

R R BAJAJ & ASSOCIATES

Chartered Accountants

A-8, Narayan Plaza, 26/A, Chandivali Road, Off Saki Vihar Road, Andheri (East), Mumbai – 400072
Contact No.: 9001734977 | E-mail: rrbajajandassociates@gmail.com

ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Panchayat Swarg Ashram Jonk

We have compiled the accompanying financial statements of ULB **Swarg Ashram Jonk** based on information you have provided. These financial statements comprise the Balance Sheet of ULB **Swarg Ashram Jonk** as at March 31, 2022, the Statement of Profit and Loss, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist the ULB in the preparation and presentation of these financial statements on the basis of accounting principles described in Note to the financial statements. We have complied with relevant ethical requirements.

These financial statements and the accuracy and completeness of the information used to compile them is the responsibility of the ULB

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by the ULB to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the basis of accounting principles as described in Note to the financial statements.

As stated in Note to accounts, the financial statements are prepared and presented in accordance with accounting principles as prescribed in Uttarakhand Municipal Accounting Manual-2021. The financial statements are prepared for the purpose described in Note to the financial statements. Accordingly, these financial statements may not be suitable for other purposes.

Your Sincerely,

For RR Bajaj & Associates
Chartered Accountants



A handwritten signature in black ink, appearing to read "Mukesh Kumawat".

CA Mukesh Kumawat

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Partner

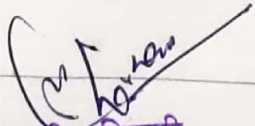
**CONSULTANCY SERVICE FOR
FINANCIAL MANAGEMENT SUPPORT
TO URBAN LOCAL BODIES FOR
PROVIDING HUMAN RESOURCES IN
FIELD OF ACCOUNTING WITH
EXPERTISE IN TRAINING AND
ACCOUNTING SOFTWARE FOR
PREPARATION OF OBS AND
UPDATING ACCOUNTS FOR THREE
YEARS ALONG WITH AFS ,TRAINING
IMPLEMENTING MAS.**

Package VI

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

NAGAR PANCHAYAT SWARG ASHRAM JONK


लेखा लिपिक
नगर पंचायत स्वर्गाश्रम--जौक
पौड़ी गढ़वाल


अधिकासी अधिकारी
नगर पंचायत
स्वर्गाश्रम--जौक

Balance Sheet as on 31st March 2022

Swarg Ashram Jonk Nagar Panchayat

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	-45,70,866.74	11,56,794.68
3-11	Earmarked Funds	B-2	2,74,114.30	1,94,544.30
3-12	Reserves	B-3	2,22,87,557.31	1,38,41,646.05
Total Own Fund Reserves and			1,79,90,804.87	1,51,92,985.03
3-20	Grants, Contributions for specific Loans	B-4	15,12,356.08	1,78,59,988.00
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
Total Loans			-	-
Current Liabilities and Provisions				
3-40	Deposits received	B-7	1,55,389.00	-
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	23,38,634.00	16,22,336.00
3-60	Provisions	B-10	-	2,28,394.00
Total Current Liabilities and Provisions			24,94,023.00	18,50,730.00
TOTAL LIABILITIES			2,19,97,184.38	3,49,03,703.03
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		3,50,91,697.66	2,67,45,653.66
4-11	Less: Accumulated Depreciation		1,59,56,480.35	1,29,04,007.61
	Net Block		1,91,35,217.31	1,38,41,646.05
4-12	Capital work-in-progress	B-12	-	-
Total Fixed Assets			1,91,35,217.31	1,38,41,646.05
Investments				
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
Total Investments Current			-	-
4-30	Stock in hand (Inventories)	B-15	1,21,728.00	15,01,000.00
Sundry Debtors (Receivables)				
4-31	Gross amount outstanding	B-16	4,60,840.00	7,84,062.00
4-32	Less: Accumulated provision		33,662.50	20,137.50
	Net amount outstanding		4,27,177.50	7,63,924.50
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	23,13,061.56	1,87,97,132.48
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
Total Current Assets, Loans & Advances			28,61,967.06	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			2,19,97,184.38	3,49,03,703.03
	Notes to the Balance Sheet	B-22	-	-

