

NAGAR PANCHAYAT
DINESHPUR
U S NAGAR

BALANCE SHEET
FOR THE FINANCIAL YEAR

2021-2022

PREPARED BY:

ACHAL SRIVASTAVA & CO.

CHARTERED ACCOUNTANTS



ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Panchyat Dineshpur

We have compiled the accompanying financial statements of NAGAR PANCHAYAT DINESHPUR based on information you have provided. These financial statements comprise the Balance Sheet of NAGAR PANCHAYAT DINESHPUR as at March 31, 2022, the statement of Income and Expenditure account, 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 accounts of 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 accounts

As stated in Note to accounts of 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.

For ACHAL SRIVASTAVA & CO.
Chartered Accountants
Firm Registration Number-043385C


CA SANJAY KUMAR GUPTA
Partner
Membership Number-408105
Date- 08.08.2023
UDIN- 23408105BGVZZZ1667



We have prepared / verified the Balance Sheet as on 31st March 2022 of NAGAR PANCHAYAT DINESHPUR and examined all relevant documents, supporting and records. The Balance Sheet has been prepared based on accrual-based Double Entry accounting system. All items that could have been included have been included and it is certified that no items have been left out in preparation of the opening Balance Sheet.

We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the assignment. In cases where information was not available, a certificate from the Board of Councilors has been obtained. These certificates are attached herewith.

We have prepared / verified the opening Balance Sheet in accordance with Guidelines for preparation of Balance Sheet and approved by the Government of Uttarakhand. In cases where there were doubts, explanations were taken from the competent authorities.

Date: 08.08.2023

Place: DINESHPUR

Signature and Seal of the ULB

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NAGAR PANCHAYAT DINESHPUR

BALANCE SHEET AS AT 31.03.2022

Code No.	Item / Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Corporation Fund /Municipal (General) Fund	B-1	(2,983,118.46)	(594,952.32)
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	90,614,408.00	71,659,808.00
	Total Reserves & Surplus		87,631,289.54	71,064,855.68
3-20	Grants, contribution for specific purposes	B-4	30,143,700.05	64,767,707.35
	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	1,168,480.00	895,602.00
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities (Sundry Creditors)	B-9	1,714,947.00	1,567,730.00
3-60	Provisions	B-10	3,942,119.00	-
	Total Current Liabilities and Provisions		6,825,546.00	2,463,332.00
	TOTAL LIABILITIES		124,600,535.59	138,295,895.03
	Assets			
	Fixed Assets			
4-10	Gross Block	B-11	173,199,175.00	136,581,052.00
4-11	Less: Accumulated Depreciation		82,584,767.00	64,921,244.00
	Net Block		90,614,408.00	71,659,808.00
4-12	Capital Work-in-progress	B-12	-	-
	Total Fixed Assets		90,614,408.00	71,659,808.00
	Investments			
4-20	Investment-General Fund	B-13	-	-
4-21	Investment-Other Funds	B-14	-	-
	Total Investments		-	-
4-30	Stock in Hand (Inventories)	B-15	-	-
4-31	Sundry Debtors (Receivables)			
	Gross amount outstanding	B-16	1,862,613.00	1,371,253.00
4-32	Less: Accumulated provision against and doubtful Receivables		532,325.00	474,213.00
	Net Amount Outstanding		1,330,288.00	897,040.00
4-40	Prepaid Expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	32,655,839.59	65,739,047.03
4-60	Loan, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision against Loans		-	-
	Net Amount Outstanding		-	-
	Total Current Assets, Loans and Advances		33,986,127.59	66,636,087.03
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		124,600,535.59	138,295,895.03

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

B-22

For ACHAL SRIVASTAVA & CO
Chartered Accountants
FRN 013385C

For NAGAR PANCHAYAT DINESHPUR

SANJAY KUMAR GUPTA
Partner
UDIN: 23408105BGVZZZ1667
Date: 08.08.2023



Executive Officer

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NAGAR PANCHAYAT DINESHPUR

INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 01.04.2021 TO 31.03.2022

Code No.	Item / Head of Account	Sch. No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	1,136,086.00	-
1-20	Assigned Revenue & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	33,100.00	-
1-40	Fees & User Charges	I-4	1,230,975.00	-
1-50	Sale & Hire Charges	I-5	199,525.00	-
1-60	Revenue Grants, Contributions & Subsidies	I-6	50,251,988.10	-
1-70	Income from Investment	I-7	-	-
1-71	Interest Earned	I-8	42,201.50	-
1-80	Other Income	I-9	91,354.00	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total - INCOME		52,985,229.60	-
	EXPENDITURE			
2-10	Establishment Expenses	I-10	11,436,843.52	-
2-20	Administrative Expenses	I-11	2,715,120.70	-
2-30	Operations & Maintenance	I-12	20,298,117.00	-
2-40	Interest & Finance Expenses	I-13	3,236.52	-
2-50	Programe Expenses	I-14	184,337.00	-
2-60	Revenue Grants, Contributions & Subsidies	I-15	3,014,106.00	-
2-70	Provisions & Write Off	I-16	58,112.00	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		17,663,523.00	-
B	Total - EXPENDITURE		55,373,395.74	-
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(2,388,166.14)	-
2-80	Add: Prior Period Items (Net)	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(2,388,166.14)	-
2-90	Less: Transfer to Reserve Funds		-	-
	Net Balance being surplus / deficite carried over to Municipal Fund		(2,388,166.14)	-

