



ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Palika Parishad Lohaghat

We have compiled the accompanying financial statements of ULB **Lohaghat** based on information you have provided. These financial statements comprise the Balance Sheet of ULB **Lohaghat** as at March 31, 2024, 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 2023-24

*Nagar Palika
Parishad
Lohaghat*

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)

Name of ULB- Nagar Palika Parishad Lohaghat
Balance Sheet as on 31st March 2024

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	13,988,789.99	21,990,475.27
3-11	Earmarked Funds	B-2	2,936,157.00	-
3-12	Reserves	B-3	126,883,165.99	115,975,276.35
	Total Own Fund Reserves and		143,808,112.98	137,965,751.62
3-20	Grants, Contributions for specific	B-4	12,085,441.50	13,010,384.50
	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	163,750.00	-
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	1,764,166.00	1,360,530.00
3-60	Provisions	B-10	391,185.20	-
	Total Current Liabilities and Provisions		2,319,101.20	1,360,530.00
	TOTAL LIABILITIES		158,212,655.68	152,336,666.12
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		192,028,613.25	165,861,372.25
4-11	Less: Accumulated Depreciation		65,145,447.26	47,849,336.90
	Net Block		126,883,165.99	118,012,035.35
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		126,883,165.99	118,012,035.35
	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	-	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	1,432,983.00	1,560,888.00
4-32	Less: Accumulated provision		166,981.75	165,821.00
	Net amount outstanding		1,266,001.25	1,395,067.00
4-40	Prepaid expenses	B-17	50,526.00	46,249.00
4-50	Cash and Bank Balances	B-18	30,012,962.69	32,883,314.77
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		31,329,489.94	34,324,630.77
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		158,212,655.68	152,336,666.12
	Notes to the Balance Sheet	B-22		

CA Surya Kant Sharma
Dy. Team Leader

S.K. Sharma

Vinod Singhal & Co. LLP (Chartered Accountants)

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अधिसाक्षी अधिकारी
नगर पालिका परिषद
लोहाघाट (सम्पावत)

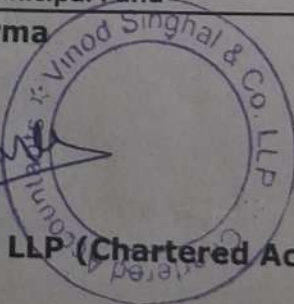
Name of ULB- Nagar Palika Parishad Lohaghat
Income and Expenditure Statement for the period from 01/04/2023 to 31/03/2024

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	643,796.00	590,625.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	1,654,735.00	1,636,830.00
1-40	Fees & User Charges	I-4	1,521,683.00	2,999,571.00
1-50	Sale & Hire Charges	I-5	-	-
1-60	Revenue, Grants, Contributions & Subsidies	I-6	39,265,633.36	37,112,131.83
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	457,145.62	397,123.50
1-80	Other Income	I-9	129,516.00	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		43,672,508.98	42,736,281.33
	EXPENDITURE			
2-10	Establishments Expenses	I-10	22,643,819.00	24,150,892.00
2-20	Administrative Expenses	I-11	2,820,549.00	2,167,361.00
2-30	Operations & Maintenance	I-12	5,859,671.20	5,611,236.00
2-40	Interest & Finance Expenses	I-13	1,113.70	10,766.00
2-50	Programme Expenses	I-14	885,495.00	442,576.00
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisiions & Write-off	I-16	130,677.00	165,821.00
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		17,296,110.36	25,833,092.83
B	Total- EXPENDITURE		49,637,435.26	58,381,744.83
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		-5,964,926.28	-15,645,463.50
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		-5,964,926.28	-15,645,463.50
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		-5,964,926.28	-15,645,463.50

CA Surya Kant Sharma
Dy. Team Leader

S.K. Sharma

Vinod Singhal & Co. LLP (Chartered Accountants)



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*अधिसूची अधिकारी
नगर पालिका परिषद
लोहाघाट (सुपुल)*

