



ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Palika Parishad Didihat

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

Yours Sincerely,

CA Surya Kant Sharma

DTL (M/s Vinod Singhal & Co.)

ANNUAL FINANCIAL STATEMENT FOR FINANCIAL YEAR 2021-22

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 of MAS. (Cluster I- Almora, Pithoragarh, Champawat, Bageshwar)

*Nagar Palika
Parishad Didihat*

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


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	3,237,296.43	-1,139,839.71
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	91,273,498.82	65,520,704.33
	Total Own Fund Reserves and		94,510,795.25	64,380,864.62
3-20	Grants, Contributions for specific	B-4	18,255,045.00	20,304,377.00
	Loans			
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	Total Loans			
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	20,388.00	1,682,411.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	53,801.00	950,785.00
3-60	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		74,189.00	2,633,196.00
	TOTAL LIABILITIES		112,840,029.25	87,318,437.62
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		112,021,215.47	82,217,397.47
4-11	Less: Accumulated Depreciation		20,927,488.65	16,696,693.14
	Net Block		91,093,726.82	65,520,704.33
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		91,093,726.82	65,520,704.33
	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	817,500.00	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	762,938.00	-
4-32	Less: Accumulated provision		-	-
	Net amount outstanding		762,938.00	742,193.00
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	20,165,864.43	21,055,540.29
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		21,746,302.43	21,797,733.29
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		112,840,029.25	87,318,437.62
	Notes to the Balance Sheet	B-22		

CA Surya Kant Sharma

Dy. Team Leader



Vinod Sehgal & Co. LLP
(Chartered Accountants)


 15.09.2023
 अधिशासी अधिकारी
 नगर पालिका परिषद डीडिहाट
 (विथौरागढ)

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


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	1,341,293.00	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	695,762.00	-
1-40	Fees & User Charges	I-4	301,529.00	-
1-50	Sale & Hire Charges	I-5	56,640.00	-
1-60	Revenue, Grants, Contributions & Subsidies	I-6	26,138,206.51	-
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	236,815.34	-
1-80	Other Income	I-9	-	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		28,770,245.85	-
	EXPENDITURE			
2-10	Establishments Expenses	I-10	14,286,234.00	-
2-20	Administrative Expenses	I-11	2,399,610.00	-
2-30	Operations & Maintenance	I-12	1,852,192.00	-
2-40	Interest & Finance Expenses	I-13	2,023.20	-
2-50	Programme Expenses	I-14	226,230.00	-
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write-off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	1,396,025.00	-
2-72	Depreciation		4,230,795.51	-
B	Total- EXPENDITURE		24,393,109.71	-
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		4,377,136.14	-
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		4,377,136.14	-
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		4,377,136.14	-

CA Surya Kant Sharma

Dy. Team Leader



Vinod Singhal & Co. LLP
(Chartered Accountants)


 15.09.2023
 अधिशासी अधिकारी
 नगर पालिका परिषद डीडिहाट
 (पिथौरागढ़)

Name of ULB- Nagar Palika Parishad Didihat		
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	1,320,548.00	
Sales of Goods and Services	56,640.00	
Grants related to Revenue/General Grants	107,891.00	
Interest Received	236,815.34	
Other Receipts	997,291.00	
Less: Cash Payment for:		
Employee Costs	2,060,285.00	
Superannuation	1,396,025.00	
Suppliers		
Interest Paid	2,023.20	
Other Payments	3,969,246.00	
Net cash generated from/ (used in) operating activities (a)	-4,708,393.86	
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	-987,626.00	
(Increase)/ Decrease in Special funds/ grants		
(Increase)/ Decrease in Earmarked funds		
(Purchase) of Investments		
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)	-987,626.00	
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received	56,272,000.00	
Less:		
Loan repaid during the period	51,465,656.00	
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)	4,806,344.00	
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	-889,675.86	
Cash and cash equivalents at beginning of period	21,055,540.29	
Cash and cash equivalents at end of period	20,165,864.43	
Cash and Cash equivalents at the end of the year	20,165,864.43	
comprises of the following account		
balances at the end of the year:		
i. Cash Balances	966.00	
ii. Bank Balances	2,411,645.63	
iii. Scheduled co-operative banks	5,344,290.80	
iv. Balances with Post offices		
v. Balances with other banks	12,408,962.00	
Total	20,165,864.43	

