



ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Palika Parishad Pauri

We have compiled the accompanying Opening Balance Sheet of ULB **Pauri** based on information you have provided. This Opening Balance Sheet comprise the Balance Sheet of ULB **Pauri** 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 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.

For S K Patodia & Associates
Chartered Accountants
FRN: 112723W



Ronak

CA Ronak Agarwal
Deputy Team Leader
M.No.: 435771

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Offices : New Delhi | Jaipur | Ahmedabad | Kolkata | Bengaluru | Raipur | Hyderabad | Patna | Bhopal | Ranchi | Chandigarh

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 PARISHAD
PAURI**




अभिषेक.अधिकाारी
नगर पालिका परिषद
पैड़ी मण्डला

Annexure OB1- Opening Balance sheet

OPENING BALANCE SHEET OF NAGAR PALIKA PARISHAD PAURI 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	21,452,627.75
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	398,923,295.50
	Total Own Fund Reserves & Surplus		420,375,923.25
3-20	Grants, Contributions for specific purposes	B-4	119,940,473.00
	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	11,609,917.00
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	4,713,138.00
3-60	Provisions	B-10	-
	Total Current Liabilities and Provisions		16,323,055.00
	TOTAL LIABILITIES		556,639,451.25
	ASSETS		
4-10	Fixed Assets	B-11	
	Gross Block		581,797,004.82
4-11	Less: Accumulated Depreciation		182,873,709.32
	Net Block		398,923,295.50
4-12	Capital work-in-progress	B-12	-
	Total Fixed Assets		398,923,295.50
	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	-
	Sundry Debtors (Receivables)		
4-31	Gross amount outstanding	B-16	17,151,612.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		4,212,171.25
	Net amount outstanding		12,939,440.75
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	144,776,715.00
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		-
	Total Current Assets, Loans & Advances		157,716,155.75
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
	TOTAL ASSETS		556,639,451.25

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

B-22

For S.K Patodia & Associates
Chartered Accountants
FRN: 112723WCA Ronak Agarwal
Deputy Team Leader
M.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	21,452,627.75
Total Municipal Fund	21,452,627.75




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Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund

Particulars	(Amount in Rs.)						
	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	-	-	-	-	-	-	-



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Schedule B-3: Reserves

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Capital Reserve	360.00
Grant against Fixed Asset	398,922,935.50
Borrowing Redemption Reserve	-
Special Funds (Utilised)	-
Statutory Reserve	-
General Reserve	-
Revaluation Reserve	-
Total Reserve funds	398,923,295.50



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Schedule B-4: Grants & Contribution for Specific Purposes (Amount in Rs.)

Particulars	Grants from State Government	Grants from Central Government
Code No.		
Net balance as on 01/04/2021	114,234,619	5,705,854



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Schedule B-5: Secured Loans

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
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
Loans 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
Loans 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
Loans 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
Loans 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
Loans 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
Other Term 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
Bonds & 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
Other 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
Guarantee, 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	N/A	N/A
Total Secured Loans														

Schedule B-6: Unsecured Loans

1	2	3	4	5	6	7	8
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)
Loans from Central Government	N/A	N/A	-	-	N/A	N/A	N/A
Loans from State Government	N/A	N/A	-	-	N/A	N/A	N/A
Loans from Govt. Bodies & Associations	N/A	N/A	-	-	N/A	N/A	N/A
Loans from International agencies	N/A	N/A	-	-	N/A	N/A	N/A
Loans from Banks & financial institutions	N/A	N/A	-	-	N/A	N/A	N/A
Other Term Loans	N/A	N/A	-	-	N/A	N/A	N/A
Bonds & Debentures	N/A	N/A	-	-	N/A	N/A	N/A
Other loans	N/A	N/A	-	-	N/A	N/A	N/A
Total Un-Secured Loans							

Schedule B-7: Deposits Received

1	2	3	4	5
Particulars	Nature of deposits	Form/Instrument of Deposit	Original Amount (Rs.)	Deposit received from
From Contractors	Security Deposit	Deduction From Bill	11,609,917.00	Contractors
From Revenues	N/A	N/A	-	N/A
From Staff	N/A	N/A	-	N/A
From Others	N/A	N/A	-	N/A
Total deposits received			11,609,917.00	

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नगर वित्तिका परिषद
वित्तिकार



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
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
Creditors	885,051.00
Employee Liabilities	3,825,087.00
Interest Accrued and due	-
Recoveries Payable	-
Government Dues Payable	3,000.00
Refunds Payable	-
Advance collection of Revenues	-
Others	-
Total Other liabilities (Sundry Creditors)	4,713,138.00

