



ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Palika Parishad Barkot

We have compiled the accompanying Opening Balance Sheet of ULB Barkot based on information you have provided. This Opening Balance Sheet comprise the Balance Sheet of ULB Barkot 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 Roshan Jain
Partner
M.No.- 518422

M/s Tibrewal Chand & Co.

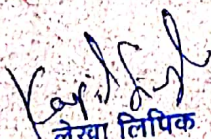
: Office :


1st Floor, KK - 5, Civil Township, Rourkela - 769004
Plot No 395/2, Rishabh Nagar, New Rajendra Nagar, Near Maharana Pratap College, Raipur - 492001
303, S.S. Vihar Apartment, Near Railway Heart Hospital, Karbigahiya, Patna - 800001
Plot No. 2A, Krishna Puri, Sodala, Jaipur - 302006

OPENING BALANCE SHEET AS ON 01ST 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 VII (Dehradun & Uttarkashi)

Nagar Parishad Barkot


लेखा लिपिक
नगरपालिका परिषद
बर्कोट (उत्तरकाशी)


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नगरपालिका...
बर्कोट (उत्तरकाशी)

Annexure OB1- Opening Balance Sheet

OPENING BALANCE SHEET OF NAGAR PARISHAD BARKOT 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	6,555,990.40
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	54,683,315.93
	Total Own Fund Reserves & Surplus		61,239,306.33
3-20	Grants, Contributions for specific purposes	B-4	49,597,838.27
	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	886,818.00
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	949,098.00
3-60	Provisions	B-10	3,151,086.00
	Total Current Liabilities and Provisions		4,987,002.00
	TOTAL LIABILITIES		115,824,146.60
	ASSETS		
	Fixed Assets	B-11	
4-10	Gross Block		146,132,964.00
4-11	Less: Accumulated Depreciation		91,449,648.07
	Net Block		54,683,315.93
4-12	Capital work-in-progress	B-12	-
	Total Fixed Assets		54,683,315.93
	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	396,586.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		11,490.00
	Net amount outstanding		385,096.00
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	60,755,734.67
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		-
	Total Current Assets, Loans & Advances		61,140,830.67
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
	TOTAL ASSETS		115,824,146.60

For, Tibrewal Chand & Co.
Chartered AccountantsCA Roshan Jain
Authorized Signatory
M. No. 518422

Kajal Singh
मेखा लिपिक
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बहकोट (उत्तरकाशी)

अधिकासी अधिकारी
नगरपालिका परिषद
बहकोट (उत्तरकाशी)

Schedule B-1: Municipal (General) Fund

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Municipal Fund	6,555,990.40
Total Municipal Fund	6,555,990.40



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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	186.00
Grant against Fixed Asset	54,683,129.93
Borrowing Redemption Reserve	-
Special Funds (Utilised)	-
Statutory Reserve	-
General Reserve	-
Revaluation Reserve	-
Total Reserve funds	54,683,315.93



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Schedule B-4: Grants & Contribution for Specific Purposes

(Amount in Rs.)

Particulars	Grants from Central Govt.	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	320-30				
Balance as on 01.04.2021	14,270,001.98	35,327,836.29	-	-	-	-	-



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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	-

Schedule B-7: Deposits Received	
Particulars	Current Year Amount (Rs.)
1	2
From Contractors	886,818.00
From Revenues	-
From Staff	-
From Others	-
Total deposits received	886,818.00



Karol Singh
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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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क्षेत्रीय लिपिक
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Schedule B-9: Other Liabilities (Sundry Creditors)

Particulars	Current Year Amount (Rs.)
1	2
Creditors	
Employee Liabilities	949,098.00
Interest Accrued and due	-
Recoveries Payable	
Government Dues Payable	-
Refunds Payable	-
Advance collection of Revenues	-
Others	
Total Other liabilities (Sundry Creditors)	949,098.00

Schedule B-10: Provisions

Particulars	Current Year Amount (Rs.)
1	2
Provision for Expenses	3,151,086.00
Provision for Interest	-
Provision for Other Assets	-
Total Provisions	3,151,086.00



