



ACCOUNTANT'S COMPILATION REPORT

To The Executive Officer, Nagar Palika Parishad Pithoragarh

We have compiled the accompanying financial statements of ULB Pithoragarh based on information you have provided. These financial statements comprise the Balance Sheet of ULB Pithoragarh 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

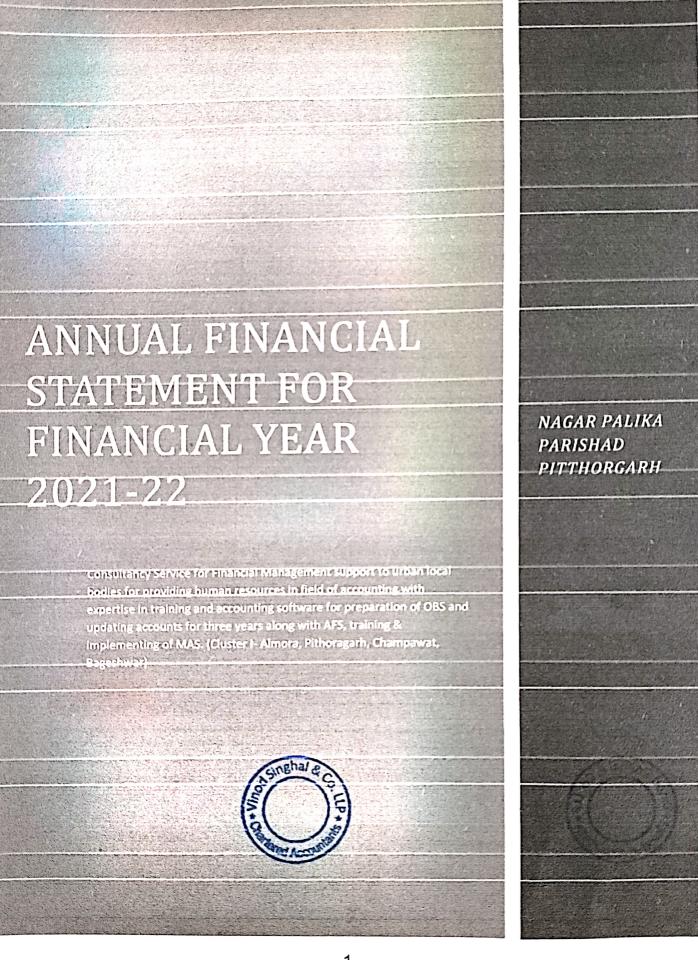
Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by the ULB to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial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

Yours Sincerely,

CA Surva Kant Sharma

DTL (M/s Vinod Singhal & Co.)



Name of ULB- Nagar Palika Parishad Pitthorgarh Balance Sheet as on 31st March 2022

ALTERNATION TO	AND THE RESIDENCE OF THE PARTY	Cabadata Ma	Current Year	Previous Year
Code of	pescription of items	Schedule No.	Amount (Rs.)	Amount (Rs.)
Accounts				
bilities				
	Own Fund Reserve & Surplus	8-1	-27,262,043.50	`-3,592,215.93
3-10	Corporation Fund/ Municipal			
3-11	Earmarked Funds	B-2	609,786,147.24	531,898,372.3
3-12	Reserves	B-3	582,524,103.74	528,306,156.4
	Total Own Fund Reserves and		74,134,012.05	103,920,095.5
3-20	Grants, Contributions for specific	B-4	74,154,020.0	
	Loans			
3-30	Secured loans	B-5		
3-31	Unsecured loans	B-6		
<u>5-51</u>	Total Loans			
	Current Liabilities and Provisions		2 224 217 62	6,543,215.0
3-40	Deposits received	B-7	5,094,017.63	0,545,225.5
3-41	Deposit works	B-8		7,824,449.0
	Other liabilities (Sundry Creditors)	B-9	11,934,056.00	7,824,443.0
3-50	Provisions	B-10		14,367,664.0
3-60	Total Current Liabilities and Provisions		17,028,073.63	646,593,915.9
	TOTAL LIABILTIES		673,686,189.42	646,593,913.3
	TOTAL CIABILITIES			
SSETS	Ter. I Associate	B-11		
4-10	Fixed Assets		687,791,861.44	603,273,667.4
	Grass Block		112,473,198.66	71,375,295.5
4-11	Less: Accumulated Depreciation		575,318,662.78	531,898,371.8
	Net Block	B-12	-	
4-12	Capital work-in-progress		575,318,662.78	531,898,371.8
	Total Fixed Assets			
	Investments	B-13	-	
4-20	Investment - General Fund	B-14		
4-21	Investment-Other Fund			Y
	Total Investments Current	B-15	-	
4-30	Stock in hand (Inventories)			
	Sundry Debtors (Receivables)	B-16	981,142.00	1172410.
4-31	Gross amount outstanding		•	
4-32	Less: Accumulated provision		981,142.00	1,172,410.9
	Net amount outstanding	B-17	- 1	
4-40	Prepaid expenses	B-18	97,386,384.64	113,523,133.0
4-50	Cash and Bank Balances	B-19	-	
4-60	Loans, advances and deposits			
4-61	Less: Accumulated provision			
	Net amount outstanding		98,367,526.64	114,695,544.
	Total Current Assets, Loans & Advances	B-20		
4-70	Other Assets	6-20		
4.00	Miscellaneous Expenditure (to	B-21		
4-80	the extent not written off)		673,686,189.42	646,593,915.
	TOTAL ASSETS		0/3,000,103.42	340,333,323.
	Notes to the Balance Sheet	B-22		

A Surva Kant Sharma

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inod Singhal & Co. LLP (Chartered Accountants)

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Name of ULB- Nagar Palika Parishad Pitthorgarh Income and Expenditure Statement for the period from 01/04/2021 to 31/03/2022

