

OPENING BALANCE SHEET

As on 31st March, 2021

NAGAR PALIKA PARISHAD JASPUR

Prepared By:

JPNGA & CO.

(Chartered Accountant)

A-8 Sector-12, Noida-U.P

Annexure OB1- Opening Balance sheet

OPENING BALANCE SHEET OF NAGAR PALIKA PARISHAD JASPUR AS ON 31 MARCH 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	22,955,918.01
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	108,997,537.76
Total Own Fund Reserves & Surplus			131,953,455.77
3-20	Grants, Contributions for specific purposes	B-4	92,873,802.72
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	7,273,805.00
3-60	Provisions	B-10	-
Total Current Liabilities and Provisions			7,273,805.00
TOTAL LIABILITIES			232,101,063.49
ASSETS			
Fixed Assets			
4-10	Gross Block	B-11	243,445,699.14
4-11	Less: Accumulated Depreciation		128,706,601.02
	Net Block		114,739,098.12
4-12	Capital work-in-progress	B-12	-
Total Fixed Assets			114,739,098.12
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	159,245.40
Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	12,553,828.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		2,024,031.75
	Net amount outstanding		10,529,796.25
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	106,672,923.72
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		-
Total Current Assets, Loans & Advances			117,361,965.37
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
TOTAL ASSETS			232,101,063.49

Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)

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For JPNGA and Company
Chartered Accountants
FRN 010198C

CA. Ashish Gupta
Partner
UDIN:
Date:

For _____

Date: _____

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Schedule B-1: Municipal (General) Fund

Particulars	Opening Balance as on 31st March 2021 (Rs)
1	2
Municipal Fund	22,955,918.01
Excess of Income & Expenditure	
Total Municipal Fund	22,955,918.01

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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.							
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-	-
Sub -Total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
Net balance as on 31st March 2021	-	-	-	-	-	-	-

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Schedule B-3: Reserves

Particulars	Balance as on 31st March 2021 (Rs.)
1	2
Capital Reserve	
Grant against Fixed Asset	108,997,537.76
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
Total Reserve funds	108,997,537.76



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Schedule B-4: Grants & Contribution for Specific Purposes

(Amount in Rs.)

Particulars	Grants from Central Govt.			Grants from State Govt.	
	15th VITYA AAYOG	SBM	PMAY	STATE FINANCE COMMISSION	NULM
Code No.					
(a) Opening Balance	306,690	4,924,454	27,244,690	49,813,740	49,682
(b) Addition to the Grants*					
(i) Grant received during the year	492,948	300,000	29,410,000	162,449,000	41,599
(ii) Interest/Dividend earned on Grant Investments	6,357	159,499	1,108,946		1,980
(iii) Profit on disposal of Grant Investments	-	-	-		
(iv) Appreciation in Value of Grant Investments	-	-	-		
(v) Other addition (Specify nature)	-	-	-		
Total (b)	499,305	459,499	30,518,946	162,449,000	43,579
Total (a+b)	805,995	5,383,953	57,763,636	212,262,740	93,261
(c) Payments out of funds					
(i) Capital Expenditure on					
Fixed Assets*				41,022,225	
Others					
Sub - total	-	-	-	41,022,225	-
(ii) Revenue Expenditure on					
Salary, Wages and allowances etc.	796,495	47,550	27,113,722	114,440,324	15,000
Rent					
Others					
Sub - total	796,495	47,550	27,113,722	114,440,324	15,000
(iii) Other:					
Loss on disposal of grant Investments	-	-	-		
Dimutation in Value of Grant Investments	-	-	-		
Interest grant/bank charges Grants Refunded	230	118			118
Sub -total	230	118	-	-	118
Total (c) [i+ii+iii]	796,725	47,668	27,113,722	155,462,549	15,118
Net balance as on 31st March 2021	9,270	5,336,285	30,649,914	56,800,191	78,143



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Schedule B-5: Secured Loans

Particulars	Amount as on 31st March 2021 (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	
Guarantee, if any	
Total Secured Loans	-

Schedule B-6: Unsecured Loans

Particulars	Amount as on 31st March 2021 (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	Amount as on 31st March 2021 (Rs.)
1	2
From Contractors	-
From Revenues	-
From Staff	-
From Others	-
Total deposits received	-

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Schedule B-8: Deposit Works

Particulars	Balance as on 31st March 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	Amount as on 31st March 2021 (Rs.)
1	2
Creditors	3,609,440.00
Employee Liabilities	1,177,857.00
Interest Accrued and due	-
Recoveries Payable	2,015,055.00
Government Dues Payable	216,600.00
Refunds Payable	-
Advance collection of Revenues	-
Others (o/s employees)	254,853.00
Total Other liabilities (Sundry Creditors)	7,273,805.00

Schedule B-10: Provisions

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Provision for Expenses	-
Provision for Interest	-
Provision for Other Assets	-
Total Provisions	-

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Schedule B-11: Fixed Assets

Particulars	Gross Block Cost as on 31st March 2021	Accumulated Depreciation as on 31st March 2021	Net Block as on 31st March 2021
1	2	3	4
Land	592.00	-	592.00
Buildings	7,676,701.14	1,578,165.88	6,098,535.26
Statues and Heritage Assets			
Statues and valuable works of art and antiquities	-	-	-
Heritage building	-	-	-
Infrastructure Assets			
Parks & Playground	185,199.34	171,772.02	13,427.32
Roads & Bridges	197,073,475.68	109,928,849.47	87,144,626.21
Sewerage and Drainage	11,031,127.68	7,672,390.80	3,358,736.88
Water Ways		-	-
Public Lighting	8,090,893.00	3,109,419.64	4,981,473.37
Other assets			
Plants & Machinery	-	-	-
Vehicles	11,163,289.99	4,388,742.35	6,774,547.64
Office & Other equipment	1,561,840.00	1,038,737.44	523,102.56
Furniture, Fixtures, Fittings and electrical appliances	335,920.00	232,831.48	103,088.53
Other fixed assets	6,326,660.31	585,691.95	5,740,968.36
Grand Total	243,445,699.14	128,706,601.02	114,739,098.12
Capital Work in progress	-	-	-