CA Surya Kant Sharma
Dy. Team Leader

Vinod Singhal & Co., LLP
(Chartered Accountants)



Am
15.04.2023
अधिसासी अधिकारी
नगर पालिका परिषद डीडिहाट
(पिथौरागढ)

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

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	-1,139,839.71	-	-1,139,839.71	-	-1,139,839.71
310-90	Excess of Income & Expenditure	-	4,377,136.14	4,377,136.14	-	4,377,136.14
	Total Municipal fund (310)	-1,139,839.71	4,377,136.14	3,237,296.43	-	3,237,296.43



15.09.2023
अधिसासी आधेकारो
नगर पालिका परिषद डीडिहाट
(पिथौरागढ)

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

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

(Amount in Rs.)

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-	-
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-	-
Sub -Total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
Net balance at the year end — (a+b)-(c)	-	-	-	-	-	-	-
Grant Total of Special Funds	-	-	-	-	-	-	-



15.09.2023
अधिसासी अधिकारी
नगर पालिका परिषद डीडिहाट
(पिथौरागढ)

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

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		25,752,794.49	25,752,794.49	-	25,752,794.49
312-11	Capital Reserve	65,520,704.33	-	65,520,704.33	-	65,520,704.33
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	65,520,704.33	25,752,794.49	91,273,498.82	-	91,273,498.82



15.09.2023
अधिसासी अधिकारी
नगर पालिका परिषद डीडिहाट
(पिथौरागढ़)

Schedule to Balance Sheet
Name of U.L.B. Nagar Palika Parishad Didihat

Schedule B-4: Grants & Contribution for Specific Purposes [Code No. 320]		(Amount in Rs.)					
Particulars	Opening Balance	Grants & Contribution	Grants & Contribution	Grants & Contribution	Grants & Contribution	Grants & Contribution	Grants & Contribution
Code No.							
(a) Opening Balance	9,118,414.00	11,185,963.00	-	-	-	-	-
(b) Addition to the Grants*							
(i) Grant received during the year	3,969,000.00	52,303,000.00	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	3,969,000.00	52,303,000.00	-	-	-	-	-
Total (a+b)	13,087,414.00	63,488,963.00	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	321,000.00	29,662,590.00	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub - total	321,000.00	29,662,590.00	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others	6,920,331	21,417,411	-	-	-	-	-
Sub - total	6,920,331	21,417,411	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-
Inter grant/bank charges Grants Refunded	-	-	-	-	-	-	-
Sub -total	-	-	-	-	-	-	-
Total (c) [(i)+(ii)+(iii)]	7,241,331.00	51,080,001	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)	5,846,083.00	12,408,962.00	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	5,846,083.00	12,408,962.00	-	-	-	-	-



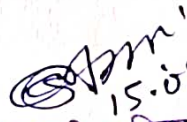
09.09.2023
अधिसासी अधिकारी
नगर पालिका परिषद डीडिहाट
(पिथौरागढ़)

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

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	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & debentures	-	-
330-80	Other Loans	-	-
Total Secured Loans		-	-




 15.09.2023
 अधिशासी अधिकारी
 नगर पालिका परिषद डीडिहाट
 (पिथौरागढ़)

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

Schedule B-6: Unsecured Loans [Code No 311]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
311-10	Unsecured Loans from Central Government	-	-
311-20	Unsecured Loans from State government	-	-
311-30	Unsecured Loans from Govt. bodies & Associations	-	-
311-40	Unsecured Loans from international agencies	-	-
311-50	Unsecured Loans from banks & other financial institutions	-	-
311-60	Other Term Loans	-	-
311-70	Bonds & debentures	-	-
311-80	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	20,348.00	1,682,411.00
340-20	Refundable Deposits received for revenue loans/term	-	-
340-30	Deposit from staff	-	-
340-80	Deposit - Others	-	-
Total deposits received		20,388.00	1,682,411.00