For ACHAL SRIVASTAVA & CO
Chartered Accountants
FRN 013385C

SANJAY KUMAR GUPTA
Partner



For NAGAR PANCHAYAT DINESHPUR

अधिष्ठासी अधिकारी
Executive Officer
नगर पंचायत दिनेशपुर
Chairman
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Schedule I-1: Tax Revenue [Code No. 110]

Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
110-01	Property Tax	1,136,086.00	-
110-02	Water Tax	-	-
110-03	Severage Tax	-	-
110-04	Conservancy Tax	-	-
110-05	Lighting Tax	-	-
110-06	Education Tax	-	-
110-07	Vehical Tax	-	-
110-08	Tax On Animals	-	-
110-09	Electricity Tax	-	-
110-10	Professional Tax	-	-
110-11	Advertisement Tax	-	-
110-12	Pilgrimage Tax	-	-
110-51	Octroi & Toll	-	-
110-52	Cess	-	-
110-80	Other Tax	-	-
	Sub- Total	1,136,086.00	-
	Less		
110-90	Tax Remissions and Refund [Schedule I-1(a)]	-	-
	Sub Total	-	-
	Total Tax Revenue	1,136,086.00	-


Schedule I-1(a): Remissions and Refund of Taxes

Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
1100100	Property Taxes	-	-
1101100	Advertisement Tax	-	-
1108000	Others	-	-
	Total Refund and Remission of Tax Revenue	-	-

* Insert the detailed code of account as applicable

Note-The total of these schedule should be equaling to the amount as per the total in Sc. I-1




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Schedule I-2:Assigned revenue & Compensation [Code No 120]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
120-10	Taxes and Duties Collected by Others	-	-
120-20	Compensations in lieu of Taxes/ Duties	-	-
120-30	Compensations in lieu of Concessions	-	-
	Total assigned revenues and 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	3
130-10	Rent from Civic Amenities	3,100.00	-
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from Lease of Lands	-	-
130-80	Other Rents	30,000.00	-
	Sub-Total	33,100.00	-
	Less:		
130-90	Rent Remission and Refunds	-	-
	Sub-Total	-	-
	Total Rental Income from Municipal Properties	33,100.00	-

Schedule I-4:Fees and 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	75,000.00	
140-11	Licencing Fees	50,830.00	-
140-12	Fees for Grant of Permit	-	-
140-13	Fees from Certificate or Extract	13,200.00	-
140-14	Development Charges	796,000.00	
140-15	Regularisation Charges	-	-
140-20	Penalties & Fines	-	-
140-40	Other Fees	28,700.00	-
140-50	User Charges	267,245.00	-
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	-	-
140-80	Other Charges	-	-
	Sub-Total	1,230,975.00	-
	Less:		
140-90	Rent, Remission & Refunds	-	-
	Sub-Total	-	-
	Total Income from Fees & User Charges	1,230,975.00	-


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Schedule I-5 : Sale and 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	10,000.00	-
150-11	Sale of Forms & Publications	187,525.00	-
150-12	Sale of Stores & Scrap	-	-
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	2,000.00	-
150-41	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire Charges	199,525.00	-

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

Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	50,251,988.10	-
160-20	Re- imbursement of Expenses	-	-
160-30	Contribution towards schemes	-	-
	Total Revenue Grants, contributions & Subsidies	50,251,988.10	-

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	-	-
170-30	Income from projects taken up on Commercial Basis	-	-
170-40	Profit in sale of Investments	-	-
170-80	Others	-	-
	Total Income from Investments	-	-

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	42,201.50	-
171-20	Interest on Loans and Advances to Employees	-	-
171-30	Interest on Loans to others	-	-
171-40	Other Interest	-	-
	Total - Interest Earned	42,201.50	-



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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 Assets	-	-
180-40	Recovery from Employees	48,624.00	-
180-50	Unclaimed Refund/ Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	42,730.00	-
	Total Other Income	91,354.00	-

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	9,550,973.00	-
210-20	Benefits and Allowances	239,045.00	-
210-30	Pension	1,646,825.52	-
210-40	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses- Expenses head wise	11,436,843.52	-

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	10,289.00	-
220-11	Office Maintenance	76,941.00	-
220-12	Communication Expenses	36,754.00	-
220-20	Books & Periodicals	5,250.00	-
220-21	Printing and Stationery	-	-
220-30	Travelling & Conveyance	190,158.00	-
220-40	Insurance	13,451.00	-
220-50	Audit Fees	-	-
220-51	Legal Expenses	75,000.00	-
220-52	Professional and Other Fees	871,679.00	-
220-60	Advertisement and Publicity	1,435,598.70	-
220-61	Membership & Subscriptions	-	-
220-80	Other Administrative Expenses	-	-
	Total Administrative Expenses - Expenses Head wise	2,715,120.70	-


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Schedule I-12: Operations and Maintenance Expenses Code No.230


Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	849,920.00	-
230-20	Bulk Purchases	3,942,119.00	-
230-30	Consumption of Stores	3,624,083.00	-
230-40	Hire Charges	310,840.00	-
230-41	Repairs & Maintenance-Statues and Heritage Assets	21,768.00	-
230-51	Repairs & Maintenance-Infrastructure Assets	1,811,780.00	-
230-52	Repairs & Maintenance-Civic Amenities	185,922.00	-
230-53	Repairs & Maintenance- Buildings	499,770.00	-
230-54	Repairs & Maintenance - Vehicles	645,867.00	-
230-59	Repairs & Maintenance - Others	118,622.00	-
230-80	Other Operating & Maintenance Expenses	8,287,426.00	-
	Total Operations & Maintenance - Expense Head wise	20,298,117.00	-