For: RR Bajaj & Associates
Chartered Accountants

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CA Mukesh Kumawat
Authorized Signatory



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

Nagar Panchayat- Swarg Ashram Jonk

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	4,48,989.00	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	1,70,484.00	-
1-40	Fees & User Charges	I-4	11,21,458.00	-
1-50	Sale & Hire Charges	I-5	79,107.00	-
1-60	Revenue, Grants, Contributions &	I-6	1,59,07,240.66	-
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	22,539.00	-
1-80	Other Income	I-9	-	-
1-90	Income from Commercial Projects	I-19	-	-
	Change in the inventories		-13,79,272.00	
A	Total- INCOME		1,63,70,545.66	-
	EXPENDITURE			
2-10	Establishments Expenses	I-10	1,08,86,624.00	-
2-20	Administrative Expenses	I-11	5,75,525.42	-
2-30	Operations & Maintenance	I-12	59,03,486.00	-
2-40	Interest & Finance Expenses	I-13	3,245.92	-
2-50	Programme Expenses	I-14	21,63,328.00	-
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write-off	I-16	13,525.00	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		30,52,472.74	
B	Total- EXPENDITURE		2,25,98,207.08	-
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		-62,27,661.42	-
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		-62,27,661.42	-
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		-62,27,661.42	-

For: RR Bajaj & Associates
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[Signature]

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05/04/2023
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Nagar Panchayat- Swarg Ashram Jonk
Statement of Cash Flow Statement as on 31st March 2022

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from Operating Activities		
Cash Receipt from:		
Taxation	4,48,989.00	-
Sales of Goods and Services	79,107.00	-
Grants related to Revenue/General Grants	1,59,07,240.66	-
Interest Received	22,539.00	-
Other Receipts	-87,330.00	-
Less: Cash Payment for:		
Employee Costs	1,08,86,624.00	-
Superannuation	-	-
Depreciation	30,52,472.74	-
Interest Paid	3,245.92	-
Other Payments	86,55,864.42	-
Cash generated from/ (used in) operating activities	-62,27,661.42	-
Less/ Add: (Increase) / Decrease in Debtors	3,36,747.00	-
Less/ Add: (Increase) / Decrease in other current asset	13,79,272.00	-
Less/ Add: (Decrease) / Increase in Current Liabilities	6,43,293.00	-
Net cash generated from/ (used in) operating activities (a)	-38,68,349.42	-
b. Cash flows from Investing Activities		
(Purchase) of fixed assets & CWIP	-52,93,571.26	-
Increase/ (Decrease) in Special funds/ grants	-1,63,47,631.92	-
(Increase)/ Decrease in Earmarked funds	79,570.00	-
(Purchase) of Investments	-	-
(Increase)/ Decrease in Reserve	84,45,911.26	-
Add:		
Proceeds from disposal of assets	-	-
Proceeds from disposal of investments	-	-
Investments income received	-	-
Interest income received	-	-
Net cash generated from/ (used in) investing activities (b)	-1,31,15,721.92	-
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received	-	-
Corporation Fund	5,00,000.00	-
Less:		
Loan repaid during the period	-	-
Loans & advances to employees	-	-
Loans to others	-	-
Finance expenses	-	-
Net cash generated from (used in) financing activities (c)	5,00,000.00	-
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	-1,64,84,070.92	-
Cash and cash equivalents at beginning of period	1,87,97,132.48	-
Cash and cash equivalents at end of period	23,13,061.56	-
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	-	-
ii. Bank Balances	23,13,061.56	-
iii. Scheduled co-operative banks	-	-
iv. Balances with Post offices	-	-
v. Balances with other banks	-	-
Total	23,13,061.56	-

For: RR Bajaj & Associates
Chartered Accountants

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Authorized Signatory



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स्वर्गाश्रम-जौक
0510 21023

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	11,56,794.68	5,00,000.00	16,56,794.68	-	16,56,794.68
310-90	Excess of Income & Expenditure		-62,27,661.42	-62,27,661.42		-62,27,661.42
	Total Municipal fund (310)	11,56,794.68	-57,27,661.42	-45,70,866.74	-	-45,70,866.74



