

**OPENING BALANCE SHEET AS ON 1st
APRIL, 2021 AND FIXED ASSETS
REGISTER**

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 V-(Pauri & Tehri)

**Nagar Palika Parisad Muni-Ki-
Reti**

re OB1- Opening Balance sheet

OPENING BALANCE SHEET OF Nagar Palika Parishad Muni Ki Reti ULB AS ON 01/04/2021

of nts	Description of Items	Schedule No.	Amount (Rs.)
LIABILITIES			
Own Fund Reserves and Surplus			
0	Corporation Fund /Municipal (General) Fund	B-1	2,28,29,049.80
11	Earmarked Funds	B-2	-
12	Reserves	B-3	20,79,48,610.82
Total Own Fund Reserves & Surplus			23,07,77,660.62
20	Grants, Contributions for specific purposes	B-4	5,93,27,547.99
Loans			
30	Secured loans	B-5	-
31	Unsecured loans	B-6	-
Total Loans			-
Current Liabilities and Provisions			
40	Deposits Received	B-7	16,48,117.00
41	Deposit works	B-8	-
50	Other Liabilities (Sundry Creditor)	B-9	11,48,835.00
60	Provisions	B-10	4,39,054.00
Total Current Liabilities and Provisions			32,36,006.00
TOTAL LIABILITIES			29,33,41,214.61
ASSETS			
10	Fixed Assets	B-11	
	Gross Block		34,77,41,800.00
11	Less: Accumulated Depreciation		13,97,93,189.18
	Net Block		20,79,48,610.82
12	Capital work-in-progress	B-12	-
Total Fixed Assets			20,79,48,610.82
Investments			
20	Investment - General Fund	B-13	-
21	Investment - Other Funds	B-14	-
Total Investment Current assets, loans & advances			-
30	Stock in hand (Inventories)	B-15	-
Sundry Debtors (Receivables)			
31	Gross amount outstanding	B-16	57,38,039.00
32	Less: Accumulated provision against bad and doubtful Receivables		6,80,716.00
	Net amount outstanding		50,57,323.00
40	Prepaid expenses	B-17	-
45	Cash and Bank Balances	B-18	8,03,35,280.79
60	Loans, advances and deposits	B-19	-
61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		8,53,92,603.79
Total Curent Assets, Loans & Advances			8,53,92,603.79
70	Other Assets	B-20	-
80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
TOTAL ASSETS			29,33,41,214.61
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	2,28,29,049.80
Excess of Income & Expenditure	-
Total Municipal Fund	2,28,29,049.80

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Table 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
No.							
Opening Balance	-	-	-	-	-	-	-
Additions to the Special Fund							
Transfer from Municipal Fund	-	-	-	-	-	-	-
Interest earned on special Fund Investment	-	-	-	-	-	-	-
Profit on disposal of Special Fund Investment	-	-	-	-	-	-	-
Appreciation in value of Special Fund Investment	-	-	-	-	-	-	-
Other addition (Specify nature)	-	-	-	-	-	-	-
a) (b)	-	-	-	-	-	-	-
a) (a+b)	-	-	-	-	-	-	-
Payments out of funds							
Capital expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
b) Total	-	-	-	-	-	-	-
Revenue Expenditure on							
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-
Water administrative charges	-	-	-	-	-	-	-
b) Total	-	-	-	-	-	-	-
c) Other:							
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
Depreciation in Value of Special Fund Investments	-	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-	-
c) Total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
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	1,01,604.00
Grant against Fixed Asset	20,78,47,006.82
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
Total Reserve funds	20,79,48,610.82

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 ਸੂਚੀ ਪਾਲਿਕਾ-ਪਿਛਾਤੀ
 ਡਿਵੀਜ਼ਨ ਸਰਕਾਰ

Code No.	Particulars	Central Government	State Government	Backward Region	Khushi Mela	Santod Nidhi	Avasthapan	PMAY	SBM	MUDA	Other Grants
	Net balance as on 01-04-2021	1,70,34,846	1,97,73,458	1,95,225	74,36,782	1,45,878	1,29,62,474	7,418	2,97,507	3,52,305	11,21,655

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

Schedule B-6: Unsecured Loans

Particulars	Date of Acquisition (DD/MM/YYYY)	Nature of security	Outstanding Balance as on _____ (Rs.)	Original Amount (Rs.)	Rate of Interest (%)	Term of Redemption (in days/ months/ years)	Date of Redemption (earliest date) (DD/MM/YYYY)
1	2	3	4	5	6	7	8
Loans from Central Government	N/A						
Loans from State Government	N/A						
Loans from Govt. Bodies & Associations	N/A						
Loans from international agencies	N/A						
Loans from Banks & financial institutions	N/A						
Other Term Loans	N/A						
Bonds & Debentures	N/A						
Other loans	N/A						
Total Un-Secured Loans							