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 Central Government	-	-
240-20	Interest on Loans from State Government	-	-
240-30	Interest on Loans from Government Bodies & Associations	-	-
240-40	Interest on Loans from International Agencies	-	-
240-50	Interest on Loans from Banks & Other Financial Institutions	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	3,236.52	-
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	3,236.52	-

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	184,337.00	-
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	184,337.00	-


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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 [give details]	3,014,106.00	-
260-20	Contributions [give details]	-	-
260-30	Subsidies[give details]	-	-
	Total Revenue Grants, Contributions & Subsidies	3,014,106.00	-

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	58,112.00	-
270-20	Provision for Other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expenses written off	-	-
	Total Provisions & Write off	58,112.00	-

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	-	-
	Total Miscellaneous Expenses	-	-

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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
	Income		
280-10	Taxes	-	-
280-20	Other- Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	Other income	-	-
	Sub - Total Income (a)	-	-
	Expenses		
280-50	Refund of Taxes	-	-
280-60	Refund of Other -Revenues	-	-
280-80	Other Expenses	-	-
	Service Tax Paid	-	-
	Sub - Total Income (b)	-	-
	Total Prior Period (Net) (a-b)-	-	-

Schedule I-19: Income on 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 Deposit Works	-	-
	Total Income from Commercial Projects	-	-


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STATEMENT OF CASH FLOW

Particulars	Current Year (Rs.)
A. Cash Flows from Operating Activities	
Gross surplus/(deficit) over Expenditure	(2,388,166.14)
Adjustments for-	
Add:	
Depreciation	17,663,523.00
Interest & Finance Expenses	-
Less:	
Profit for disposal of assets	0
Dividend Income	0
Investment Income	-
Adjustment income over expenditure before effecting changes in current assets and current liabilities and extraordinary items	0
	0
	15,275,356.86
Changes in current assets and current liabilities-	
(Increase)/decrease in Sundry debtors	(433,248.00)
(Increase)/decrease in Stock in Hand	-
(Increase)/decrease in prepaid expenses	0
(Increase)/decrease in other current assets	0
(Decrease)/ increase in Deposits received	272,878.00
(Decrease)/ increase in Deposits works	0
(Decrease)/ increase in other current liabilities	147,217.00
(Decrease)/ increase in provisions	3,942,119.00
Extra ordinary items (Specify)	0
Net cash generated from/ (used in) operating activities (a)	19,204,322.86
B. Cash Flows from Investing Activities-	
1. (Purchase) of fixed assets & CWIP	(36,618,123.00)
2. Increase/ (Decrease) in Special funds/grants	(15,669,407.30)
3. (Purchase) of Investments	-
Add:	
Proceeds from disposal of assets	0
Proceeds from disposal of Investments	0
Investment Income received	-
Interest income received	-
Net cash generated from/ (used in) investing activities (b)	(52,287,530.30)
C. Cash Flows from Financing Activities	
Loans from banks/others received	-
Grant Trf to Municipal Fund	-
Less- Loans repaid during the period	0
Less- Loans & advances	-
Less- Loans to others	0
Less- Finance expenses	-
Net cash generated from/ (used in) Financing Activities (c)	-
Net increase / (decrease) in cash and cash equivalents (a+b+c)	(33,083,207.44)
Cash and cash equivalents at the beginning of period	65,739,047.03
Cash and cash equivalents at the end of period	32,655,839.59
Cash and cash equivalents at the end of the year comprises of the following account balances at the end of the year:	
i. Cash Balances	-
ii. Bank Balances	31,717,836.55
iii. Scheduled co-operative banks	938,003.04
iv. Balances with Post offices	-
v. Balances with other banks	-
Total	32,655,839.59



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Schedule B-1 : Municipal (General) Fund [Code No. 310]

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the Year
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	(594,952.32)	-	(594,952.32)	-	(594,952.32)
310-90	Excess of Income & Expenditure	-	(2,388,166.14)	(2,388,166.14)	-	(2,388,166.14)
	Total Municipal Fund (310)	(594,952.32)	(2,388,166.14)	(2,983,118.46)	-	(2,983,118.46)

* Addition includes contributions towards the fund Adjustment to Opening B/S and also of income over expenditure.

** Deduction includes contributions from the fund Adjustment to Opening B/S and excess expenditure over income.




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Schedule B-2 : Earmarked Funds

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

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
(a) Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Interest/Dividend earned on Special Fund Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Appreciation in Value of Special Fund Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Other Addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other :							
Loss on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of (i+ii+iii) (c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net balance at year end(a+b)-(c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant Total of Special Funds	0.00						

Note:

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under 'funds' on liability side.

