

**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.**

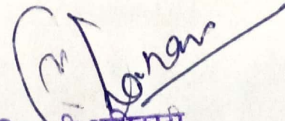
Package VI

OPENING BALANCE SHEET

NAGAR PANCHAYAT SWARG ASHRAM JONK



लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
पौड़ी गढ़वाल



अधिकाारी अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौक

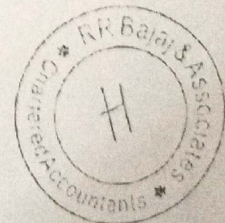
Annexure OB1- Opening Balance sheet

OPENING BALANCE SHEET OF SWARG ASHRAM JONK ULB 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	11,56,794.68
3-11	Earmarked Funds	B-2	1,94,544.30
3-12	Reserves	B-3	1,38,41,646.05
Total Own Fund Reserves & Surplus			1,51,92,985.03
3-20	Grants, Contributions for specific purposes	B-4	1,78,59,988.00
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	-
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	16,22,336.00
3-60	Provisions	B-10	2,28,394.00
Total Current Liabilities and Provisions			18,50,730.00
TOTAL LIABILITIES			3,49,03,703.03
ASSETS			
Fixed Assets			
4-10	Gross Block	B-11	2,67,45,653.66
4-11	Less: Accumulated Depreciation		1,29,04,007.61
Net Block			1,38,41,646.05
4-12	Capital work-in-progress	B-12	-
Total Fixed Assets			1,38,41,646.05
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	15,01,000.00
Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	7,84,062.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		20,137.50
Net amount outstanding			7,63,924.50
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	1,87,97,132.48
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
Net Amount outstanding			-
Total Current Assets, Loans & Advances			2,10,62,056.98
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
TOTAL ASSETS			3,49,03,703.03

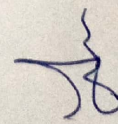
Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)

B-22

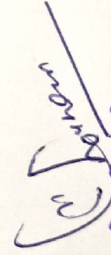
For: RR Bajaj & Associates
Chartered AccountantsCA Mukesh Kumawat
Authorized Signatoryलेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
पौड़ी गढ़वालअधिशायी अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौकअधिशायी अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौक

Schedule B-1: Municipal (General) Fund

Particulars		Opening Balance as on 01/04/2021 (Rs)
1		2
Municipal Fund		11,56,794.68
Excess of Income & Expenditure		-
Total Municipal Fund		11,56,794.68



लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
पौड़ी गढ़वाल



अधिकाारी
नगर पंचायत
स्वर्गाश्रम-जौक



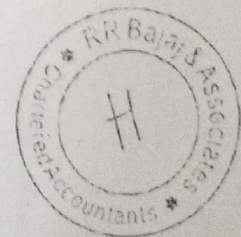
Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund

(Amount in Rs.)

Particulars	Pension Fund	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 as on 01/04/2021	1,94,544.30	-	-	-	-	-	-


लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
पौड़ी गढ़वाल

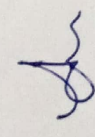
अधिसासी अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौक



Schedule B-3: Reserves

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Capital Reserve	33.00
Grant against Fixed Asset	1,38,41,613.05
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
Total Reserve funds	1,38,41,646.05



अधिशायी अधिकारी
नगर पंचायत
स्वर्गश्रम-जौक



लेखा लिपिक
नगर पंचायत स्वर्गश्रम-जौक
पौड़ी गढ़वाल



Schedule B-4: Grants & Contribution for Specific Purposes
(Amount in Rs.)

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
Net balance as on 01/04/2021	1,75,92,844.00	2,67,144.00	-	-	-	-	-


 लेखा लिपिक
 नगर पंचायत स्वर्गाश्रम-जौक
 पौड़ी गढ़वाल


 अधिशासी अधिकारी
 नगर पंचायत
 स्वर्गाश्रम-जौक



Schedule B-5: Secured Loans

Particulars	Amount as on 01/04/2021 (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	
Total Secured Loans	-

Schedule B-6: Unsecured Loans

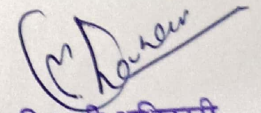
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Loans from Central Government	
Loans from State Government	
Loans from Govt. Bodies & Associations	
Loans from international agencies	
Loans from Banks & financial institutions	
Other Term Loans	
Bonds & Debentures	
Other loans	
Total Un-Secured Loans	-

