

**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.**

Package IV

**ANNUAL FINANCIAL
STATEMENT FOR F.Y. 2021-
22**

NAGAR PALIKA PARISHAD GOPESWAR

Balance Sheet as on 31st March 2022

Gopeshwar- Nagar Palika Parishad

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Liabilities				
	Own Fund Reserve & Surplus			
3-10	Corporation Fund/ Municipal	B-1	3,028,484.33	721,431.27
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	386,291,489.90	394,769,103.85
	Total Own Fund Reserves and		389,319,974.23	395,490,535.12
3-20	Grants, Contributions for specific .	B-4	24,741,540.57	34,900,883.59
	Loans			
3-30	Secured loans	B-5	5,711,999.00	6,403,999.00
3-31	Unsecured loans	B-6	-	-
	Total Loans		5,711,999.00	6,403,999.00
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	1,399,000.00	1,938,179.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	3,008,128.00	2,544,669.00
3-60	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		4,407,128.00	4,482,848.00
	TOTAL LIABILITIES		424,180,641.80	441,278,265.71
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		722,100,795.00	685,301,352.00
4-11	Less: Accumulated Depreciation		341,319,014.10	290,532,248.15
	Net Block		380,781,780.90	394,769,103.85
4-12	Capital work-in-progress	B-12	6,819,709.00	-
	Total Fixed Assets.		387,601,489.90	394,769,103.85
	Investments			
4-20	Investment - General Fund	B-13	799,282.00	776,026.00
4-21	Investment-Other Fund	B-14	-	-
	Total Investments Current		799,282.00	776,026.00
4-30	Stock in hand (Inventories)	B-15	-	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	7,518,365.00	5,734,087.00
4-32	Less: Accumulated provision		109,082.50	-
	Net amount outstanding		7,409,282.50	5,734,087.00
4-40	Prepaid expenses	B-17	165,308.45	-
4-50	Cash and Bank Balances	B-18	28,205,278.95	39,999,048.86
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		36,579,151.90	46,509,161.86
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		424,180,641.80	441,278,265.71
	Notes to the Balance Sheet	B-22		

For: RR Bajaj & Associates
Chartered Accountants

CA Mukesh Kumawat
Authorized Signatory



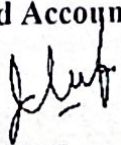
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Income and Expenditure Statement for the period from 01-04-2021 to 31-03-2022

Gopeshwar- Nagar Palika Parishad

Code No.	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	2,605,944.00	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	8,947,262.00	-
1-40	Fees & User Charges	I-4	2,147,600.00	-
1-50	Sale & Hire Charges	I-5	366,880.00	-
1-60	Revenue, Grants, Contributions &	I-6	107,658,683.85	-
1-70	Income from Investments	I-7	23,256.00	-
1-71	Interest Earned	I-8	131,378.11	-
1-80	Other Income	I-9	631,874.50	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		122,512,878.46	-
	EXPENDITURE			
2-10	Establishments Expenses	I-10	45,949,787.00	-
2-20	Administrative Expenses	I-11	6,307,948.55	-
2-30	Operations & Maintenance	I-12	10,101,461.00	-
2-40	Interest & Finance Expenses	I-13	682,403.90	-
2-50	Programme Expenses	I-14	5,962,647.00	-
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisiions & Write-off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		50,786,765.95	-
B	Total- EXPENDITURE		119,791,013.40	-
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		2,721,865.06	-
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		2,721,865.06	-
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		2,721,865.06	-

For: RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat
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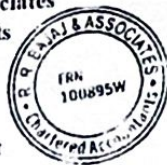
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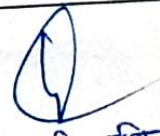
Cash Flow Statement as on 31st March 2022
Gopeshwar- Nagar Palika Parishad