1. Additions during the year

a. Additions to Pension Fund would be out of the 'Transfer to Funds; from Income & Exp. A/c as per the accounting principles

b. Additions to General Provident & Contributory P.F. are deduction from salary

c. Interest from Investment of Fund be added to respective funds

2. Deduction during the year :

a. Deduction from Pension Fund means Payments made on A/c of Pension/Family Pension

b. Deduction from Groos P.F. / Contributory P.F.- Advances / withdrawals



अधिकाारी अधिकाारी
नगर पंचायत दिनेशपुर
ऊधम सिंह नगर

Schedule B - 3 : Reserves [Code No. 312]

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the Year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	0.00	0.00	0.00	0.00	0.00
312-11	Capital Reserve	71659808.00	36618123.00	108277931.00	17663523.00	90614408.00
312-20	Borrowing					
312-20	Redemption Reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
312-40	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
312-50	General Reserve	0.00	0.00	0.00	0.00	0.00
312-60	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	71659808.00	36618123.00	108277931.00	17663523.00	90614408.00

अधिसासी अधिकारी
नगर पंचायत दिनेशपुर
ऊधम सिंह नगर



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
(a) Opening Balance	20,332,167.35	44,435,540.00	-	-	-	-	-
(b) Addition to the Grants							
(i) Grants received during the year	7,593,200.00	44,871,000.00	-	-	-	-	-
(ii) Interest/Dividends earned on Grant Investments	135,187.30						
(iii) Profit on Disposal of Grant Investments	-						
(iv) Appreciation in value of Grant Investments	-						
(v) Other addition (Specify nature)	-						
(vi) Interest & Charge (Specify nature)	-	-	-	-	-	-	-
Total (b)	7,728,387.30	44,871,000.00	-	-	-	-	-
Total (a+b)	28,060,554.65	89,306,540.00	-	-	-	-	-
(c) Payments out of Funds							
(I) Capital Expenditure on Fixed Assets	3,686,393.00	32,931,730.00	-	-	-	-	-
Others	-	-					
Sub-total	3,686,393.00	32,931,730.00	-	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances etc. (Out of Grant)	-	9,790,018.00	-	-	-	-	-
Rent	-						
Other administrative charges	-	20,359,705.58					
Others - Pension	-	1,646,825.52					
Others -	80,000.00	700,000.00					
Sub-total	80,000.00	32,496,549.10	-	-	-	-	-
(iii) Other :							
Loss on disposal of Grant Investments	-						
Diminution in Value of Grant Investments	-						
Previous Adjustments	-						
Grants Refunded/Transferred	16,510,722.50	1,518,000.00					
Sub-total	16,510,722.50	1,518,000.00	-	-	-	-	-
Total of (i+ii+iii) (c)	20,277,115.50	66,946,279.10	-	-	-	-	-
Net balance at year end (a+b) - (c)	7,783,439.15	22,360,260.90	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	30,143,700.05						



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नगर पंचायत दिनेशपुर
ऊधम सिंह नगर

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	Loans from Central Government	-	-
330-20	Loans from State Government	-	-
330-30	Loan from Government Bodies and Assosiation	-	-
330-40	Loan from International Agencies	-	-
330-50	Loan from Bank and other financial Institution	-	-
330-60	Other Term Loan	-	-
330-70	Bond & Debentures	-	-
330-80	Oather Loans	-	-
	Total Secured Loans	-	-

Notes :

1. The nature of the security shall be specified in each of these categories.
2. Particulars of any gurantees given shall be disclosed.
3. Terms of redumption (if any) of bonds/Debenturs issued shall be stated, together with the earliest date of redumption.
4. Rate of interest and original amount of Loan and Outstanding can be provided for every Loan under each of these categories seperately.
5. For loan disbursed directly to an Executing Agency , please specify the name of the project for wich such loan is raised.

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Loans from Central Government	-	-
331-20	Loans from State Government	-	-
331-30	Loan from Government Bodies and Assosiation	-	-
331-40	Loan from International Agencies	-	-
331-50	Loan from Bank and other financial Institution	-	-
331-60	Other Term Loan	-	-
331-70	Bond & Debentures	-	-
331-80	Other Loans	-	-
	Total Unsecured Loans	-	-

Note :

Rate of interest and original amount of Loan and Outstanding can be provided for every Loan under each of these categories seperately.

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	From Contractors	1,168,480.00	895,602.00
340-20	From Revenues	-	-
340-30	From Staff	-	-
340-80	From Others	-	-
	Total Deposits Received	1,168,480.00	895,602.00



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नगर पंचायत दरनेशपुर
रुधम सिंह नगर

Schedule B- 8 : Deposits Works [Code No. 341]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
341-10	Civil Works	-	-
341-20	Electrical Works	-	-
34-80	Others	-	-
	Total Deposits Works	-	-

Note :

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage(department) charges would appear in Col.5
3. Balance as in Col.6 would appear in the balance sheet as a liability.

Schedule B- 9 : Other Liabilities (Sundry Creditors) [Code No. 350]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	659,683.00	1,004,422.00
350-11	Employee Liabilities	491,821.00	329,944.00
350-12	Interest Accure and Due	-	-
350-20	Recoveries Payable	563,443.00	233,364.00
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Abvance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	1,714,947.00	1,567,730.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provisions for Expenses	3,942,119.00	-
360-20	Provisions for Interest	-	-
360-30	Provision for Other Assets	-	-
	Total Provisions	3,942,119.00	-



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नगर पंचायत दिनेशपुर
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Schedule B -11 : Fixed Assets [Code No. 410 & 411]