Name of ULB- Nagar Palika Parishad Lohaghat
Statement of Cash Flow Statement as on 31st March 2024

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation	643,796.00	590,625.00
Sales of Goods and Services	3,176,418.00	4,636,401.00
Grants related to Revenue/General Grants	39,265,633.36	37,112,131.83
Interest Received	457,145.62	397,123.50
Other Receipts	129,516.00	-
Less: Cash Payment for:		
Employee Costs	22,643,819.00	24,150,892.00
Superannuation	9,565,715.20	8,221,173.00
Suppliers	1,113.70	10,766.00
Interest Paid	17,426,787.36	25,998,913.83
Other Payments	-5,964,926.28	-15,645,463.50
Net cash generated from/ (used in) operating activities (a)		
Less/ Add: (Increase) / Decrease in Current Assets	124,788.75	639,051.75
Less/ Add: (Increase) / Decrease in Current liability	958,571.20	690,469.00
Net cash generated from/ (used in) operating activities (a)	-4,881,566.33	-14,315,942.75
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	-8,871,130.64	16,043,529.83
(Increase)/ Decrease in Special funds/ grants	-924,943.00	-9,915,812.44
(Increase)/ Decrease in Earmarked funds	-	-
(Purchase) of Investments	-	-
(Increase)/ Decrease in Reserves	10,907,889.64	-17,086,616.83
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received		
Interest income received		
Net cash generated from/ (used in) investing activities (b)	1,111,816.00	-10,958,899.44
c. Cash flows from financing activities		
Add:		
Corporation Fund	-2,036,759.00	34,506,441.44
Earmarked Fund	2,936,157.00	
Less:		
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses	899,398.00	34,506,441.44
Net cash generated from (used in) financing activities (c)		
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	-2,870,352.33	9,231,599.50
Cash and cash equivalents at beginning of period	32,883,314.77	23,651,715.27
Cash and cash equivalents at end of period	30,012,962.69	32,883,314.77
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:	30,012,962.69	32,883,314.77
i. Cash Balances		
ii. Bank Balances	30,012,962.69	32,883,314.77
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	30,012,962.69	32,883,314.77

CA Surya Kant Sharma
Dy. Team Leader

S.K Sharma
Vinod Singhal & Co. LLP (Chartered Accountants)

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अधिशष्टि अधिकारी
नगर पालिका परिषद
लोहाघाट (चम्पावत)

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

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	37,635,938.77		37,635,938.77	2,036,759.00	35,599,179.77
310-90	Excess of Income & Expenditure	-15,645,463.50	-5,964,926.28	-21,610,389.78	-	-21,610,389.78
	Total Municipal fund (310)	21,990,475.27	-5,964,926.28	16,025,548.99	2,036,759.00	13,988,789.99



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लोहाघाट (चम्पावत)

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

(Amount in Rs.)

Schedule B-2: Earmarked Funds - 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	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)	2,936,157.00	-	-	-	-	-	-
Total (b)	2,936,157.00	-	-	-	-	-	-
Total (a+b)	2,936,157.00	-	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-	-
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-	-
Sub - Total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
Net balance at the year end — (a+b)-(c)	2,936,157.00	-	-	-	-	-	-
Grant Total of Special Funds	2,936,157.00	-	-	-	-	-	-



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अधिसासी अधिकारी
नगर पालिका परिषद
लोहाघाट (दम्पावली)

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

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	-	-	-	-	-
312-11	Capital Reserve	116.00	48.00	164.00	-	164.00
312-12	Grant against Fixed Assets	115,975,160.35	28,203,952.00	144,179,112.35	17,296,110.36	126,883,001.99
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	115,975,276.35	28,204,000.00	144,179,276.35	17,296,110.36	126,883,165.99



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अधिकासी अधिकारी
नगर पालिका परिषद
लोहाघाट (चम्पावत)

Schedules to Balance Sheet
Name of ULB: Nagar Palika Parishad Lohaghat

(Amount in Rs.)

