

## Nagar Panchayat Kelakhera (U.S. Nagar)

To

The Project Director  
Uttarakhand Public Financial Management Strengthening Project  
91 Race Course, near Police Line, Dehradun,  
Uttarakhand.

Sub: Approval of Financial Statement as on 1<sup>st</sup> April 2021

Dear Sir,

We have verified the Financial Statement as on 1<sup>st</sup> April 2021 of Nagar Panchayat Kelakhera (U.S.Nagar) and examined all relevant documents supporting and records. The Balance sheet has been prepared based on accrual-based Double Entry accounting system. All items that could have been included have been included and it is certified that no items have been left out in preparation of the Financial Statement as on 1<sup>st</sup> April 2021.

We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the assignment. In case where information was not available, a certificate from the Board of councilors has been obtained. We will produce financial statement before Board for approval and adoption at their upcoming meeting.

We have verified the opening balance sheet in accordance with Guidelines for preparation of opening balance sheet and approved by the Government of Uttarakhand. In case where there were doubts, explanation was taken from the competent authorities.

Date:

Nagar Panchayat Kelakhera

Place:

  
Executive Officer

अधिकासी अधिकारी  
नगर पंचायत केलाखेड़ा  
(ऊधम सिंह नगर)

CC: Director, Urban Development Directorate (UDD), Dehradun

CA Urin Gupta, Deputy Team Leader, JPNGA & Co, Chartered Accountants, Dehradun

  
Executive officer

## Annexure OB1- Opening Balance sheet

## OPENING BALANCE SHEET OF NAGAR PANCHAYAT KELAKHERA (U.S.NAGAR) AS ON 01/04/2021

Code of Accounts	Description of Items	Schedule No.	Amount (Rs.)
	<b><u>LIABILITIES</u></b>		
	<b>Own Fund Reserves and Surplus</b>		
3-10	Corporation Fund /Municipal (General) Fund	B-1	(3,057,408.82)
3-11	Earmarked Funds	B-2	3,143,921.35
3-12	Reserves	B-3	55,545,162.30
	<b>Total Own Fund Reserves &amp; Surplus</b>		<b>55,631,674.83</b>
3-20	<b>Grants, Contributions for specific purposes</b>	B-4	<b>65,151,308.56</b>
	<b>Loans</b>		
3-30	Secured loans	B-5	-
3-31	Unsecured loans	B-6	-
	<b>Total Loans</b>		<b>-</b>
	<b>Current Liabilities and Provisions</b>		
3-40	Deposits Received	B-7	1,483,500.00
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	8,702,874.00
3-60	Provisions	B-10	-
	<b>Total Current Liabilities and Provisions</b>		<b>10,186,374.00</b>
	<b>TOTAL LIABILITIES</b>		<b>130,969,357.39</b>

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<b>ASSETS</b>			
4-10	<b>Fixed Assets</b>	B-11	
	Gross Block		82,817,389.55
4-11	Less: Accumulated Depreciation		27,272,227.24
	Net Block		55,545,162.31
4-12	Capital work-in-progress	B-12	-
	<b>Total Fixed Assets</b>		<b>55,545,162.31</b>
	<b>Investments</b>		
4-20	Investment - General Fund	B-13	-
4-21	Investment - Other Funds	B-14	-
	<b>Total Investment Current assets, loans &amp; advances</b>		<b>-</b>
4-30	Stock in hand (Inventories)	B-15	-
	<b>Sundry Debtors (Receivables)</b>		
4-31	Gross amount outstanding	B-16	2,139,599.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		611,641.50
	<i>Net amount outstanding</i>		<b>1,527,957.50</b>
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	73,896,237.58
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	<i>Net Amount outstanding</i>		-
	<b>Total Curent Assets, Loans &amp; Advances</b>		<b>75,424,195.08</b>
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
	<b>TOTAL ASSETS</b>		<b>130,969,357.39</b>

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

B-22

For \_\_\_\_\_  
Chartered Accountants  
FRN \_\_\_\_\_

For \_\_\_\_\_

\_\_\_\_\_  
Partner  
UDIN: \_\_\_\_\_  
Date: \_\_\_\_\_

Date: \_\_\_\_\_





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<b>Schedule B-1: Municipal (General) Fund</b>	
<b>Particulars</b>	<b>Opening Balance as on 01/04/2021 (Rs)</b>
<b>1</b>	<b>2</b>
Municipal Fund	(3,057,408.82)
Excess of Income & Expenditure	-
<b>Total Municipal Fund</b>	<b>(3,057,408.82)</b>