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation	2,147,600.00	
Sales of Goods and Services	107,658,683.85	
Grants related to Revenue/General Grants		
Interest Received	131,378.11	
Other Receipts	12,575,216.50	
Less: Cash Payment for:		
Employee Costs	62,359,196.55	
Superannuation		
Depreciation	50,786,765.95	
Interest Paid	682,403.90	
Other Payments	5,962,647.00	
Net cash generated from/ (used in) operating activities (a)	2,721,865.06	
Less/ Add. (Increase) / Decrease in Debtors	-1,675,195.50	
Add/ Less: Increase / (Decrease) in Current liability	-75,720.00	
Net cash generated from/ (used in) operating activities (a)	970,949.56	
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	7,167,613.95	
Increase/ (Decrease) in Special funds/ grants	-10,159,343.02	
(Increase)/ Decrease in Earmarked funds	-	
(Purchase) of Investments		
Increase/(Decrease) in Reserve	-8,477,613.95	
Add:	-165,308.45	
Proceeds from disposal of assets		
Proceeds from disposal of Investments	-23,256.00	
Investments income received		
Interest income received		
Net cash generated from/ (used in) Investing activities (b)	-11,657,907.47	
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received		
Corporation Fund	-414,812.00	
Less:	-692,000.00	
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)	-1,106,812.00	
Net Increase/ (decrease) in cash and cash equivalents (a+ b + c)	-11,793,769.91	
Cash and cash equivalents at beginning of period	39,999,048.86	
Cash and cash equivalents at end of period	28,205,278.95	
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
i. Cash Balances	28,205,278.95	
ii. Bank Balances		
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	28,205,278.95	
	0 00	

For: RR Bajaj & Associates
Chartered Accountants

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Schedules to Balance Sheet

Schedule B-1: Corporation Fund/ Municipal Fund [Code No. 310]

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	721,431.27	27,989,074.00	28,710,505.27	28,403,886.00	306,619.27
310-90	Excess of Income & Expenditure		2,721,865.06	2,721,865.06		2,721,865.06
	Total Municipal fund (310)	721,431.27	30,710,939.06	31,432,370.33	28,403,886.00	3,028,484.33



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Schedules to Balance Sheet

Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund [Code No. 311]

(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.							
(a) Opening Balance							
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest earned on special Fund Investment							
(iii) Profit on disposal of Special Fund Investment							
(iv) Appreciation In value of Special Fund Investment							
(v) Other addition (Specify nature)							
Total (b)	-	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*							
Others							
sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-	-
Salary, Wages and allowances etc.							
Rent							
Other administrative charges							
Sub - total	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution In Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub -Total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
Net balance at the year end --- (a+b)-(c)	-	-	-	-	-	-	-
Grant Total of Special Funds	-	-	-	-	-	-	-




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Schedules to Balance Sheet

Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution					
312-11	Capital Reserve	82.00	35.00	117.00		117.00
312-12	Grant against Fixed Assets	394,769,021.85	42,309,117.00	437,078,138.85	50,786,765.95	386,291,372.90
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	394,769,103.85	42,309,152.00	437,078,255.85	50,786,765.95	386,291,489.90



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Schedules to Balance Sheet

(Amount in Rs.)

Schedule B-4: Grants & Contribution for Specific Purposes [Code No. 320]

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.							
a) Opening Balance	20,774,103.24	14,126,780.35					
b) Addition to the Grants*							
i) Grant received during the year	12,491,460.00	107,243,886.00					
ii) Interest/Dividend earned on Grant Investments	145,801.00	119,106.88					
iii) Profit on disposal of Grant Investments							
iv) Appreciation In Value of Grant Investments							
v) Other addition (Specify nature)							
Total (b)	12,637,261.00	107,362,992.88	-	-	-	-	-
Total (a+b)	33,411,364.24	121,489,773.23	-	-	-	-	-
c) Payments out of funds							
i) Capital Expenditure on							
Fixed Assets*	5,317,189.00	36,991,928.00					
Others							
Sub - total	5,317,189.00	36,991,928.00	-	-	-	-	-
ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Interest							
Others	10,217,779	46,654,139					
Sub - total	10,217,779	46,654,139	-	-	-	-	-
iii) Other:							
Loss on disposal of grant Investments							
Amputation In Value of Grant Investments							
Over grant/bank charges Grants Refunded	2,989,488						
Others	526,342	27,462,732					
Sub - total	3,515,830	27,462,732	-	-	-	-	-
Total (c) [i+ii+iii]	19,050,798.40	111,108,799	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)	14,360,565.84	10,380,974.73	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	14,360,565.84	10,380,974.73	-	-	-	-	-