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

Code No.	Name of Funding agency	Amount in Rs				
		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		-	-	-	-	-



15-09-2023
अविशासी अधिकारी
नगर पालिका परिषद डीडिहा
(पिथौरागढ़)

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

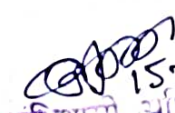
Schedule B-9: Other Liabilities [Code No 350]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	-	-
350-11	Employee Liabilities	-	457,596.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	53,801.00	406,851.00
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	86,338.00
Total Other liabilities (Sundry Creditors)		53,801.00	950,785.00

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	-	-
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
Total Provisions		-	-




 15.09.2023
 अधिशासी अधिकारी
 नगर पालिका परिषद डीडिहाट
 (पिथौरागढ़)

Schedule to Balance Sheet
Name of U.P. Nagar Palika Panchayat Didihat

Schedule 6.11 Fixed Assets [Code No 410 & 411]

Code No	Particulars	Gross Book			Accumulated Depreciation			Net Book			
		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 the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	1,650,125.00			1,650,125.00					1,650,125.00	1,650,125.00
410-20	Buildings	22,774,409.24			22,774,409.24	1,717,479.63	721,948.77		2,439,428.44	20,334,980.80	21,054,925.33
410-21	Partly & Fully Depreciated	671,268.00	71,000.00		742,268.00		6,745.00		6,745.00	735,533.00	671,268.00
	Administrative Assets										
410-30	Tools and Equipment	28,666,552.36	22,875,641.00		51,542,193.36	8,068,852.79	2,732,421.27		10,801,714.06	40,740,479.30	20,588,399.37
410-31	Software and charge	17,965,970.07	1,858,909.00		19,824,879.07	2,572,114.10	66,142.23		2,638,276.33	17,186,602.74	15,392,835.97
410-32	Motorcars	71,474.00	894,066.00		965,540.00	3,402.16	23,278.82		24,680.98	940,859.02	16,077.24
410-33	Public Light etc.	5,000,250.00	250,000.00		5,250,250.00	1,999,343.00	23,750.00		2,023,093.00	3,227,157.00	3,001,606.00
	Other assets										
410-40	Plant & Machinery	788,578.00	1,519,371.00		2,307,949.00	371,596.85	96,031.08		467,627.93	1,840,321.07	33,028.85
410-50	Vehicles	1,600,803.00			1,600,803.00	1,944,016.46	308,771.00		2,252,787.46	1,348,015.54	1,037,784.54
410-60	Office & other equipment	430,486.80			430,486.80	58,209.97	40,806.00		99,024.97	331,461.83	172,309.83
410-70	Furniture fixtures fittings and electrical appliances	175,075.20	1,608,751.00		1,783,826.20	11,882.14	152,831.14		164,713.28	1,619,112.92	133,193.06
410-22	Natural heritage assets, art objects & other works of art	690,420.00	665,440.00		1,355,860.00					1,355,860.00	690,420.00
410-80	Other fixed assets and non-current assets (includes Intangible Assets)										
	Total	80,217,197.47	29,803,818.00		110,021,015.47	14,696,693.14	4,230,793.51		19,927,486.65	90,093,528.82	65,520,704.53



15.09.2023
अधिकासी अधिकारा
अमर पालिका परिषद डीडिहाट
(पिथौरागढ)

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

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

Details of Fixed Asset head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP at the end of FY
(A)	(B)	(C)	(D)	(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 (Rs)	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					




 15-09-2023
 अधिशासी अधिकारी
 नगर पालिका परिषद डीडिहट
 (पिथौरागढ़)

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

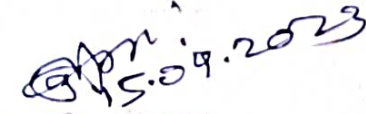
Schedule B-14: Investments - Other Funds [Code 421]

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	-	-
430-20	Loose Tools	-	-
430-30	Others	817,500.00	-
Total Stock in hand		817,500.00	-




 15.09.2023
 अधिशासी अधिकारी
 नगर पालिका परिषद डीडिहा
 (पिथौरागढ़)

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

Schedule B-1E: 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. 437)	5= 3 - 4	6
431-10	Receivables for Property Taxes				
	Current Year	762,938.00	-	762,938.00	742,193.00
	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	762,938.00	-	762,938.00	742,193.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	Net Receivables of Property Taxes	762,938.00	-	762,938.00	742,193.00
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)	762,938.00	-	762,938.00	742,193.00

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.