Code	Income and Expenditure Statement for the	Schedule	Current Year	Previous year
No.		No.	Amount (Rs.)	Amount (Rs.)
1	2	3	4	5
	INCOME	: Nor	STORAGE TO STORE	twitten at the first are
1-10	Tax Revenue	I-1	4,104,296.00	The state of the
1-20	Assigned Revenues & Compensation	I-2	Project Program Alberton Co. 1 Communication	and the support of the
1-30	Rental Income from Municipal Properties	I-3	1,670,000.00	2 COV3
1-40	Fees & User Charges	1-4	2,031,130.00	
1-50	Sale & Hire Charges	I-5	718,384.00	tani kesi 😐
1-60	Revenue, Grants, Contributions & Subsidies	1-6	157,648,553.54	_
1-70	Income from Investments	1-7	-	-
1-71	Interest Earned	I-8	243,357.00	
1-80	Other Income	1-9	10,081.06	
1-90	Income from Commercial Projects	I-19	and the second second	
Α	Total- INCOME	A. A.	166,425,801.60	The section of -
	EXPENDITURE			
2-10	Establishments Expenses	I-10	86,493,694.00	none i e leve
2-20	Administrative Expenses	- I-11	19,570,609.00	Ma Y
2-30	Operations & Maintenance	I-12	26,191,129.63	
2-40	Interest & Finance Expenses	1-13 le	3,970.45	et harman greeke i eg
2-50	Programme Expenses	I-14	16,738,323.00	
2-60	Revenue, Grants, Contributions & Subsidies	I-15	his or of	The policest reports and
2-70	Provisiions & Write-off	I-16	and the substitute of the pole and the state of the state	
2-71	Miscellaneous Expenses	I-17	attention =	- 1 to 1 to 2 to 2
2-72	Depreciation		41097903.09	2000 - 200
В	Total- EXPENDITURE		190,095,629.17	Matter Control of the
1. 16	for the second s			
A-B	Gross Surplus/(Deficit) of income over		-23,669,827.57	d sou
	expenditure before Prior Period Items	17	1 - 1 - 1 - 1 - 1 - 1 - 1	
2-80	Add :- Prior Period Items (Net)	I-18	being to tine is a	Alle Delbren -
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		-23,669,827.57	Interest and the me
2-90	Less:- Transfer to Reserve Funds			X 100 100 100 100 100 100 100 100 100 10
	Net Balance being surplus/(deficit) carried		-23,669,827.57	*E180,12* \$5129
-	over to Municipal Fund	لملل	And the second	Programme Control of No.

CA Surya Kant Sharma

Dv. Team-Leader

अधिशासी अधिकारी निगर पालिका परिपद, पिथौरागढ़

Vinod Singhal & Co. LLP (Chartered Accountants)

Name of ULB- Nagar Palika Parishad Pitthorgarh

Statement of Cash Flow Statement as or	31st March 2022	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Perticulars	Current Year (Rs.)	Previous Year (Rs.)	
	A CONTRACTOR OF THE PARTY OF TH	or planting of the time to appropriate about the six province depart of	
. Cash flows from operating activities	-	177 F. 18 18 1	
ash Receipt from:	Your or a kindle with a	Little Committee of the	
axation	4,104,296.00		
ales of Goods and Services	162,068,067.54		
Grants related to Revenue/General Grants	243,357.00	manufactor from the highlighten speak (15 common	
nterest Received	10,081.06		
Other Receipts	1 1	nniteament	
ess: Cash Payment for:	106.064,303.00	***	
Employee Costs		and - 1 making	HALLES AND CHILL DA
Superannuation	42,929,452.63		291 V J 1924 2 2
Suppliers	3,970.45	The state of the state of the state of	and the second second
Interest Paid	41097903.09		E5.8 (H W
Other Payments	-23,669,827.57	महाराष्ट्र स स्टाटन्तु स	" HE, UT MILL CORPS
Net cash generated from/ (used in) operating activities (a)	1 1	2.	מונות לתפייו (קיניה לחות בד
b. Cash flows from investing activities			management of the format of the second of th
(Purchase) of fixed assets & CWIP	-43,420,290.91	The second secon	Della
(Increase)/ Decrease in Special funds/ grants	-29,786,083.45		moonline
(Increase)/ Decrease in Resreves	77,887,774.91	and the second second	The was Building to the second of the
(Purchase) of Investments		51034034 1	019/31/14/00/10/10/12/1
(Increase)/ Decrease in Liabilities	2,660,409.63		al-INCOME
Add:	the or handering about the desirence	or the entertainty of the designation to the con-	A 57 T T 15 A 7 .
Proceeds from disposal of assets		<u>·</u>	311.11.174
Proceeds from disposal of investments	1-1		apint heats Expansi
Investments income received			nimst stove Expensi
Interest income received		The second secon	nethisM & Mainten
(Increase)/ Decrease in Debtors	191,268.94	Harv	and the second s
Net cash generated from/ (used in) investing activities (b)	7,533,079.12		arcst & France Expe
1 No action At 1		The same beautiful and the same of	seened amo etc
c. Cash flows from financing activities		1. 2. 0	Annual Control of the State of the Control of the C
Add:	P.CJ.F.	SHUS & SUUDING	ionue Grants, Cont.
Loan from banks/ others received			-
Less:	grander - etade (a l'abite de tales a sertes.	my make the framework of the property of the party	Ho-BithW & a onew
Loan repaid during the period		*	The first and applications are street that the areas of traction of the
Loans & advances to employees		ways would a spray with connect fings	of imeous Expensi
Loans to others			neutricom
Finance expenses	transport of course school street,	PRODUCTION OF STREET	al-exetubiture
Net cash generated from (used in) financing activities (c)	-		MALES LITTLE COMMISSION AND AND AND AND AND AND AND AND AND AN
	44 405 740 45		
Net increase/ (decrease) in cash and cash equivalents	-16,136,748.45	rave administration	es sprolus/(Deficit)
(a+ b+c)			_
Cash and cash equivalents at beginning of period	113,523,133.09		el amigna armigna
Cash and cash equivalents at end of period	97,386,384.64		t - Prigr Fried its
Cash and Cash equivalents at the end of the year comprises of the following account	97,386,384.64	n ncome over	
balances at the end of the year:			The second second of the second of the second
i. Cash Balances	07 206 204 64		s. Transfer to Ben
ii. Bank Balances	97,386,384.64	on a disease to a	dalance being such
iii. Scheduled co-operative banks			e to Muse loal Fund
lv. Balances with Post offices		1	war medi amana 20 A
v. Balances with other banks	07 206 204 64		Ⅎ
Total	97,386,384.64	-/-) '	Sharma

CA Surva Kant Sharma

LLP (Chartered Accountants)

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Schedule B-1: Corporation Fund/ Municipal Fund (Code No. 310) Code No. Particulars Opening the East	1 2 310-10 Corporation/ Municipal Fund	\Box	Total Municipal fund (310)	inaridie il		Co-Mb + State	Manie do Minos	absorption of the contract to a contract to
Opening balance is per the last account [Rc.]	3 592 715 93		-3,592,215.93	Soully & Carlotte & Ca	Based Accounts			
dditions during the	4	-23,669,827.57	-23,669,827.57					PO INL/Phon
Total (ISC.)	5 (3+4)	-23,669,827.57	-27,262,043.50		अयतामा आयकारा निन्तर पातिका परिपद, पिथौरागढ्			
Seductions during the year (Rs.)	9		•					The Taborus
Balance at the end of the current year (Rs.)	7 (5-6)	-23,669,827.57	-27,262,043.50					of the property of the second state of the second s

Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund [Code No. 311]

(Amount in Rs.)