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

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Inst.	Grants from Non-Financial Inst.	Grants from International Organizations	Others
Code No.							
(a) Opening Balance	1,984,114.50	11,026,270.00		-	-	-	-
(b) Addition to the Grants*	6,131,907.00	41,075,000.00	-	-	-	-	-
(i) Grant received during the year	4,866.00	-	-	-	-	-	-
(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)	6,136,773.00	41,075,000.00	-	-	-	-	-
Total (a+b)	8,120,887.50	52,101,270.00	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	4,463,682.00	21,703,511.00	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub - total	4,463,682.00	21,703,511.00	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	17,298,318	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others	2,022,512	2,648,693	-	-	-	-	-
Sub - total	2,022,512	19,947,011	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-
Inter grant/bank charges Grants Refunded	-	-	-	-	-	-	-
Sub -total	-	-	-	-	-	-	-
Total (c) [i+ii+iii]	6,486,194.00	41,650,522	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)	1,634,693.50	10,450,748.00	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	1,634,693.50	10,450,748.00	-	-	-	-	-



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लोहाघाट (चम्पावत)

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

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		-	-



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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Unsecured Loans from Central Government	-	-
331-20	Unsecured Loans from State government	-	-
331-30	Unsecured Loans from Govt. bodies & Associations	-	-
331-40	Unsecured Loans from international agencies	-	-
331-50	Unsecured Loans from banks & other financial institutions	-	-
331-60	Other Term Loans	-	-
331-70	Bonds & debentures	-	-
331-80	Other Loans	-	-
Total Un-Secured Loans		-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers	163,750.00	-
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit From staff	-	-
340-80	Deposit - Others	-	-
Total deposits received		163,750.00	-

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

Code No.	Name of Funding agency	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Amount in Rs.	
					Balance outstanding at the end of the current year Amount (Rs)	Income earned
1	2	3	4	5	6	7
341-10-01		-	-	-	-	-
341-10-02		-	-	-	-	-
341-10-03		-	-	-	-	-
341-10-04		-	-	-	-	-
Total of deposit works		-	-	-	-	-



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नगर पालिका परिषद
लोहाघाट (चम्पावत)

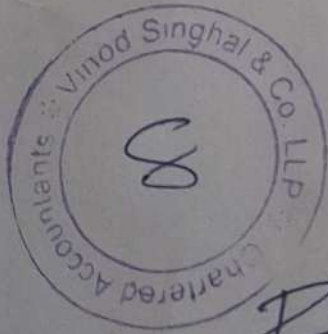
Schedules to Balance Sheet
Name of ULB- Nagar Palika Parishad Lohaghat

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	93,915.00	233,110.00
350-11	Employee Liabilities	1,647,031.00	1,127,420.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	23,220.00	-
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
Total Other liabilities (Sundry Creditors)		1,764,166.00	1,360,530.00

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	391,185.20	-
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
Total Provisions		391,185.20	-



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अधिसूची अधिकारी
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लोहाघाट (चम्पावत)