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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	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	1,94,544.30						
(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)	79,570.00						
Total (b)	79,570.00	-	-	-	-	-	-
Total (a+b)	2,74,114.30	-	-	-	-	-	-
(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)	2,74,114.30	-	-	-	-	-	-
Grant Total of Special Funds	2,74,114.30	-	-	-	-	-	-



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नगर पंचायत
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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	33.00	-	33.00	-	33.00
312-11	Capital Reserve	1,38,41,613.05	1,14,98,384.00	2,53,39,997.05	30,52,472.74	2,22,87,524.31
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	1,38,41,646.05	1,14,98,384.00	2,53,40,030.05	30,52,472.74	2,22,87,557.31



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Schedules to Balance Sheet

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

(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.							
(a) Opening Balance	1,75,92,844.00	2,67,144.00					
(b) Addition to the Grants*							
(i) Grant received during the year	31,46,000.00	94,20,000.00					
(ii) Interest/Dividend earned on Grant Investments	2,72,536.00						
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)	34,18,536.00	94,20,000.00	-	-	-	-	-
Total (a+b)	2,10,11,380.00	96,87,144.00	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	1,14,30,284.00	50,600.00					
Others							
Sub - total	1,14,30,284.00	50,600.00	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent							
Others	40,40,224	88,14,544					
Sub - total	40,40,224	88,14,544	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments							
Dimutation in Value of Grant Investments							
inter grant/bank charges Grants Refunded	48,50,516						
Sub -total	48,50,516	-	-	-	-	-	-
Total (c) [I+II+III]	2,03,21,023.92	88,65,144	-	-	-	-	-

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Net balance as on at the year end-- (a+b)-(c)	6,90,356.08	8,22,000.00	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	6,90,356.08	8,22,000.00	-	-	-	-	-



C. Chandra
 अधिशासी अधिकारी
 नगर पंचायत
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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		
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	-	-



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Schedules to Balance Sheet

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

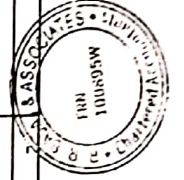
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Unsecured Loans from Central Government		
331-20	Unsecured Loans from State government		
331-30	Unsecured Loans from Govt. bodies &		
331-40	Unsecured Loans from international agencies		
331-50	Unsecured Loans from 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	1,55,389.00	-
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
	Total deposits received	1,55,389.00	-

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	-	-	-	-	-



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Schedules to Balance Sheet
Schedule B-9: Other Liabilities [Code No 350]

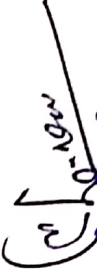
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	17,87,384.00	14,79,906.00
350-11	Employee Liabilities	5,51,250.00	1,12,228.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	-	30,202.00
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	23,38,634.00	16,22,336.00

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	-	2,28,394.00
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
	Total Provisions	-	2,28,394.00




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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 previous year
		3	4	5	6	7	8	9	10	11	12
410-10	Land	33.00	-	-	33.00	-	-	-	-	33.00	-
410-20	Buildings	54,25,721.00	10,81,037.00	-	65,06,758.00	3,91,279.50	2,06,264.20	-	5,97,543.70	59,09,214.30	50,34,441.50
410-21	Parks & Playgrounds	-	-	-	-	-	-	-	-	-	-
	Infrastructure Assets										
410-30	Roads and Bridges	1,06,01,533.00	11,97,722.00	-	1,17,99,255.00	54,44,018.84	15,25,197.37	-	69,69,216.21	48,30,038.79	51,57,514.16
410-31	Sewerage and drainage	-	-	-	-	-	-	-	-	-	-
410-32	Waterways	-	5,00,000.00	-	5,00,000.00	-	5,950.00	-	5,950.00	4,94,050.00	-
410-33	Public Lighting	-	4,33,210.00	-	4,33,210.00	-	20,577.47	-	20,577.47	4,12,632.53	-
	Other assets										
410-40	Plants & Machinery	-	89,446.00	-	89,446.00	-	4,248.69	-	4,248.69	85,197.31	-
410-50	Vehicles	71,55,628.00	44,67,264.00	-	1,16,22,892.00	39,14,048.80	11,38,401.88	-	50,72,450.68	65,50,641.32	32,41,779.20
410-60	Office & other equipment	34,20,338.66	1,79,365.00	-	35,99,703.66	30,54,254.97	80,514.13	-	31,34,769.10	4,64,334.56	3,66,083.69
410-70	Furniture, fixtures, fittings and electrical appliances	1,42,200.00	3,98,000.00	-	5,40,200.00	1,00,405.50	51,319.00	-	1,51,724.50	3,88,475.50	41,794.50
410-22	Statues, heritage assets, antiques & other works of art	-	-	-	-	-	-	-	-	-	-
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	-	-	-	-	-	-	-	-	-	-
	Total	2,67,45,653.66	83,46,044.00	-	3,50,91,697.66	1,29,04,007.61	30,52,472.74	-	1,59,56,480.35	1,91,35,217.31	1,38,41,646.05