chedule B-2: Earmarked Funds - Special Funds/Sinking Fun	NAME OF TAXABLE PROPERTY.	Special Fund	The State of State of		Special Fund S	Special Fund 6	Special Fund 7
Particulars	Special Fund	2	Special Fund 3	Special Fund 4	Special dile		
ode No.					:		
						•	r .
a) Opening Balance				2.0		1	4
b) Additions to the Special Fund					-		-
i) Transfer from Municipal Fund				igales.		1 2	
ii) Interest earned on special Fund Investment			-		1_1		
iii) Profit on disposal of Special Fund Investment	-	-	-				
iv) Appreciation in value of Special Fund Investment	- ,	-	-	-	-		
v) Other addition (Specify nature)	£ -		-	-	4-1		
rotal (b)		- ·	47				-
Fotal (a+b)			[8]	· .	2	A. F. E. P	·
(c)Payments out of funds			97	E.			
i) Capital expenditure on		,	ं च	#: #	1	1 0,5	
Fixed Assets*				11/3	1	1	
			, E	HI C	[8].	1 2 -	
Others			-1	7	1,8	1 1	1 - 1
sub-total				·	17	11 体地	
(ii) Revenue Expenditure on		-			1.1	1 170.5	图 音音 -
Salary, Wages and allowances etc.		-		13.911.00			
Rent	-	-	The state of the s				3 2 2
Other administrative charges	-	, -	inuaci.	\geq .	100		. 38 4
Sub - total	-	-	(3)		/		
(III) Other:				NO + Vinor			42
Loss on disposal of Special Fund Investments			-	-		1	-
Diminution in Value of Special Fund Investments							-
Transferred to Municipal Fund	-			-	-	1 1 -	
		 	-		13	1	LE .
Sub -Total	-	· .	-	 	E		13
Total of (i+il+lii) (c)		 			12.13	, d =	
Net balance at the year end — (a+b)-(c) Grant Total of Special Funds		 	 		-	-	17



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Cahadala 2	D 3. December	[Code No 312]	

Code No	Particulars	English Balance	Addition during	Total :	Deduction	Balance at the end of
COM NO.	The second secon	(Rs.)	the year (Rs.)	(Rs.)	during the year. (Rs.)	the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	•			- ·	277.00
	Capital Reserve	277.00		277.00	•	
	Grant Against Fixed Assets	531,898,095.33	118,985,678.00	650,883,773.33	41 ,097, 9 03.09	609,785,870.24
	Borrowing Redemption Reserve		eria estala	Las Karris.	Terre Aut	
312-40	Statutory Reserve					
312-50	General Reserve	-	•			
	Revaluation Reserve		•	1-17		500 705 447 24
222 00	Total Reserve funds	531,898,372.33	118,985,678.00	650,884,050.33	41,097,903.09	609,786,147.24

Res	erve run	os	331,030,372.33	118,383,078.00 0.	0
					(b) Action to the Crantel
			00.212.00	50.354,541.00	It getting box one treed of
			Silleridi	(6)	()) and the it me bearing brighted consent (a)
			Singhal out	15	अ अधिशासीं अधिकारी
			A Acco		र्गाभिंगरं पालिका परियम्भिंसेधीङ्गगढ
			Teren Acco	uria	Living of the control
		-	00.110/0000,681	50,254,511.00	(d) IsloT
		-	282,848,707.50	85,336,260.00	(d+s) isroT
			antaga kan-anjintah terjapi ain ingerip in atti mengengan ain	rak ran dinamenamendikan sa mengaman	(c) Poyncots out of lunda
		and			(i) Cupital Expenditure on
			94,382,407.00	24,603,271 00	Territori, Devid
				00 1 1 2,600,72	Section 18 cm
		A TO STANDARD OF MOTOR AND	The control of the co		- (8.17) of
		-	94,382,497.00	24,605,271.00	'sto: 'cte'
					nn etallbnegx\$ sunsyw ³ (ll).
					"Calary, Whiges and allowances etc.
			100,313,270	16,177,380	
			100,373,270	16,177,380	Sub · bolai
					Fill Stear:
			000,000.5		
					in tert grantfoselja chernýsela Grantis Bencimbert
				106 115 62	in the spirits
			199,755.677		Total (c) [14:8:11]



(a)-(d+s) --hou year und--(a+b)-(c)

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.			nga Winner - All	2	42.1 ×	37	1.1.1
a) Opening Balance	35,081,719.00	68,838,376.50	_	innud a	Hero's a		
b) Addition to the Grants*							_
i) Grant received during the year	50,254,541.00	184,010,411.00	-	-	-	-	_
ii) Interest/Dividend earned on Grant Investments	70	18		-	*	-	
(iii) Profit on disposal of Grant Investments		() ×	-	-	-	-	
(iv) Appreciation in Value of Grant Investments	- File		-	-	-		_
(v) Other addition (Specify nature)	>	• ·	-	-	-		
Total (b)	50,254,541.00	184,010,411.00	-	<u> </u>	-	_	
Total (a+b)	85,336,260.00	252,848,787.50	-	<u> </u>	-		
(c) Payments out of funds							
(i) Capital Expenditure on					`		
Fixed Assets*	24,603,271.00	94,382,407.00	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub - total	24,603,271.00	94,382,407.00	-	-	-	-	_
(II) Revenue Expenditure on	¥						
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	1	_
Others	16,177,380	100,373,270	-	-	ļ -	-	
Sub - total	16,177,380	100,373,270	<u> </u>	ļ-	-	<u> </u>	-
(iii) Other:							
Loss on disposal of grant Investments	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-
Inter grant/bank charges Grants Refunded	23,514,707	5,000,000	<u>'</u>	ļ ·	-	-	-
Sub -total	23,514,707	5,000,000	-	<u> </u> -	-	-	-
Total (c) [i+ii+iii]	64,295,358.20	199,755,677	-	-	-	-	-
Net balance as on at the year end (a+b)-(c)	21,040,901.80		$\rightarrow a$	-	-	•	<u> </u>
Total Grants & Contribution for Specific Purposes	21,040,901.80	53,093,110.25		, -		<u> </u>	



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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 institutions	35 g a	-
330-60	Other Term Loans	· · · ·	-
330-70	Bonds & debentures		
330-80	Other Loans	, -	
	Total Secured Loans	A	-



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

ode 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	•	6.0	
331-30	Unsecured Loans from Govt. bodies & Associations		14 1	
331-40	Unsecured Loans from international agencies		R	
331-50	Unsecured Loans from banks & other financial		ph Pr	
	institutions	•	TR.	
331-60	Other Term Loans		, ,	
331-70	Bonds & debentures		· ·	
331-80	Other Loans			
Un-Secu	ital Un-Secured Loans	•		