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Schedules to Balance Sheet

Schedule B-5: Secured Loans [Code No 330]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Secured Loans from Central Government		
330-20	Secured Loans from State government		
330-30	Secured Loans from Govt. bodies & Associations	5,711,999.00	6,403,999.00
330-40	Secured Loans from international agencies		
330-50	Secured Loans from banks & other financial		
330-60	Other Term Loans		
330-70	Bonds & debentures		
330-80	Other Loans		
Total Secured Loans		5,711,999.00	6,403,999.00



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Schedules to Balance Sheet

Schedule B-6: Unsecured Loans [Code No 331]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Unsecured Loans from Central Government		
331-20	Unsecured Loans from State government		
331-30	Unsecured Loans from Govt. bodies &		
331-40	Unsecured Loans from international agencies		
331-50	Unsecured Loans from banks & other financial institutions		
331-60	Other Term Loans		
331-70	Bonds & debentures		
331-80	Other Loans		
Total Un-Secured Loans		-	-

Schedule B-7: Deposits Received [Code No 340]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers	1,399,000.00	1,938,179.00
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
Total deposits received		1,399,000.00	1,938,179.00

Schedule B-8: Deposit Works [Code No 341]

Code No.	Name of Funding agency	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)	Income earned
1	2	3	4	5	6	7
341-10-01					-	
341-10-02					-	
341-10-03					-	
341-10-04					-	-
Total of deposit works		-	-	-	-	-



Schedules to Balance Sheet

Schedule B-9: Other Liabilities [Code No 350]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors		
350-11	Employee Liabilities	3,008,128.00	2,544,669.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable		
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
Total Other liabilities (Sundry Creditors)		3,008,128.00	2,544,669.00

Schedule B-10: Provisions [Code No. 360]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses		
360-20	Provision for Interest		
360-30	Other Provisions		
Total Provisions		-	-




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Schedules to Balance Sheet

Schedule B-11: Fixed Assets (Code No 410 & 411)

Code No	Particulars	Gross Block				Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
					117.00				-	117.00	82.00
410-10	Land	82.00	35.00		117.00				29,503,290.26	126,717,400.74	126,941,398.52
410-20	Buildings	151,537,943.00	4,682,748.00		156,220,691.00	24,596,544.48	4,906,745.78		4,783,523.13	5,258,646.87	6,569,361.17
410-21	Parks & Playgrounds	9,515,571.00	526,599.00		10,042,170.00	2,946,209.83	1,837,313.30				-
	Infrastructure Assets										
410-30	Roads and Bridges	385,569,356.00	15,265,217.00		400,834,573.00	233,193,540.91	36,721,886.02		269,915,426.93	130,919,146.07	152,375,815.09
410-31	Sewerage and drainage	5,251,402.00	2,651,719.00		7,903,121.00	1,712,989.12	426,817.31		2,139,806.43	5,763,314.57	3,538,412.88
410-32	Waterways	1,715,350.00	958,288.00		2,673,638.00	265,364.64	52,228.96		317,593.60	2,356,044.40	1,449,985.36
410-33	Public Lighting	13,507,174.00	2,298,366.00		15,805,540.00	4,174,562.65	1,413,671.39		5,588,234.04	10,217,305.96	9,332,611.35
	Other assets										
					1,828,000.00	681,910.00	173,660.00		855,570.00	972,430.00	732,090.00
410-40	Plants & Machinery	1,414,000.00	414,000.00		1,828,000.00	681,910.00	173,660.00		9,096,157.59	11,065,468.41	7,929,555.57
410-50	Vehicles	15,421,626.00	4,740,000.00		20,161,626.00	7,492,070.43	1,604,087.16		499,401.04	3,656,411.96	88,798.16
410-60	Office & other equipment	210,122.00	3,945,691.00		4,155,813.00	121,323.84	378,077.20				
410-70	Furniture, fixtures, fittings and electrical appliances	697,766.00	16,040.00		713,806.00	236,914.13	67,049.67		303,963.80	409,842.20	460,851.87
410-22	Statues, heritage assets, antiques & other works				-				-	-	-
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	100,460,960.00	1,300,740.00		101,761,700.00	15,110,818.12	3,205,229.16		18,316,047.28	83,445,652.72	85,350,141.88
	Total	685,301,352.00	36,799,443.00	-	722,100,795.00	290,532,248.15	50,786,765.95	-	341,319,014.10	380,781,780.90	394,769,103.85



