

OPENING BALANCE SHEET AS ON  
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)**

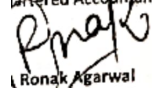

**Nagar Palika Parishad Tehri**

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

Sl. No.	Description of Items	Account No.	Amount (₹)
<b>LIABILITIES</b>			
<b>Own Fund Reserves and Surplus</b>			
3-10	Corporation Fund /Municipal (General) Fund	B-1	(5,395,775.53)
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	206,550,971.08
<b>Total Own Fund Reserves &amp; Surplus</b>			<b>201,155,195.55</b>
3-20	Grants, Contributions for specific purposes	B-4	86,791,366.26
<b>Loans</b>			
3-30	Secured loans	B-5	-
3-31	Unsecured loans	B-6	-
<b>Total Loans</b>			<b>-</b>
<b>Current Liabilities and Provisions</b>			
3-40	Deposits Received	B-7	-
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	6,668,963.33
3-60	Provisions	B-10	292,331.00
<b>Total Current Liabilities and Provisions</b>			<b>6,961,294.33</b>
<b>TOTAL LIABILITIES</b>			<b>294,907,856.14</b>
<b>ASSETS</b>			
<b>Fixed Assets</b>			
4-10	Gross Block	B-11	380,413,054.27
4-11	Less: Accumulated Depreciation		173,862,083.19
<b>Net Block</b>			<b>206,550,971.08</b>
4-12	Capital work-in-progress	B-12	-
<b>Total Fixed Assets</b>			<b>206,550,971.08</b>
<b>Investments</b>			
4-20	Investment - General Fund	B-13	-
4-21	Investment - Other Funds	B-14	-
<b>Total Investment Current assets, loans &amp; advances</b>			<b>-</b>
4-30	Stock in hand (Inventories)	B-15	-
<b>Sundry Debtors (Receivables)</b>			
4-31	Gross amount outstanding	B-16	3,862,279.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		2,507,437.00
<b>Net amount outstanding</b>			<b>1,354,842.00</b>
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	87,002,043.06
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
<b>Net Amount outstanding</b>			<b>-</b>
<b>Total Current Assets, Loans &amp; Advances</b>			<b>88,356,885.06</b>
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
<b>TOTAL ASSETS</b>			<b>294,907,856.14</b>
Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)			B-22


r S.K Patodia &amp; Associates

Chartered Accountants

 Ronak Agarwal  
 Deputy Team Leader cum Authorised Signatory  
 No-435771



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Schedule B-1: Municipal (General) Fund	
Particulars	Opening Balance as on 01/04/2021 (Rs)
1	2
Municipal Fund	(5,395,775.53)
<b>Total Municipal Fund</b>	<b>(5,395,775.53)</b>



  
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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.							
Initial 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	1,315,487.00
Provision against Fixed Asset	205,235,484.08
Borrowing Redemption Reserve	-
Special Funds (Utilised)	-
Statutory Reserve	-
General Reserve	-
Valuation Reserve	-
<b>Total Reserve funds</b>	<b>206,550,971.08</b>



  
Chartered Accountant  
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Schedule B-4: Grants & Contribution for Specific Purposes

(Amount in Rs.)

Particulars	Grants from Central Govt.- 14th FC	Grants from State Government	Others
Code No.			
Balance as on 01/04/2021	4,305,161	82,486,205	-



  
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**Table B-5: Secured Loans**

Particulars	Date of Acquisition (DD/MM/YYYY)	Nature of security	Outstanding Balance as on 01/04/2021 (Rs.)	Original Amount (Rs.)	Rate of Interest (%)	Whether the loan directly disbursed to the ULB (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 Councilors or Staff	Guarantee Given to	Instrument No.	Guarantee Period (From & To)	Purpose of Guarantee
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
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
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
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
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
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
From 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
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
Others	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Others, 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
<b>Secured Loans</b>														

**Table B-6: Unsecured Loans**

Particulars	Date of Acquisition (DD/MM/YYYY)	Nature of security	Outstanding Balance as on 01/04/2021 (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
From Central Government	N/A	N/A	-	-	N/A	N/A	N/A
From State Government	N/A	N/A	-	-	N/A	N/A	N/A
From Govt. Bodies & Associations	N/A	N/A	-	-	N/A	N/A	N/A
From International agencies	N/A	N/A	-	-	N/A	N/A	N/A
From Banks & financial institutions	N/A	N/A	-	-	N/A	N/A	N/A
From Loans	N/A	N/A	-	-	N/A	N/A	N/A
Debentures	N/A	N/A	-	-	N/A	N/A	N/A
Others	N/A	N/A	-	-	N/A	N/A	N/A
<b>Secured Loans</b>							