Schedule B-7: Deposits Received [Code No 340]

Previous Year Amount (P.C.)	63 6 543 215 00		100	100	VIV	.63 6,543,215.00	
Current Year Amount (Rs.)	5 094 017 63					5,094,017.63	
Code No.	2 Denosite From Contractors and suppliers	Refundable Deposits received for revenue	connections	Deposit From staff	Deposit - Others	received	
Code No.	340-10	340-20		340-30	340-80	Total deposits received	

Schedule B-8: Deposit Works [Code No 341]

	the Market Market and Constitution of the Cons		_	_	_		_	
	e eamed	7	1.0	-144		- ch/	· Parell And	
	Incom	4					Town - Both	
AMOUNT IN KS.	Balance outstanding at the end of the current year Amount (RS)	6	1 1 1	- 1			and the second second second second	
	Util sation / expenditure Amount (Rs)	2	•		. • (c)	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Springer - Colo	
	Additions during the current year Amount (Rs)	4	•		•	•	•	
	Opening balanci as the beginning of the year Arrount (Rs)	3	•	•	•	•	•	
	Name of Funding agency	2					Total of deposit works	
	Code No.	1	341-10-01	341-10-02	341-10-03	341-10-04	/eday	5.5

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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	5,547,656.00	2,676,869.00
350-11	Employee Liabilities	6,386,400.00	4,959,315.00
350-12	Interest Accrued and Due	professional Profession	
350-20	Recoveries Payable		188,265.00
350-30	Government Dues Payable	·	- 1 1 1 1 1 1 1 - 1
350-40	Refunds Payable	1 1 1 4 1	1111111
350-41	Advance Collection of Revenues	· -	(1) 1 1 .=1
350-80	Others		100 40114 1 1-1
Tota	Other liabilities (Sundry Creditors)	11,934,056.00	7,824,449.00

Schedule B-10: Provisions [Code No. 360]

Schedule	5-10. Provisions [code No. 500]	NEW PROPERTY.		1-10-50			经现代的	April 200 San
Code No.	Varticulars		100	33133452	A REPORT	THE COURSE SHAPE STATES	rrev	中国上,1874年中华大学的中国的大学的中华人
	图	是有主义			UIL	机场影響	Mary Info	unt (Rs.)
1	2	13	华.	ì	3	PROFILE.	Wit.	4
360-10	Provision for Expenses	13				1 17-1	1 15 124	, Mil
360-20	Provision for Interest	1 10	3	8	8	10) 5(Ye)	xistals:	18/8/11/20
360-30	Other Provisions	100	953	E	9.	54.2	4	18 311 -
	Total Provisions	13	17 1 10 0 10 1	10	(4)	CREE	(BUCK)	は性に



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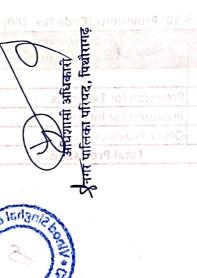


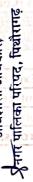
Schedules to Balance Sheet Name of ULB- Nagar Palika Parishad Pitthoragh

Schedule	Schedule B-11: Fixed Assets [Code No 410 & 411]						Actimitated	ted Deprin Inflori		Ner Bly	
100	Pertoles	Opening Selamas	Sadthless during Desi	und obts of units Transfer Tra	the very	Opening Balance	shalitions during E	and the period	of the year	As the end of Current year	ik predost
建		あるともなった。それは	Section of the sectio		A STATE OF THE PARTY OF THE PAR	7	8	6	10	11	12
1	2	377.00	1 557 775 00	1	1 557 552 00		1.00	-		1,557,552.00	277.00
410-10	Building	00 000 871 665	11 707 709 00	,	333.886.409.00	16,395,256.16	10,477,698.40	- 1 1 4	26,872,954.56	307,013,454.44	305,783,443.84
410-21	Parcs & Playgrounds	\$00,009.00	4,404,722.00		4,904,731.00	95,000.00	728,634.14	-	823,634.14	4,081,096.86	405,009.00
	Infrastructure Assets							1	10 300	20 070 007	77 147 913 60
410-30	Roads and Bridges	105,483,100.00	42,072,888.00	- /	147,555,988.00	28,335,286.31	18,427,822.66		46,763,108.97	100,792,879.03	77 574 500 11
410-31	Sewerage and drainage	84,360,400.00	10,332,224.00	-	94,692,624.00	10,885,909.89	5,994,043.10	- + - + - +	16,879,952.99	77,812,671.01	13,4/4,490.11
410-32	Waterways	,	14.041,176.00		14,041,176.00		302,937.34	-	302,937.34	13,738,238.66	
410-33	Public Lighting	12,794,555.00			12,794,555.00	2,363,099.00	1,215,483.00		3,578,582.00	9,215,973.00	10,431,456.00
	Other assets		7					have de la	The second second second	02 500 500	4 405 443 50
410.40	Plants & Machinery	2,315,000.00	- 6	•	2,315,000.00	1,209,587.50	219,925.00		1,429,512.50	885,487.50	1,105,412.50
410.50	Vehicles	8.428.791.00	T)		8,428,791.00	5,647,938.44	577,770.15		6,225,708.59	2,203,082.41	2,780,852.56
410-60	Office & other equipment	1,146,581.44	C F		1,146,581.44	346,905.92	178,811.17	400 cm 6 -1	525,717.09	620,864.35	799,675.52
410-70	Furniture, fixtures, fittings and electrical appliances	606,254.00	52,200.00		658,454.00	126,821.10	62,553.13	A STATE OF THE STATE OF T	189,374.23	469,079.77	479,432.90
410-22	Statues, heritage assets, antiques & other works of art	4,150,000.00	350,000.00	•	4,500,000.00		11		0	4,500,000.00	4,150,000.00
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	61,310,000.00	献	3	61,310,000.00	5,969,491.25	2,912,225.00		8,881,716.25		55,340,508.75
	Total	603,273,667.44	84,518,194.00		687,791,861.44	71,375,295.57	41,097,903.09	-	112,473,198.66	\$75,318,662.78	531,898,371.87
			Mary Comment								











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

Details of Fixed Asset head*	the beginning of FY	created during the year	capitalised during	the end of FY
(A)	(B)	(C)	(D)	(E=B+C-D)
Buildings				
Parks and Playgrounds			A	
Roads and Bridges			-	
Sewerage and Drainage			10	
Water Ways		-		
Public Lighting			a man from the same	1 1 E 1 E
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)

ma	 ٠	Dr

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5 - 1 - 12 - 5 · · · ·	6
420-10	Central Government Securities	The second secon	1 · 1	- Co. 1 Part 1	V A 1 11 •
420-20	State Government Securities	A STATE OF S		•	
420-30	Debenture and Bonds	e e e e e		A 14 "	
420-40	Preference Shares	100			
420-50	Equity Shares		A 11 70 1 100		. 1 II II II I
420-60	Units of Mutual Funds		-		
420-80	Other Investments		•		and the second second
Total of Investments General F	und		and the particular and		