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

Schedule B-11: Fixed Assets (Code No 410 & 411)											
Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
					164.00	-	-	-	-	164.00	116.00
410-10	Land	116.00	48.00	-	51,521,709.00	4,552,743.71	1,609,386.13	-	6,162,129.84	45,359,579.16	36,225,847.29
410-20	Buildings	40,778,591.00	10,743,118.00	-	9,160,223.00	1,166,499.01	1,678,819.20	-	2,845,318.21	6,314,904.79	3,872,762.99
410-21	Parks & Playgrounds	5,039,262.00	4,120,961.00	-	91,831.00	-	-	-	-	91,831.00	91,831.00
410-22	Statues, heritage assets, antiques & Infrastructure Assets	91,831.00	-	-	60,083,273.00	20,215,958.79	7,328,905.68	-	27,544,864.47	32,538,408.53	36,326,490.21
410-30	Roads and Bridges	56,542,449.00	3,540,824.00	-	36,454,839.00	5,222,969.59	2,229,478.48	-	7,452,448.07	29,002,390.93	26,710,611.41
410-31	Sewerage and drainage	31,933,581.00	4,521,258.00	-	1,804,036.00	107,375.57	42,936.06	-	150,311.63	1,653,724.37	1,696,660.43
410-32	Waterways	1,804,036.00	-	-	23,032,153.00	13,912,713.82	3,524,950.68	-	17,437,664.50	5,594,488.50	8,242,095.18
410-33	Public Lighting	22,154,809.00	877,344.00	-	4,110,917.00	617,613.39	390,537.12	-	1,008,150.51	3,102,766.49	2,064,375.61
	Other assets				3,318,862.00	1,422,764.22	315,291.89	-	1,738,056.11	1,580,805.89	1,896,097.78
410-40	Plants & Machinery	2,681,989.00	1,428,928.00	-	875,496.25	550,457.44	29,163.50	-	579,620.94	295,875.31	125,038.81
410-50	Vehicles	3,318,862.00	-	-	1,575,110.00	80,241.36	146,641.62	-	226,882.98	1,348,227.02	760,108.64
410-60	Office & other equipment	675,496.25	200,000.00	-	-	-	-	-	-	-	-
410-70	Furniture, fixtures, fittings and electrical appliances	840,350.00	734,760.00	-	-	-	-	-	-	-	-
410-22	Statues, heritage assets, antiques & other works of art	-	-	-	-	-	-	-	-	-	-
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	-	-	-	192,028,613.25	47,849,336.90	17,296,110.36	-	65,145,447.26	126,883,165.99	118,012,035.35
	Total	165,861,372.25	26,167,241.00								



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**अधिसासी अधिकारी
नगर पालिका परिषद
लोहाघाट (चम्पावत)**

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

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					



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अधिकासी अधिकारी
नगर पालिका परिषद
लोहाघाट (चम्पावत)

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

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	457,145.62	397,123.50
171-20	Interest on Loans and advances to	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
	Total. - Interest Earned	457,145.62	397,123.50

Schedule I-9: Other Income [Code No180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposits	-	-
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	129,516.00	-
180-80	Miscellaneous Income	-	-
	Total. Other Income	129,516.00	-

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
190-10	Income from commercial projects	-	-
190-10	Income from Deposit works	-	-
	Total Income from Commercial projects	-	-



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नगर पालिका परिषद
लोहाघाट (चम्पावत)

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

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	17,387,235.00	18,895,524.00
210-20	Benefits and Allowances	6,000.00	81,295.00
210-30	Pension	1,552,114.00	1,486,830.00
210-40	Other Terminal & Retirement Benefits	3,698,470.00	3,687,243.00
	Total establishment expenses	22,643,819.00	24,150,892.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	-	-
220-11	Office maintenance	1,460,113.00	1,261,650.00
220-12	Communication Expenses	47,846.00	59,376.00
220-20	Books & Periodicals	-	8,871.00
220-21	Printing and Stationery	83,308.00	51,212.00
220-30	Travelling & Conveyance	112,571.00	239,424.00
220-40	Insurance	86,569.00	46,249.00
220-50	Audit Fees	-	-
220-51	Legal Expenses	20,000.00	-
220-52	Professional and other Fees	890,000.00	213,800.00
220-60	Advertisement and Publicity	120,142.00	286,779.00
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	-	-
	Total administrative expenses	2,820,549.00	2,167,361.00



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नगर पालिका परिषद
लोहाघाट (चम्पावत)

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

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	17,387,235.00	18,895,524.00
210-20	Benefits and Allowances	6,000.00	81,295.00
210-30	Pension	1,552,114.00	1,486,830.00
210-40	Other Terminal & Retirement Benefits	3,698,470.00	3,687,243.00
	Total establishment expenses	22,643,819.00	24,150,892.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	-	-
220-11	Office maintenance	1,460,113.00	1,261,650.00
220-12	Communication Expenses	47,846.00	59,376.00
220-20	Books & Periodicals	-	8,871.00
220-21	Printing and Stationery	83,308.00	51,212.00
220-30	Travelling & Conveyance	112,571.00	239,424.00
220-40	Insurance	86,569.00	46,249.00
220-50	Audit Fees	-	-
220-51	Legal Expenses	20,000.00	-
220-52	Professional and other Fees	890,000.00	213,800.00
220-60	Advertisement and Publicity	120,142.00	286,779.00
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	-	-
	Total administrative expenses	2,820,549.00	2,167,361.00