Code No	Particulars	Rate	Gross Block					Accumulated Depreciation				Net A
			Opening Balance	Addition during the Period		Deduction during the period	Cost at the end of the year	Opening Balance	Addition during the period	Deduction during the period	Total at the end of the year	
				Before 1/10	After 1/10							
1	2	3	4	5	6	7	8	9	10	11	12	13
			1 00				1 00					1 00
410-10	Land	-					22 387 183 00	4 510 533 00	801 580 00		5 312 113 00	17 075 070 00
410-20	Buildings	4 75%	20 939 261 00	1 297 922 00	150 000 00		790 452 00					790 452 00
410-21	Parks & Playground		790 452 00									
	Statues and Heritage Assets											
410-22	Statues, Heritage Assets, Antique & Other work of Art		45 000 00		600 000 00		645 000 00					645 000 00
	Heritage building											
	Infrastructure Assets											
410-30	Road and Bridges	13 57%	81 658 477 00	16 405 260 00	9 612 427 00	-	107 676 164 00	46 512 754 00	13 037 089 00		59 549 843 00	48 126 321 00
410-31	Sewerage and Drainage	6 33%	12 549 820 00	1 161 436 00	1 659 628 00	-	15 581 184 00	7 659 685 00	1 024 808 00		8 984 493 00	6 596 691 00
410-32	Water ways	19 00%										
410-33	Public lighting	9 50%	6 481 642 00	935 090 00	733 903 00	-	8 150 545 00	1 846 308 00	932 846 00		2 779 154 00	5 371 391 00
	Other Assets											
410-40	Plant & Machinery		2 826 191 00	150 466 00	647 820 00		3 624 477 00	880 770 00	344 326 00		1 225 096 00	2 399 381 00
410-50	Vehicles	9 50%	6 868 645 00	1 858 972 00	620 000 00	-	9 347 617 00	2 331 635 00	688 026 00		3 219 661 00	6 127 956 00
410-60	Office & Other equipment	9 50%	714 452 00	35 594 00	54 695 00	-	804 741 00	404 824 00	84 639 00		489 463 00	315 278 00
	Furniture, Fixtures, fittings and electrical appliances	9 50%	464 141 00	84 700 00			548 841 00	166 653 00	52 127 00		218 780 00	330 061 00
410-80	Other Fixed Assets	9 50%	3 242 970 00	400 000 00			3 642 970 00	308 082 00	498 082 00		808 164 00	2 836 808 00
	Total		136,581,052.00	22,329,350.00	14,288,773.00	-	173,199,175.00	64,921,244.00	17,863,523.00		82,584,767.00	90,814,408.00

§ Additions includes fixed assets created out of Earmarked Funds and Grants transfered to urban Local Body's fixed block as referred to in Schedule B-2 and B-4



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नगर पंचायत दिनेशपुर
ऊधम सिंह नगर

Assets	
At the end of Previous Year	
14	
	1.00
	16,428,728.00
	790,452.00
	45,000.00
	-
	35,145,723.00
	4,590,135.00
	-
	4,635,334.00
	-
	1,945,421.00
	4,537,010.00
	309,628.00
	297,488.00
	2,934,888.00
	71,659,808.00


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 नगर पंचायत दिनेशपुर
 ऊधम सिंह नगर



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

Details of Fixed Asset Head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP as on 31.03.2021
(A)	(B)	(C)	(D)	(E=B+C+D)
Building	0	0	0	0
Parks & Playground	0	0	0	0
Roads and Bridges	0	0	0	0
Sewerage and Drainage	0	0	0	0
Water Ways	0	0	0	0
Public Lighting	0	0	0	0
Plant & Machinery	0	0	0	0
Total	0	0	0	0

Note: 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 No. 420]

Code No.	Particulars	With whom Invested	Face value (Rs.)	Current Year Carrying Cost	Previous Year Carrying Cost
1	2	3	4	5	5
421-10	Central Government Securities			-	-
421-20	State Government Securities			-	-
421-30	Dedentures and Bonds			-	-
421-40	Preference Shares			-	-
421-50	Equity Shares			-	-
421-60	Units of Mutual Funds			-	-
421-80	Other Investments			-	-
	Total of Investments General Fund			-	-

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break up of other investments as applicable
3. Aggregate amount of quoted investments and also marked value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B - 14 : Investments- Other Fund [Code No. 421]

Code No.	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost	Previous Year Carrying Cost
1	2	3	4	5	5
420-10	Central Government Securities			-	-
420-20	State Government Securities			-	-
420-30	Dedentures and Bonds			-	-
420-40	Preference Shares			-	-
420-50	Equity Shares			-	-
420-60	Units of Mutual Funds			-	-
420-80	Other Investments	Bank		-	-
	Total of Investments Other Fund			-	-

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break up of other investments as provided for General Fund Investments.

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

Code No.	Particulars	Current Year	Previous Year
430-10	Stores	-	-
430-20	Loose Tools	-	-
430-30	Others	-	-
	Total Stock in Hand	-	-



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नगर पंचायत दिनेशपुर
ऊधम सिंह नगर

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5 = 3 - 4	6
431-10	Receivables for Property Taxes				
	Current Year	1,133,843.00	0	1,133,843.00	734,243.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	163,214.00	40,804.00	122,410.00	89,755.00
	3 years to 4 years	103,394.00	51,697.00	51,697.00	51,444.00
	4 years to 5 years*	89,351.00	67,013.00	22,338.00	21,598.00
	More than 5 years/ Sick or Closed Industries	372,811.00	372,811.00	-	-
	Sub - total	1,862,613.00	532,325.00	1,330,288.00	897,040.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of property Taxes	1,862,613.00	532,325.00	1,330,288.00	897,040.00
431-19	Receivables of Other Taxes				
	Current year	-	-	-	-
	Receivable outstanding for more than 2 year but not exceeding 3 years	-	-	-	-
	3 Years to 4 years	-	-	-	-
	4 years to 5 years*	-	-	-	-
	More than 5 Year	-	-	-	-
	Sick or closed Industries	-	-	-	-
	Sub Total	-	-	-	-
350-30	Less: State Government Cesses/ Levies in Taxes - Control Account	-	-	-	-
	Net Receivables of other Taxes	-	-	-	-
431-30	Receivables of Cess Income				
	Current year	-	-	-	-
	Receivable outstanding for more than 2 year but not exceeding 3 years	-	-	-	-
	3 Years to 4 years	-	-	-	-
	4 years to 5 years*	-	-	-	-
	More than 5 Year	-	-	-	-
	Sick or closed Industries	-	-	-	-
	Sub Total	1,862,613.00	532,325.00	1,330,288.00	897,040.00
431-40	Receivables from other Sources				
	Current year	-	-	-	-
	Receivable outstanding for more than 2 year but not exceeding 3 years	-	-	-	-
	3 Years to 4 years	-	-	-	-
	4 years to 5 years*	-	-	-	-
	More than 5 Year	-	-	-	-
	Sick or closed Industries	-	-	-	-
	Sub Total	-	-	-	-
	Total of Sundry Debtors (Receivables)	1,862,613.00	532,325.00	1,330,288.00	897,040.00