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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		-	1 -	part of the second of the
421-30	Debenture and Bonds		and personal research on the section of		
421-40	Preference Shares			as made and many	The second secon
421-50	Equity Shares		-		be t
421-60	Units of Mutual Funds	100 A 60 82	South and the company of the	the state of the state of the	Comment of the state of the sta
421-80	Other Investments			a hand the water of	2, 2, 2, 6, <u>9, 3, 5, 6</u> ,
To	tal of Investments Other			-	i\ 1834 - n4

Schedule B-15: Stock in Hand (Inventories) [Code 430]

Code No.	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
1	2	3	4
430-10	Stores		
430-20	Loose Tools		
430-30	Others	and the second	
	Total Stock in hand	•	-





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

ode No.	Pentrifica	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	, Not Amount (Rs.)	Prévious Year Net Amount (Rs.)
1	2 1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	10003124	4 (Code No. 432)	5-3-4	6
431-10	Receivables for Property Taxes		2		
	Current Year	483,436.00	a management	483,436.00	550,321.94
	Receivables outstanding for more than 2 years but not exceeding 3	I shacety it.	13 mil hum	08-01	
	years 3 years to 4 years		inensque bla	e-9 letoT.	
	More than 5 years/ Sick or Closed Industries	_		-	
		483,436.00	TO SERVICE STATE	483,436.00	550,321.94
		483,438.00		Section 1	
	Less: State Govt Cesses/ levies in Property Taxes - Control account			And the state of the state of the	550 221 04
	Net Receivables of Property Taxes	483,436.00	1100	483,436.00	550,321.94
431-19	Receivables of Other Taxes	- den	Salunce with E	the control of the co	
	Current Year	- 2	Municipal Fun	-	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	: sar	A beautitional	17-09	-
	3 years to 4 years	dos-t-	Tubania? ventro	55.22	
	More than 5 years/ Sick or Closed Industries	and the rate	of belated to	50-23	
	Sub - total	-		en h	and the second s
	Less: State Govt Cesses/ levies in Property Taxes - Control account	111	HOUSE MUSSON	50-25	-
	Net Receivables of Other Taxes	4	lstot-due	-	-
431-30	Receivables of Cess	Table Charles			
	Current Year	- 7/186	Balance with £	-	
	Receivables outstanding for more than 2 years but not exceeding 3	9	special Funds	Control of the substitute of the control of the con	
	years	olo	H leastinodel	1000	
	3 years to 4 years	the second secon	Jubadya radiC	25.02	-
	More than 5 years/ Sick or Closed Industries	OSI DIIVE	ab aslaba to	£A-00	•
	Sub - total	A CONTRACTOR OF THE PROPERTY O	107/14/16/2		SEARCH CONTRACT CONTRACT CONTRACT
431-40	Receivables from Other Sources		Sub-total	Commission of the contract of	
	Current Year	497,706.00		497,706.00	622,089.00
	Receivables outstanding for more than 2 years but not exceeding 3	To stee	Balanca with L	-	-
	years 3 years to 4 years		sheaf frago		
4	More than 5 years/ Sick or Closed Industries	67,11	# beenknobsi	The second secon	Service of the servic
	Sub - total	497,706.00	- O kat the second	497,706.00	622,089.0
	Total of Sundry Debtors (Receivables)	981,142.00	12 Takes to the for	981,142.00	1,172,410.9

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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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	-	Fr. 1-24
440-30	Operations & maintenance	and the second section of the section of the second section of the sect	in that so years now the con-
Total Pre	paid expenses	-	• • • • • • • • • • • • • • • • • • •

Schedule B-18: Cash and Bank Balances [Code No 450]

Code No.	Particulars	Current Year	Previous year
		Amount (Rs.)	Amount (Rs)
1 450.10	2	3	seed treated 4 more within
450-10	Cash	-	* · ·
	Balance with Bank -		neer swytus
450.24	Municipal Funds	0.705.074.54	4 004 464 74
450-21	Nationalised Banks	2,796,271.51	4,801,164.71
450-22	Other Scheduled Banks	•	may be of signer (
450-23	Scheduled Co-operative Banks	29,345,874.88	23,033,691.88
450-24	Post Office	-	-
450-25	Treasury account	Organization of Rights and the Pilot	in a tokulo glagoska ka il suine dibu
-	Sub-total	32,142,146.39	27,834,856.59
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	to and up -	· (29)
450-42	Other Scheduled Banks	23,327,200.25	4,105,135.50
450-43	Scheduled Co-operative Banks		d base that free times of the open
450-44	Post Office	And the second of the second s	
	Sub-total	23,327,200.25	4,105,135.50
15-7 (Mr. 1996)		1	
	Balance with Bank - Grant Funds		- 1660)
450-61	Nationalised Banks	- Th	
450-62	Other Scheduled Banks	For given the two to the following sector of a constant of the	to the control of the
450-63	Scheduled Co-operative Banks	graphics and the control of the cont	Turney Reptors (Retained
450-64	Post Office		-
450-65	Treasury -Grant Funds	41,917,038.00	81,583,141.00
	Sub-total	41,917,038.00	81,583,141.00
Total Cas	h and Bank balances	97,386,384.64	113,523,133.09



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Schedule B-19: Loans, advances and deposits [Code 460]

CON NO	B-19: Loans, advances and deposits (Co	Opening	Pald	Recovered during the	Balance
	Particulars	Balance at the beginning of the year (Rs.)	during the current year (Rs.)	Year (Rs.)	outstanding at the end of the year (Rs.)
1	2	3 4 1 1 1	4 Television of the American	5	6
460-10	Loans and advances to employees		and a series business.	Charles where a colone of the case of the	
	Employee Provident Fund Loans		and the second second second second second		
460-30	Loans to Others	-	· · · · · · · · · · · · · · · · · · ·	1100	•
460-40	Advance to Suppliers and Contractor	-	-		
460-50	Advance to Others		and a state of the factorist of the couple of the property of the second	and the control of the control of	and the second s
460-60	Deposit with External Agencies	· · · · · · · · · · · · · · · · · · ·		7 b	
460-80	Other Current Assets	-	-	W 1 20 7 1 1 18 .	
	Sub -Total	· ·	-		
	Less: Accumulated Provisions against Loans, Advances and Deposits		and the second of the second o	Married H. X.	11:08
	(Schedule B - 18 (a))	The same of the sa		at reagns are vive	la Gla
	Total Loans, advances, and deposits	-		Me the west of the	

