bank 410	36,847.00
Uttarakhand Grameen Bank 4124	15,30,663.75
Zila Sahkari Bank 3	4,87,918.00
Zila Sahkari Bank 1580	49,32,201.35
Post office	
Treasury	
Sub-total	70,14,135.04
Balance with Bank-State & Central Grant Funds:	
Nationalised Banks	
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post Office	
Treasury	
PLA 8448	1,36,10,125.00
PLA 8448	58,69,988.00
Sub-total	1,94,80,113.00
Total Cash and Bank Balances	2,74,83,112.56

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Schedule B-19: Loans, Advances, and Deposits	
Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Loans and Advances to Employees	-
Loans to Others	-
Advance to Suppliers and Contractors	-
Advance to Others	-
Deposit with External Agencies	-
Other Current Assets	-
Sub Total	-
Less: Accumulated Provisions against Loans, Advances and Deposits	-
Total Loans, advances and deposits	-


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 अधिशासी अधिकारी
 नगर पालिका परिसर दुर्गाडा
 (सुदूरपश्चिम प्रदेश)
 कैलाल


 उपमहानगर
 नगर पालिका कार्यालय दुर्गाडा
 (सुदूरपश्चिम प्रदेश)
 कैलाल



Schedule B-20: Other Assets	
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Deposit Works	-
Other asset control accounts	-
Total Other Assets	-
Schedule B-21: Miscellaneous Expenditure (to the extent not written off)	
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Loan Issue Expenses Deferred	-
Discount on Issue of Loans	-
Deferred Revenue Expenses	-
Others	-
Total Miscellaneous Expenditure	-


Notes to the Balance Sheet (Including Significant Accounting

Policies & Disclosures)


For **S.K. Patodia & Associates**


Chartered Accountants

(Firm's)


 अधिकाारी
 नगर पालिका परिषद दुर्गाडा
 (प. नं. ३) मन्थाल)

CA Ronak Agarwal
 Deputy Team Leader cum Authorised Signatory
 M. No. 435771


 नगर पालिका परिषद
 दुर्गाडा


 अधिकाारी
 नगर पालिका परिषद दुर्गाडा
 (प. नं. ३) मन्थाल)



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

ULB NAME: NAGAR PARISHAD DUGGADA

Part I - Notes to the Balance Sheet

1. The Contractual liabilities not provided for:
 - a) In respect of claims against the ULB, pending judicial decisions.
 - b) In respect of claims made by employees.
 - c) Other escalation claims made by contractors.
 - d) In case of any other claims not acknowledged as debts.
2. Provision for expenses booked for outstanding demand of TDS:-

Particular	Amount (In Rs.)
Outstanding Liabilities reported in TRACES	2,87,100/-

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.
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.

उपरोक्त विवरण
नगर पालिका परिषद दुग्गडा
के अंतर्गत है

अधिसासी अधिकारी
नगर पालिका परिषद दुग्गडा
(मौडी गटमाल)

जावना
अध्यक्ष
नगर पालिका परिषद दुग्गडा
(मौडी गटमाल)



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

For S.K. Patodia & Associates

Chartered Accountants

(Ronak)

CA Ronak Agarwal

Deputy Team Leader cum Authorised Signatory

M. No. 435771

Ronak
अधिशाली अधिकारी
नगर पालिका परिषद
(पौडी महाराष्ट्र)

S.K. Patodia
अध्यक्ष
जम्बर पालिका परिषद
(पौडी महाराष्ट्र)

Ronak
अधिशाली अधिकारी
नगर पालिका परिषद
(पौडी महाराष्ट्र)