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Schedules to Balance Sheet

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 at the end of FY
(A)	(B)	(C)	(D)	(E=B+C-D)
Buildings		2,298,249.00		2,298,249.00
Parks and Playgrounds		85,510.00		85,510.00
Roads and Bridges		4,959,884.00	2,055,084.00	2,904,800.00
Sewerage and Drainage		780,785.00	780,785.00	-
Water Ways				-
Public Lighting				-
Plant and Machinery		2,842,044.00	1,310,894.00	1,531,150.00
Total	-	10,966,472.00	4,146,763.00	6,819,709.00


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

Schedule B-13: Investments - General Fund (Code 420)

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debenture and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments	Recurring Deposits with Bank		799,282.00	776,026.00
Total of Investments General Fund				799,282.00	776,026.00




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Schedules to Balance Sheet


Schedule B-14: Investments - Other Funds [Code 421]

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debenture and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
Total of Investments Other				-	-

Schedule B-15: Stock in Hand (Inventories) [Code 430]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430-10	Stores		
430-20	Loose Tools		
430-30	Others		
Total Stock in hand		-	-




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 चमोली-गोपेश्वर

Schedules to Balance Sheet

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	<u>Receivables for Property Taxes</u>				2,357,060.00
	Current Year	3,096,204.00	-	3,096,204.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years	93,953.00	23,488.25	70,464.75	
	3 years to 4 years	93,953.00	46,976.50	46,976.50	
	4 years to 5 years	45,153.00	33,864.75	11,288.25	
	More than 5 years/ Sick or Closed Industries	4,753.00	4,753.00	-	
	Sub - total	3,334,016.00	109,082.50	3,224,933.50	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	<u>Net Receivables of Property Taxes</u>	3,334,016.00	109,082.50	3,224,933.50	2,357,060.00
431-19	<u>Receivables of Other Taxes</u>				
	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				
	<u>Net Receivables of Other Taxes</u>	-	-	-	-
431-30	<u>Receivables of Cess</u>				
	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	<u>Receivables from Other Sources</u>	4,184,349.00	-	4,184,349.00	3,377,027.00
	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	4,184,349.00	-	4,184,349.00	3,377,027.00
	Total of Sundry Debtors (Receivables)	7,518,365.00	109,082.50	7,409,282.50	5,734,087.00

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.