Schedule B-19 (1): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (R4)
1	2	3	4
461-10	Loans to Others	1	_
451-20	Advances	to the common confidence and the second	The state of the s
461-30	Deposits		-,
	Total Accumulated Provision	•	graphic and principle

Schedule B-20: Other Assets [Code No 470]

Contract of the	Code Na.	Particulars	Current Year Amount (94)	Previous year Amount
ľ	1	2	3	4
Ţ	470-10	Deposit Works		
Γ	470-20	Other asset control accounts	-	-
ſ		Total Other Assets	·	and the same of th

Schedule B-21: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

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Code No.	Particulars	Current Year Amount	Previous year Amount
1	2	3	** ** *** ** ** * 4 ***
480-10	Loan issue expenses deferred		
480-20	Discount on issue of loans	-	lod
480-30	Deferred Revenue Expenses	- 11 W ₂ 1 C 14 A • 1	De Budals
480-90	Others	THE REPORT OF THE PARTY OF THE	1.61
To	otal Miscellaneous Expenditure		17/ 1/2
	to south tien	रां भीरत	131 13

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Schedule I-1: Tax Revenue [Code No 110]

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
	2	2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	7 4
110-01	Property tax	2,341,500.00	
110-02	Water tax		Mary Marine Difference
110-03	Sewerage Tax		
110-04	Conservancy Tax	_	ngrasiyati kara s
110-07	Vehicle Tax	the same the same of the same	18 W
110-08	Tax on Animals	2. Francisco	- 1
110-11	Advertisement tax	738,288.00) net
110-12	Pilgrimage Tax	the region of	City adding for 1.
110-80	Other taxes	1,024,508.00	g saeb
	Sub-total	4,104,296.00	
110-90	Less Tax Remissions and Refund [Schedule I - 1 (a)]	·	August 1995 August
	Sub-total	-	
	Total tax revenue	4,104,296.00	

Schedule I-1 (a): Remission and Refund of taxes

Code No.	- Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	harmon 2 of the Arm stands of the stands	3	4
1100100	Property taxes	and the second second second second	
1101100	Advertisement tax	n l grin - 1	integral of the second
1108000	Others Licence Fees	and the second s	1 774.1.
Tota	I refund and remission of tax revenues	action of the military	AND WIND STATE

Note: The totals of this Schedule should be equal to the amount as per the total in Schedule I - 1

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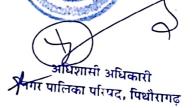
Schedule I-2: Assigned Revenues & Compensation (Code No 120)

Code No.	Particulars		Previous Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others	and the second s	
120-20	Compensation in lieu of Taxes/ duties		- 1 J - 1
120-30	Compensation in lieu of Concessions	1 1 1 1 1 1	
To	otal assigned revenues & compensation	Y Y	101.777 - 0.

Schedule I-3: Rental income from Municipal Properties (Code No 130)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	n	4
130-10	Rent from Civic Amenities	1,670,000.00	v 40 400 − €
130-20	Rent from Office Buildings	į/ toù . - jr	-
130-30	Rent from Guest Houses	· _	- Hores
130-40	Rent from lease of lands	2 - mis a D trong	rod many
130-80	Other rents	-	V · · · · · · · · · · · · · · · · · · ·
	Sub-Total	1,670,000.00	
130-90	Less: Rent Remission and Refunds	D early send mo	i emosal Isloi
ha.	Sub-total	· · · · · · · · · · · · · · · · · · ·	7, T
Tota	al Rental Income from Municipal Properties	1,670,000.00	-





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 Charges	3,350.00	and the same and the same
140-10	Licensing Fees	209,496.00	
140-11	Fees for Grant of Permit	A point or great three littles and Mark and State and St	a management of the same property of the same of
140-13	Fees for Certificate or Extract	138,556.00	where is the property of the property of
140-14	Development Charges	230,670.00	a series and a series of the series of
140-14	Regularisation Fees	17,200.00	and the contraction of the contract of
140-13	Penalties and Fines	52,850.00	<u> </u>
140-40	Other Fees	1,254,757.00	well the statement for the
140-50	User Charges		
140-60	Entry Fees		
140-70	Service/ Administrative Charges	124,251.00	ŧ .
140-80	Other Charges	The state of the s	I A STATE OF A STATE OF
	Sub-Total	2,031,130.00	en in imadem.
	Less:	20216	ten bir or birs
140-90	Rent Remission and Refunds	. zbnati	ease months.
5	Sub-total		Street sents
Tot	al income from Fees & User Charges	2,031,130.00	276

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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		Taritan , gree statement of
150-11	Sale of Forms & Publications	718,384.00	The second section is a second section of the se
150-12	Sale of stores & scrap	And the second section of the section of t	A shake with a property of the same
150-30	Sale of Others	May represent tables. The special interest of the second	
150-40	Hire Charges for Vehicles	Secure of the second of the se	100 4 9 (1) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
150-41	Hire Charges for Equipment	-	-
Total	income from Sale & Hire charges	718,384.00	or A hard for the same of the same

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]

Code No.	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	157,648,553.54	100 st s skog tot 111
160-20	Re-imbursement of expenses	Commence of the second of the second	
160-30	Contribution towards schemes	Control Communication (Assessment Control Cont	A Description of the second of
Total Reve	enue Grants, Contributions & Subsidies	157,648,553.54	- 17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

Schedule I-7: Income from Investments - General Fund [Code No 170]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
170-10	Interest on investments	3 FW 15 PM 15 15 15 16	og girter daruşdı.
170-20	Dividend		The second secon
170-40	Profit in Sale of Investments	rangement of lands over state of the first	
170-80	Others	11.57 W 11.12 11.12	M. D
To	otal Income from Investments	- CATLLY 1514	ay men amosn.



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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	243,357.00	
171-20	Interest on Loans and advances to	a service of the serv	
171-30	Interest on loans to others	The second of th	
171-40	Other Interest		
10	Total Interest Earned	243,357.00	

Schedule I-9: Other Income [Code No180]

Code No.	Particulars .	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited		-
180-11	Lapsed Deposits	Substitute of the Company of the Com	
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	10,081.06	
180-80	Miscellaneous Income		e 1 - 1
E -	Total. Other Income	10,081.06	

Schedule I-19: Income from Projects taken on Commercial basis [Code No 190]

Code No	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
1	2	3	4
190-10	Income from commercial projects	-	
190-10	Income from Deposit works	- 1	- · · · · · · · · · · · · · · · · · · ·
Tota	al Income from Commercial projects	group projection of gaple depositions agreed a register for the field of the contract of the c	results and discontinuous and account of the control of the contro



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Schedule I-10: Establishment Expenses [code no 210]