The provisions made against accrual items would not affect the opening / closing balances of the Demand and Collections Ledgers for the purpose of recovery of dues from the concerned parties / individuals.

Schedule B- 17 : Prepaid Expenses [Code No. 440]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
440-10	Establishment	-	-
440-30	Administrative	-	-
440-20	Operations & Maintenance	-	-
	Total Prepaid Expenses	-	-



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नगर पंचायत दिनेशपुर
ऊधम सिंह नगर

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
450-10	Cash in Hand/ Cheque	-	-
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	1,774,036.50	2,040,308.00
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co operative Banks	938,003.04	1,290,605.10
450-24	Post Office	-	-
	Sub Total	2,712,039.54	3,330,913.10
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	-	-
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co operative Banks	-	-
450-44	Post Office	-	-
	Treasury	-	-
	Sub Total	-	-
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	10,951,302.50	27,200,844.58
450-62	Othe Scheduled Banks	-	-
450-63	Scheduled Co operative Banks	1,300,539.55	7,156,329.35
450-64	Post Office	-	-
	Treasury	17,691,958.00	28,050,960.00
	Sub Total	29,943,800.05	62,408,133.93
	Total Cash and Bank Balance	32,655,839.59	65,739,047.03


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 नगर पंचायत दिनेशपुर
 ऊधम सिंह नगर



Schedule B - 19 : Loans, Advances and Deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year	Paid during the year	Recovered during the year	Balance outstanding at the end of the Year
1	2	3	4	5	6
460-10	Loans and advances to employees	-	-	-	-
460-20	Employee Provident Fund Loans	-	-	-	-
460-30	Loans to Others (health Department)	-	-	-	-
460-40	Advances to Suppliers and Contractors	-	-	-	-
460-50	Advance to others	-	-	-	-
460-60	Deposits 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 : Accumulated Provisions against Loans, Advances and Deposits (Code No. 461)

Code No.	Particulars	Current Year	Previous Year
461-10	Loans	-	-
461-20	Advances	-	-
461-30	Deposits	-	-
	Total Accumulated Provision	-	-

Note : The total of this Schedule should be equaling to the amount as per the total in Schedule B - 18.

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
470-10	Deposit Works	-	-
470-20	Other assets Control Accounts	-	-
	Total Other Assets	-	-

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on Issue of Loans	-	-
480-30	Differed Revenue Expenses	-	-
480-90	Other	-	-
	Total Miscellaneous Expenditure	-	-



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नगर पंचायत दिनेशपुर
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Annexure of Schedule B - 4, Grants & Contribution for Specific Purposes [Code No. 320]

Particulars	Grants from Central Government								Grants from State Government						Other Grants
	14th/15th Finance Commission	Pradhan Mantri Awas Yojna	IMSDP	PM Swanidhi	NULM	Housing For All	Swachh Bharat Mission	State Finance Commission	Parityawaran Mitra Incentive	Covid 19	State Disaster Response Fund	Avasthapan Vikas Fund	Avasthapan Vikas Fund CM	Trenching Ground	
(a) Opening Balance	4,980,830.00	5,886,598.35	1,269,731.00	-	-	1,118,351.00	7,076,657.00	25,071,130.00	-	-	-	12,443,000.00	916.00	6,920,500.00	-
(b) Addition to the Grants	5,152,000.00	831,200.00	-	1,530,000.00	80,000.00	-	-	39,670,000.00	300,000.00	400,000.00	200,000.00	-	4,301,000.00	-	
(c) Interest/Dividends earned on Grant Investments	70,144.30	33,676.00	-	-	-	31,067.00	-	-	-	-	-	-	-	-	
(d) Profit on Disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(e) Appropriation in view of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(f) Other addition (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(g) Interest & Charge (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total (a)	5,222,144.30	6,651,474.35	1,269,731.00	1,530,000.00	80,000.00	31,067.00	-	39,670,000.00	300,000.00	400,000.00	200,000.00	-	4,301,000.00	-	
(b) Payments out of Funds	10,202,974.30	6,751,714.35	1,269,731.00	1,530,000.00	80,000.00	1,149,418.00	7,076,657.00	64,741,130.00	300,000.00	400,000.00	200,000.00	12,443,000.00	4,301,910.00	6,920,500.00	-
(c) Capital Expenditure on Fixed Assets	3,686,393.00	-	-	-	-	-	-	-	-	-	-	-	-	-	
Others	-	-	-	-	-	-	-	14,048,622.90	-	-	-	9,941,276.00	3,522,615.83	5,419,215.27	
Sub-total	3,686,393.00	-	-	-	-	-	-	14,048,622.90	-	-	-	9,941,276.00	3,522,615.83	5,419,215.27	
(d) Revenue Expenditure on Salary, Wages and allowances etc.	-	-	-	-	-	-	-	9,780,018.00	-	-	-	-	-	-	
Other administrative charges	-	-	-	-	-	-	-	20,259,705.58	-	-	-	-	-	-	
Others - Pension	-	-	-	-	-	-	-	1,648,825.52	-	-	-	-	-	-	
Sub-total	-	-	-	-	80,000.00	-	-	31,796,549.10	300,000.00	400,000.00	-	-	-	-	
(e) Other	-	-	-	-	80,000.00	-	-	-	-	-	-	-	-	-	
Less on disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Diminution in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants Refunded/Transferred/Bank Charges	1,487,000.00	6,720,770.80	295.00	1,216,000.00	-	-	7,076,656.70	1,518,000.00	-	-	-	-	-	-	
Sub-total	1,487,000.00	6,720,770.80	295.00	1,216,000.00	-	-	7,076,656.70	1,518,000.00	-	-	-	-	-	-	
Total of (c-e)	5,183,393.00	6,720,770.80	295.00	1,216,000.00	80,000.00	-	7,076,656.70	47,363,172.90	300,000.00	400,000.00	-	9,941,276.00	3,522,615.83	5,419,215.27	
Net balance at year end (a-b) - (c)	5,019,581.30	31,003.55	1,269,436.00	314,000.00	-	1,149,418.00	0.30	17,377,656.00	-	-	200,000.00	3,501,724.00	779,294.17	1,501,284.73	-
Total Grants & Contribution for Specific Purposes	30,143,700.05	-	-	-	-	-	-	-	-	-	-	-	-	-	

