



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 Panchayat - Chinyalisaur

Annexure OB1- Opening Balance Sheet

OPENING BALANCE SHEET OF CHINYALISOUR ULB- NAGAR PALIKA PARISHAD AS ON 1ST APRIL 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	8,11,904.57
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	3,61,81,006.48
Total Own Fund Reserves & Surplus			3,69,92,911.05
3-20	Grants, Contributions for specific purposes	B-4	3,17,86,053.50
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	3,34,818.00
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	8,22,593.00
3-60	Provisions	B-10	59,985.00
Total Current Liabilities and Provisions			12,17,396.00
TOTAL LIABILITIES			6,99,96,360.55
ASSETS			
Fixed Assets			
4-10	Gross Block	B-11	4,56,47,708.48
4-11	Less: Accumulated Depreciation		94,66,702.00
	Net Block		3,61,81,006.48
4-12	Capital work-in-progress	B-12	-
Total Fixed Assets			3,61,81,006.48
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	-
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	3,38,15,354.07
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		-
Total Current Assets, Loans & Advances			3,38,15,354.07
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
TOTAL ASSETS			6,99,96,360.55

For, Tibrewal Chand & Co.
Chartered Accountants

R. Jain

CA Roshan Jain
Authorized Signatory
Membership No: 518422

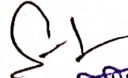


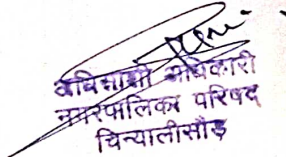
लेखा लिपिक
नगरपालिका परिषद चिन्यालीसौंड
जनपद-उत्तरकाशी

अधिकाशी अधिकारी
नगरपालिका परिषद
चिन्यालीसौंड

Schedule B-1: Municipal (General) Fund

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Municipal Fund	8,11,904.57
Total Municipal Fund	8,11,904.57


लेखा लिपिक
नगरपालिका परिषद दिव्यालीसौड
जनगढ-उत्तरकाशी



कविशक्ति अधिकारी
नगरपालिका परिषद
दिव्यालीसौड




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.							
Balance as on 01.04.2021	-	-	-	-	-	-	-


 लेखा लिपिक
 नगरपालिका परिषद चिन्यालीसौंड
 जनपद-उत्तरकाशी


 अधिसूत्री अधिकारी
 नगरपालिका परिषद
 चिन्यालीसौंड



Schedule B-3: Reserves

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Capital Reserve	2,41,600.00
Grant against Fixed Asset	3,59,39,406.48
Borrowing Redemption Reserve	-
Special Funds (Utilised)	-
Statutory Reserve	-
General Reserve	-
Revaluation Reserve	-
Total Reserve funds	3,61,81,006.48



लेखा लिपिक
नगरपालिका परिषद चिन्यालीसौङ
जनपद-उत्तरकाशी

अभिज्ञानी अधिकारी
नगरपालिका परिषद
चिन्यालीसौङ

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 Insts.	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.	320-10	320-20					
Balance as on 01.04.2021	2,22,16,283.00	95,69,770.50	-	-	-	-	-

लेखा लिपिक
नगरपालिका परिषद चिन्यालीसौंड
जनपद-उत्तरकाशी

अधिसायी अधिकारी
नगरपालिका परिषद
चिन्यालीसौंड

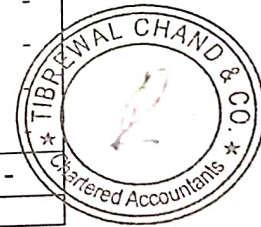


Schedule B-5: Secured Loans

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	-



लेखा लिपिक
नगरपालिका परिषद, चिन्यालीसौर
मद-उत्तरखण्डी

अधिसाथी अधिकारी
नगरपालिका परिषद
चिन्यालीसौर

Schedule B-7: Deposits Received

Particulars	Current Year Amount (Rs.)
1	2
From Contractors	3,34,818.00
From Revenues	-
From Staff	-
From Others	-
Total deposits received	3,34,818.00

लेखा लिपिक
नगरपालिका परिषद विन्ध्यालीसौंड
जनपद-उत्तरकाशी

अधिकाारी अधिकारी
नगरपालिका परिषद
विन्ध्यालीसौंड



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	-

लेखा लिपिक
नगरपालिका परिषद् चिन्यालीसौंड
जनपद-उत्तरकाशी

अधिसारी अधिकारी
नगरपालिका परिषद्
चिन्यालीसौंड



Schedule B-9: Other Liabilities (Sundry Creditors)