Schedule B-7: Deposits Received

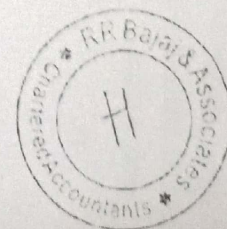
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
From Contractors	
From Revenues	-
From Staff	-
From Others	-
Total deposits received	-



लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
पौड़ी गढ़वाल

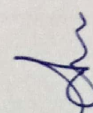


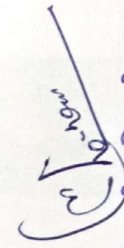
अधिसासी अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौक



Schedule B-8: Deposit Works

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


लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
पौड़ी गढ़वाल


अधिशासी अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौक



Schedule B-9: Other Liabilities (Sundry Creditors)

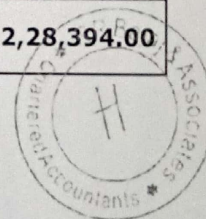
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Creditors	-
Employee Liabilities	93,736.00
Interest Accrued and due	-
Recoveries Payable	18,492.00
Government Dues Payable	30,202.00
Refunds Payable	-
Advance collection of Revenues	-
Others	14,79,906.00
Total Other liabilities (Sundry Creditors)	16,22,336.00

Schedule B-10: Provisions

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Provision for Expenses	2,28,394.00
Provision for Interest	-
Provision for Other Assets	-
Total Provisions	2,28,394.00


लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
पौड़ी गढ़वाल

अधिसासो अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौक



Schedule B-11: Fixed Assets

1 Particulars	2 Gross Block Cost as on 01/04/2021	3 Accumulated Depreciation as on 01/04/2021	4 Net Block as on 01/04/2021
Land	33.00	-	33.00
Buildings	54,25,721.00	3,91,279.50	50,34,441.50
Statues and Heritage Assets			
Statues and valuable works of art and antiquities	-	-	-
Heritage building	-	-	-
Infrastructure Assets			
Parks & Playground	-	-	-
Roads & Bridges	1,06,01,533.00	54,44,018.84	51,57,514.16
Sewerage and Drainage	-	-	-
Water Ways	-	-	-
Public Lighting	-	-	-
Other assets			
Plants & Machinery	-	-	-
Vehicles	71,55,828.00	39,14,048.80	32,41,779.20
Office & Other equipment	34,20,338.66	30,54,254.97	3,66,083.69
Furniture, Fixtures, Fittings and electrical appliances	1,42,200.00	1,00,405.50	41,794.50
Other fixed assets	-	-	-
Grand Total	2,67,45,653.66	1,29,04,007.61	1,38,41,646.05
Capital Work in progress	-	-	-


 लेखा लिपिक
 नगर पंचायत स्वर्गाश्रम-जोधपूर


 अधिकाारी
 नगर पंचायत
 स्वर्गाश्रम-जोधपूर



Schedule B-12: Capital Work in Progress (CWIP) - (Code 412)

Details of Fixed Asset Head *	(A)	(B)	(C)	(D)	(E=B+C+D)
		CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP as on 01/04/2021
Building		-	-	-	-
Parks & Playground		-	-	-	-
Roads and Bridges		-	-	-	-
Sewerage and Drainage		-	-	-	-
Water Ways		-	-	-	-
Public Lighting		-	-	-	-
Plant & Machinery		-	-	-	-
Total		-	-	-	-

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

लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
मौरी गढवान

अधिसातो अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौक



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	-	-	-
Total of Investments- General Fund	-	-	-

Schedule B-14: Investments - Other Funds

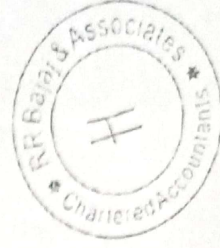
Particulars	With whom invested	Face value (Rs.)	Cost as on 01/04/2021 (Rs.)
1	2	3	4
Central Government Securities	-	-	-
State Government Securities	-	-	-
Debentures and Bonds	-	-	-
Preference Shares	-	-	-
Equity Shares	-	-	-
Units of Mutual Funds	-	-	-
Other Investments	-	-	-
Total of Investments -Other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

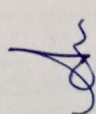
लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
पौड़ी गढ़वाल

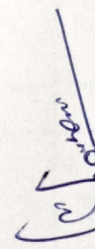
अधिसासी अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौक

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

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Stores	
Loose	-
Tools	
Others	15,01,000.00
Total Stock in hand	15,01,000.00