अध्यासी अधिकारी
नगर पालिका परिषद
लोहाघाट (वर्णपुर)

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

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	2,300,835.20	1,028,899.00
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	617,995.00	124,150.00
230-40	Hire Charges	-	-
230-41	Repairs & maintenance -Statues and heritage Assets	-	45,530.00
230-50	Repairs & maintenance -Infrastructure Assets	1,278,901.00	766,898.00
230-51	Repairs & maintenance - Civic Amenities	361,220.00	444,469.00
230-52	Repairs & maintenance - Buildings	233,130.00	844,530.00
230-53	Repairs & maintenance - Vehicles	229,673.00	166,943.00
230-59	Repairs & maintenance - Others	-	1,174,960.00
230-80	Other operating & maintenance expenses	837,917.00	1,014,857.00
	Total Operating & Maintenance Expense	5,859,671.20	5,611,236.00

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	1,113.70	10,766.00
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	1,113.70	10,766.00



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अधिकासी अधिकारी
नगर पालिका परिषद
लोहाघाट (चम्पावल)

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

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	885,495.00	442,576.00
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	885,495.00	442,576.00

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	130,677.00	165,821.00
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	130,677.00	165,821.00

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	-	-

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)	-	-



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नगर पालिका परिषद
लोहाघाट (चम्पावत)

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

ULB NAME: NAGAR PALIKA PARISHAD LOHAGHAT

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. Previous year's figures have been regrouped/ rearranged.

4. Reserves and surplus

4.1. Municipal General Fund: The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31st March, 2024 was stood with Rs. 1,39,88,790/- after considering the effect of income & expenditure.

4.2. Earmarked Fund: Funds representing Special Funds to be utilised for specific purposes. . The net balance in Earmarked Fund as on 31st March, 2024 was stood with Rs. 29,36,157/-

4.3. Reserves: The Reserve which represents capital contribution was stood as on 31st March, 2024 amounting to Rs. 12,68,83,166/- that has been created by capitalizing the asset.

5. Fixed Assets and Depreciation

5.1. Details of Special nature fixed assets are as follows as on 31st March, 2024:

Sl No.	Details	Value of Fixed Asset as on 31 st March, 2024 (Rs.)	Accumulated Depreciation on as on 31 st March, 2024 (Rs.)	Any Other Details
1	Fixed Assets	19,20,28,613.25	6,51,45,447.26	NA



Mr. -

आधेनारायण अश्विनी
नगर पालिका परिषद
लोहाघाट (बल्लभपुर)

2	Fixed Assets which are not physically identified or traced	0	NA	NA
3	Fixed Asset under Leases and Hire Purchases			
i)	Lease	0	NA	NA
ii)	Hire Purchases	0	NA	NA
	Total	19,20,28,613.25	6,51,45,447.26	NA

- | S. No. | Particulars | Balance as on | Age-wise analysis |
|--------|-------------|---------------|-------------------|
| | | | |

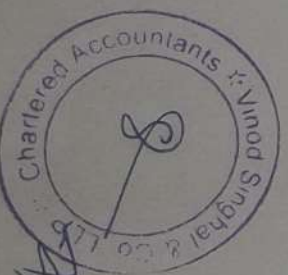
B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

	31/03/2024	Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables				
	Property Tax	3,06,483	3,06,483	0	0
	Other Taxes	1,08,441	1,08,441	0	0
	Fees and User Charges	0	0	0	0
	Other Sources	10,18,059	10,18,059	0	0
	Total Receivables	14,32,983	14,32,983	0	0
2	Sundry Payables				
	Creditors	93,915	93,915	0	0
	Employee liability	16,47,031	16,47,031		0
	Total Payables	17,40,946	17,40,946	0	0