**Table B-7: Deposits Received**

Particulars	Nature of deposits	Form/ Instrument of Deposit	Original Amount (Rs.)	Deposit received from
1	2	3	4	5
Factors	N/A	N/A	-	N/A
Others	N/A	N/A	-	N/A
Others	N/A	N/A	-	N/A
Others	N/A	N/A	-	N/A
<b>Deposits received</b>				



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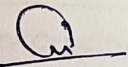
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**Schedule B-8: Deposit Works**

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
Soil Works	-
Electrical Works	-
Others	-
<b>Total of deposit works</b>	<b>-</b>



  
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**Schedule B-9: Other Liabilities (Sundry Creditors)**

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Debtors	-
Employee Liabilities	-
Interest Accrued and due	4,627,847.33
Provision for Contingencies Payable	-
Government Dues Payable	-
Grants Payable	839,130.00
Advance collection of Revenues	-
Others	-
	1,201,986.00
<b>Total Other liabilities (Sundry Creditors)</b>	<b>6,668,963.33</b>

**Schedule B-10: Provisions**

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Provision for Expenses	292,331.00
Provision for Interest	-
Provision for Other Assets	-
<b>Provisions</b>	<b>292,331.00</b>

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**Schedule B-11: Fixed Assets**

Particulars	Rate of Depreciation	Gross Block	Accumulated Depreciation as on 01/04/2021 (Rs.)	Net Block as on 01/04/2021 (Rs.)
1	2	3	4	5
Land	Nil	255.00	-	255.00
Buildings	3.17%	50,311,002.80	11,878,565.58	38,432,437.22
<b>Statues and Heritage Assets</b>				
Statues and valuable works of art and antiquities	Nil	699,006.00	-	699,006.00
Heritage building	Nil	616,226.00	-	616,226.00
<b>Infrastructure Assets</b>				
Parks & Playground	19%	10,619,997.16	6,877,497.24	3,742,499.92
Roads & Bridges	13.57%	123,345,171.08	92,841,164.01	30,504,007.07
Sewerage and Drainage	6.33%	21,425,988.51	6,755,630.72	14,670,357.79
Water Ways	6.33%	16,348,367.00	8,446,567.80	7,901,799.20
Public Lighting	9.50%	61,180,254.00	20,096,005.91	41,084,248.09
<b>Other assets</b>				
Plants & Machinery	9.50%	4,789,133.00	1,142,276.34	3,646,856.66
Vehicles	9.50%	17,544,928.00	8,483,523.77	9,061,404.23
Office & Other equipment	9.50%	11,535,835.00	4,435,484.77	7,100,350.23
Furniture, Fixtures, Fittings and electrical appliances	9.50%	1,245,839.00	274,796.81	971,042.19
Other fixed assets (Immovable Properties)	9.50%	60,751,051.72	12,630,570.25	48,120,481.47
<b>Grand Total</b>		<b>380,413,054.27</b>	<b>173,862,083.19</b>	<b>206,550,971.08</b>
Capital Work in progress			-	-

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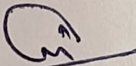



Schedule B-12: Capital Work in Progress (CWIP)- (Code 412)

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		-	-	-	-	-
<b>Total</b>		-	-	-	-	-

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



  
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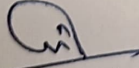
  
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Module B-13: Investments - General Fund

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	-	-
Equity Shares and Bonds	N/A	N/A	N/A	-	-
Preference Shares	N/A	N/A	N/A	-	-
Debt 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	-	-
<b>Total of Investments - General Fund</b>				-	-

Module 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	-	-
Equity Shares and Bonds	N/A	N/A	N/A	-	-
Preference Shares	N/A	N/A	N/A	-	-
Debt 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	-	-
<b>Total of Investments - Other Funds</b>				-	-

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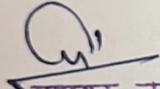
  
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chedule B-15: Stock-in-Hand (Inventories)