15-9-2023
अधिसासी अधिकारी
नगर पालिका परिषद डीडिहाट
(पिथौरागढ)

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

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 & maintenance	-	-
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	966.00	48,000.00
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	2,411,645.63	2,495,118.89
450-22	Other Scheduled Banks	5,344,290.80	4,393,292.40
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
450-25	Treasury account	12,408,962.00	14,119,129.00
	Sub-total	20,164,898.43	21,007,540.29
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	-	-
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	Sub-total	-	-
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	-	-
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
	Sub-total	-	-
Total Cash and Bank balances		20,165,864.43	21,055,540.29



15.09.2023
 अधिशासी अधिकारी
 नगरपालिका परिषद डीडिहाट
 (पिथौरागढ)

15-09-2023, 13:15

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

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



15.09.2023
अधिसासी अधिकारी
नगर पालिका परिषद डीडिहाट
(पिथौरागढ)

Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Didihat

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	307,880.00	-
110-02	Water tax	-	-
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	307,880.00	-
	Sub-total		
110-90	Less		
	Tax Remissions and Refund (Schedule I - 1 (a))	-	-
	Sub-total		
	Total tax revenue	307,880.00	

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	1,033,413.00	-
1101100	Advertisement tax	-	-
1108000	Others	-	-
	Total refund and remission of tax revenues	1,033,413.00	

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



15-09-2023
अधिसासी अधिकारी
नगर पालिका परिषद डीडिहाट
(पिथौरागढ़)

15-09-2023, 13:15

Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Didihat

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	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.)
1	2	3	4
130-10	Rent from Civic Amenities	-	-
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	-	-
130-80	Other rents	695,762.00	-
Sub-Total		695,762.00	-
130-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total Rental Income from Municipal Properties		695,762.00	-



15.09.2023
अधिसूची अधिकारी
नगर पालिका परिषद डीडिहाट
(पिथौरागढ़)

Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Didihat

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	-	-
140-11	Licensing Fees	12,614.00	-
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	-	-
140-14	Development Charges	-	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	-	-
140-40	Other Fees	262,654.00	-
140-50	User Charges	-	-
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	-	-
140-80	Other Charges	26,261.00	-
Sub-Total		301,529.00	-
140-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total income from Fees & User Charges		301,529.00	-



(Signature)
15-09-2023
अधिसासी अधिकारी
नगर पालिका परिषद डीडिहाट
(पिथौरागढ़)

Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Didihat

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	-	-
150-11	Sale of Forms & Publications	56,640.00	-
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		56,640.00	-

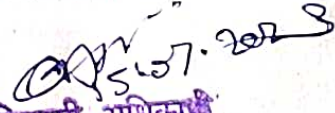
Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	26,138,206.51	-
160-20	Re-imburement of expenses	-	-
160-30	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Subsidies		26,138,206.51	-

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		-	-




 अधिशासी अधिकारी
 नगर पालिका परिषद डीडिहाट
 (पिथौरागढ़)

15-09-2023, 13:15

Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Didihat

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	236,815.34	-
171-20	Interest on Loans and advances to	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
Total. - Interest Earned		236,815.34	-

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		-	-



15.07.2023
अधिसासी अधिकारी
नगर पालिका परिषद डीडिहाट
(सि.स.स.)

Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Didihat

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	13,806,803.00	-
210-20	Benefits and Allowances	115,900.00	-
210-30	Pension	261,387.00	-
210-40	Other Terminal & Retirement Benefits	102,144.00	-
Total establishment expenses		14,286,234.00	-

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	29,724.00	-
220-11	Office maintenance	266,742.00	-
220-12	Communication Expenses	12,030.00	-
220-20	Books & Periodicals	-	-
220-21	Printing and Stationery	69,645.00	-
220-30	Travelling & Conveyance	1,051,299.00	-
220-40	Insurance	23,220.00	-
220-50	Audit Fees	-	-
220-51	Legal Expenses	500.00	-
220-52	Professional and other Fees	37,160.00	-
220-60	Advertisement and Publicity	876,880.00	-
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	32,410.00	-
Total administrative expenses		2,399,610.00	-



15.09.2023
 अधिशासी अधिकारी
 नगर पालिका परिषद डीडिहाट
 (पिथौरागढ़)

Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Didihat

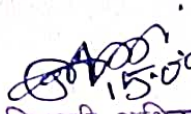
Schedule I-12: Operations and Maintenance [Code No 230]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	-	-
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	292,437.00	-
230-40	Hire Charges	-	-
230-50	Repairs & maintenance -Infrastructure Assets	96,677.00	-
230-51	Repairs & maintenance - Civic Amenities	24,000.00	-
230-52	Repairs & maintenance - Buildings	103,355.00	-
230-53	Repairs & maintenance - Vehicles	141,928.00	-
230-59	Repairs & maintenance - Others	4,845.00	-
230-80	Other operating & maintenance expenses .	1,188,950.00	-
Total Operating & Maintenance Expense		1,852,192.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	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	2,023.20	-
240-80	Other Finance Expenses	-	-
Total Interest & Finance Charges		2,023.20	-




 15.09.2023
 अधिशासी अधिकारी
 नगर पालिका परिषद डीडिहाट
 (मिर्जापुर)

Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Didihat

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	226,230.00	-
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	226,230.00	-

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	-	-
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	-	-

Schedule I-17: Miscellaneous Expenses (Code No 271)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	1,396,025.00	-
	Total Miscellaneous expenses	1,396,025.00	-

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
	Prior Period Income	-	-
	Prior Period Expenses	-	-
	Total Prior Period (Net) (a-b)	-	-



15.09.2023
अभिशासी अधिकारी
नगरपालिका परिषद डीडिहाट
(पिथौरागढ)

15-09-2023, 13:15

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

ULB NAME: NAGAR PALIKA PARISHAD DIDIHAT

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**



(Signature)
15.09.2023
अधिसासी अधिकारी
नगर पालिका परिषद डीडिहाट
(दिहीहाट)

15-09-2023, 13:15

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

- 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 **31-03-2022 Rs. 3237296.43** 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 **31-03-2022 Rs. 91273498.82** that has been created by capitalizing the asset.

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. Tax Revenue

- a. Revenue in respect of Property and related Taxes are recognized in the period in which they become due and demands are ascertainable.
- b. Property tax is accrued at the beginning of the year.
- c. Advertisement Taxes, in case auctioned to external agencies, are recognized as per the terms of agreement. In all other cases, when permission for advertisement is granted for the first time, the Advertisement Tax is accrued at the point when tax is paid and permission is granted. After the first year, Advertisement Tax is accrued when renewal is due.
- d. Revenues in respect of Profession Tax on Institutions/ Professionals/ Traders are accrued in the year to which it pertains when demands are ascertainable based on applicable Acts of the State.
- e. Revenues in respect of Profession Tax from employees are recognized on actual receipt.



15-09-2023, 13:15

15.09.2023
 अधिशासक अधिकारी
 हरदोय पालिका परिषद डीडोहर
 (मिथौरागढ)

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

3.2. Non Tax Revenue

- a. Revenue in respect of Connection Charges for Water Supply is recognized on actual receipt.
- b. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.
- c. Revenue in respect of Advertisement rights are accrued based on the terms of the contract.
- d. 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.
- e. Revenues in respect of rents from properties are accrued based on terms of agreement.
- f. Interest and penalties on late collection of rental income have been reckoned on accrual basis.
- g. During the year, rental income from market has been accounted on cash basis due to uncertainty on the amount to be demanded because of an ongoing litigation on the rental agreement.

3.3. Assigned Revenue

- a. Assigned revenues like Duty/surcharge on transfer of immovable properties are accounted during the year only upon actual receipt.