Schedule B-7: Deposits Received

Particulars	Nature of deposits	Form/ Instrument of Deposit	Original Amount (Rs.)	Deposit received from
1	2	3	4	5
From Contractors	Security Deposit	Bank	16,48,117.00	Contractors
From Revenues			-	
From Staff			-	
From Others			-	
Total deposits received			16,48,117.00	

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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:

1 Particulars	2 Total Contract Value	3 Completed Value of Projects
Civil Works	-	-
Electrical Works	-	-
Others	-	-
Total of deposit works		

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Schedule B-9: Other Liabilities (Sundry Creditors)

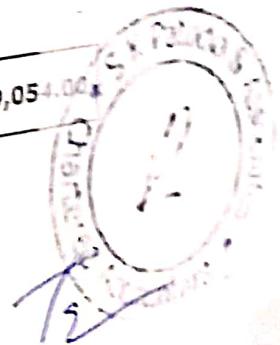
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Debtors	-
Employee Liabilities	10,33,725.00
Interest Accrued and due	-
Overies Payable	-
Government Dues Payable	85,914.00
Grants Payable	-
Advance collection of Revenues	-
Others	29,196.00
Total Other liabilities (Sundry Creditors)	11,48,835.00

Schedule B-10: Provisions

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Provision for Expenses	4,39,054.00
Provision for Interest	-
Provision for Other Assets	4,39,054.00
Total Provisions	8,78,108.00



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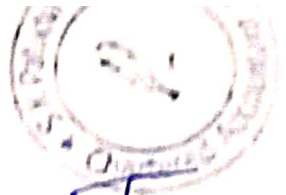


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Schedule B-11: Fixed Assets

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	0	221.00	-	221.00
Buildings	3.17%	12,53,90,829.00	5,93,46,579.07	6,60,44,249.93
Statues and Heritage Assets				
Statues and valuable works of art and antiques	0	1,01,383.00	-	1,01,383.00
Heritage building	0	-	-	-
Infrastructure Assets				
Parks & Playground	19%	6,60,000.00	6,31,118.00	28,882.00
Roads & Bridges	13.57%	6,24,10,193.00	3,17,06,528.92	3,07,03,664.08
Sewerage and Drainage	6.33%	4,35,32,925.00	1,20,91,522.68	3,14,41,402.32
Water Ways	9.50%	-	-	-
Public Lighting	9.50%	4,34,97,861.00	1,33,79,496.56	3,01,18,364.44
Other assets				
Plants & Machinery	9.50%	1,04,63,703.00	43,34,090.19	61,29,612.81
Vehicles	9.50%	2,20,38,391.00	77,07,160.73	1,43,31,230.27
Office & Other equipment	19%	19,51,820.00	7,58,796.78	11,93,023.22
Furniture, Fixtures, Fittings and electrical appliances	9.50%	12,73,296.00	4,31,253.83	8,42,042.17
Other fixed assets	4.75%	3,64,21,178.00	94,06,642.41	2,70,14,535.59
Grand Total		34,77,41,800.00	13,97,93,189.18	20,79,48,610.82
Capital Work in progress		-	-	-

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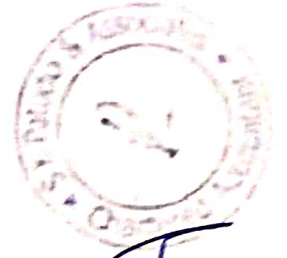
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Schedule B-12: Capital Work in Progress (CWIP) - (Code 412)

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	Date of Expiry of Contract (DD/MM/YYYY)
(A)			(B)	(C)	(D)	(E=B+C-D)	
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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Schedule B-13: Investments - General Fund

1	2	3	4	5	6
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.)
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

1	2	3	4	5	6
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.)
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 01/04/2021 (Rs.)
1	2
Stores	
Loose	-
Tools	-
Others	-
Total Stock in hand	-

