

OPENING BALANCE SHEET AS ON 1ST 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 7 (Dehradun & Uttarkashi).

Nagar Panchayat - Selaqui

Annexure OB1- Opening Balance Sheet

OPENING BALANCE SHEET OF SELAQUI ULB- NAGAR PANCHAYAT 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	1,75,33,435.80
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	19,64,629.95
	Total Own Fund Reserves & Surplus		1,94,98,065.75
3-20	Grants, Contributions for specific purposes	B-4	68,07,898.00
	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	12,26,362.00
3-60	Provisions	B-10	36,324.00
	Total Current Liabilities and Provisions		12,62,686.00
	TOTAL LIABILITIES		2,75,68,649.75
	ASSETS		
	Fixed Assets		
4-10	Gross Block	B-11	31,62,885.00
4-11	Less: Accumulated Depreciation		11,98,255.05
	Net Block		19,64,629.95
4-12	Capital work-in-progress	B-12	-
	Total Fixed Assets		19,64,629.95
	Investments		
4-20	Investment - General Fund	B-13	



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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	-
4-32	Less: Accumulated provision against bad and doubtful Receivables		-
	<i>Net amount outstanding</i>		-
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	2,56,04,020.71
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	<i>Net Amount outstanding</i>		-
	Total Curent Assets, Loans & Advances		2,56,04,020.71
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
	TOTAL ASSETS		2,75,68,650.66

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

For, Tibrewal Chand & Co.
Chartered Accountants

Rjain



Signature

CA Roshan Jain
Authorized Signatory
Membership No.: 518422

Date - 28.03.2023

Schedule B-1: Municipal (General) Fund	
Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Municipal Fund	1,75,33,435.80
Total Municipal Fund	1,75,33,435.80

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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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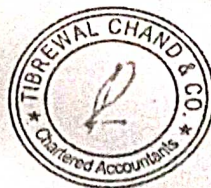
Schedule B-3: Reserves

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Capital Reserve	-
Grant against Fixed Asset	19,64,629.95
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
Total Reserve funds	19,64,629.95

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Particulars	Schedule B-4: Grants & Contribution for Specific Purposes										(Amount in Rs.)			
	320-10	320-20	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others						
Code No.	320-10	320-20												
Balance as on 01.04.2021	5,57,898.00	62,50,000.00												

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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	
From Revenues	-
From Staff	-
From Others	-
Total deposits received	-

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	12,26,362.00
Employee Liabilities	
Interest Accrued and due	-
Recoveries Payable	-
Government Dues Payable	-
Refunds Payable	-
Advance collection of Revenues	-
Others	-
Total Other liabilities (Sundry Creditors)	12,26,362.00

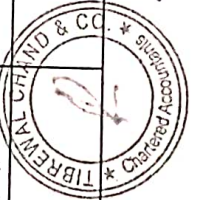
Schedule B-10: Provisions	
Particulars	Current Year Amount (Rs.)
1	2
Provision for Expenses	36,324.00
Provision for Interest	-
Provision for Other Assets	-
Total Provisions	36,324.00



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Schedule B-11: Fixed Assets

Particulars	1	2	3	4
	Gross Block Cost as on 01/04/2021	Accumulated Depreciation as on 01/04/2021	Net Block as on 01/04/2021	
Land	-	-	-	-
Buildings	-	-	-	-
Immovable Property	-	-	-	-
Statues and Heritage Assets				
Statues and valuable works of art and antiques	-	-	-	-
Heritage building	-	-	-	-
Infrastructure Assets				
Parks & Playground	-	-	-	-
Roads & Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Other assets				
Plants & Machinery	11,91,270.00	3,96,482.03	7,94,787.97	
Vehicles	17,69,043.00	6,72,236.34	10,96,806.66	
Office & Other equipment	90,742.00	78,170.18	12,571.82	
Furniture, Fixtures, Fittings and electrical appliances	1,11,830.00	51,366.50	60,463.50	
Other fixed assets (Intangible Asset)	-	-	-	-
Grand Total	31,62,885.00	11,98,255.05	19,64,629.95	
Capital Work in progress				



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

Details of Fixed Asset Head*	(A)	(B)	(C)	(D)	(E=B+C-D)
	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP as on 01.04.2021	(E=B+C-D)
Building	-	-	-	-	-
Parks & Playground	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Sewerage and Drainage	-	-	-	-	-
Water Ways	-	-	-	-	-
Public Lighting	-	-	-	-	-
Plant & Machinery	-	-	-	-	-
Total	-	-	-	-	-



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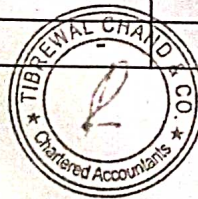
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Schedule B-13: Investments - General Fund

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	
Electricity Stores	
Loose	-
Tools	-
Others	-
Total Stock in hand	-