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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.	NPS	PF					
<b>(a) Opening Balance</b>	-	-	-	-	-	-	-
<b>(b) Additions to the Special Fund</b>							
(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)	1,726,462.00	1,417,459.35	-	-	-	-	-
<b>Total (b)</b>	<b>1,726,462.00</b>	<b>1,417,459.35</b>	-	-	-	-	-
<b>Total (a+b)</b>	<b>1,726,462.00</b>	<b>1,417,459.35</b>	-	-	-	-	-
<b>(c) Payments out of funds</b>							
<b>(i) Capital expenditure on</b>							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
<b>sub-total</b>	-	-	-	-	-	-	-
<b>(ii) Revenue Expenditure on</b>	-	-	-	-	-	-	-
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
<b>Sub - total</b>	-	-	-	-	-	-	-
<b>(iii) Other:</b>							
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-	-
<b>Sub -Total</b>	-	-	-	-	-	-	-
<b>Total of (i+ii+iii) ( c )</b>	-	-	-	-	-	-	-
<b>Net balance as on _____</b>	<b>1,726,462.00</b>	<b>1,417,459.35</b>	-	-	-	-	-

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**Schedule B-3: Reserves**

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Capital Reserve	
Grant against Fixed Asset	55,545,162.30
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
<b>Total Reserve funds</b>	<b>55,545,162.30</b>



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## Module B-4: Grants &amp; Contribution for Specific Purposes

(Amount in Rs.)

Particulars	Grants from Central Govt.	Opening Interest	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisation	Others
<b>Code No.</b>								
<b>(a) Opening Balance</b>	47,902,039.76	7,593,423.80	7,255,845	-	-	-	-	2,400,000
<b>(b) Addition to the Grants*</b>								
(i) Grant received during the year				-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments			-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-		-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-		-	-	-	-	-	-
(v) Other addition (Specify nature)	-		-	-	-	-	-	-
<b>Total (b)</b>	-		-	-	-	-	-	-
<b>Total (a+b)</b>	<b>47,902,040</b>	<b>7,593,424</b>	<b>7,255,845</b>	-	-	-	-	<b>2,400,000</b>
<b>( c ) Payments out of funds</b>								
<b>(i) Capital Expenditure on</b>								
Fixed Assets*	-		-	-	-	-	-	-
Others	-		-	-	-	-	-	-
<b>Sub - total</b>	-		-	-	-	-	-	-
<b>(ii) Revenue Expenditure on</b>								
Salary, Wages and allowances etc.			-	-	-	-	-	-
Rent	-		-	-	-	-	-	-
Others	-		-	-	-	-	-	-
<b>Sub - total</b>	-		-	-	-	-	-	-
<b>(iii) Other:</b>								
Loss on disposal of grant Investments	-		-	-	-	-	-	-
Dimutation in Value of Grant Investments	-		-	-	-	-	-	-
inter grant/bank charges Grants Refunded	-		-	-	-	-	-	-
<b>Sub -total</b>	-		-	-	-	-	-	-
<b>Total ( c ) [i+ii+iii]</b>	-		-	-	-	-	-	-
<b>Net balance as on</b>	<b>47,902,040</b>	<b>7,593,424</b>	<b>7,255,845</b>	-	-	-	-	<b>2,400,000</b>

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**Schedule B-5: Secured Loans**


Particulars	Amount as on ____ (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	
Guarantee, if any	
<b>Total Secured Loans</b>	-

**Schedule B-6: Unsecured Loans**

Particulars	Amount as on ____ (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	
<b>Total Un-Secured Loans</b>	-

**Schedule B-7: Deposits Received**

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
From Contractors	
From Revenues	
From Staff	
From Others	1,483,500.00
<b>Total deposits received</b>	<b>1,483,500.00</b>

  
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**Schedule B-8: Deposit Works**

<b>Particulars</b>	<b>Balance as on 01/04/2021 (Rs.)</b>
<b>1</b>	<b>2</b>
Civil Works	-
Electrical Works	-
Others	
<b>Total of deposit works</b>	-