Particulars	Current Year Amount (Rs.)
1	2
Creditors	1,55,136.00
Employee Liabilities	6,67,457.00
Interest Accrued and due	-
Recoveries Payable	-
Government Dues Payble	-
Refunds Payble	-
Advance collection of Revenues	-
Others	-
Total Other liabilities (Sundry Creditors)	8,22,593.00

Schedule B-10: Provisions

Particulars	Current Year Amount (Rs.)
1	2
Provision for Expenses	59,985.00
Provision for Interest	-
Provision for Other Assets	-
Total Provisions	59,985.00



लेखा लिपिक
नगरपालिका परिषद चिन्तालीसौड
जनकपुर

अध्याक्षी अधिकारी
नगरपालिका परिषद
चिन्तालीसौड

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	2,41,600.00	-	2,41,600.00
Buildings	29,42,035.00	3,24,113.35	26,17,921.65
Immovable Property	75,60,217.48	8,02,311.50	67,57,905.98
Statues and Heritage Assets			
Statues and valuable works of art and antiquities	-	-	-
Heritage building	-	-	-
Infrastructure Assets			
Parks & Playground	-	-	-
Roads & Bridges	1,51,10,905.00	40,72,807.79	1,10,38,097.21
Sewerage and Drainage	37,90,063.00	4,48,463.73	33,41,599.27
Water Ways	6,64,119.00	3,16,181.66	3,47,937.34
Public Lighting	54,14,018.00	9,98,039.31	44,15,978.69
Other assets			
Plants & Machinery	44,54,990.00	8,75,613.10	35,79,376.90
Vehicles	39,18,565.00	10,43,161.28	28,75,403.73
Office & Other equipment	6,53,809.00	2,49,047.84	4,04,761.16
Furniture, Fixtures, Fittings and electrical appliances	8,97,387.00	3,36,962.44	5,60,424.57
Other fixed assets (Intangible Asset)	-	-	-
Grand Total	4,56,47,708.48	94,66,702.00	3,61,81,006.48
Capital Work in progress	-	-	-



लेखा लिपिक
नगरपालिका परिषद चिन्वालीसौड
जनपद - उत्तरकाशी

अधिसूत्री अधिकारी
नगरपालिका परिषद
चिन्वालीसौड

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 completed 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	-	-	-	-



लेखा लिपिक
नगरपालिका परिषद् चिन्वालीसौंड
जनपद-उत्तरकाशी

अधिसूत्री अधिकारी
नगरपालिका परिषद्
चिन्वालीसौंड

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		-	-



37
 लेखा निपिक
 नगरपालिका परिषद् धन्यालीसौंड
 धन्यालीसौंड
 अधिसूत्री अधिकारी
 नगरपालिका परिषद्
 धन्यालीसौंड
 धन्यालीसौंड

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

Particulars	Current year Amount (Rs.)
1	2
Stores:	-
Loose	-
Tools	-
Others	-
Total Stock in hand	-



लेखा लिपिक
नगरपालिका परिषद चिन्यालीसौंड
जनपद-उत्तरकाशी

अधिसूत्री अधिकारी
नगरपालिका परिषद
चिन्यालीसौंड

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	-	-	-
	Receivables outstanding for more than 1 years but not exceeding 2 years	-	-	-
	2 years to 3 years	-	-	-
	3 years to 4 years	-	-	-
	4 years to 5 years	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-
	Sub - total	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-
Net Receivables of Property Taxes	-	-	-	
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	-	-	-
	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	-	-	-	
	Total of Sundry Debtors (Receivables)	-	-	-

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.



जयसाही अधिकारी
नगरपालिका परिषद विन्यालीसोड
जनपद-उत्तरकाशी

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:	
Punjab National Bank- 0027542	19,82,840.82
State Bank of India- 33361955069	71,29,747.00
Other Scheduled Banks	-
Uttarakhand Gramin Bank- 5502	46,460.00
Scheduled Co-operative Banks:	
Post office	-
Treasury	-
Sub-total	91,59,047.82
Balance with Bank - Special Funds:	
Nationalised Bank:	
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post office	-
Treasury	-
Sub-total	-
Balance with Bank - Grant Funds:	
Nationalised Banks:	
Punjab National Bank- 0036407	14,89,806.91
Punjab National Bank- 0022398	29,342.79
Punjab National Bank- 0032067	1,823.50
Punjab National Bank- 0080994	32,148.83
Punjab National Bank- 0081009	37,84,276.72
State Bank of India- 36192308519	64,240.50
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	-
Punjab National Bank -00124964	100.00
Fifteenth Finance Commission	97,15,962.00
State Finance Commission	95,38,605.00
Sub-total	2,46,56,306.25
Total Cash and Bank Balances	3,38,15,354.07