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Schedule B-11: Fixed Assets			
Particulars	Gross Block Cost as on 01/04/2021	Accumulated Depreciation as on 01/04/2021	Net Block as on 01/04/2021
1	2	3	4
Land	186.00	-	186.00
Buildings	36,021,293.00	10,310,220.54	25,711,072.46
Immoveable Property			
Statues and Heritage Assets			
Statues and valuable works of art and antiquities	-	-	-
Heritage building	-	-	-
Infrastructure Assets			
Parks & Playground			
Roads & Bridges	77,396,900.00	61,815,857.10	15,581,042.90
Sewerage and Drainage	300,070.00	18,994.43	281,075.57
Water Ways	509,432.00	48,396.04	461,035.96
Public Lighting	8,529,376.00	8,529,366.00	10.00
Other assets			
Plants & Machinery	6,040,945.00	3,410,155.82	2,630,789.18
Vehicles	6,647,550.00	631,517.25	6,016,032.75
Office & Other equipment	8,413,885.00	5,738,721.63	2,675,163.37
Furniture, Fixtures, Fittings and electrical appliances	2,273,327.00	946,419.26	1,326,907.74
Other fixed assets (Intangible Asset)			
Grand Total	146,132,964.00	91,449,648.07	54,683,315.93
Capital Work in progress			

Schedule B-11 A: Details of Special nature Fixed Assets

Particulars	Value as on 01/04/2021	Status	Any other detail
1	2	3	4
1. Fixed Assets under Lease and Hire Purchase			
Cremation Ground	-	Leasehold Land	NA
Total	-		

Kail Singh
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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: Currently work in CWIP is stoped due to litigation issues.



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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:	-
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	155,815.00	-	155,815.00
	Receivables outstanding for more than 1 years but not exceeding 2 years	73,851.00	-	73,851.00
	2 years to 3 years	33,190.00	8,297.50	24,892.50
	3 years to 4 years	5,180.00	2,590.00	2,590.00
	4 years to 5 years	430.00	322.50	107.50
	More than 5 years/ Sick or Closed Industries	280.00	280.00	-
	Sub - total	268,746.00	11,490.00	257,256.00
Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	
	Net Receivables of Property Taxes	268,746.00	11,490.00	257,256.00
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	127,840.00	-	127,840.00
	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	127,840.00	-	127,840.00	
	Total of Sundry Debtors (Receivables)	396,586.00	11,490.00	385,096.00

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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 नगरपालिका परिषद
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Schedule B-17: Prepaid Expenses	
Particulars	Current year Amount (Rs.)
1	2
Establishment	-
Administrative	-
Operations & Maintenance	-
Total Prepaid Expenses	-

Schedule B-18 :Cash and Bank Balances	
Particulars	Current year Amount (Rs.)
1	7
Cash	-
Balance with Bank - Municipal Funds:	
Nationalised Bank:	
State bank of India 3291	1,647,150.14
Uttarakhand gramini bank 5421	5,717,175.80
Uttarakashi Zila sahkari Bank 472	1,290,505.00
Uttarakashi Zila sahkari Bank 93	1,801,225.20
Uttarakashi Zila sahkari Bank 257	343,721.50
State bank of India 3870	3,310,248.99
State bank of India 5630	12,289.77
Punjab national bank 5016	655.00
SBI 4342	6,073,667.90
Other Scheduled Banks	
Scheduled Co-operative Banks:	
Post office	
Treasury	
SFC	34,729,964.00
Sub-total	54,926,603.30
Balance with Bank - Special Funds:	
Nationalised Bank:	
Punjab national bank 4813	971.66
Other Scheduled Banks	-
Scheduled Co-operative Banks	
Post office	
Treasury	
Sub-total	971.66
Balance with Bank - Grant Funds:	
Nationalised Banks:	
Union bank of India 1945	269,583.01
Union bank of India 4827	2,679,073.00
Union bank of India 4828	2,163,396.38
punjab national bank 95584	1,001.00
State bank of India 768	328,289.28
Uttarakhand gramini bank 768	386,817.04
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	-
Sub-total	5,828,159.71
Total Cash and Bank Balances	60,755,734.67



Kapil Singh
 11/11/2018
 नगरपालिका कार्यालय
 बाङकोट (उत्तरकाशी)

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	-



Pratibha Singh
 लिखा लिपिक
 नगरपालिका परिषद
 बडकोट (उत्तरकाशी)

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: Nagar Parishad Barkot


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, Tibrewal Chand & Co.
Chartered Accountants**


**CA Roshan Jain
Authorized Signatory
M. No. 518422**




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