

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 Panchayat Chamiyala

Annexure OB1- Opening Balance sheet

OPENING BALANCE SHEET OF NAGAR PANCHAYAT CHAMIYALA ULB AS ON 01/04/2021

Code of Accounts	Description of Items	Schedule No.	Amount (Rs.)
			a. water a
	LIABILITIES		
	Own Fund Reserves and Surplus		(6.53.646.3
3-10	Corporation Fund /Municipal (General) Fund	B-1	(6,53,646.2
3-11	Earmarked Funds	B-2	
3-12	Reserves	B-3	1,85,09,897.0
	Total Own Fund Reserves & Surplus		1,78,56,250.8
3-20	Grants, Contributions for specific purposes	B-4	1,30,20,242.1
	Loans		4
3-30	Secured loans	B-5	=
3-31	Unsecured loans	В-6	_
	Total Loans		-
	Current Liabilities and Provisions		
3-40	Deposits Received	B-7	-
3-41	Deposit works	B-8	1-
3-50	Other Liabilities (Sundry Creditors)	B-9	6,13,817.0
3-60	Provisions	B-10	97,108.0
	Total Current Liabilities and Provisions	je	7,10,925.0
网络斯斯	TOTAL LIABILITIES	1. 压缩键中层组	3,15,87,417.9
	ASSETS		
4-10	Fixed Assets	B-11	
	Gross Block	17	2,39,59,220.2
4-11	Less: Accumulated Depreciation		54,49,323.1
	Net Block		1,85,09,897.0
4-12	Capital work-in-progress	B-12	-
	Total Fixed Assets		1,85,09,897.0
	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	1-,
4-32	Less: Accumulated provision against bad and doubtful Receivables		-
	Net amount outstanding		-
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	1,30,77,520.8
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		-
	Total Curent Assets, Loans & Advances		1,30,77,520.8
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
T. ST. H.	TOTAL ASSETS		3,15,87,417.9
Tar Y	Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)	B-22	





(6,53,646.28)	Total Municipal Fund
(6,53,646.28)	Municipal Fund
2	1-4
Opening Balance as on 01-04-2021(Rs)	Particulars
	Schedule B-1: Municipal (General) Fund
w. A.T.	





Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund	nking Fund/Trust or	Agency Fun	ď				(Amount in Rs.)
Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
Net balance as on 01/04/2021	1	Ţ	1	-		,	1 1





1,85,09,897.09	Total Reserve funds
	Revaluation Reserve
	General Reserve
	Statutory Reserve
	Special Funds (Utilised)
	Borrowing Redemption Reserve
1,85,09,874.09	Grant against Fixed Asset
23.00	Capital Reserve
2	₽ •
Balance as on 01/04/2021 (Rs.)	Particulars
	Schedule B-3: Reserves





						Net balance as on or or zon
	27,09,838	24,92,295	27,16,572	62,786	50,38,751	01-04-2021
			ÇÎ :		-	Code No.
Other Grant	14th FC	SBM	Avasthapna	MTDN	Grant From State Govt	Particulars
(Amount in Rs.)	(Ar				: Purposes	Schedule B-4: Grants & Contribution for Specific Purposes





			The same of the sa	Mill Delings and the second second	151-00-0	THE RESERVE TO SERVE THE PARTY OF THE PARTY	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.
Partedits	Date of Acquistion (DD/MH/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)	Term of Date of Rate of Redemption (in Redemption Interest days/ months/ (earliest date) (%) years) (DD/MM/YYYY)
	2	w	4	5	6	7	8
		1/4	N/A	N/A	N/A	N/A	ŊA
Loans from Central Government	N/A	Ş	. 5	N/A	N .	N/A	V.
Loans from State Government	N/A	Ş	ş	. 3		N/A	N/A
cans from Govt. Bodles & Associations	N/A	N/A	N/A	N/A	N/A	3	, ,
to the second page ries	N/A	N/A	N/A	N/A	N/A	NA	3
LOGIN HOLLING TO SERVICE TO SERVI	N/A	N/A	ζ,	N/A	N/A	N/A	3
Loans Irolti Darino di Illianicani Illianicani	N/A	Z F	ζ.	N/A	N/A	N/A	ŊA
Other Term Loans			N/A	N/A	š	N/A	N/A
Bonds & Debentures	3		26	N/A	N/A	N/A	N/A
Other loans	N/A	197					
Total Un-Secured Loans							
schadula B-7: Deposits Received							
Particulare	Form/ Nature of deposits Instrument of Deposit	Form/ Instrument of Deposit	Original Amount (Rs.)	Deposit received from			
-	2	3	4	5			
	N/A	N/A	٠.	N/A			
From Contractors	N/A	N/A		N/A			
From Revenues	N/A	N/A		N/A			
From Staff	N/A	N/A		N/A			