 लेखा लिपिक
 नगर पंचायत स्वर्गाश्रम-जौक
 पौडी गढवाल


 अदिशासी अधिकारी
 नगर पंचायत
 स्वर्गाश्रम-जौक

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

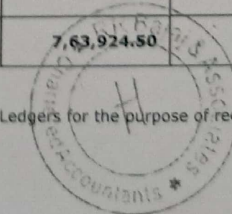
Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5 = 3 - 4	6
431-10	Receivables for Property Taxes				
	Current Year	7,05,452.00	-	7,05,452.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years	76,670.00	19,167.50	57,502.50	
	3 years to 4 years	1,940.00	970.00	970.00	
	More than 5 years/ Sick or Closed Industries			-	
	Sub - total	7,84,062.00	20,137.50	7,63,924.50	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of Property Taxes	7,84,062.00	20,137.50	7,63,924.50	-
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				
350-30	Net Receivables of Other Taxes	-	-	-	-
	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)	7,84,062.00	20,137.50	7,63,924.50	-

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.

लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
पौड़ी मढ़वाल

अधिसाती अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौक



Schedule B-17: Prepaid Expenses

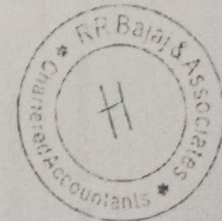
Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Establishment	-
Administrative	-
Operations & Maintenance	-
Total Prepaid Expenses	-

Schedule B-18 :Cash and Bank Balances

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Cash	-
Balance with Bank - Municipal Funds:	
Nationalised Bank	6,35,346.55
Other Scheduled Banks	1,07,253.63
Scheduled Co-operative Banks	
Post office	
Treasury	
Sub-total	7,42,600.18
Balance with Bank _____ Special Funds:	
Nationalised Bank	1,94,544.30
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post office	
Treasury	
Sub-total	1,94,544.30
Balance with Bank- _____ Grant Funds:	
Nationalised Banks Other	99,14,202.00
Other Scheduled Banks	
Scheduled Co-operative Banks	50,88,253.00
Post Office	
Treasury	28,57,533.00
Sub-total	1,78,59,988.00
Total Cash and Bank Balances	1,87,97,132.48


[Signature]
लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
पौड़ी गढ़वाल

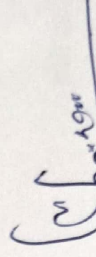
[Signature]
अधिसासी अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौक

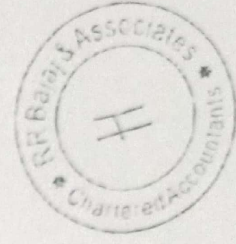


Schedule B-19: Loans, Advances, and Deposits

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


 लेखा लिपिक
 नगर पंचायत स्वर्गाश्रम-जौक
 नै-डी गढ़वाल


 अधिकाारी
 नगर पंचायत
 स्वर्गाश्रम-जौक

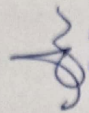


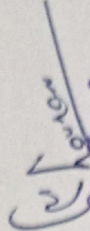
Schedule B-20: Other Assets

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

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	-
Total Miscellaneous Expenditure	-


लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौंक
पौडी महबान


अधिसासी-अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौंक



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


ULB NAME: Nagar Panchayat Swarg Ashram Jonk

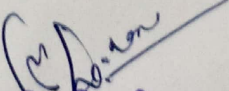
Part I - Notes to the Balance Sheet

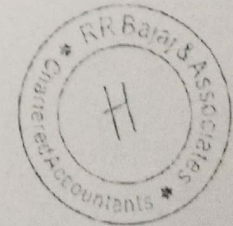
1. The Contractual liabilities not provided for:
 - a) Amount of contracts entered on account of capital works but on which no works has commenced.
 - b) In respect of claims against the ULB, pending judicial decisions.
 - c) In respect of claims made by employees.
 - d) Other escalation claims made 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.

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 2021 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.


लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
पौड़ी गढ़वाल

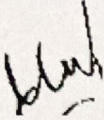


अधिसासी अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौक




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

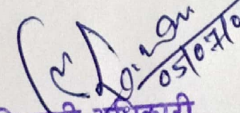
9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

**For: RR Bajaj & Associates
Chartered Accountants**

**CA Mukesh Kumawat
Authorized Signatory**


लेखा लिपिक
नगर पंचायत स्वर्गाश्रम-जौक
पौड़ी गढ़वाल


अधिसासी अधिकारी
नगर पंचायत
स्वर्गाश्रम-जौक
05/07/23