3.4. 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.

3.5. Provision against receivables

- a. Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.
- a. Excess provision amounting to Rs. Nil has been written back to the income and expenditure account.
- b. Where waiver scheme is allowed by Government of Uttarakhand, demand bills have been raised showing the gross bill and waiver amount separately.
- c. In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.

4. Recognition of Expenditure



15-09-2023
अध्यासी अधिकारी
स्मर पालिका परिषद डीडिहान
(पिथौरगढ़)

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

- 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. Annual provision has been made for Gratuity liability on the basis of annuity premium intimation received from Insurance Company.
- 4.4. Interest on long term loans has been accounted on annual basis as per the terms of the loan agreement. During the year an amount of Rs. Nil has been paid and accounted as penal interest due to late repayment of installments.
- 4.5. 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.
- 4.6. Other Revenue Expenditures are treated as expenditures as and when they become due.
- 4.7. 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.

- 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.



15-09-2023
अधिसासों आवकास
नगर पालिका परिषद डीडरहाट
(पिथौरागढ)

15-09-2023, 13:15

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

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. Borrowing cost

7.1. Interest on borrowings specifically identified with fixed assets is capitalized under the respective fixed asset accounts.

7.2. Interest on general borrowings is charged to the income and expenditure account.

8. Inventory

8.1. Inventory items have been valued at cost based on First in First out method.

9. Grants

9.1. The ULB has received Rs. 5,62,72,000 general grants during the year.

9.2. 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.

9.3. 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.

9.4. 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.

10. Employee benefits

10.1. Contributions for retirement benefits such as Pension, gratuity, etc., made by the ULB are recognized as and when they are due.

11. Investments

11.1. Investments are carried at cost. Any permanent fall in the carrying value of the investments are provided for:



15.09.2023
अधिसासी जायफरा
नगर पालिका परिषद डीडिहाट
(पिथौरागढ)

15-09-2023, 13:15

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

11.2. Investment in equity share of the [Smart City SPV] has been carried as per Equity method.

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

Part III - Disclosure**1. General:**

Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2022	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables					
	Property Tax	762938	762938			
	Other Taxes					
	Fees and User Charges					
	Other Sources					
	Total Receivables	762938	762938			
2	Sundry Payables					
	Contractors Payment	53801	53801			
	Other Payable	20388	20388			
	Total Payables	74189	74189			

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

1.1. Disclosure on Bank Accounts

Bank account name	Bank account number	Nature of Bank account (Receipt/ Payment/ Both)	Balance as per books of account	Balance as per bank statements	BRS completed
Nationalized Bank					
BOB	0018	Both	14958.45	14958.45	
BOB	1807	Both	154340	154340	
BOB	2216	Both	1276206	4073396	
BOB	2539	Both	248779.55	331236.55	
BOB	2540	Both	169532	169532	



15.09.2023
आयशासी अधिकारी
सगर पालिका परिषद डीडिहद
(पिथौरागढ)

15-09-2023, 13:15

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

BOB	2541	Both	74460	74460	
BOB	2542	Both	254811	254811	
PNB	18190	Both	8103	8103	
SBI	354	Both	0	0	
SBI	820	Both	6211.88	6467.88	
SBI	4967	Both	202206	202206	
SBI	252	Both	2037.75	2037.75	
Other Scheduled Banks					
Pithoragarh Zila Sahkari Bank	002	Both	901.80	901.80	
Pithoragarh Zila Sahkari Bank	0151	Both	4090.60	4090.60	
UGB	1398	Both	1264	1264	
UGB	1721	Both	24893	24893	
UGB	2876	Both	4057724	4057724	
UGB	3764	Both	1249887.4	1296600.40	
UGB	8788	Both	5530	5530	
Scheduled Co-operative Banks					
Post office					
Treasury					
PLA		Both	12408962	12408962	

CA Surya Kant Sharma
Dy. Team Leader



Vinod Singhal & Co. LLP
(Chartered Accountants)

15-09-2023
अधिसासी अधिकारी
नगर पालिका परिषद डीडिहाट
(पिथौरागढ)