

NAGAR PANCHAYAT, CHAMIYALA, TEHRI GARHWAL
BALANCE SHEET AS ON 31.03.2025

Code No.	Description of items	Schedule No.	Current Year	Previous Year
			Amount	Amount
	SOURCES OF FUNDS			
	Reserves and Surplus			
3-10	Municipal (General) Fund	B-1	(2,28,01,072.37)	(26,01,530.91)
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	4,18,72,451.71	4,18,72,451.71
3-20	Grants, Contributions for specific purposes Loans	B-4	3,47,94,367.80	1,26,35,667.80
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	TOTAL		5,38,65,747.14	5,19,06,588.60
	APPLICATION OF FUNDS			
4-10	Fixed Assets including Statues & Heritage Assets	B-11		
	Gross Block		7,16,74,982.28	5,98,33,570.28
4-11	Less: Accumulated Depreciation		2,29,50,084.63	1,78,98,782.41
	Net Block		4,87,24,897.65	4,19,34,787.87
4-12	Capital work-in-progress		-	-
	Investments			
4-20	Investment - General Fund	B-12	-	-
4-21	Investment-Other Fund	B-13	-	-
	Working Capital			
	Current assets, loans & advances			
4-30	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)		-	-
4-31	Gross amount outstanding	B-15	-	-
4-32	Less : Accumulated provision against bad and		-	-
4-40	Prepaid expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	76,33,672.88	1,27,04,488.12
4-60	Loans, advances and deposits	B-18	-	-
	Less:		-	-
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	4,90,676.00	8,79,689.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	20,02,147.39	18,52,998.39
3-60	Provisions	B-10	-	-
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	Capital Deficit		-	-
	TOTAL		5,38,65,747.14	5,19,06,588.60
	NOTES to the Balance Sheet	B-21		

For M/s BPP & Company

Chartered Accountants



CA Deepak Bisht

Partner

M.No.: 455394

UDINo.: 25455394BMKSRP6330

NAGAR PANCHAYAT, CHAMIYALA

Income Statement for the period from 01.04.2024 to 31.03.2025

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	19,936.00	-
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	-	-
110-11	Advertisement tax	-	-
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	-	-
	Sub-Total	19,936.00	-
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]	-	-
	Sub-Total	-	-
	Total tax revenue	19,936.00	-

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

Code No. *	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Property taxes Advertisement tax Others	-	-
	Total refund and remission of tax revenues	-	-

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 Compensation in lieu of		
120-20	Taxes / duties	-	-
120-30	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	-	-

Schedule I-3: Rental income from Municipal Properties [Code No 130]

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

NAGAR PANCHAYAT, CHAMIYALA

Income Statement for the period from 01.04.2024 to 31.03.2025

Schedule I-4: Fees & User Charges [Code No 140]

Schedule I-4 (a): Fees & User Charges – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration	-	-
	Finance, Accounts, Audit Election	-	-
	Record Room Estate	-	-
	Stores & Purchase Workshop	-	-
	Census	-	-
	Total income from fees & user charges – Function wise	-	-

Note:

Functions as applicable in the ULBs and on which fees and user charges are raised shall be stated here.

The total income from Fees & User Charges as per Schedule I-4 (a) should tally with the total income from Fees & User Charges as per Schedule I-4 (b).

Schedule I-4 (b): Fees & User Charges – Income head-wise [Code 140]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges Licensing Fees	25,000.00	55,250.00
140-11	Fees for Grant of Permit	-	-
140-12	Fees for Certificate or Extract Development Charges Regularisation Fees	-	4,500.00
140-13	Penalties and Fines	6,600.00	2,450.00
140-14	Other Fees User Charges Entry Fees	4,68,435.00	1,53,046.00
140-15	Service / Administrative Charges Other Charges	42,440.00	-
	Sub-Total	5,42,475.00	2,15,246.00
140-90	Less:		
	Rent Remission and Refunds	-	-
	Sub-Total	-	-
	Total income from Fees & User Charges – Income head- wise	5,42,475.00	2,15,246.00

The total income from Fees & User Charges as per Schedule I-4 (b) should tally with the total income from Fees & User Charges as per Schedule I-4 (a).

Schedule I-5 : Sale & Hire Charges [Code No 150] Schedule I-5 (a): Sale & Hire Charges – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration	-	-
	Finance, Accounts, Audit Election	-	-
	Record Room Estate	-	-
	Stores & Purchase Workshop	-	-
	Census	-	-
	Total Income from Sale & Hire charges – Function wise	-	-

NAGAR PANCHAYAT, CHAMIYALA

Income Statement for the period from 01.04.2024 to 31.03.2025

The total income from Sale & Hire Charges as per Schedule I-5 (a) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (b).