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

1.1. Disclosure on Bank Accounts

Bank account name	Bank account number	Balance as per books of account
Cash in hand	-	14,365
Nainital Bank A/c	462	11,53,786.49
Punjab National Bank A/c	953	15,05,435.94
State bank of India A/c	419	1,20,44,279.26
Uttarakhand Gramin Bank	394	2,26,208
Almora Urban Co- Op Bank	262	1,35,211
Pithoragang Zila Shakari bank	788	47,289.50
Punjab National Bank A/c	396	1,147
Punjab National Bank A/c	402	17,900
Punjab National Bank A/c	420	919.50
Uttarakhand Gramin Bank	-	15,18,713
Treasury SFC		1,03,79,551
IDBI		32,000
Total		2,70,76,805.69
Pension Fund A/c		29,36,157.00



विनोद सिंघल
अभिभाषी
नगर पालिका
बैलगाट (नगर)

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

Grant Total	3,00,12,962.69
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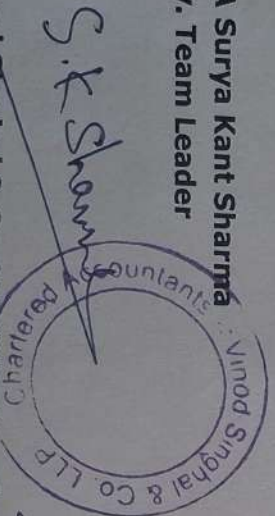
1.2. Disclosure of Prior Period Errors(as per 2.8.3 of UMAM)-

- There is a difference of Rs. 20,36,875 in the balance of Capital reserve in comparison with Net Fixed Asset. The difference arose due to short transfer of amount in capital reserve. This is due to the fact that in previous years ULB generally transfer fund from one bank account to another bank account and it was difficult to ascertain assets payment nature. Now during the year difference is ascertained and Capital reverse balance is made equal to net fixed asset balance.
- During the year Rs. 20,36,875 has been added to capital reverse by adjusting it with municipal fund as prior period adjustment.

- ULB has certified that during the year under consideration i.e. F.Y 2023-24 ULB has paid Rs. 8,68,000 to All India Institute of Local Self Government (AIIISG) for the services related to Ranking improvement and allied work. TDS was not deducted by the ULB based on the declaration (Institute is exempt under sub-clause Vi of (23c) of Section 10 of Income Tax Act 1961) given on the invoices.

- Interest is payable @ 12% on full and final settlement amount paid to nominee of deceased employee of ULB on the direction of District Court. How over ULB has filed an appeal against the order passed by the Hon'ble Judge of District Court. Therefore Contingent liability of Rs. 15,62,140 is created on interest amount payable by ULB to nominee of deceased employee of ULB.

CA Surya Kant Sharma
Dy. Team Leader



Vinod Singhal & Co. LLP (Chartered Accountants)

अधिकासी अधिकारी
नगर पालिका परिषद
बोखीघाट (चम्पावत)

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

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	-	-
Total Stock in hand		-	-



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नगर पालिका परिषद
लोहाघाट (बम्हावस)

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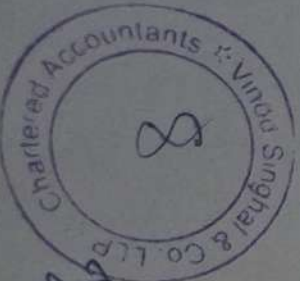
Schedule to Balance Sheet
Name of U.B.- Nagar Palika Parishad Lohaghat