Schedules to Balance Sheet


Schedule B-17: Prepaid Expenses [Code No 440]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment		
440-20	Administrative	165,308.45	
440-30	Operations &		
Total Prepaid expenses		165,308.45	-

Schedule B-18: Cash and Bank Balances [Code No 450]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash		-
Balance with Bank - Municipal Funds			
450-21	Nationalised Banks	16,023,871.33	9,323,110.95
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks	1,597,279.82	3,754,221.71
450-24	Post Office		
450-25	Treasury account	73,988.30	51,466.30
Sub-total		17,695,139.45	13,128,798.96
Balance with Bank - Special Funds			
450-41	Nationalised Banks		
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
Sub-total		-	-
Balance with Bank - Grant Funds			
450-61	Nationalised Banks	368,306.50	7,383,770.90
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
450-65	Treasury-Grant Fund	10,141,833.00	19,486,479.00
Sub-total		10,510,139.50	26,870,249.90
Total Cash and Bank balances		28,205,278.95	39,999,048.86




 अधिशासी अधिकारी
 नगर पालिका परिषद
 चमोली-गोपेश्वर

Schedules to Balance Sheet

Schedule B-19: Loans, advances and deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees				
460-20	Employee Provident Fund Loans				-
460-30	Loans to Others				-
460-40	Advance to Suppliers and Contractor				-
460-50	Advance to Others				-
460-60	Deposit with External Agencies				-
460-80	Other Current Assets		-	-	-
	Sub -Total				-
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))		-	-	-
	Total Loans, advances, and deposits		-	-	-

Schedule B-19 (1): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
	Total Accumulated Provision	-	-

Schedule B-20: Other Assets [Code No 470]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
470-10	Deposit Works		
470-20	Other asset control accounts		
	Total Other Assets	-	-

Schedule B-21: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
480-10	Loan issue expenses deferred		
480-20	Discount on issue of loans		
480-30	Deferred Revenue Expenses		
480-90	Others	-	-
	Total Miscellaneous Expenditure		

अधिकाारी
नगर पालिका परिषद
चमोली-गोपेश्वर



Schedules to Income and Expenditure Account

Schedule I-1: Tax Revenue [Code No 110]


Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	2,605,944.00	
110-02	Water tax		
110-03	Sewerage Tax		
110-04	Conservancy Tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-11	Advertisement tax		
110-12	Pilgrimage Tax		
110-80	Other taxes		
	Sub-total	2,605,944.00	-
110-90	Less Tax Remissions and Refund [Schedule I - 1	-	-
	Sub-total	-	-
	Total tax revenue	2,605,944.00	-

Schedule I-1 (a): Remission and Refund of taxes

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100100	Property taxes		
1101100	Advertisement tax		
1108000	Others		
	Total refund and remission of tax revenues	-	-

Note: The totals of this Schedule should be equal to the amount as per the total in Schedule I - 1




 अधिशासी अधिकारी
 नगर पालिका परिषद
 चमोली-गोपेश्वर

Schedules to Income and Expenditure Account


Schedule I-2: Assigned Revenues & Compensation (Code No 120]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others		
120-20	Compensation in lieu of Taxes/ duties		
120-30	Compensation in lieu of Concessions		
Total assigned revenues & compensation		-	-

Schedule I-3: Rental income from Municipal Properties (Code No 130]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	8,947,262.00	
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents		
Sub-Total		8,947,262.00	-
130-90	Less: Rent Remission and Refunds		
Sub-total		-	-
Total Rental Income from Municipal Properties		8,947,262.00	-





अधिशसी अधिकारी
नगर पालिका परिषद
चमोली-गोपेश्वर

Schedules to Income and Expenditure Account
Schedule I-4: Fees & User Charges [Code No 140]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration	111,500.00	
140-11	Licensing Fees	539,050.00	
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	82,910.00	
140-14	Development Charges	1,122,713.00	
140-15	Regularisation Fees		
140-20	Penalties and Fines	15,200.00	
140-40	Other Fees	91,143.00	
140-50	User Charges		
140-60	Entry Fees		
140-70	Service/ Administrative Charges	185,084.00	
140-80	Other Charges		
	Sub-Total	2,147,600.00	-
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	2,147,600.00	-




 अधिशासी अधिकारी
 नगर पालिका परिषद
 चमोली-गोपेश्वर

Schedules to Income and Expenditure Account

Schedule I-5: Sale & Hire Charges [Code No 150]

