



ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Palika Parishad Harbutpur

We have compiled the accompanying Opening Balance Sheet of ULB Harbutpur based on information you have provided. This Opening Balance Sheet comprise the Balance Sheet of ULB Harbutpur as at April 01st, 2021, and a summary of significant accounting policies and other explanatory information.

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

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

This Opening Balance Sheet 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 this Opening Balance Sheet. Accordingly, we do not express an audit opinion or a review conclusion on whether this Opening Balance Sheet are prepared in accordance with the basis of accounting principles as des described in Note to the Opening Balance Sheet.

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

Yours Sincerely,

CA Roshan Jain
Partner
M.No.- 518422

M/s Tibrewal Chand & Co.

: Office :

1st Floor, KK - 5, Civil Township, Rourkela - 769004
Plot No 395/2, Rishabh Nagar, New Rajendra Nagar, Near Maharana Pratap College, Raipur - 492001
303, S.S. Vihar Apartment, Near Railway Heart Hospital, Karbigahiya, Patna - 800001
Plot No. 2A, Krishna Puri, Sodala, Jaipur - 302006

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- Herbertpur

Annexure OB1- Opening Balance Sheet

OPENING BALANCE SHEET OF HERBERTPUR ULB- NAGAR PALIKA PARISAD AS 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	(58,96,073.10)
3-11	Earmarked Funds	B-2	23,88,163.80
3-12	Reserves	B-3	9,11,42,269.33
Total Own Fund Reserves & Surplus			8,78,34,360.03
3-20	Grants, Contributions for specific purposes	B-4	4,27,70,862.64
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	6,24,315.00
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	37,07,314.00
3-60	Provisions	B-10	1,18,42,479.00
Total Current Liabilities and Provisions			1,61,74,108.00
TOTAL LIABILITIES			14,65,79,130.67
ASSETS			
Fixed Assets			
4-10	Gross Block	B-11	22,58,63,642.47
4-11	Less: Accumulated Depreciation		13,54,55,435.14
Net Block			9,04,08,207.33
4-12	Capital work-in-progress	B-12	7,34,062.00
Total Fixed Assets			9,11,42,269.33
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	10,79,583.00
Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	22,00,822.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		7,73,946.75
Net amount outstanding			14,26,875.25
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	5,28,61,204.09
4-60	Loans, advances and deposits	B-19	69,199.00
4-61	Less: Accumulated provision against Loans		-
Net Amount outstanding			69,199.00
Total Current Assets, Loans & Advances			5,54,38,861.34
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
TOTAL ASSETS			14,65,79,130.67

For Tibrewal Chand & Co
Chartered Accountants



CA Roshan Jain
Authorised Signatory
M.No. 518422

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Schedule B-1: Municipal (General) Fund

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Municipal Fund	(58,96,073.10)
Total Municipal Fund	(58,96,073.10)




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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	311-71					
Balance as on 01.04.2021	23,88,163.80		-	-	-	-	-



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Schedule B-3: Reserves

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Capital Reserve	6.00
Grant against Fixed Asset	9,11,42,263.33
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
Total Reserve funds	9,11,42,269.33




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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 Ins.	Grants from Welfare Bodies	Grants from Internations	Others
Code No.	320-10	320-20					
Balance as on 01.04.2021	1,76,67,559.00	2,51,03,103.64	-	-	-	-	-



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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	-

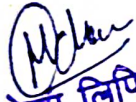



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Schedule B-7: Deposits Received

Particulars	Current Year Amount (Rs.)
1	2
From Contractors	6,24,315.00
From Revenues	-
From Staff	-
From Others	-
Total deposits received	6,24,315.00





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Schedule B-8: Deposit Works

Particulars	Total Contract Value	Balance outstanding as on 01/04/2021 (Rs.)
1	2	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	29,60,299.00
Employee Liabilities	7,31,500.00
Interest Accrued and due	-
Recoveries Payable	15,515.00
Government Dues Payable	-
Refunds Payable	-
Advance collection of Revenues	-
Others	-
Total Other liabilities (Sundry Creditors)	37,07,314.00

Schedule B-10: Provisions

Particulars	Current Year Amount (Rs.)
1	2
Provision for Expenses	1,18,42,479.00
Provision for Interest	-
Provision for Other Assets	-
Total Provisions	1,18,42,479.00