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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 31st March 2021
(A)	(B)	(C)	(D)	(E=B+C+D)
Building	-	-	-	-
Parks & Playground	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Other Assets	-	-	-	-
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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Schedule B-13: Investments - General Fund

Particulars	With whom invested	Face value (Rs.)	Cost as on 31st March 2021 (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.)	Cost as on 31st March 2021 (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	Amount as on 31st March 2021 (Rs.)
1	2
Stores	-
Loose	-
Tools	-
Others	159,245.40
Total Stock in hand	159,245.40



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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.)	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4	6
431-10	Receivables for Property Taxes				
	Current Year	4,178,804.00		4,178,804.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	7,507,956.00	1,876,989.00	5,630,967.00	-
	3 years to 4 years			-	-
	More than 5 years/ Sick or Closed Industries			-	-
	Sub - total	11,686,760.00	1,876,989.00	9,809,771.00	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account			-	-
350-30	Net Receivables of Property Taxes	11,686,760.00	1,876,989.00	9,809,771.00	-
431-19	Receivables of Rent				
	Current Year	278,897.00	-	278,897.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	588,171.00	147,042.75	441,128.25	-
	3 years to 4 years				-
	More than 5 years/ Sick or Closed Industries				-
	Sub - total	867,068.00	147,042.75	720,025.25	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account				-
350-30	Net Receivables of Other Taxes	867,068.00	147,042.75	720,025.25	-
	Receivables of User charges				
	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 (License fee)				
	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)	12,553,828.00	2,024,031.75	10,529,796.25	-

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	Amount as on 31st March 2021 (Rs.)
1	2
Establishment	-
Administrative	-
Operations & Maintenance	-
Total Prepaid Expenses	-

Schedule B-18 :Cash and Bank Balances

Particulars	Amount as on 31st March 2021 (Rs.)
1	2
Cash	
Balance with Bank - Municipal Funds:	
Nationalised Bank	10,469,739.90
Other Scheduled Banks	527,896.76
Scheduled Co-operative Banks	2,911,064.34
Post office	-
Treasury	-
Sub-total	13,908,701.00
Balance with Bank _____ Special Funds:	
Nationalised Bank	-
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post office	-
Treasury	-
Sub-total	-
Balance with Bank- _____ Grant Funds:	
Nationalised Banks Other	35,964,031.72
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	56,800,191.00
Sub-total	92,764,222.72
Total Cash and Bank Balances	106,672,923.72

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NAGAR PALIKA PARISHAD JASPUR

SL No	Bank Name	Bank Account No.	Bank Balance as on 31/03/2021 (in Rs.)	Purpose of Bank A/c	Type of Bank	Grant
1	Axis Bank	406010100034715	129,095.00	Board Fund	OTHER SCHEDULED BANK	Municipal Fund
2	Urban Co Bank Kashipur Ltd	100410387108401	980,855.80		Cooperative Bank	Municipal Fund
3	PNB	4485000100113658	30,589,914.42	PMAY	Nationalised Bank	Grant
4	PNB	448500010016023	1,740,233.09	Palika fund	Nationalised Bank	Municipal Fund
5	PNB	4485000100113667	5,286,704.60	SBM	Nationalised Bank	Grant
6	PNB	4485000100113676	78,143.00	NULM	Nationalised Bank	Grant
7	Indain Bank	21886460611	344,745.00		Nationalised Bank	Municipal Fund
8	Indain Bank	21886464593	67,088.00		Nationalised Bank	Municipal Fund
9	UBI	66320201010251	9,269.70	15th finance	Nationalised Bank	Grant
10	Almora Urban Co Bank	36100100003891	1,527,645.00	Board Fund	Cooperative Bank	Municipal Fund
11	UCO Bank	30550110010662	8,069.75	Saving account	Nationalised Bank	Municipal Fund
12	Udham Singh Nagar	1734029000002	260,717.54		Cooperative Bank	Municipal Fund
13	Udham Singh	735001000006	4,911.76	Board Fund	OTHER SCHEDULED BANK	Municipal Fund
14	Nainital Bank Ltd.	462000000001156	141,846.00	Saving Account	Cooperative Bank	Municipal Fund
15	Nainital Bank Ltd.	462000000002427	217,003.00	Saving Account	Nationalised Bank	Municipal Fund
16	SBI	10963911210	8,041,549.06	Saving account	Nationalised Bank	Municipal Fund
17	HDFC Bank	50100210411782	393,890.00	Saving account	OTHER SCHEDULED BANK	Municipal Fund
18	Treasury	804601	56,800,191.00	SFC	Treasury	Grant
19	SBI	10672471459	51,052.00	Pension Fund	Nationalised Bank	Municipal Fund
TOTAL			106,672,923.72			

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Schedule B-19: Loans, Advances, and Deposits

Particulars	Balance as on 31st March 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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Schedule B-20: Other Assets

Particulars	Amount as on 31st March 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 31st March 2021 (Rs.)
1	2
Loan Issue Expenses Deferred	-
Discount on Issue of Loans	-
Deferred Revenue Expenses	-
Others	-
Total Miscellaneous Expenditure	-



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