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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 (B)	CWIP created during the year (C)	CWIP capitalised during the year (D)	CWIP at the end of FY (E=B+C-D)
Buildings				-
Parks and Playgrounds				-
Roads and Bridges				-
Sewerage and Drainage				-
Water Ways				-
Public Lighting				-
Plant and Machinery				-
Total	-	-	-	-

* 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				
Total of Investments General Fund				-	-



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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	1,21,728.00	15,01,000.00
430-20	Loose Tools		
430-30	Others		
Total Stock in hand		1,21,728.00	15,01,000.00



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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	Receivables for Property Taxes				
	Current Year (including previous year)	3,60,750.00	-	3,60,750.00	7,05,452.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	67,210.00	16,802.50	50,407.50	57,502.50
	3 years to 4 years	32,040.00	16,020.00	16,020.00	970.00
	4 years to 5 years	840.00	840.00	-	
	More than 5 years/ Sick or Closed Industries				
	Sub - total	4,60,840.00	33,662.50	4,27,177.50	7,63,924.50
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Property Taxes	4,60,840.00	33,662.50	4,27,177.50	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				
	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)	4,60,840.00	33,662.50	4,27,177.50	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.



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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		
440-30	Operations &		
Total Prepaid expenses		-	-

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	1,59,389.73	6,35,346.55
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks	3,67,201.63	1,07,253.63
450-24	Post Office		
450-25	Treasury account	8,22,000.00	28,57,533.00
	Sub-total	13,48,591.36	36,00,133.18
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	2,74,114.30	1,94,544.30
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	Sub-total	2,74,114.30	1,94,544.30
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	6,90,355.90	99,14,202.00
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks	-	50,88,253.00
450-64	Post Office		
	Sub-total	6,90,355.90	1,50,02,455.00
Total Cash and Bank balances		23,13,061.56	1,87,97,132.48



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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.)
		3	4	5	6
1	2				
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.)
		3	4
1	2		
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.)
		3	4
1	2		
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.)
		3	4
1	2		
480-10	Loan issue expenses deferred		
480-20	Discount on issue of loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	Total Miscellaneous Expenditure		


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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		
110-02	Water tax	4,48,989.00	
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	4,48,989.00	
110-90	Less		
	Tax Remissions and Refund [Schedule I - 1	-	-
	Sub-total		
	Total tax revenue	4,48,989.00	

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



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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.)
		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.)
		3	4
130-10	Rent from Civic Amenities		
130-20	Rent from Office Buildings	1,70,484.00	
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents		
	Sub-Total	1,70,484.00	
130-90	Less: Rent Remission and Refunds		
	Sub-total	1,70,484.00	
	Total Rental Income from Municipal Properties	1,70,484.00	



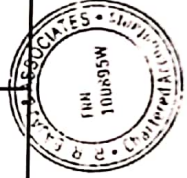

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Schedules to Income and Expenditure Account

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	5,000.00	
140-11	Licensing Fees	1,58,208.00	
140-12	Fees for Grant of Permit	3,75,000.00	
140-13	Fees for Certificate or Extract		
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	2,90,060.00	
140-40	Other Fees	6,100.00	
140-50	User Charges	2,87,090.00	
140-60	Entry Fees		
140-70	Service/ Administrative Charges		
140-80	Other Charges		
	Sub-Total	11,21,458.00	-
140-90	Less:		
	Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	11,21,458.00	-



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Schedules to Income and Expenditure Account
Schedule I-5: Sale & Hire Charges [Code No 150]