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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	15,85,249.00	-	15,85,249.00
Buildings	5,33,00,701.47	3,09,28,352.12	2,23,72,349.35
Immovable Property	98,94,668.00	24,47,766.94	74,46,901.06
Statues and Heritage Assets			
Statues and valuable works of art and antiquities	-	-	-
Heritage building	-	-	-
Infrastructure Assets			
Parks & Playground	-	-	-
Roads & Bridges	11,99,19,124.00	8,30,16,121.52	3,69,03,002.48
Sewerage and Drainage	1,34,48,498.00	41,96,979.46	92,51,518.54
Water Ways	51,000.00	38,760.00	12,240.00
Public Lighting	1,16,61,298.00	40,85,421.23	75,75,876.77
Other assets			
Plants & Machinery	20,31,323.00	11,68,572.62	8,62,750.38
Vehicles	1,18,63,395.00	82,07,968.58	36,55,426.42
Office & Other equipment	8,45,839.00	8,08,057.78	37,781.22
Furniture, Fixtures, Fittings and electrical appliances	11,56,347.00	4,93,714.89	6,62,632.11
Other fixed assets (Intangible Asset)	1,06,200.00	63,720.00	42,480.00
Grand Total	22,58,63,642.47	13,54,55,435.14	9,04,08,207.33
Capital Work in progress	7,34,062.00	-	7,34,062.00





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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 dispute and litigation			
Land			
Land	1.00	Illegal capture by Rajesh Kumar	No
Land	1.00	Illegal capture by Karm Singh Kumar	No
Land	1.00	Illegal capture by Community	No
Total	3.00		
2. Fixed Assets under Lease and Hire Purchase			
Land	7,40,000.00	Lease hold	
Land	8,45,000.00	Lease hold	
Total	15,85,000.00		




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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 as on 01.04.2021
(A)	(B)	(C)	(D)	(E=B+C-D)
Building	7,34,062.00	-	-	7,34,062.00
Parks & Playground	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant & Machinery	-	-	-	-
Total	7,34,062.00	-	-	7,34,062.00

Note: Currently work in CWIP is stoped dua 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		-	-



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Schedule B-14: Investments - Other Funds

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 -Other Funds		-	-




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

Particulars	Current year Amount (Rs.)
1	2
Stores:	-
Cleaning Material	85,391.00
Electricity Stores	9,94,192.00
Loose	-
Tools	-
Others	-
Total Stock in hand	10,79,583.00



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Schedule B-15: 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	5,17,307.00	-	5,17,307.00
	Receivables outstanding for more than 1 years but not exceeding 2 years	4,19,360.00	-	4,19,360.00
	2 years to 3 years	3,45,332.00	86,333.00	2,58,999.00
	3 years to 4 years	2,93,453.00	1,46,726.50	1,46,726.50
	4 years to 5 years	2,37,527.00	1,78,145.25	59,381.75
	More than 5 years/ Sick or Closed Industries	3,62,742.00	3,62,742.00	-
	Sub - total	21,75,721.00	7,73,946.75	14,01,774.25
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-
	Net Receivables of Property Taxes	21,75,721.00	7,73,946.75	14,01,774.25
431-19	Receivables of Other Taxes			
	Current Year	25,101.00	-	25,101.00
	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	25,101.00	-	25,101.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-
	Net Receivables of Other Taxes	25,101.00	-	25,101.00
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)	22,00,822.00	7,73,946.75	14,26,875.25

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
Establishment	-
Administrative	-
Operations & Maintenance	-
Total Prepaid Expenses	-

Schedule B-18 :Cash and Bank Balances

Particulars	Current year Amount (Rs.)
1	7
Cash	20,413.00
Balance with Bank - Municipal Funds:	
Nationalised Bank:	
Punjab Sind Bank A/c 12520	46,82,080.45
Canara Bank A/c 0234	10,93,000.00
Other Scheduled Banks	-
Scheduled Co-operative Banks:	
Almora Bank A/c 0191	18,90,078.20
Post office	-
Treasury	
SFC	2,49,83,075.00
FFC	90,04,650.00
Sub-total	4,16,52,883.65
Balance with Bank - Special Funds:	
Nationalised Bank:	
PNB A/c 0012	23,88,163.80
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post office	-
Treasury	
Sub-total	23,88,163.80
Balance with Bank - Grant Funds:	
Nationalised Banks:	
PNB A/c 67311	16,806.00
Canara Bank A/c 0763	12,67,729.00
Canara Bank A/c 0762	4,80,180.00
ICICI Bank A/c 0640	69,15,000.00
PNB A/c 3630	646.00
PNB A/c 4999	52,929.64
PNB A/c 1285	66,453.00
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	
Sub-total	87,99,743.64
Total Cash and Bank Balances	5,28,61,204.09



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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	-
Loans to Others	-
Advance to Suppliers and Contractors	-
Advance to Others	-
Deposit with External Agencies	69,199.00
Other Current Assets	-
Sub Total	69,199.00
Total Loans, advances and deposits	69,199.00




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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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ULB NAME: Herbatpur 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.
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.




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

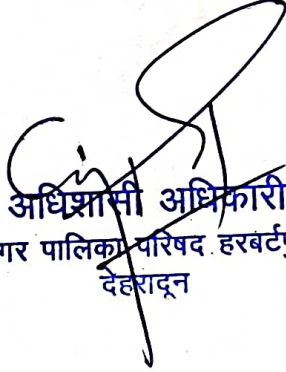
9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

For, Tibrewal Chand & Co.
Chartered Accountants



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