Other loans

Jarantee, if any

Total Secured Loans

chedule B-6: Unsecured Loans

Other Term Loans

oans from Banks & financial institutions bans from Govt. Bodies & Associations

N/A N/A N/A

=

14

15

Instrument No.

Guarentee Peiod (From & To)

oans from international agencies

Bonds & Debentures

Loans from Central Government

oans from State Government

Schedule B-5: Secured Loans



Total deposits received



		55 1 5 2 201 1
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:	execution of the deposit work exper orks are as follows:	diture on behalf of government. As on
Particulars	Total Contract Value	Completed Value of Projects
1	2	3
Civil Works		1
Electrical Works		1
Others		1
Total of deposit works		





schedule B-9: Other Liabilities (Sundry Creditors)

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Creditors	5,59,139.00
Employee Liabilities	43,570.00
Interest Accrued and due	-
Recoveries Payable	-
Government Dues Payble	11,108.00
Refunds Payable	19. <u>\$</u>
Advance collection of Revenues	-
Others	-
Total Other liabilities (Sundry Creditors)	6,13,817.00

Schedule B-10: Provisions

Particulars	Amount as	on 01/04/2021 (Rs.)
1		2
Provision for Expenses	E	97,108.00
Provision for Interest		· <u>-</u>
Provision for Other Assets		- 1
Total Provisions		97,108.00



Schedule B-11: Fixed Assets		い はしている しのかになる	
Particulars	Gross Block	Accumulated Depreciation as on 01/04/2021 (Rs.)	Net Block as on 01/04/2021(Rs.)
1	ω	4	и
Land	23.00	•	23.00
Buildings	20,11,678.00	1,28,003.05	18,83,674.95
Statues and Heritage Assets			
Statues and valuable works of art and antiquities	Ľ	•	.1
Heritage building	1		t
Infrastructure Assets	ı		
Parks & Playground	5,66,400.00	2,91,460.00	2,/4,940.00
Roads & Bridges	57,16,221.62	13,48,711.13	43,67,310.49
Sewerage and Drainage	53,30,291.58	5,52,314.82	4/,//,9/0./0
Water Ways		12 21 725 22	18.42.029.79
Public Lighting	31,63,755.00	13,21,723.22	
Other assets	17 55 787 00	3,94,979.32	13,60,807.69
Plants & Machinery	9,71,622.00	3,84,676.90	5,86,945.10
Vehicles	31,88,510.00	8,10,996.48	23,77,513.53
Office & Other equipment	6,56,424.08	1,80,292.27	4,76,131.81
Furniture, Fixtures, Fittings and electrical appliances	5,98,508.00	36,164.03	5,62,343.97
Other fixed assets (Immovable Fluperry)	2,39,59,220.28	54,49,323.19	1,85,09,897.09
Grand Total			1
	•	•	
Capital Work in Progress			





Note: A list of Contract-wise CWIP at the end of the FY will be annexed to this schedule Total Sewerage and Drainage Building Plant & Machinery Public Lighting Roads and Bridges Schedule B-12: Capital Work in Progress (CWIP)- (Code 412) Water Ways Parks & Playground Details of Fixed Asset Head* \mathfrak{S} Date of Contract Contract Amount (Rs.) CWIP at the CWIP created beginning of during the FY year (B) Ĉ CWIP capitalised during the year 9 CWIP as on 01-04-2021 (E=B+C-D)