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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		-	-
	Receivables outstanding for more than 1 years but not exceeding 2 years		-	-
	2 years to 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 Property Taxes	-	-	-
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)	-	-	-

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	-

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Schedule B-18 :Cash and Bank Balances

Particulars	Current year Amount (Rs.)
1	7
Cash	-
Balance with Bank - Municipal Funds:	
Nationalised Bank:	
Central Bank of India A/c 5442	1,40,179.80
Central Bank of India A/c 7635	1,57,36,671.00
SBI A/c 4821	29,19,271.00
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post office	-
Treasury	
SFC	
FFC	
Sub-total	1,87,96,121.80
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:	
Canara Bank A/c 6463	5,57,898.91
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	
SFC	62,50,000.00
FFC	
Sub-total	68,07,898.91
Total Cash and Bank Balances	2,56,04,020.71



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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	-
Other Current Assets	-
Sub Total	-
Total Loans, advances and deposits	-

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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: Selaqui Nagar Panchayat

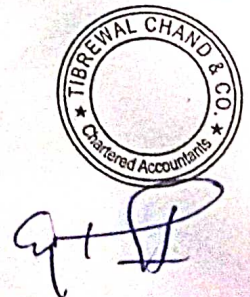
Part I - Notes to the Balance Sheet

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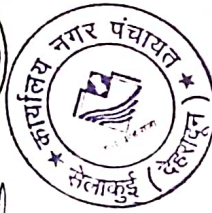
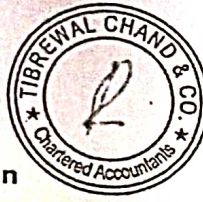
B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

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

R Jain



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CA Roshan Jain

Authorized Signatory

Membership No.: 518422

Date - 28.03.2023

Sl. No.	Area (sq.mtr)	Title documents available	Mode of acquisition	Specify whether any building, trees etc. acquired with land	Value paid for acquiring building, trees, etc.	Security Deposit retained	Date and amount of Security Deposit	Date of acquisition/improvement/retained	Payment Order No.	Ref. No. of Cash Book/Journal Book/Ledger where any entry is recorded	Ref. No. of register of Land	Cost of acquisition of Land (Rs.)	Total Cost of Land (Rs.)	To whom paid	Purpose of expenditure	Source of fund	Specify how Land is being currently used	Date of Disposal	Receipt Voucher No.	Name of the person to whom Land is Disposed	Value Realised	Initials of the Authorized Officer (Rs.)	Remarks
Total for the year 2020-21																							

Details of all the land belonging to the municipal body, irrespective of the fact whether it is vacant or any structure has been constructed on that, should be included here. Unique asset (U.A.) No. to be allotted to each item. Specify if Land is Industrial/ Residential/ Agricultural/ Commercial/ Public Use/ Other. For each entry made, record the date of acquisition/improvement/retained and the person checking the entry. For each entry made, record the date of acquisition/improvement/retained and the person checking the entry. For each entry made, record the date of acquisition/improvement/retained and the person checking the entry. For each entry made, record the date of acquisition/improvement/retained and the person checking the entry.






Name of ULB- Seelampur Nagar Panchayat
Register of Building

S No.	Name/Description of the Building	Location	Plinth/Carpet Area of building	Plinth area rate of building	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Total Cost of Acquisition/ Total Estimated Cost Gross Block	Year of Construction/Purchase	Tota Cost (Rs)	Depreciation	Closing Written Down Value (Rs)
Total for the year 2020-21											

Note:

1. Plinth area rate of building and the cost of building using plinth area rate method shall be used only in the case, when the actual cost of construction/purchase cost is not available.
2. In case the building has been constructed by the ULB, then reference shall also be given for the register of works.
3. For the cost of the building, any of the columns 7, 8 or 9 shall be filled in.
4. Information to fill the register can be obtained from Register of Works.



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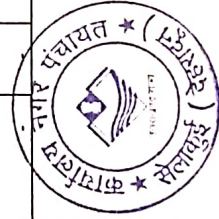
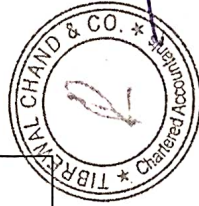
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S No.	Name/Description of the Infrastructure Asset	Ward No. / Name of colony	Area of the land on which structures constructed (acre / sq. m)	Technical Rate	Year of Construction/ Date of construction	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Total Cost of Acquisition/ Total Estimated Cost Gross Block	Depreciation	Closing Written Down Value (Rs.)
Total for the year 2020-21										

Sewerage and Drainage

Water Ways

S No.	Name/Description of the Infrastructure Asset	Ward No.	Year of Construction/Purchase	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Depreciation	Closing Written Down Value (Rs.)	Give Reference of available title document
Total for the year 2020-21								



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Name of ULB- Selaqui Nagar Panchayat
Register of Vehicles