*Debate*

  
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**Schedule B-9: Other Liabilities (Sundry Creditors)**

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Creditors	8,253,341.00
Employee Liabilities	199,855.00
Interest Accrued and due	
Recoveries Payable	249,678.00
Government Dues Payable	-
Refunds Payable	-
Advance collection of Revenues	-
Others/Security Deposit	-
<b>Total Other liabilities (Sundry Creditors)</b>	<b>8,702,874.00</b>

**Schedule B-10: Provisions**

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Provision for Expenses	-
Provision for Interest	-
Provision for Other Assets	-
<b>Total Provisions</b>	<b>-</b>

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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	6.00	-	6.00
Buildings	21,948,571.00	3,722,880.334	18,225,690.67
<b>Statues and Heritage Assets</b>			
Statues and valuable works of art and antiquities			-
Heritage building			-
<b>Infrastructure Assets</b>			
Parks & Playground			-
Roads & Bridges	41,635,534.00	17,260,359.82	24,375,174.18
Sewerage and Drainage	12,963,114.00	4,175,717.68	8,787,396.32
Water Ways		-	-
Public Lighting	1,045,650.00	198,673.500	846,976.50
<b>Other assets</b>			
Plants & Machinery	-	-	-
Vehicles	3,694,121.55	1,492,290.697	2,201,830.85
Office & Other equipment	218,194.00	138,884.30	79,309.70
Furniture, Fixtures, Fittings and electrical appliances	164,880.00	65,430.30	99,449.70
Other fixed assets	1,147,319.00	217,990.610	929,328.39
<b>Grand Total</b>	<b>82,817,389.55</b>	<b>27,272,227.24</b>	<b>55,545,162.31</b>
Capital Work in progress	-	-	-

*Debate*

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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	-	-	-	-
<b>Total</b>		-	-	-

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

*D. K. Singh*

*D. K. Singh*  
 अधिशासी अधिकारी  
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**Schedule B-13: Investments - General Fund**

Particulars	With whom invested	Face value (Rs.)	Cost as on 01/04/2021 (Rs.)
1	2	3	4
Central Government Securities	-	-	-
State Government Securities	-	-	-
Debentures and Bonds	-	-	-
Preference Shares	-	-	-
Equity Shares	-	-	-
Units of Mutual Funds	-	-	-
Other Investments	-	-	-
<b>Total of Investments- General Fund</b>	-	-	-

**Schedule B-14: Investments - Other Funds**

Particulars	With whom invested	Face value (Rs.)	Cost as on 01/04/2021 (Rs.)
1	2	3	4
Central Government Securities	-	-	-
State Government Securities	-	-	-
Debentures and Bonds	-	-	-
Preference Shares	-	-	-
Equity Shares	-	-	-
Units of Mutual Funds	-	-	-
Other Investments	-	-	-
<b>Total of Investments -Other Funds</b>	-	-	-

*Debate*

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

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Stores	-
Loose	-
Tools	-
Others	-
<b>Total Stock in hand</b>	-

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4	6
431-10	<b>Receivables for Property Taxes</b>				
	Current Year	527,505.00		527,505.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years	710,679.00	177,669.75	533,009.25	
	3 years to 4 years	307,870.00	186,988.75	120,881.25	
	More than 5 years/ Sick or Closed Industries	80,155.00	80,155.00	-	
	Sub - total	1,626,209.00	444,813.50	1,181,395.50	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	<b>Net Receivables of Property Taxes</b>	<b>1,626,209.00</b>	<b>444,813.50</b>	<b>1,181,395.50</b>	-
431-19	<b>Receivables of Other Taxes</b>				
	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	-	-	-	-
350-30	<b>Net Receivables of Other Taxes</b>	-	-	-	-
	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				
	<b>Sub - total</b>	-	-	-	-
431-40	<b>Receivables from Other Sources</b>	513,390.00	166,828.00	346,562.00	-
	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	-	-	-	-
	<b>Sub - total</b>	<b>513,390.00</b>	<b>166,828.00</b>	<b>346,562.00</b>	-
	<b>Total of Sundry Debtors (Receivables)</b>	<b>2,139,599.00</b>	<b>611,641.50</b>	<b>1,527,957.50</b>	-

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Schedule B-17: Prepaid Expenses	
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Establishment	-
Administrative	-
Operations & Maintenance	-
<b>Total Prepaid Expenses</b>	-