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	218,200.00	
150-11	Sale of Forms & Publications	148,680.00	
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
Total income from Sale & Hire charges		366,880.00	-

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No 160]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	107,658,683.85	
160-20	Re-imbursement of expenses		
160-30	Contribution towards schemes		
Total Revenue Grants, Contributions &		107,658,683.85	-

Schedule I-7: Income from Investments - General Fund [Code No 170]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments	23,256.00	
170-20	Dividend		
170-40	Profit in Sale of Investments		
170-80	Others		
Total Income from Investments		23,256.00	-




 अधिशासी अधिकारी
 नगर पालिका परिषद
 चमोली-गोपेश्वर

Schedules to Income and Expenditure Account

Schedule I-8: Interest Earned [Code No 171]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	131,378.11	
171-20	Interest on Loans and advances to		
171-30	Interest on loans to others		
171-40	Other Interest		
Total. - Interest Earned		131,378.11	-


Schedule I-9: Other Income [Code No180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed asses		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/Liabilities		
180-60	Excess Provisions written back	631,874.50	
180-80	Miscellaneous Income		
Total. Other Income		631,874.50	-

Schedule I-19: Income from Projects taken on Commercial basis [Code No 190]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
190-10	Income from commercial projects		
190-10	Income from Deposit works		
Total Income from Commercial projects		-	-




 अधिशासी अधिकारी
 नगर पालिका परिषद
 चमोली-गोपेश्वर

Schedules to Income and Expenditure Account
Schedule I-10: Establishment Expenses [code no 210]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	36,633,291.00	
210-20	Benefits and Allowances	24,525.00	
210-30	Pension	8,479,464.00	
210-40	Other Terminal & Retirement Benefits	812,507.00	
Total establishment expenses		45,949,787.00	-

Schedule I-11: Administrative Expenses [Code No 220]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes		
220-11	Office maintenance	3,031,421.00	
220-12	Communication Expenses	5,000.00	
220-20	Books & Periodicals		
220-21	Printing and Stationery	24,021.00	
220-30	Travelling & Conveyance	2,099,870.00	
220-40	Insurance	129,683.55	
220-50	Audit Fees		
220-51	Legal Expenses	55,000.00	
220-52	Professional and other Fees	257,850.00	
220-60	Advertisement and Publicity	207,283.00	
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	497,820.00	
Total administrative expenses		6,307,948.55	-




 अधिशासी अधिकारी
 नगर पालिका परिषद
 चमोली-गोपेश्वर


Schedules to Income and Expenditure Account
Schedule I-12: Operations and Maintenance [Code No 230]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel		
230-20	Bulk Purchases		
230-30	Consumption of Stores	394,097.00	
230-40	Hire Charges	215,636.00	
230-50	Repairs & maintenance -Infrastructure Assets	403,000.00	
230-51	Repairs & maintenance - Civic Amenities	156,585.00	
230-52	Repairs & maintenance - Buildings	8,227,228.00	
230-53	Repairs & maintenance - Vehicles	259,315.00	
230-59	Repairs & maintenance - Others		
230-80	Other operating & maintenance expenses	445,600.00	
Total Operating & Maintenance Expense		10,101,461.00	-

Schedule I-13: Interest & Finance Charges [Code No 240]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from the Central Government		
240-20	Interest on Loans from the State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions	681,329.00	
240-60	Other Interest		
240-70	Bank Charges	1,074.90	
240-80	Other Finance Expenses		
Total Interest & Finance Charges		682,403.90	-




 अधिशासी अधिकारी
 नगर पालिका परिषद
 चमोली-गोपेश्वर

Schedules to Income and Expenditure Account

Schedule I-14: Programme Expenses [Code No 250}

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	5,962,647.00	
250-30	Share in Programmes of others		
Total Programme Expenses		5,962,647.00	-

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260}

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants Given (Give details)		
260-20	Contributions Given (Give details)		
260-30	Subsidies Given (Give details)		
Total Revenue Grants, Contributions & Subsidies given		-	-

