



ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Palika Parishad Almora

We have compiled the accompanying Opening Balance Sheet of ULB **Almora** based on information you have provided. This Opening Balance Sheet comprise the Balance Sheet of ULB **Almora** 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 Surya Kant Sharma

DTL (M/s Vinod Singhal & Co.)

OPENING BALANCE SHEET AS ON 01/04/2021

NAGAR PALIKA
PARSHAD
AMRITA

Consolidated Balance Sheet of Nagar Palika, Amrta, as on 01/04/2021. The Balance Sheet is prepared in accordance with the provisions of the Amrta Municipal Corporation Act, 1952 and the Amrta Municipal Corporation (Amendment) Act, 2002. The Balance Sheet is prepared in accordance with the provisions of the Amrta Municipal Corporation (Amendment) Act, 2002.

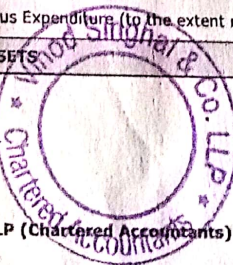
OPENING BALANCE SHEET OF NAGAR PALIKA PARISHAD ALMORA ULB AS ON 01-04-2021

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	(85,145,809.95)
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	76,338,054.95
Total Own Fund Reserves & Surplus			(8,807,754.90)
3-20	Grants, Contributions for specific purposes	B-4	46,857,608.56
Loans			
3-30	Secured loans	B-5	43,323,195.00
3-31	Unsecured loans	B-6	-
Total Loans			43,323,195.00
Current Liabilities and Provisions			
3-40	Deposits Received		
3-41	Deposit works	B-7	769,906.00
3-50	Other Liabilities (Sundry Creditor)	B-8	-
3-60	Provisions	B-9	82,617,906.00
Total Current Liabilities and Provisions			5,099.00
TOTAL LIABILITIES			83,392,911.00
ASSETS			
Fixed Assets			
4-10	Gross Block	B-11	141,951,315.00
4-11	Less: Accumulated Depreciation		65,613,260.05
4-12	Net Block		76,338,054.95
4-12	Capital work-in-progress	B-12	-
Total Fixed Assets			76,338,054.95
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	113,361.00
Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	7,149,983.61
4-32	Less: Accumulated provision against bad and doubtful Receivables		1,497,404.62
Net amount outstanding			5,652,578.99
4-40	Prepaid expenses	B-17	98,389.00
4-50	Cash and Bank Balances	B-18	68,116,775.72
4-60	Loans, advances and deposits	B-19	14,446,800.00
4-61	Less: Accumulated provision against Loans		-
Net Amount outstanding			14,446,800.00
Total Current Assets, Loans & Advances			88,427,904.71
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
TOTAL ASSETS			164,765,959.66

CA Surya Kant Sharma
Dy. Team Leader

S.K. Sharma

Vinod Singhal & Co. LLP (Chartered Accountants)



10.10.24
बिप्रासी अधिकारी
S.K. Sharma



Schedule B-1: Municipal (General) Fund

Particulars	Opening Balance as on 01/04/2021 (Rs)
1	2
Municipal Fund	(85,145,809.85)
Excess of Income & Expenditure	-
Total Municipal Fund	(85,145,809.85)



N. Jay
मेमबर

बगरपालिका कार्यालय, अरमोडा.

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.							
Net balance as on 01/04/2021	-	-	-	-	-	-	-



Nigam


44, 117,

बगरपालिका पाखद, अलमाहा,

Schedule B-3: Reserves

Particulars	Balance as on 01/04/2021(Rs.)
1	2
Capital Reserve	33.00
Grant against Fixed Asset	76,338,021.95
Borrowing Redemption Reserve	-
Special Funds (Utilised)	-
Statutory Reserve	-
General Reserve	-
Revaluation Reserve	-
Total Reserve funds	76,338,054.95




लिखाकार,
नगरपालिका परिषद, अल्मोडा.

(Amount in Rs.)

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Inst.	Grants from Welfare Bodies	Grants from International Organisation	Others
Code No.							
Net balance as on 01/04/2021	3,720,264	43,137,345	-	-	-	-	-



Vinod
लिखाकार,
सार्वजनिक परिषद, अयोध्या,

Schedule B-5: Secured Loans

Particulars	Original 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	43,323,195.00
Guarantee, if any	N/A
Total Secured Loans	43,323,195.00

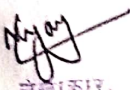
Schedule B-6: Unsecured Loans

Particulars	Original 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	-

Schedule B-7: Deposits Received

Particulars	Original Amount (Rs.)
1	2
From Contractors	769,906.00
From Revenues	-
From Staff	-
From Others	-
Total deposits received	769,906.00




लेखाकार,
बृहत्पालिका पाखद, अल्माडा.

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

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



MAOH
लखाकार,
नगरपालिका परिषद, अल्मोड़ा.

Schedule B-9: Other Liabilities (Sundry Creditors)

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Creditors	4,920,631.00
Employee Liabilities	53,528,699.00
Interest Accrued and due	-
Recoveries Payable	-
Government Dues Payable	-
Electricity Bill Expenses	22,945,146.00
Water Bill Expenses	554,491.00
GST Payable	518,791.00
Refunds Payable	-
Advance collection of Revenues	-
Others Sway sewak Salary March 21	150,148.00
Total Other liabilities (Sundry Creditors)	82,617,906.00

Schedule B-10: Provisions

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Provision for Expenses	5,099.00
Provision for Interest	-
Provision for Other Assets	-
Total Provisions	5,099.00



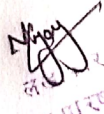
(Signature)
लिखाकार,
बगरपालिका ४ पारसद, अल्मोडा.