Date of Expiry of Contract (DD/MM/YYYY)





Priceultrs Priceultrs Display (Investment) Displa	estments - General Fund Date of Investments (days/months/year) 2 3 4 5 Securities 15 Securities 16 Securities 17 Securities 17 Securities 18 Securiti						
Securities 2 3 4 5 Securities 2 3 4 5 Securities 4 5 Curities Securities 2 3 4 5 Curities Cu	estments - General Fund Date of Lovestments (DD/MMYYYYY) 2 3 4 5 Securities 2 3 4 5 Securities estments - Other Funds Date of Lovestments (Pariod of Lovestment (DD/MMYYYYY) Date of Lovestments (Pariod of Lovestment (DB/MMYYYYY) Date of Lovestments (Pariod of Lovestment (DB/MMYYYYY) Date of Lovestments (Pariod of Lovestment (DB/MMYYYYY) 2 3 4 5 Securities 1 5						otal of Investments -Other Funds
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of Investments Period of Investment (With whom Invested I	of Investments Period of Investment Invested Inv	Cost as on 01/04/2021 (R5.)	Face value (Rs.)	With whom invested	Period of Investment (days/months/year)	Date of Investments (DD/MM2YYYY)	Particulars
Date of Investment (days/months/year) 1 2 3 4 5 Securities	Toulhars Date of Investments Period of Investment With whom invested Threshold Period of Investment With whom invested Threshold Thresh		を 1000円に持づるを担いが、			Funds	schedule B-14: Investments - Other
Iculars Date of Investments Period of Investment With whom invested Period of Investment Invested Period of Investment With whom invested I	nvestments - General Fund Date of Investment (DD/MM?YYYY) 1 2 3 4 5 Securities						
Teulars Date of Investments (days/months/year) 1 2 3 4 5 Securities	The Securities Securit						fotal of Investments- General Fund
Date of Investments (DD/MM?YYYY) (days/months/year) With whom invested Invested 2 3 4 5 Ecurities - General Fund (Rs.) (days/months/year) With whom invested Invested	Date of Investments (days/months/year) With whom invested (DD/MM?YYYY) 2 3 4 5 Curities						Other Investments
Particulars Date of Investments (DD/MM?YYYY) 1 2 3 4 5 nment Securities nent Securities nent Securities	Particulars Date of Investments (DD/MM?YYYY) 1 2 3 4 5 nment Securities nent Securities ares						Jnits of Mutual Funds
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Date of Investments (days/months/year) Date of Investment (DD/MM?YYYY) 2 3 4 5 -	Date of Investments (days/months/year) Period of Investment (DD/MM?YYYYY) 2 3 4 5 -	i					Debentures and Bonds
Date of Investments Period of Investment (DD/MM?YYYY) (days/months/year) With whom invested 2 3 4 5	Date of Investments Period of Investment (DD/MM?YYYY) (days/months/year) With whom invested 2 3 4 5		ï				State Government Securities
of Investments Period of Investment With whom (days/months/year) invested 2 3 4 5	of Investments Period of Investment (Mith whom Invested Invested Invested 2 3 4 5		r				Central Government Securities
of Investments Period of Investment With whom (Rs.) (days/months/year) invested Face value (Rs.)	of Investments Period of Investment With whom Invested Face value (Rs.)	6	5	4	з	2	щ
Schedule b-13: Investments - General Fund	Schedule B-13: Investments - General Fund	Cost as on 01/04/2021 (Rs.)	Face value (Rs.)	With whom invested	Period of Investment (days/months/year)	the Real Property lies	Particulara
Ochodalo P 40. 4						al Fund	Schedule B-13: Investments - Genera





Schedule B-15: Stock-in-Hand (Inventories)	ntories)
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Stores	
Loose	
Tools	
Others	
Total Stock in hand	1