Schedule I-16: Provisions & Write off [Code No 270}

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
Total Provisions & Write off		-	-

Schedule I-17: Miscellaneous Expenses [Code No 271}

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses		
Total Miscellaneous expenses		-	-

Schedule I-18: Prior Period Items (Net) [Code No 280}

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Prior Period Income		
	Prior Period Expenses		
Total Prior Period (Net) (a-b)		-	-



ULB NAME: NAGAR PALIKA PARISHAD GOPESHWAR

Part I - Notes to Accounts

1. The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements is provided wherever necessary and any material fact which has a bearing on the Financial Statements has disclosed. Items that require disclosure in the notes to accounts include contingent liabilities, if any, events occurring after the Balance Sheet which have an impact on the Financial Statements, extraordinary items, if any, legal disputes, the final disposal of which will have an effect on the Financial Statements, etc.
2. ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from 1st April, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.
3. **Contingent Liabilities** represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. It represents a claim against the ULB which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.
4. **Contingent Assets** represents inflow of economic benefits or service potential is probable, but not virtually certain.
5. **Contractual liabilities not provided for:**
 - 5.1. Amount of contracts entered on account of capital works but on which no works has commenced, or contracts entered but part payments have been made and there is a contractual balance to be paid later upon completion of work
 - 5.2. In respect of claims against the ULB, pending judicial decisions
 - 5.3. In respect of claims made by employees
 - 5.4. Other escalation claims made by contractors
 - 5.5. In case of any other claims not acknowledged as debts
6. Previous year's figures have been regrouped/ rearranged.
7. **Reserves and surplus**



अधिशारी अधिकारी
नगर पालिका परिषद
टम्होली-गोपेश्वर

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

- 7.1. **Municipal General Fund:** The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31st March, 2022 was stood with Rs. 30,28,484.33 /- after considering the effect of income & expenditure.
- 7.2. **Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. No Such fund was there as on 31.3.2022.
- 7.3. **Reserves:** The Reserve which represents capital contribution was stood as on 31st March, 2022 amounting to Rs 38,62,91,489.90/- that has been created by capitalizing the asset

8. Fixed Assets and Depreciation

8.1. Details of Special nature fixed assets are as follows as on 31st March, 2022:

Sl No.	Details	Value of Fixed Asset as on 31 st March, 2022 (Rs.)	Accumulated Depreciation on as on 31 st March, 2022 (Rs.)	Any Other Details
1	Fixed Assets	72,21,00,795.00	34,13,19,014.10	NA
2	Fixed Assets which are not physically identified or traced	0	NA	NA
3	Fixed Asset under Leases and Hire Purchases			
i)	Lease	0	NA	NA
ii)	Hire Purchases	0	NA	NA
	Total	0	NA	NA

8.2. List of assets which have been handed over to the ULB, but the title deed has not been executed:

SN	Category of Asset	Particulars of Asset	Date of Handover	Cost of Assets
ULB does not provide such information				

8.3. List of assets, of which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet:

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Nominal Value of Asset	Reason for uncertainty of Value
NIL					



8.4. List of assets which are in permissive possession and no economic benefits are being derived from it:

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Location of Asset	Date of Acquisition of Asset	Written down value as on 31/03/2022
ULB does not provide such information						

8.5 Capital Work in Progress amounted to Rs. 68,19,709.

9. Balance Sheet and notes to accounts have been prepared as per documents & information made available to us by the ULB.

Part II - Significant Accounting Policies

1. Basis of Accounting

- 1.1. The Financial Statements for the Financial Year 1st April 2021 to 31st March 2022 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual 2021.
- 1.2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.
- 1.3. All figures are in Indian Rupees.

2. Historical Cost and Going concern

- 2.1. Financial Statements have been prepared on historical cost convention
- 2.2. Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

3. Recognition of Revenue

3.1 Non Tax Revenue

- a. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt
- b. Revenue in respect of Trade License Fees are accrued in the year to which it pertains, when demands are ascertainable based on the terms of the Acts and Rules.