अधिकासी अधिकारी
नगर पंचायत दिनेशपुर
ऊधम सिंह नगर



Annexure of Schedule B - 18 : Cash and Balances [Code No. 450]

Particulars		Current Year Amount (Rs.)
	2	3
Balance with Bank Municipal Funds		
<u>Nationalised Banks</u>		
Allahabad Bank-1525	44,483.00	
Allahabad Bank-9296	1,549,498.00	
Allahabad Bank-9296	127,557.00	
Bank of Baroda-0010	22,050.00	
Bank of Baroda-10783	7,183.90	
Punjab National Bank-75958	4,852.00	
State Bank of India-3826	18,412.60	1,774,036.50
<u>Other Scheduled Banks</u>		
<u>Scheduled Co operative Banks</u>		
Udham Singh Nagar Co-Operative Bank - 67	718,921.66	
Udham Singh Nagar DC Bank - 02	219,081.38	938,003.04
Sub Total		2,712,039.54
Balance with Bank - Grant Funds		
<u>Nationalised Banks</u>		
Bank of Baroda-13851	1,149,418.00	
Punjab National Bank-87379	5,019,581.30	
HDFC Bank-6103	0.30	
UCO Bank-1295	4,782,302.90	10,951,302.50
<u>Other Scheduled Banks</u>		
<u>Scheduled Co operative Banks</u>		
Uttarakhand Gramin Bank-9426	31,103.55	
Uttarakhand Gramin Bank-(IHSDP) 4044	1,269,436.00	1,300,539.55
<u>Treasury Grant Fund</u>		
SFC	17,691,958.00	17,691,958.00
Sub Total		29,943,800.05
Total		32,655,839.59



अधिसासी अधिकारी
नगर पंचायत दिनेशपुर
ऊधम सिंह नगर

Deposits From Contractor

S.No.	Name	Amount
1	Kajal Roy	287479.00
2	Rajnish Kumar	75163.00
3	Ram Lal Arora	798584.00
4	Rudra Contractor	7254.00
	TOTAL	1168480.00



अधिकासी अधिकासी
नगर पंचायत दिनेशपुर
ऊधम सिंह नगर

Nagar Panchayat Dineshpur

Schedule B-22: Notes to the Balance Sheet

1. Contractual liabilities not provided for:
 - a. Amount of contracts entered on account of capital works but on which noworks has commenced.
 - b. In respect of claims against the ULB, pending judicial decisions.
 - c. In respect of claims made by employees.
 - d. Other escalation claims made by contractors.
 - e. In case of any other claims not acknowledged as debts.
2. List of assets which have been handed over to the ULB, but the title deed has not been executed. NIL
3. List of assets which have been handed over to the ULB, but the title deed has not been executed- NIL
4. List of assets, for which cost could not be ascertained thus has been valued at Re. 1 in theBalance Sheet given in Fixed Assets Register
5. List of assets which are in permissive possession and no economic benefits are being derived from it NIL
6. Receivables from taxes, etc. which is not being collected because of litigation NIL
7. Amount of any guarantee given by the ULB on behalf of Councilors or staff: NIL
8. Previous year's figures have been regrouped/ rearranged wherever necessary



अधिशासी अधिकारी
नगर पंचायत दिनेशपुर
ऊधम सिंह नगर

SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

1. The financial statements have been prepared on accrual basis of accounting and comply with National Municipal Accounting Manual/Uttarakhand Municipal Accounting Manual and accounting standards issued by the Institute of Chartered Accountants of India (ICAI).
2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual.
3. All figures are in Indian Rupees
4. Financial Statements have been prepared on historical cost convention.
5. Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

Revenue Recognition

1. Income in respect of which demands are raised by the ULB are accounted on accrual basis as and when they become due.
2. Property tax is accrued at the beginning of the year.
3. Rental income is accrued as and when it becomes due as per the terms of the rental agreement.
4. Interest and penalties on late collection of rental income have been reckoned in accrual basis.
5. Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.
6. Excess provision amounting has been written back to the income and expenditure account.
7. Where waiver scheme is allowed by GoUK, demand bills have been raised showing the gross bill and waiver amount separately.