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
res	-
se	-
ls	-
ers	-
al Stock in hand	-



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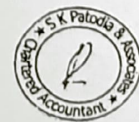
Module B-16: Sundry Debtors (Receivables) [Code No 431]

Sl. 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
1-10	<b>Receivables for Property Taxes</b>				
	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	-	-	-	-
	<b>Net Receivables of Property Taxes</b>	-	-	-	-
1-19	<b>Receivables of Other Taxes</b>				
	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	-	-	-	-
	<b>Net Receivables of Other Taxes</b>	-	-	-	-
1-30	<b>Receivables of Cess</b>				
	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	-	-	-	-
1-40	<b>Receivables from Other Sources</b>				
	Current Year	848,602.00	-	848,602.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	1,012,480.00	506,240.00	506,240.00	-
	More than 3 Years	2,001,197.00	2,001,197.00	-	-
	Sub - total	3,862,279.00	2,507,437.00	1,354,842.00	-
	<b>Total of Sundry Debtors (Receivables)</b>	<b>3,862,279.00</b>	<b>2,507,437.00</b>	<b>1,354,842.00</b>	-

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

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**Module B-17: Prepaid Expenses**

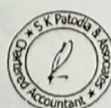
Particulars	Amount as on 01/04/2021 (Rs.)
<b>1</b>	
Establishment	
Administrative	-
Repairs & Maintenance	-
Prepaid Expenses	-
	-

**Module B-18 :Cash and Bank Balances**

Particulars	Amount as on 01/04/2021 (Rs.)
<b>1</b>	<b>7</b>
	1,040.00
<b>Balance with Bank - Municipal Funds:</b>	
Nationalised Bank	37,164.00
Other Scheduled Banks	
Scheduled Co-operative Banks	172,472.80
Post office	
Treasury	
<b>total</b>	<b>209,636.80</b>
<b>Balance with Bank - Special Funds:</b>	
Nationalised Bank	
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post office	
Treasury	
<b>total</b>	-
<b>Balance with Bank-State &amp; Central Grant Funds:</b>	
Nationalised Banks Other	9,023,524.30
Other Scheduled Banks	1,274,360.07
Scheduled Co-operative Banks	1,149,624.02
Post Office	3,001.87
Treasury	75,340,856.00
<b>total</b>	<b>86,791,366.26</b>
<b>Cash and Bank Balances</b>	<b>87,002,043.06</b>

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Module 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	-
<b>Total</b>	-
Provisions: Accumulated Provisions against Loans, Advances and Deposits	-
<b>Total Loans, Advances and Deposits</b>	-



  
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**Module B-20: Other Assets**


Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Deposit Works	-
Other asset control accounts	-
<b>Total Other Assets</b>	-

**Module B-21: Miscellaneous Expenditure (to the extent not written off)**

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Issue Expenses Deferred	-
Amount on Issue of Loans	-
Deferred Revenue Expenses	-
Others	-
<b>Total Miscellaneous Expenditure</b>	-



  
**अध्यक्ष**  
**नगर पालिका परिषद**  
**टिहरी**

  
**अधिशासी अधिकारी**  
**नगर पालिका परिषद**  
**टिहरी**

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

ULB NAME: NAGAR PALIKA PARISHAD TEHRI

### 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.

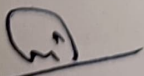
- Provision for expenses booked for outstanding demand of TDS:-

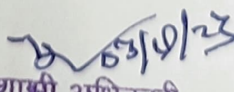
Particular	Amount (In Rs.)
TDS Outstanding Liabilities reported in TRACES	8,39,130/-

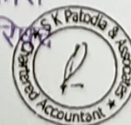
- Opening Balance sheet as on 01<sup>st</sup> April 2021 has been prepared based on the documents and information provided by the ULB.

### 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.

  
सहायक लेखाकार  
नगर पालिका परिषद  
टिहरी

  
अधिसासी अधिकारी  
नगर पालिका परिषद  
टिहरी



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

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.

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

*Ronak*



**CA Ronak Agarwal**

Deputy Team Leader cum Authorised  
Signatory

M.No-435771

*Ronak*  
सहायक लेखाकार  
नगर पालिका परिषद  
दिल्ली

*Ronak*  
अधिसूत्री अधिकारी  
नगर पालिका परिषद  
दिल्ली