Code No.	Particulars.	14、10、10、10、10、10、10、10、10、10、10、10、10、10、	Previous Year Amount (Rs.)
	2 constant outside and address of	141 Tan 20 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4
210-10	Salaries, Wages and Bonus	78,517,693.00	Author to the second
210-20	Benefits and Allowances	173,625.00	-
210-30	Pension	7,802,376.00	
210-40	Other Terminal & Retirement Benefits	a tank a tan A tank a tan	· gran, habit
7	Total establishment expenses	86,493,694.00	The said of the State of the St

Schedule I-11: Administrative Expenses [Code No 220]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	2,	3	4
220-10	Rent, Rates and Taxes		¥.1
220-11	Office maintenance	5,097,965.00	-
220-12	Communication Expenses	可能 W "高点"—	
220-20	Books & Periodicals	<u>-</u>	
220-21	Printing and Stationery	624,674.00	-
220-30	Travelling & Conveyance	5,830,104.00	erstont Langten
220-40	Insurance	115,377.00	and sheet nowering
220-50	Audit Fees Audit Fees Audit Fees	s euro Internatiskoer	ON BURNING THE TITE
220-51	Legal Expenses		_
220-52	Professional and other Fees	548,027.00	U.S. L. 14 1 1 1 1 1 1 1 1 1 1
220-60	Advertisement and Publicity	7,354,462.00	
220-61	Membership & subscriptions	A STATE OF THE PARTY OF THE PAR	
220-80	Other Administrative Expenses		
	Total administrative expenses	19,570,609.00	de al series e

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Schedule I-12: Operations and Maintenance [Code No 230]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	5,086,823.00	desired officer or would start strong .
230-20	Bulk Purchases	a region communication of the contract of the	and for the second
230-30	Consumption of Stores	2,780,792.00	
230-40	Hire Charges	1 P = 1	1
230-41	Repair and Maintenanace Statues and Heritage Assets	923,760.00	aly mides
230-50	Repairs & maintenance -Infrastructure Assets	9,662,368.63	01 1-
230-51	Repairs & maintenance - Civic Amenities	1,893,708.00	
230-52	Repairs & maintenance - Buildings	3,295,007.00	TT 1 mintered 12 -
230-53	Repairs & maintenance - Vehicles	342,730.00	- Walley F.
230-59	Repairs & maintenance - Others	2,092,115.00	10 m
230-80	Other operating & maintenance expenses	113,826.00	or the free area to be a superior and the
T	Total Operating & Maintenance Expense	26,191,129.63	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	- 1.21 A C 2 CO	Tenodal 3 bins air	275 L 624 S F
240-10	Interest on Loans from the Central Government	TRY TO TO THE VAL	411 0F-055 1-
240-20	Interest on Loans from the State Government	lanti•.	and proce 1-
240-30	Interest on Loans from Government Bodies & associations	29.733	220 80 Aug
	frame to the same of the control of	\$1, Y	a il wy man
240-40	Interest on Loans from International Agencies	A 2 2	-
240-50	Interest on Loans from Banks & Other Financial Institutions	:- sement and Pc	- 220,00 1/4
240-60	Other Interest	the transfer of the second sec	-
240-70	Bank Charges	3,970.45	
240-80	Other Finance Expenses	matepathed the Court	U
	Total Interest & Finance Charges	3,970.45	_

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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	16,738,323.00	
250-30	Share in Programmes of others	-	-
sta in	Total Programme Expenses	16,738,323.00	jeto or ort re.

Schedule I-15: Revenue Grants, Contributions & Subsides [Code No 260]

Code No.	Particulars	AND A SECTION OF THE PARTY OF T	Previous Year
		Amount (Rs.)	-Amount (KS)
1	2	3	4
260-10	Grants Given (Give details)	or no wens o	SAPU HAS CT
260-20	Contributions Given (Give details)	-	-
260-30	Subsidies Given (Give details)	Sections of war . + -	company to
Total	Revenue Grants, Contributions & Subsidies given	nete morte de.	w be din 19 it

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	-	zaisan unitu
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	der to suite-in	1 ammondas 1
270-50	Miscellaneous Expense written off	-	
	Total Provisions & Write off		

Schedule I-17: Miscellaneous Expenses [Code No 271]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
ing in the second	2	3	4
271-10	Loss on disposal of Assets	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ni si marana di
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	-	. Kanir
1	otal Miscellaneous expenses	•	

Schedule I-18: Prior Period Items (Net) [Code No 280]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2.75	Prior Period Income	· Cycle 1 Sec.	n and . w •
	Prior Period Expenses	•	•
	Total Prior Period (Net) (a-b)		

25

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4. Eartingent Assets represents in low

ULB NAME: NAGAR PALIKA PARISHAD PITTHORGARH

Part I - Notes to Accounts

- 1. The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements is provided wherever necessary and any material fact which has a bearing on the Financial Statements has disclosed. Items that require disclosure in the notes to accounts include contingent liabilities, if any, events occurring after the Balance Sheet which have an impact on the Financial Statements, extraordinary items, if any, legal disputes, the final disposal of which will have an effect on the Financial Statements, etc.
- 2. ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from 1st April, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.
- 3. Contingent Liabilities represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. It represents a claim against the ULB which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.
- 4. Contingent Assets represents inflow of economic benefits or service potential is probable, but not virtually certain.

5. Contractual liabilities not provided for:

- **5.1.** Amount of contracts entered on account of capital works but on which no works has commenced, or contracts entered but part payments have been made and there is a contractual balance to be paid later upon completion of work
- **5.2.** In respect of claims against the ULB, pending judicial decisions
- 5.3. In respect of claims made by employees
- **5.4.** Other escalation claims made by contractors
- 5.5. In case of any other claims not acknowledged as debts
- 6. Previous year's figures have been regrouped/ rearranged.
- 7. Reserves and surplus



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- 7.1. Municipal General Fund: The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31st March, 2022 was stood with Rs. -2,72,62,043.50 /- after considering the effect of income & expenditure.
- 7.2. Earmarked Fund: Funds representing Special Funds to be utilised for specific purposes. No such fund was available/ created at ULB.
- **7.3. Reserves:** The Reserve which represents capital contribution was stood as on 31st March, 2022 amounting to Rs. 60,97,86,147.24/- that has been created by capitalizing the asset.

8. Fixed Assets and Depreciation along & street documents & the speed even structure of the Fixed Assets and Depreciation along the street documents are street as the speed even street as the spee

8.1. Details of Special nature fixed assets are as follows as on 31st March, 2022:

SI No.	Details	划成是是这位的特别是这	Accumulated Depreciation on as on 31 st March, 2022 (Rs.)	Any Other Details
1	Fixed Assets	68,77,91,861.44	11,24,73,198.66	NA
2	Fixed Assets which are not physically identified or traced	Vanual 2021.	NA gnithing Accounting on	NA existatiu
3	Fixed Asset under Leases and Hire Purchases			
≈ i)	Lease	0 -	NA	NA
ii)	Hire Purchases	0	NA TESTION STREET	NA
	Total	0	NA	NA

8.2. List of assets which have been handed over to the ULB, but the title deed has not been executed:

SN	Category of Asset	Particulars of Asset	Date of Handover	Cost of Assets	
		ULB does r	not provide such information	· prosedu in items for	W.