Schedule I-5 (b): Sale & Hire Charges – Income head-wise [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	-	9,500.00
150-12	Sale of stores & scrap	52,010.00	1,28,000.00
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
	Total income from Sale & Hire charges – income head-wise	52,010.00	1,37,500.00

The total income from Sale & Hire Charges as per Schedule I-5 (b) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (a).

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	-	2,03,36,921.67
160-20	Re-imbusement of expenses	-	-
60-30	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	-	2,03,36,921.67

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	1,08,935.00	967.00
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-80	Other Interest	-	-
	Total Interest Earned	1,08,935.00	967.00

NAGAR PANCHAYAT, CHAMIYALA

Income Statement for the period from 01.04.2024 to 31.03.2025

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	-	-
180-80	Miscellaneous Income	-	-
	Total Other Income	-	-

For M/s BPP & Company
Chartered Accountants



CA Deepak Bisht
Partner

M.No.: 455394

UDINo.: 25455394BMKSRP6330

NAGAR PANCHAYAT, CHAMIYALA, TEHRI GARHWAL
Expenditure Statement for the period from 01.04.2024 to 31.03.2025

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

Schedule I-10 (a): Establishment Expenses – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room	-	-
	Estate	-	-
1	2	3	4
	Stores & Purchase Workshop Census	-	-
	Total establishment expenses – Function wise		

Note: The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per Schedule I-10 (b).

Schedule I-10 (b): Establishment Expenses – Expenditure head-wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus Benefits and Allowances Pension	1,15,59,631.00	90,72,533.00
210-20	Other Terminal & Retirement Benefits		
210-30			
210-40			
	Total establishment expenses – expense head wise	1,15,59,631.00	90,72,533.00

Note: The total function wise expenses as per Schedule I-10 (b) should tally with the total Establishment expenses as per Schedule I-10 (a).

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census	-	-
	Total Administrative expenses– Function wise	-	-

Note:

The total function wise expenses as per Schedule I-11 (a) should tally with the total administrative expenses as per Schedule I-11 (b).

NAGAR PANCHAYAT, CHAMIYALA, TEHRI GARHWAL

Expenditure Statement for the period from 01.04.2024 to 31.03.2025

Schedule I-11 (b): Administrative Expenses – Expenditure head-wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	-	3,16,000.00
220-11	Office maintenance	3,85,140.00	5,11,032.00
220-12	Communication Expenses	-	-
220-20	Books & Periodicals	-	-
220-21	Printing and Stationery	1,01,375.00	78,956.00
220-30	Travelling & Conveyance	8,00,930.00	2,76,642.00
220-40	Insurance	23,000.00	-
220-50	Audit Fees	-	-
220-51	Legal Expenses	-	-
220-52	Professional and other Fees	-	1,19,998.00
220-60	Advertisement and Publicity	1,47,983.00	42,518.00
220-61	Other Administrative Expenses	49,806.00	18,430.00
220-80	Membership & subscriptions	-	-
	Total administrative expenses – expense head wise	15,08,234.00	13,63,576.00

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

Schedule I-12 (a): Operations & Maintenance Expenses – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration	-	-
	Finance, Accounts, Audit Election	-	-
	Record Room Estate	-	-
	Stores & Purchase Workshop	-	-
	Census	-	-
	Total Operations & Maintenance expenses – Function wise	-	-

Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	-	2,17,626.00
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	2,51,312.00	17,88,985.00
230-40	Hire Charges	-	1,16,800.00
230-51	Repairs & maintenance – Infrastructure Assets	3,42,080.00	7,62,730.00
230-52	Repairs & maintenance - Civic Amenities	26,450.00	21,440.00
230-53	Repairs & maintenance – Buildings	-	4,92,651.00
230-54	Repairs & maintenance – Vehicles	8,22,778.00	81,528.00
230-59	Repairs & maintenance – Others	-	2,49,067.00
230-80	Other operating & maintenance expenses	11,12,739.00	26,13,400.00
	Total operations & maintenance - expense head wise	25,55,359.00	63,44,227.00

NAGAR PANCHAYAT, CHAMIYALA, TEHRI GARHWAL
Expenditure Statement for the period from 01.04.2024 to 31.03.2025

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	62.24	294.11
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	62.24	294.11