लेखा नि. २५
नगरपालिका परिषद चिन्यालीसौंड अधिसारी अधिकारी
जनपद-उत्तरकाशी नगरपालिका परिषद
चिन्यालीसौंड

Annexure 1.16 - 2000 Reference for Revenue

Particulars	Reference/Accounting No. and Financial Year
A	B
Income and Expenses & Corporation	
Income & Other	
Income & Expenses and Corporation	
Income & Other	
Income and Expenses and Corporation	
Income and Expenses and Corporation	
Total Total	
Total Income, Expenses and Corporation	




 जिल्हा दिंडिक
 नगरपालिका परिषद चिन्वालीरी
 जनपद-उदयगढी


 वरिष्ठ वकील
 नगरपालिका परिषद
 चिन्वालीरी

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	-

लेखी लिम्बु
नगरपालिका परिषद चिन्यालीसीइ
जनपद-उत्तरकाशी

बधिसारी अधिकारी
नगरपालिका परिषद
चिन्यालीसीइ



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

ULB NAME: Chinyalisaur Nagar Palika Parishad

Part I - Notes to the Balance Sheet

1. The Contractual liabilities not provided for:
 - a) Amount of contracts entered on account of capital works but on which no works has commenced.
 - b) In respect of claims against the ULB, pending judicial decisions.
 - c) In respect of claims made by employees.
 - d) Other escalation claims made by contractors.
 - e) In case of any other claims not acknowledged as debts.
2. List of assets which have been handed over to the ULB, but the title deed has not been executed.
3. List of assets which are in permissive possession and no economic benefits are being derived from it.
4. Receivables from taxes, etc. which is not being collected because of litigation.
5. Amount of any guarantee given by the ULB on behalf of Councilors or staff.

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.



अधिसायी अधिकारी
नगरपालिका परिषद चिन्यालीसौर
जनपद-उत्तरकाशी

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

For,

Tibrewal Chand & Co.


Chartered Accountants

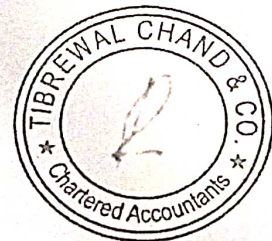


CA Roshan Jain

Authorized Signatory

Membership No.: 518422


लेखा लिपिक
नगरपालिका परिषद चिन्यालीसौंठ
जनपद-उत्तरकाशी
अधिकाारी अधिकारी
नगरपालिका परिषद
चिन्यालीसौंठ



ULB- Nagar Palika Parishad - Chinyalisaur


CG Grants

SN.	Grant	Bank Balance	Grant Register	Balance taken in OBS 01/04/2021	Concern Bank Account
1	Fifteenth Finance Commission	97,16,062	97,15,962	97,16,062	PLA & PNB- 4964
2	PMAY Grant	64,241	64,241	64,241	SBI- 36192308519
3	Swachh Bharat Mission (SBM)	37,84,277	37,84,277	37,84,277	PNB- 0081009
4	Avasthapan Vikas Nidhi	86,19,554	86,19,554	86,19,554	PNB- 0036407
5	DAY NULM	32,149	32,149	32,149	SBI- 33361955069
	Total	2,22,16,283	2,22,16,183	2,22,16,283	PNB- 0080994

SG Grants

SN.	Grant	Bank Balance	Grant Register	Balance taken in OBS 01/04/2021	Concern Bank Account
1	State Financial Commission (SFC)	95,38,605	95,38,605	95,38,605	PLA
2	Nagariya Garibi Unmoolan Nidhi	31,166	31,166	31,166	PNB- 0022398 & PNB - 2067
3	Chardham Yatra Grant		-		
4	Covid 19 Grant		-		
	Total	95,69,771	95,69,771	95,69,771	

GRAND TOTAL	3,17,86,053.96	3,17,85,954.00	3,17,86,053.50
--------------------	-----------------------	-----------------------	-----------------------