Recognition of expenditure-

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.
2. Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
3. No Annual provision has been made for Gratuity liability.
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.
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.



अधिकाारी
नगर पंचायत दिनेशपुर
उधम सिंह नगर

Fixed assets and depreciation

1. Fixed assets are shown at cost less accumulated depreciation. Cost of fixed assets includes all expenses incurred in connection with purchase and installation of the fixed assets
2. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.
3. Any assets which have been acquired by way of gift, constructed/acquired through grants, transfer by any other government or without consideration shall be recorded at nominal value of Rs.1/-
4. 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.
5. Depreciation shall be provided at full rate for the assets, which are purchased/constructed before Oct 1 of the accounting year. Depreciation shall be provided at half the rate for the assets, which are purchased/constructed on or after Oct 1 of accounting year as per UMAM.
6. No revaluation of fixed assets has been undertaken during the year.
7. On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to Capital Reserve.

Long Term liability-

Long Term liability is made up of Borrowings directly taken by the Municipality 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.

Interest on borrowings

1. Interest on borrowings specifically identified with fixed assets is capitalized under the respective fixed asset accounts.
2. Interest on general borrowings is charged to the income and expenditure account.

Grants

1. The municipality has received general grants during the year. Detail given as per schedule B4
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.
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



अधिशारी अधिकारी
नगर पंचायत दिनेशपुर
ऊधम सिंह नगर

receipt and has been transferred from respective Grant Account to the Capital Contribution.

4. Capital Grants received by the Municipality as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the Corporation, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

Investments

1. Investments are carried at cost. Any permanent fall in the carrying value of the investments are provided for.
2. Investment in equity share of the NIL has been carried as per Equity method.

Stores and Spares

Stores and spares are valued as on 31/03/2022 at the cost based on FIFO method.

Disclosure of Accounting policies (ASLB-1)

The various accounting policies and methods prescribed under the National Municipal Accounting Manual/ Uttarakhand Municipal Accounting Manual on treatment to various accounts and transactions for their conversion in to double entry method with accrual system of accounting have been followed to the extent these were applicable.

Disclosure on Borrowings (ASLB-5)

There are no borrowings.

Disclosure on Inventories (ASLB-12)

Stores and spares are valued as on 31/03/2022 at the cost based on FIFO method

Disclosure of Event after the reporting date: (ASLB-14)

No any events occurring between the reporting date and the date when the financial statements are approved.

Disclosure on Fixed Assets (ASLB-17)

Fixed assets are taken in the balance sheet on the basis of cost of acquisition less accumulated depreciation


Contingent Liabilities (ASLB-19)

Provision for Contingent Liabilities has been not provided.

Disclosure on Investment-

There are no specific Investment held by Nagar Panchayat Dineshpur during the Year ended 31.3.2022.




अधिसंसाधन अधिकारी
नगर पंचायत दिनेशपुर
ऊधम सिंह नगर

Disclosure on Provision for Retirement benefits (ASLB-39)

Provision relating to Retirement benefits of employees has not been made by Nagar panchayat Dineshpur

Disclosure of Related Party Transactions: (ASLB-20)

Nosuch transactions between the related parties.

Disclosure on Intangible Assets (ASLB-31)

No any intangible assets held Nagar panchayat Dineshpur

Disclosure on Provision against doubtful receivables-

Provision against doubtful receivables have been provided in financial statement as per Uttarakhand Municipal Accounting Manual 2021.

Disclosure on Bank Accounts-

Cash & Bank Balance have been taken at actual appearing in Cash Book. Bank reconciliations are also attached herewith forming part of Balance sheet as on 31.03.2022, while preparing Bank Reconciliation Statements, Bank balances/Treasury balances have been taken as per Bank statement of respective banks as on 31.03.2022

Sl	Name Of Bank	Account No.	Balance as per Bank	Balance as per Cash Books	BRS
1	Allahabad BAnk	50333521525	44483.00	44483.00	No
2	Allahabad Bank	50519329296	1549498.00	1549498.00	No
3	Allahabd Bank	21651124532	127557.00	127557.00	No
4	Bank of Baroda	37910100000010	22050.00	22050.00	No
5	Bank Of Baroda	37910100013851	1149418.00	1149418.00	No
6	Bank of Baroda	53910100010783	7183.90	7183.90	No
7	HDFC Bank A/c No. 6103	6103	0.30	0.30	No
8	Punjab National Bank	75958	4852.00	4852.00	No
9	Punjab National Bank 15TH Fc	87379	5019581.30	5019581.30	No
10	SBI	11721723826	18412.60	18412.60	No
11	SFC	Treasury	17691958.00	17691958.00	No
12	UCO Bank	03750210001295	4782302.90	4782302.90	No
13	Udham Singh Nagar Co-operative Bank -67	67	1054421.66.66	718921.66	Yes
14	Udham Singh Nagar DC Bank -	02	286697.38	219081.38	Yes
15	Uttarakhand Gramin Bank-	9426	31103.55	31103.55	No
16	Uttarakhand Gramin Bank(IHSDP)	4044	1269436.00	1269436.00	No



अधिकाशा अधिकारी
नगर पंचायत दिनेशपुर
उधम सिंह नगर