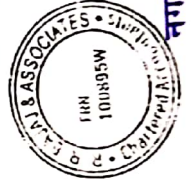
Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	65,600.00	
150-11	Sale of Forms & Publications	13,507.00	
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
Total income from Sale & Hire charges		79,107.00	-


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

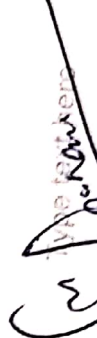
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	1,59,07,240.66	
160-20	Re-imbursment of expenses		
160-30	Contribution towards schemes		
Total Revenue Grants, Contributions &		1,59,07,240.66	-

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		
170-20	Dividend		
170-40	Profit in Sale of Investments		
170-80	Others		
Total Income from Investments		-	-




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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		
171-20	Interest on Loans and advances to	22,539.00	
171-30	Interest on loans to others		
171-40	Other Interest		
	Total. - Interest Earned	22,539.00	-

Schedule I-9: Other Income [Code No 180]

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		
180-80	Miscellaneous Income		
	Total. Other Income	-	-

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	-	-



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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	1,03,83,015.00	
210-20	Benefits and Allowances	1,70,216.00	
210-30	Pension	2,13,393.00	
210-40	Other Terminal & Retirement	1,20,000.00	
	Total establishment expenses	1,08,86,624.00	-

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	8,256.00	
220-12	Communication Expenses	3,000.00	
220-20	Books & Periodicals	-	
220-21	Printing and Stationery	51,870.00	
220-30	Travelling & Conveyance	62,447.42	
220-40	Insurance	-	
220-50	Audit Fees	-	
220-51	Legal Expenses	41,200.00	
220-52	Professional and other Fees	1,86,173.00	
220-60	Advertisement and Publicity	2,13,624.00	
220-61	Membership & subscriptions	-	
220-80	Other Administrative Expenses	8,955.00	
	Total administrative expenses	5,75,525.42	-

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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.)
	2	3	4
230-10	Power & Fuel		
230-20	Bulk Purchases	4,79,961.00	
230-30	Consumption of Stores	-	
230-40	Hire Charges	6,122.00	
230-50	Repairs & maintenance - Infrastructure Assets	30,06,831.00	
230-51	Repairs & maintenance - Civic Amenities	8,00,933.00	
230-52	Repairs & maintenance - Buildings	-	
230-53	Repairs & maintenance - Vehicles	67,000.00	
230-59	Repairs & maintenance - Others	5,73,703.00	
230-80	Other operating & maintenance expenses	9,68,936.00	
	Total Operating & Maintenance Expense	59,03,486.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	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		
240-60	Other Interest		
240-70	Bank Charges	3,245.92	
240-80	Other Finance Expenses		
	Total Interest & Finance Charges	3,245.92	-



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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	21,63,328.00	
250-30	Share in Programmes of others		
	Total Programme Expenses	21,63,328.00	-


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	13,525.00	
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	13,525.00	-




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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

- The Contractual liabilities not provided for:
 - Amount of contracts entered on account of capital works but on which no works has commenced.
 - In respect of claims against the ULB, pending judicial decisions.
 - In respect of claims made by employees.
 - Other escalation claims made by contractors.
 - In case of any other claims not acknowledged as debts.
- List of assets which have been handed over to the ULB, but the title deed has not been executed.
- TDS is deducted by ULB but TDS is not deposited and returned is not filed by the ULB.

Part II - Significant Accounting Policies

- 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.
- Depreciation has been provided on straight line method by estimating the useful life of the asset.
- Gross amount paid or payable for works based on noting's in the Measurement Book as on 31 March 2022 has been recognized as capital work in progress.
- Long term investments have been valued at cost.
- Stores and spares have been valued at cost. In determination of cost, weighted average method of costing has been used.
- In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.
- 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.
- Valuation of current investments has been done on cost.

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पौड़ी गढ़वाल



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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.

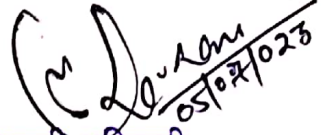
For: RR Bajaj & Associates

Chartered Accountants

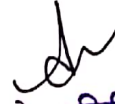


CA Mukesh Kumawat

Authorized Signatory



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