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

No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
	2	3	4 (Code No. 432)	5= 3 - 4	6
10	Receivables for Property Taxes				
	Current Year	35,38,738.00	-	35,38,738.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	10,09,026.00	2,52,257.00	7,56,769.00	-
	3 years to 4 years	4,38,122.00	2,19,061.00	2,19,061.00	-
	4 years to 5 years	36,440.00	27,330.00	9,110.00	-
	More than 5 years/ Sick or Closed Industries	1,73,570.00	1,73,570.00	-	-
	Sub - total	51,95,896.00	6,72,218.00	45,23,678.00	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	Net Receivables of Property Taxes	51,95,896.00	6,72,218.00	45,23,678.00	-
19	Receivables of Other Taxes				
	Current Year	-	-	-	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	-
	3 years to 4 years	-	-	-	-
	4 years to 5 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	-	-	-	-
30	Receivables of Cess				
	Current Year	-	-	-	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	-
	3 years to 4 years	-	-	-	-
	4 years to 5 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	-	-	-	-
40	Receivables from Other Sources				
	Current Year	5,25,147.00	-	5,25,147.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	16,996.00	8,498.00	8,498.00	-
	3 years to 4 years	-	-	-	-
	4 years to 5 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	5,42,143.00	8,498.00	5,33,645.00	-
	Total of Sundry Debtors (Receivables)	57,38,039.00	6,80,716.00	50,57,323.00	-

Provision made against accrual items would not affect the opening/closing balances of the Demand and Collection Ledgers for the purpose of the concerned parties/individuals.

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Module B-17: Prepaid Expenses

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

Module B-18 :Cash and Bank Balances

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Cash	-
Balance with Bank - Municipal Funds:	
Nationalised Bank	2,10,07,733
Post office	
Treasury	
Other Bank Balances	
Sub-total	2,10,07,732.90
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	3,84,32,435
Other Scheduled Banks	11,21,655
Scheduled Co-operative Banks	-
Post Office	1,97,73,458
Treasury	5,93,27,548
Sub-total	8,03,35,281
Total Cash and Bank Balances	8,03,35,281

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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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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

S.K. Patodia

Ronak

A Ronak Agarwal
 Deputy Team Leader cum Authorised Signatory
 No. 435771



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

ULB NAME: NAGAR PALIKA PARISHAD MUNI-KI-RETI

Part I - Notes to the Balance Sheet

- The Contractual liabilities not provided for:
 - Amount of contracts entered on account of capital works but on which no works has commenced.
 - In respect of claims against the ULB, pending judicial decisions.
 - In respect of claims made by employees.
 - Other escalation claims made by contractors.
 - In case of any other claims not acknowledged as debts.
- Provision for expenses booked for outstanding demand of TDS:-

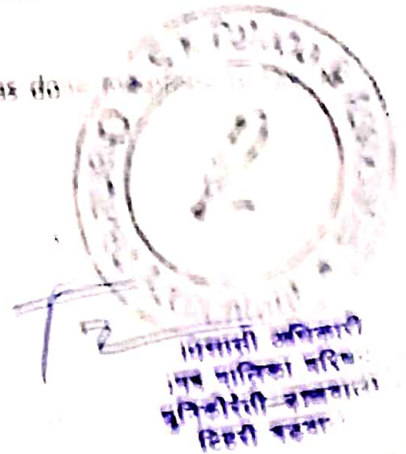
Particular	Amount (In Rs.)
TDS Outstanding Liabilities reported in TRACES	5,59,470/-

- Opening Balance sheet as on 01st April 2021 has been prepared based on the documents and information provided by the ULB.

Part II - Significant Accounting Policies

- 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.
- Depreciation has been provided on straight line method by estimating the useful life of the asset.
- 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.
- Long term investments have been valued at cost.
- Stores and spares have been valued at cost. In determination of cost, weighted average method of costing has been used.
- In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.
- Arrears of rental income from municipal properties have been accounted for as do accrual of revenue has been done for other receivables.
- Valuation of current investments has been done on cost.

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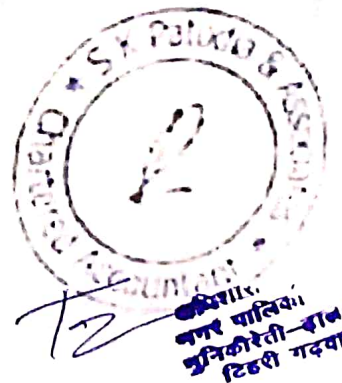
B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

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

For S.K. Patodia & Associates
Chartered Accountants



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



श्री. एस.के. पाटोदिया & असोसिएट्स
चार्टर्ड अकाउंटन्ट्स
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मुनिकोरती-राजवाडा.
टिडपी गदवाल