S No.	Name/Description of the Vehicle	Date of Purchase	Stores and Spare register reference no.	Total Cost of Purchase Gross Block	Depreciation	Closing Written Down Value (Rs.)
1	TATA ACE BS IV	8/16/2017	Details not available	401,000.00	38,095.00	248,620.00
2	TATA ACE BS IV	8/16/2017	Details not available	401,000.00	38,095.00	248,620.00
3	Water Tanker	6/21/2017	Details not available	166,740.00	15,840.30	103,378.80
4	Sewerage Tanker	6/22/2017	Details not available	595,973.00	56,617.44	369,503.26
5	Hydrolic Tractor Trolley	6/20/2017	Details not available	204,330.00	19,411.35	126,684.60
Total for the year 2020-21				1,769,043.00	168,059.09	1,096,806.66
Notes:						
1. Information to fill the register can be obtained from Register of Stock and stores						

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Name of ULB- Selagui Nagar Panchayat									
Register of Office and Other Equipment									
S No.	Name of the Asset	Location & User Department	Quantity	Rate at which purchased	Date of Acquisition/Year of purchase	Total Purchase Cost/ Cost of Acquisition	Total Cost	Depreciation (Rs.)	Closing Written Down Value (Rs.)
1	Computer	Selagui	1	46,250.00	7/4/2016	46,250.00	46,250.00	8,787.50	2,312.50
2	Printer	Selagui	1	9,800.00	7/4/2016	9,800.00	9,800.00	1,862.00	490.00
3	Printer	Selagui	1	28,192.00	3/5/2018	28,192.00	28,192.00	5,356.48	9,444.32
4	UPS	Selagui	1	6,500.00	7/4/2016	6,500.00	6,500.00	1,235.00	325.00
Total for the year 2020-21						90,742.00	90,742.00	17,240.98	12,571.82



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S No.	Name of the Asset	Location	Quantity	Rate at which purchased	Date of Acquisition/Year of purchase	Total Purchase Cost/ Cost of Acquisition	Total Cost	Depreciation (Rs.)	Closing Written Down Value (Rs.)
1	Almirah	Selaqui	1	2,650.00	3/8/2009	2,650.00	2,650.00	251.75	1,391.25
2	Revolving Chair	Selaqui	2	4,200.00	7/27/2011	8,400.00	8,400.00	798.00	4,410.00
3	Revolving Chair	Selaqui	1	6,600.00	3/18/2009	6,600.00	6,600.00	627.00	1,465.00
4	Big Table	Selaqui	1	14,000.00	3/18/2009	14,000.00	14,000.00	1,330.00	1,350.00
5	Small Table	Selaqui	1	6,000.00	10/25/2008	6,000.00	6,000.00	570.00	1,150.00
6	Computer Table	Selaqui	1	3,000.00	3/18/2009	3,000.00	3,000.00	285.00	1,575.00
7	Steel Chair with Cushion	Selaqui	12	2,100.00	10/25/2008	25,200.00	25,200.00	2,394.00	11,230.00
8	Big Almirah	Selaqui	1	9,080.00	7/25/2011	9,080.00	9,080.00	862.60	4,767.00
9	Chairs	Selaqui	4	9,225.00	3/9/2017	36,900.00	36,900.00	3,505.50	2,125.25
Total for the year 2020-21						111,830.00	111,830.00	10,623.85	60,463.50

Note: Information to fill the register can be obtained from Register of Tools and Plants

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Name of ULB- Selaqui Nagar Panchayat
Register of CWIP

S No.	Date of Payment	Billing Details	Description of work	Party Name/ Name of Contractor	Gross Amount
Total for the year 2020-21					



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Name of the ULB - Selaqui Nagar Panchayat
Register of the Intangible Assets

Sr No.	Asset Identification No.	Description	Date of acquisition	Mode of Acquisition	Cost	To Whom paid	Opening Written Down Value (Rs.)	Accumulated Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)
Total for the year 2020-21										



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Name of the ULB - Selaqui Nagar Panchayat
Register of Infrastructure Assets

Public Lighting

S No.	Name/Description of the Infrastructure Asset	Cost of Acquisition & Erection of Lamp Posts (Rs.)	Cost of Acquisition & Laying of Cables (Rs.)	Total Cost (Rs.)	Location & Survey No. of Road where Lighting System is Installed	Technical Measurement	Technical Rate	Year of Construction/Purchase	Opening Written Down Value (Rs.)	Depreciation	Closing Written Down Value (Rs.)
Total for the year 2020-21											
Note:											

- Technical rate of infrastructure asset, and the cost of infrastructure asset using technical rate method shall be used only in case the actual cost of construction/purchase cost is not available.
- In case the infrastructure asset has been constructed by the ULB, then reference shall also be given for the register of works.
- Information to fill the register can be obtained from Register of Works.



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