 अधिमात्री अधिकारी
 नगरपालिका परिषद
 चिन्यालीसौर
 जनपद-उत्तरकाशी



ULB- Nagar Palika Chinyalisaur

Details of Security Deposit as at 01st April 2021

Security Deposit	Amount (Rs.)
1 Umade Singh Nath	94,562.00
2 Satyapal Bisht	61,450.00
3 Rajendra Panwar	19,334.00
4 Virendra Negi	1,32,528.00
5 Khimanand	62,785.00
6 Satya Singh	17,499.00
7 Shyam Electricals	37,894.00
8 Pratap Panwar	19,413.00
9 Pratap Mehra	37,378.00
	4,82,843.00

लेखा लिपिक
नगरपालिका परिषद चिन्चालीसौंड
जनसभद-उत्तरकाशी

अधिसारी अधिकारी
नगरपालिका परिषद
चिन्चालीसौंड



ULB- Nagar Palika Chinyalisaur

Details of Current Liabilities as at 01st April 2021

Employee Liabilities		Amount (Rs.)
1	Salary Payable	3,90,960.00
2	Employee Contribution EPF	33,890.00
3	NPS Payable	1,96,674.00
4	Contributory PF Payable	33,933.00
5	PPF	12,000.00
		6,67,457.00

Provision for Expenses		Amount (Rs.)
1	Electricity Bills Payable for 17 Months (From Nov 19 to March 21)	59,985.00
		59,985.00

Sundry Creditors (Contractors)		Amount (Rs.)
1	Anil Rana	36,000.00
2	Amit Traders	63,840.00
3	Rana Auto Electrician	6,050.00
4	Renuka Construction & Suppliers	17,000.00
5	Rural Broadband Pvt Ltd	4,050.00
6	Adarsh Cyber Café	1,200.00
7	Gaurav Darshan	5,000.00
8	Sahara India Mass Communication	11,996.00
9	Piyush Times	10,000.00
		1,55,136.00

Security Deposit		Amount (Rs.)
1	Umed Singh Nath	94,562.00
2	Pratap Singh Mehra	8,031.00
3	Virendra Negi	1,32,528.00
4	Khimanand	62,785.00
5	Satya Singh	17,499.00
6	Pratap Panwar	19,413.00
		3,34,818.00



लेखी लिपिक
नगरपालिका परिषद चिन्चालीसौर
चिन्चालीसौर
अधिसायी अधिकारी
नगरपालिका परिषद
चिन्चालीसौर

ULB: Nagar Palika Chinyalisaur
F.y 2020-21

Bank Detail

SN	Bank Name	Bank Account No.	Type	Purpose of Bank Account	Balance as per Bank Statement	Balance as per Cash Book
1	Punjab National Bank	00124964	Treasury	Fifteenth Finance Commision	100.00	Not maintained
2	Punjab National Bank	0036407	Nationalized Bank - Grant Funds	Avasthapana Vikas Nidhi	14,89,806.91	
3	Punjab National Bank	0022398	Nationalized Bank - Grant Funds	Nagariya Garibi Unmoolan Nidhi	29,342.79	
4	Punjab National Bank	0027542	Nationalized Bank - Municipal Funds	Board Fund	19,82,840.82	
5	Punjab National Bank	0032067	Nationalized Bank - Grant Funds	Nagariya Garibi Unmoolan Nidhi	1,823.50	
6	Punjab National Bank	0080994	Nationalized Bank - Grant Funds	NULM	32,148.83	
7	Punjab National Bank	0081009	Nationalized Bank - Grant Funds	Swachh Bharat Mission	37,84,276.72	
8	State Bank of India	33361955069	Other Scheduled Bank - Municipal Funds	Avasthapana Vikas Nidhi	71,29,747.00	
9	State Bank of India	36192308519	Nationalized Bank - Grant Funds	PMAY	64,240.50	
10	Uttarakhand Gramin Bank	0000076020635502	Other Scheduled Bank - Municipal Funds	Board Fund	46,460.00	
11	SFC		Treasury	State Finance Commision	95,38,605.00	
12	FFC		Treasury	Fifteenth Finance Commision	97,15,962.00	
TOTAL					3,38,15,354.07	-

लेखा लिपिक
नगरपालिका परिषद चिन्यालीसौर
जनपद-उत्तरकाशी

अधिसूचना अधिकारी
नगरपालिका परिषद
चिन्यालीसौर