8.3. List of assets, of which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet:

SN	Category of Asset	Particulars of Asset	Asset Identification	Nominal Value of	Reason for uncertainty
	de desputado de como en la seta espera espais de se espera de como en espera en espera en en el como en el com Como espera en el como en el como espera en el como espera en el como en el como en el como en el como en el c		no. No.	Asset	of Value
			NIL		
1					Assigned Revenu



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8.4. List of assets which are in permissive possession and no economic benefits are being derived from it:

SN Ca	itegory of Asset	Particulars of	Asset	Location of	Date of Acquisition	Written down
		Asset	Identification no.	Asset	of Asset	value as on
						31/03/2022
		U	ILB does not provide s	such information	1	c.t (.

- 8.5 Capital Work in Progress amounted to Rs. Nil.
- 9. Balance Sheet and notes to accounts have been prepared as per documents & information made available to us by the ULB.

Part II - Significant Accounting Policies

1. Basis of Accounting

- 1.1. The Financial Statements for the Financial Year 1st April 2021 to 31st March 2022 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual 2021.
- 1.2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.
- 1.3. All figures are in Indian Rupees.

2. Historical Cost and Going concern

- 2.1. Financial Statements have been prepared on historical cost convention.
- 2.2. Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

3. Recognition of Revenue

3.1. Non Tax Revenue

- a. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.
- b. Revenue in respect of Trade License Fees are accrued in the year to which it pertains, when demands are ascertainable based on the terms of the Acts and Rules.

3.2. Assigned Revenue

a. Assigned revenues like Duty/Surcharge on transfer of immovable properties are accounted during the year only upon

Singhal of the state of the sta

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actual receipt.

3.3. Other revenue

- a. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, are recognized in the period in which they become due i.e. when demand is ascertainable.
- b. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, are recognized on actual receipt.

4. Recognition of Expenditure

- 4.1. Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards contributory pension fund has been accounted as and when the salary expenditure is accrued.
- 4.2. Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
- 4.3. Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.
- 4.4. Other Revenue Expenditures are treated as expenditures as and when they become due.
- 4.5. Provisions for expenditures are made at the year-end for all bills received.

5. Fixed Assets (ASLB – 17)

5.1. Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.
- b. Assets costing less than Rs.5000 are written off.
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made is recorded at nominal value of Re. 1/-.
- d. Gross amount paid or payable for works based on noting in the Measurement Book as on 31 March 2022 has been recognized as capital work in progress.
- e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.

5.2. Depreciation is provided on Straight Line Method.





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- a. Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM 2021.
- b. Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1). For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.

6. Long Term liabilities:

6.1. Long Term liability is made up of Borrowings directly taken by the ULB as well as those given as part of schemes sponsored by Central/ State Government or by multilateral or any other funding agencies. Liability under direct borrowing is accounted for on the basis of actual receipt of funds.

7. Grants

- The closing balance of Grant as on 31.3.2022 is Rs. 7,41,34,012.05 /- and opening balance of Grant as on 1.4.2021 is Rs. 10,39,20,095.50.
- 7.2. Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognized as income in the accounting period in which the corresponding revenue expenditure is charged to income and Expenditure Account.
- 7.3. Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.
- 7.4. Capital Grants received by the ULB as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the ULB, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

8. Employee benefits

- 8.1. Contributions for retirement benefits such as Pension, gratuity, etc., made by the ULB are recognized as and when they are due.
- 9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

10. Deposit Received from Contractor and Suppliers Amounted to Rs. 13,36,921 as on 31.5.2022

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Part III - Disclosure

1. General:

a. Age analysis of receivables and payables

		Balance as on	Age-wise analysis			
S. No.	Particulars	31/03/2022	Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables	and the second of the second o				
	Property Tax	4,83,436.00	4,83,436.00	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	4,97,706.00	4,97,706.00	0	0	0
~ .	Total Receivables	9,81,142.00	9,81,142.00	0	0	0
2	Sundry Payables				7 7 7 7 7 7	
	Creditors	55,47,656.00	55,47,656.00	0	0	0
	Employee Liabilities	63,86,400.00	63,86,400.00	0	0	0
	Recoveries Payable	0	0	To the state of th		
	Total Payables	1,19,34,056.00	1,19,34,056.00	0	0	0

Note: the ageing format similar to MIS 8 of UMAM 2021

1.1. Disclosure on the face of Income and Expenditure account

- a. Individual income head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher
 - i. Service/ Administrative Charges
 - ii. Empanelment & Registration Charges
- b. Individual expenditure head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher
 - i. Salary, Wages & Bonus
 - ii. Rent, Rates & Taxes Paid
 - iii. Travelling & Conveyance
 - iv. Legal Expenses
 - v. Consumption of Stores
 - vi. Repair & Maintenance- Vehicles



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vii. Other Operating & Maintenance Expenses

1.2. Disclosure on Bank Accounts

Bank account name	Bank account number	Balance as per books	
	The state of the s	account	
Cash in hand	No. 3 St.	0.00	
STATE BANK OF INDIA	4315	94,401.91	
NDIAN BANK	0781	4,25,858.00	
ENTRAL BANK	6835	3,577.00	
NDUSIND BANK	0413	30,944.00	
AXIS BANK	9862	6,30,327.00	
SBI	4997	1,556.00	
STATE BANK OF INDIA	4235	65,064.10	
STATE BANK OF INDIA	3810	15,35,860.00	
NANITAL BANK	8134	11,795.50	
Almora URBAN CO OPERATIVE BANK	0074	2,12,49,993.13	
DISTRICT CO OPERATIVE BANK	2721	1,70,955.75	
UTTARKHAND GRAMIN BANK	3028	34,676.00	
UTTARKHAND GRAMIN BANK	6477	51,64,819.00	
UTTARKHAND GRAMIN BANK	javanie grunt, saka bna samont to s	27,25,431.00	
UTTARKHAND GRAMIN BANK	76074	2,03,72,322.00	
UTTARKHAND GRAMIN BANK	55779	29,54,878.25	
TREASURY SPECIAL FUND	·	4,19,17,038.00	
Total	1200 d) 10 d t 10 g 18 (6 d s.)	9,73,86,384.64	

Your Sincerely,

CA Surva Kant Sharma

DTL (M/s Vinod Singhal & Co.)

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