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

ode 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	_		~_	· · · · ·
F	Receivables outstanding for more than 2 years but not exceeding 3 years	-		7 -	-
7.	3 years to 4 years	- :	-	2	-
	More than 5 years/ Sick or Closed Industries	-	-	,	- F
	Sub - total	, r=0		-	- ·
	Less: State Govt Cesses/ levies in Property Taxes - Control account		-	-	-
	Net Receivables of Property Taxes	-	-	_	-
431-19	Receivables of Other Taxes				
	Current Year	-	-	4) * 11 . <u>-</u> .	
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	h _{prof} ts 2 1	1
	3 years to 4 years	-		-	<u>, 1</u>
	More than 5 years/ Sick or Closed Industries		-	-	
	Sub - total	. 1%-	-	_	Ā. X-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	78 <u>L</u> a	_	-	-
	Net Receivables of Other Taxes		-	-	
431-30	Receivables of Cess				
	Current Year		_	I	
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-		100 m
	3 years to 4 years	-	- O -	_	
	More than 5 years/ Sick or Closed Industries	-			48
	Sub - total	-	-		<u> </u>
431-40	Receivables from Other Sources	1			1 -1 -1
	Current Year		-	=3, 3	
	Receivables outstanding for more than 2 years but not exceeding 3 years	-			- 11 4 1
	3 years to 4 years	1 -	_		-y
	More than 5 years/ Sick or Closed Industries	_		•	
	Sub - total	-	_	-	•
	Total of Sundry Debtors (Receivables)	_	-	-	-
Note:	,	_	-	(c x 7310	

The provision made against accrual items would not affect the opening/closing from the concerned parties/individuals. be Demand and Collection L * IMIERIBANA ALIS DA A

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We Constitute the Constitute of the Constitute o	
nedule B-17: Prepaid Expenses	
Particulars	Amount as on 01/04/2021(Rs.)
1	2
stablishment	-
dministrative	
perations & Maintenance	
otal Prepaid Expenses	
Schedule B-18 :Cash and Bank Balances	
Particulars	Amount as on 01/04/2021(Rs.)
1	2
Cash	7
Balance with Bank - Municipal Funds: Nationalised Bank Other Scheduled Banks	57,278.72
Scheduled Co-operative Banks	57,276.72
Post office	
Treasury	
Sub-total Sub-total	57,278.72
Balance with Bank Special Funds:	,
Nationalised Bank	
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post office Treasury	,
Sub-total	1.52
Balance with Bank Grant Funds:	
Nationalised Bank	52,71,653
Other Scheduled Banks	- I
Scheduled Co-operative Banks	27
Post office Treasury	(-)
Sub-total	21 1 1 24 3 889
Total Cash and Bank Balances	1, 1, 243
a de	
	* WINFIE ARIEN
	- We

•	Total Loans, advances and deposits
1	Less: Accumulated Provisions against Loans, Advances and Deposits
	Sub Total
	Other Current Assets
	Deposit with External Agencies
	Advance to Others
	Advance to Suppliers and Contractors
	Loans to Others
, , ,	Loans and Advances to Employees
2	1
Balance as on 01/04/2021 (Rs.)	Particulars
	Schedule B-19: Loans, Advances, and Deposits





Particulars	Amount as on 01/04/2021 (Rs.)
H	2
Deposit Works	
Other asset control accounts	
Total Other Assets	1
Schedule B-21: Miscellaneous Expenditure (to the	
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	

Notes to the Balance Sheet (Including Significant Accounting आधरासी 'आरेकारी ह पंचायत चिमयाला इटिक्स भडनाल

Policies & Disclosures) For **S.K. Patodia & Associates** Chartered Accountants

CA Ronak Agarwal Deputy Team Leader cum Authorised Signatory M. No. 435771





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

ULB NAME: NAGAR Panchayat Chamiyala

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.
- 2. Electricity bill was paid till July 2020 therefor Provision for electricity bill was created till 31.3.2021 on proportionate basis approximately.

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.





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

For S.K. Patodia & Associates

Chartered Accountants

CA Ronak Agarwal

Deputy Team Leader cum Authorised Signatory

M. No. 435771