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	213,009.00	-	213,009.00	503,200.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	62,919.00	15,729.75	47,189.25	-
	3 years to 4 years	18,562.00	9,281.00	9,281.00	-
	4 years to 5 years	2,795.00	2,096.25	698.75	-
	More than 5 years/ Sick or Closed Industries	9,198.00	9,198.00	-	-
	Sub - total	306,483.00	36,305.00	270,178.00	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	Net Receivables of Property Taxes	306,483.00	36,305.00	270,178.00	503,200.00
431-19	Receivables of Other Taxes				
	Current Year	79,899.00	-	79,899.00	123,082.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	10,110.00	2,527.50	7,582.50	-
	3 years to 4 years	4,230.00	2,115.00	2,115.00	-
	More than 5 years/ Sick or Closed Industries	14,202.00	14,202.00	-	-
	Sub - total	108,441.00	18,844.50	89,596.50	123,082.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	Net Receivables of Other Taxes	108,441.00	18,844.50	89,596.50	123,082.00
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	-	-	-	-
	Receivables from Other Sources				
431-40	Current Year	814,634.00	-	814,634.00	934,606.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	94,297.00	23,574.25	70,722.75	-
	3 years to 4 years	41,740.00	20,870.00	20,870.00	-
	More than 5 years/ Sick or Closed Industries	67,388.00	67,388.00	-	-
	Sub - total	1,018,059.00	111,832.25	906,226.75	934,606.00
	Total of Sundry Debtors (Receivables)	1,432,983.00	166,981.75	1,266,001.25	1,560,888.00

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.



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नगर पालिका परिषद
लोहाघाट (बन्धुवारा)

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

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	50,526.00	46,249.00
440-30	Operations & maintenance	-	-
Total Prepaid expenses		50,526.00	46,249.00

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	14,365.00	14,889.00
	Balance with Bank -		
	Municipal Funds		
450-21	Nationalised Banks	14,703,501.69	19,452,607.77
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	273,497.50	266,236.50
450-24	Post Office	-	-
450-25	Treasury account	-	-
	Sub-total	14,976,999.19	19,718,844.27
	Balance with Bank -		
	Special Funds		
450-41	Nationalised Banks	-	-
450-42	Other Scheduled Banks	2,936,157.00	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	Sub-total	2,936,157.00	-
	Balance with Bank -		
	Grant Funds		
450-61	Nationalised Banks	51,966.50	87,079.50
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	1,653,924.00	2,036,232.00
450-64	Post Office	-	-
450-65	Treasury -Grant Funds	10,379,551.00	11,026,270.00
	Sub-total	12,085,441.50	13,149,581.50
Total Cash and Bank balances		30,012,962.69	32,883,314.77



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Schedules to Balance Sheet
Name of ULB- Nagar Palika Parliad Lohaghat

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	5
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	-	-



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

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

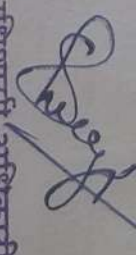
Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax		
110-02	Water tax	553,680.00	548,448.00
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	-	-
110-11	Advertisement tax	-	-
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	90,116.00	88,451.00
	Sub-total	643,796.00	636,899.00
110-90	Less		46,274.00
	Tax Remissions and Refund [Schedule I - 1 (a)]	-	
	Sub-total	-	46,274.00
	Total tax revenue	643,796.00	590,625.00

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	-	46,274.00
1101100	Advertisement tax	-	-
1108000	Others	-	-
	Total refund and remission of tax revenues	-	46,274.00

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




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

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	1,431,149.00	1,378,112.00
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	-	-
130-80	Other rents	223,586.00	258,718.00
	Sub-Total	1,654,735.00	1,636,830.00
130-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
Total Rental Income from Municipal Properties		1,654,735.00	1,636,830.00



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

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	154,700.00	174,970.00
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	190.00	-
140-14	Development Charges	-	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	-	-
140-40	Other Fees	1,366,793.00	2,824,601.00
140-50	User Charges	-	-
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	-	-
140-80	Other Charges	-	-
	Sub-Total	1,521,683.00	2,999,571.00
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	1,521,683.00	2,999,571.00



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

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	-	-
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		-	-

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	39,265,633.36	37,112,131.83
160-20	Re-imbursement of expenses	-	-
160-30	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Subsidies		39,265,633.36	37,112,131.83

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments	-	-
170-20	Dividend	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
Total Income from Investments		-	-



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