Schedule B-11: Fixed Assets

Particulars	Gross Block	Accumulated Depreciation as on 01/04/2021 (Rs.)	Net Block as on 01/04/2021 (Rs.)
1	3	4	5
Land	33.00	-	33.00
Buildings	106,400,031.00	46,579,980.00	59,820,051.00
Statues and Heritage Assets			
Statues and valuable works of art and antiquities	-	-	-
Heritage building	-	-	-
Infrastructure Assets			
Parks & Playground	300,003.00	228,000.00	72,003.00
Roads & Bridges	17,555,000.00	14,293,281.00	3,261,719.00
Sewerage and Drainage	-	-	-
Water Ways	-	-	-
Public Lighting	3,386,042.00	579,572.23	2,806,469.77
Other assets			
Plants & Machinery (Movable Assets)	2,994,000.00	284,430.00	2,709,570.00
Vehicles	10,576,048.00	3,045,793.10	7,530,254.90
Office & Other equipment	484,008.00	466,225.00	17,783.00
Furniture, Fixtures, Fittings and electrical appliances	256,150.00	135,978.72	120,171.28
Other fixed assets (Immovable)	-	-	-
Grand Total	141,951,315.00	65,613,260.05	76,338,054.95
Capital Work in progress			




 ले. नं. १२४
 नगरपालिका कार्यालय, अल्मोडा,

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	-	-	-	-
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



(Signature)
 निदेशक,
 नगरपालिका पार्षद, अहमदाबाद.

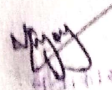
Schedule B-13: Investments - General Fund

Particulars	With whom Invested	Face value (Rs.)	Cost as on 01/04/2021 (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- General Fund		-	-

Schedule B-14: Investments - Other Funds

Particulars	With whom Invested	Face value (Rs.)	Cost as on 01/04/2021 (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		-	-




 बयरपाविका पारपद, अल्मोडा.

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

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Stores	56,546.00
Loose	-
Tools	-
Others	56,815.00
Total Stock in hand	113,361.00



(Handwritten Signature)

लेखाकार,
नगरपालिका पारषद, अल्मोडा.

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	3,015,696.81	-	3,015,696.81	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	591,717.30	147,929.33	443,787.98	-
	3 years to 4 years	328,796.40	164,398.20	164,398.20	-
	4 years to 5 years	212,149.15	159,111.86	53,037.29	-
	More than 5 years/ Sick or Closed Industries	1,025,965.23	1,025,965.23	-	-
	Sub - total	5,174,324.89	1,497,404.62	3,676,920.27	
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	Net Receivables of Property Taxes	5,174,324.89	1,497,404.62	3,676,920.27	-
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	1,975,658.72		1,975,658.72	
	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	1,975,658.72	-	1,975,658.72	-
	Total of Sundry Debtors (Receivables)	7,149,983.61	1,497,404.62	5,652,578.99	-

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.



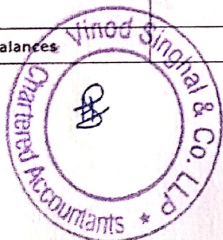
73
 नगरपालिका पारखद, अल्मोडा.

Schedule B-17: Prepaid Expenses

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Establishment	98,389.00
Administrative	-
Operations & Maintenance	-
Total Prepaid Expenses	98,389.00

Schedule B-18 :Cash and Bank Balances

Particulars	Amount as on 01/04/2021 (Rs.)
1	7
Cash	-
Balance with Bank - Municipal Funds:	
Nationalised Bank	
SBI 8858	1,268,324.56
SBI 6037	9,351.67
SBI 596	4,385,813.93
HDFC 8179	3,510,477.00
HDFC 4339	1,161,239.00
Indusind Bank 779	209,787.00
Narnital Bank 803	686,427.00
KNSB 927	363,447.66
Other Scheduled Banks	-
Scheduled Co-operative Banks	
Almora Urban co-operative Bank 150	13,516,592.05
Almora Urban co-operative Bank 557	213,920.28
Almora Urban co-operative Bank 247	2,083,614.57
Post office	-
Treasury	
Sub-total	27,408,994.72
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	
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post Office	
Treasury	40,707,781.00
Sub-total	40,707,781.00
Total Cash and Bank Balances	68,116,775.72

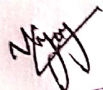


14/04
 14 लेखाकार,
 नगरपालिका परिषद, अल्मोड़ा.

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	12,903,300.00
Advance to Others	1,543,500.00
Deposit with External Agencies	
Other Current Assets	
Sub Total	14,446,800.00
Less: Accumulated Provisions against Loans, Advances and Deposits	-
Total Loans, advances and deposits	14,446,800.00




लेखाकार,
इयारपालिका पारषद, अल्मोडा.

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	-



N. Singh

लेखाकार,
नगरपालिका परिषद, अल्मोडा

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

ULB NAME : NAGAR PALIKA PARISHAD ALMORA

Part I - Notes to the Balance Sheet

1. The Contractual liabilities not provided for:
 - a) In respect of claims against the ULB, pending judicial decisions.
 - b) In respect of claims made by employees.
 - c) Other escalation claims made by contractors.
 - d) In case of any other claims not acknowledged as debts.

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

CA Surya Kant Sharma
Dy. Team Leader

S.K. Sharma

Vinod Singhal & Co. LLP (Chartered Accountants)



S. Mishra
अधिकारी अधिकारी