Schedule B-18 :Cash and Bank Balances	
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Cash	
<b>Balance with Bank - Municipal Funds:</b>	
Nationalised Bank	3,518,721.30
Other Scheduled Banks	4,553,409.37
Scheduled Co-operative Banks	
Post office	
Treasury	-
<b>Sub-total</b>	<b>8,072,130.67</b>
<b>Balance with Bank _____ Special Funds:</b>	
Nationalised Bank	
Other Scheduled Banks	3,072,798.35
Scheduled Co-operative Banks	
Post office	
Treasury	
<b>Sub-total</b>	<b>3,072,798</b>
<b>Balance with Bank-_____ Grant Funds:</b>	
Nationalised Banks Other	46,943,041.56
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post Office	
Treasury	15,808,267.00
<b>Sub-total</b>	<b>62,751,308.56</b>
<b>Total Cash and Bank Balances</b>	<b>73,896,237.58</b>

*[Signature]*

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 नगर पंचायत केलाखेड़ा  
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**Schedule B-19: Loans, Advances, and Deposits**

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

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**Schedule B-20: Other Assets**

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Deposit Works	-
Other asset control accounts	-
<b>Total Other Assets</b>	-

**Schedule B-21: Miscellaneous Expenditure (to the extent not written off)**

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Loan Issue Expenses Deferred	-
Discount on Issue of Loans	-
Deferred Revenue Expenses	-
Others	-
<b>Total Miscellaneous Expenditure</b>	-

*Debate*

  
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**Nationalised Bank Grant Fund**

SL	Bank Name	Bank Account No.	Bank Balance as on 31/03/2021 (In Rs.)	Purpose of Bank A/c	Head
1	State Bank of India	37472261075	159,174	PMAY	Grant fund
2	State Bank of India	10996602655	20,289	Awasthapana Nidhi	Grant fund
3	State Bank of India	355500252621	2,104,380.00	RAY	Grant fund
4	Bank of Baroda	50960100004000	43,072,883.76	RAY	Grant fund
5	Bank of Baroda	50960100004954	1,580,800.80	SBM	Grant fund
6	Bank of Baroda	50960100004953	5,514	NULM	Grant fund
<b>Total</b>			<b>46,943,041.56</b>		

**Other Scheduled Banks Board Fund**

1	Udham Singh Nagar District Co operative Bank	133402200002	4,553,409.37	Salary & Pension	Board Fund
<b>Total</b>			<b>4,553,409.37</b>		

**Nationalised Bank Board Fund**

1	Bank of Baroda	50960100001772	3,518,721.30	Board Fund	Board Fund
<b>Total</b>			<b>3,518,721.30</b>		

**Treasury**

SL	Bank Name	Bank Account No.	PLA as on 31/03/2021 (In Rs.)	Purpose of PLA A/c	Head
1	Treasury	7503	7,255,845	State Finance commission	Grant fund
2	Treasury	7503	8,552,422	14th Finance Commission	Grant fund
<b>Total</b>			<b>15,808,267.00</b>		

*Dubey*

  
**अधिसाक्षी अधिकारी**  
**नगर पंचायत केलाखेड़ा**  
**(ऊधम सिंह नगर)**

Grant from Central government						Closing Balance
	Opening	Received	Disposal	Expenses		
				Capital	Revenue	
						8,552,422.00
						1,547,529.00
14th finance						159,174.00
SBM						37,617,211.76
PMAY						5,414.00
Rajeev Awas Yojna						20,289.00
NULM						47,902,039.76
AWASTHAPAN NIDHI						
Total	-	-	-	-	-	

Grant from State government						Closing Balance
	Opening	Received	Disposal	Expenses		
				Capital	Revenue	
						7,255,845.00
State Finance Commission						-
Total	-	-	-	-	-	7,255,845.00

Grant from Others						Closing Balance
	Opening	Received	Disposal	Expenses		
				Capital	Revenue	
						-
Covid 19						528,000.00
Tourism Development Yojna						1,872,000.00
Solid Waste Management						2,400,000.00
Total	-	-	-	-	-	

*Decker*

*Decker*  
 अधिशासी अधिकारी  
 नगर पंचायत केलाखेड़ा  
 (ऊधम सिंह नगर)