3.2 Assigned Revenue

- a. Assigned revenues like Duty/Surcharge on transfer of Immovable properties are accounted during the year only upon



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

actual receipt.

3.3 Other revenue

- a. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, are recognized in the period in which they become due i.e. when demand is ascertainable.
- b. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, are recognized on actual receipt.

4. Recognition of Expenditure

- 4.1. Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards contributory pension fund has been accounted as and when the salary expenditure is accrued.
- 4.2. Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
- 4.3. Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.
- 4.4. Other Revenue Expenditures are treated as expenditures as and when they become due.
- 4.5. Provisions for expenditures are made at the year-end for all bills received.

5. Fixed Assets (ASLB – 17)

5.1 Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.
 - b. Assets costing less than Rs.5000 are written off.
 - c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made is recorded at nominal value of Re. 1/-.
 - d. Gross amount paid or payable for works based on noting in the Measurement Book as on 31 March 2022 has been recognized as capital work in progress.
 - e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.
- 5.2. Depreciation is provided on Straight Line Method.



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

- a. Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM 2021.
- b. Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1) For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.

6. Long Term liabilities:

- 6.1. Long Term liability is made up of Borrowings directly taken by the ULB as well as those given as part of schemes sponsored by Central/ State Government or by multilateral or any other funding agencies. Liability under direct borrowing is accounted for on the basis of actual receipt of funds.

7. Grants

- 7.1. The closing balance of Grant as on 31.3.2022 is Rs. 2,47,41,540.57 /- and opening balance of Grant as on 1.4.2021 is Rs. 3,49,00,883.59
- 7.2. Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognized as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.
- 7.3. Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.
- 7.4. Capital Grants received by the ULB as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the ULB, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

8. Employee benefits

- 8.1. Contributions for retirement benefits such as Pension, gratuity, etc., made by the ULB are recognized as and when they are due.
9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

10. Deposit Received from Contractor and Suppliers Amounted to Rs. 13,99,000.00 as on 31.3.2022.



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

Part III - Disclosure

1. General:

a. Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2022	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables					
	Property Tax	33,34,016.00	33,29,263.00	4,753.00	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	41,84,349.00	41,84,349.00		0	0
	Total Receivables	75,18,365.00	75,13,612.00	4,753.00	0	0
2	Sundry Payables					
	Creditors	0	0	0	0	0
	Employee Liabilities	30,08,128.00	30,08,128.00	0	0	0
	Recoveries Payable	0	0			
	Total Payables	30,08,128.00	30,08,128.00	0	0	0

Note: the ageing format similar to MIS 8 of UMAM 2021

1.1. Disclosure on Bank Accounts

Bank account name	Bank account number	Balance as per books of account
Cash in hand		0.00
UCO Bank	2483	71,617.00
PNB	8408	4,13,117.34
PNB	8169	11,60,753.00
Union Bank	0191	78,895.00
Bank of Baroda	0090	2,14,500.00
Bank of India	0003	2,27,930.23
IDBI	1878	15,33,558.26
HDFC Bank	0931	5,77,882.00
Central Bank of India	1736	2,58,912.00

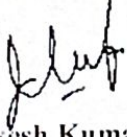


B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

SBI	9026	1,77,854.50
Canera Bank 2869	2869	1,13,08,852.00
Chamoli Zila Sahkari Bank	0050	13,18,047.82
Uttranchal Gramin Bank	7870	2,79,232.00
Post Office		73,988.30
Allahabad Bank	8050	3,61,281.00
Central Bank of India	8595	7,025.50
PLA-SFC		78,71,543.00
PLA-TFC		22,70,290.00
Total		2,82,05,278.95


1.3 Prepaid Expenses amounted to Rs. 1,65,308.45 as on 31.3.2022.

For: RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat
Authorized Signatory




अधिशसी अधिकारी
नगर पालिका परिषद
चमोली-गोपेश्वर