Schedule B-10: Provisions

Particulars	Amount as on 01/04/2021 (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	1	2	3	4	5
	Rate of Depreciation	Gross Block	Accumulated Depreciation as on 01/04/2021 (Rs.)	Net Block as on 01/04/2021 (Rs.)	
Land	0	360.00	-	360.00	
Buildings	3.17%	209,353,999.00	36,800,099.40	172,553,899.60	
Statues and Heritage Assets					
Statues and valuable works of art and antiques	0	-	-	-	
Heritage building	0	-	-	-	
Infrastructure Assets					
Parks & Playground	19%	3,321,153.00	1,461,505.66	1,859,647.34	
Roads & Bridges	13.57%	91,927,748.00	64,685,593.51	27,242,154.49	
Sewerage and Drainage	6.33	44,202,775.00	15,795,367.61	28,407,407.39	
Water Ways	9.50%	3,308,541.00	1,791,222.76	1,517,318.25	
Public Lighting	9.50%	10,077,802.00	1,762,254.75	8,315,547.25	
Other assets					
Plants & Machinery	9.5	2,530,100.00	1,197,099.75	1,333,000.25	
Vehicles	9.50%	9,203,486.00	3,675,886.68	5,527,599.32	
Office & Other equipment	19%	1,012,256.90	153,671.40	858,585.50	
Furniture, Fixtures, Fittings and electrical appliances	9.50%	2,200,876.00	310,653.75	1,890,222.25	
Other fixed assets	4.75	204,657,907.92	55,240,354.04	149,417,553.88	
Grand Total		581,797,004.82	182,873,709.32	398,923,295.50	
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 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



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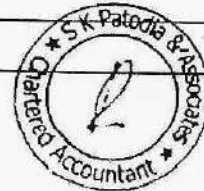
Schedule B-13: Investments - General Fund

Particulars	With whom invested	Face value (Rs.)	Cost as on 01/04/2021 (Rs.)
1	4	5	6
Central Government Securities	N/A	-	-
State Government Securities	N/A	-	-
Debentures and Bonds	N/A	-	-
Preference Shares	N/A	-	-
Equity Shares	N/A	-	-
Units of Mutual Funds	N/A	-	-
Other Investments	N/A	-	-
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	N/A	-	-
State Government Securities	N/A	-	-
Debentures and Bonds	N/A	-	-
Preference Shares	N/A	-	-
Equity Shares	N/A	-	-
Units of Mutual Funds	N/A	-	-
Other Investments	N/A	-	-
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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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	9,107,475.00	-	9,107,475.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	1,430,419.00	357,604.75	1,072,814.25	-
	3 years to 4 years	1,269,454.00	634,727.00	634,727.00	-
	4 years to 5 years	1,269,454.00	952,090.50	317,363.50	-
	More than 5 years/ Sick or Closed Industries	1,439,395.00	1,439,395.00	-	-
	Sub - total	14,516,197.00	3,383,817.25	11,132,379.75	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	Net Receivables of Property Taxes	14,516,197.00	3,383,817.25	11,132,379.75	-
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	1,714,790.00	-	1,714,790.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	184,542.00	92,271.00	92,271.00	-
	More than 3 Years	736,083.00	736,083.00	-	-
	Sub - total	2,635,415.00	828,354.00	1,807,061.00	-
	Total of Sundry Debtors (Receivables)	17,151,612.00	4,212,171.25	12,939,440.75	-

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 01/04/2021 (Rs.)
1	
Establishment	-
Administrative	-
Operations & Maintenance	-
Total Prepaid Expenses	-

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	
PNB-1034	5,279,128.00
IDBI -356	2,593,887.00
SBI-272	4,264,671.00
Other Scheduled Banks	
Axis Bank-2718	2,656,680.00
Scheduled Co-operative Banks	
Zila Sahkari Bank-347	877,821.00
Almora Urban-1090	210,818.00
Post office	
Treasury	
Sub-total	15,883,005.00
Balance with Bank - Special Funds:	
Nationalised Bank	
PNB-9391	1,866,223.00
PNB-2322	6,381,161.00
IDBI 657	366,378.00
IDBI 666	3,341,775.00
Indian Bank-945	812,069.00
Indian Bank-2104	1,997,701.00
Indian Bank-5213	1,912,293.00
Indian Bank-9779	2,962,647.00
Nainital Bank-1557	11,609,917.00
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post office	
Treasury	
Sub-total	31,250,164.00
Balance with Bank-State & Central Grant Funds:	
Nationalised Banks Other	
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post Office	
Treasury	
SFC	97,643,546.00
Sub-total	97,643,546.00
Total Cash and Bank Balances	144,776,715.00



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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	-




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

ULB NAME: NAGAR PARISHAD PAURI

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.

For **S.K Patodia & Associates**
Chartered Accountants
FRN: 112723W



CA Ronak Agarwal
Deputy Team Leader
M.No.: 435771


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