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	58,409.00	-
250-20	Own Programmes	1,89,900.00	1,35,025.00
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	2,48,309.00	1,35,025.00

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 (Give details)	-	-
260-20	Contributions (Give details)	-	-
260-30	Subsidies (Give details)	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule I-16: Provisions & Write off [Code No 270]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	-	-
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

NAGAR PANCHAYAT, CHAMIYALA, TEHRI GARHWAL
Expenditure Statement for the period from 01.04.2024 to 31.03.2025

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	-	-
240-80	Other Finance Expenses	62.24	294.11
	Total Interest & Finance Charges	62.24	294.11

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	58,409.00	-
250-20	Own Programmes	1,89,900.00	1,35,025.00
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	2,48,309.00	1,35,025.00

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 (Give details)	-	-
260-20	Contributions (Give details)	-	-
260-30	Subsidies (Give details)	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule I-16: Provisions & Write off [Code No 270]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	-	-
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

NAGAR PANCHAYAT, CHAMIYALA, TEHRI GARHWAL
Expenditure Statement for the period from 01.04.2024 to 31.03.2025

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10 271-20	Loss on disposal of Assets Loss on disposal of Investments	0.00	0.00
271-80	Other Miscellaneous Expenses	0.00	0.00
	Total Miscellaneous expenses	0.00	0.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Income		
	Taxes	-	-
	Other – Revenues	-	-
280-10 280-20	Recovery of revenues written off	-	-
280-30 280-40	Other income	-	-
	Sub – Total Income (a)	-	-
	Expenses		
	Refund of Taxes	-	-
280-50 280-60	Refund of Other – Revenues	-	-
280-80	Other Expenses	-	-
	Sub – Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

For M/s BPP & Company
Chartered Accountants



CA Deepak Bisht
Partner

M.No.: 455394

UDINo.: 25455394BMKSRP6330

NAGAR PANCHAYAT, CHAMIYALA, TEHRI GARHWAL

Income and Expenditure Statement for the period from 01.04.2024 to 31.03.2025

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	19,936.00	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	-	-
1-40	Fees & User Charges	I-4	5,42,475.00	2,15,246.00
1-50	Sale & Hire Charges	I-5	52,010.00	1,37,500.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	-	2,03,36,921.67
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	1,08,935.00	967.00
1-80	Other Income	I-9	-	-
A	Total – INCOME		7,23,356.00	2,06,90,634.67
	EXPENDITURE			
2-10	Establishment Expenses	I-10	1,15,59,631.00	90,72,533.00
2-20	Administrative Expenses	I-11	15,08,234.00	13,63,576.00
2-30	Operations & Maintenance	I-12	25,55,359.00	63,44,227.00
2-40	Interest & Finance Expenses	I-13	62.24	294.11
2-50	Programme Expenses	I-14	2,48,309.00	1,35,025.00
2-60	Revenue Grants, Contributions & subsidies	I-15	-	-
2-70	Provisions & Write off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		50,51,302.22	60,28,597.60
B	Total – EXPENDITURE		2,09,22,897.46	2,29,44,252.71
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(2,01,99,541.46)	(22,53,618.04)
2-80	Add: Prior period Items (Net)	1-18	-	-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		(2,01,99,541.46)	(22,53,618.04)
2-90	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		(2,01,99,541.46)	(22,53,618.04)

Note: The various schedules to the Income & Expenditure Account have been provided below.

For M/s BPP & Company
Chartered Accountants




CA Deepak Bisht

Partner

M.No.: 455394

UDINo.: 25455394BMKSRP6330

The various schedules to the Balance Sheet have been provided below:
Schedule B-1: Municipal (General) 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	Municipal Fund					
310-90	Excess of Income & Expenditure	(26,01,530.91)	(2,01,99,541.46)	(2,28,01,072.37)	-	(2,28,01,072.37)
	Total Municipal fund (310)	(26,01,530.91)	(2,01,99,541.46)	(2,28,01,072.37)	-	(2,28,01,072.37)

*Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

** Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income

Schedule B-2: Earmarked Funds Schedule B - 2:

Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

Amount in Rs.

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
Code No.							
(a) Opening Balance	0						
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
Total (b)							
Total (a+b)							
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*							
Others							
Sub-total							
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent							
Other administrative charges							
Sub-total							
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub-total							
Total of (i+ii+iii) ©							
Net balance at the year end - (a+b)-©							
Grant Total of Special Funds							



Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (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		5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	-	-	-	-	-
312-11	Capital Reserve	32.00	-	32.00	-	32.00
312-12	Grant Against Fixed Assets	4,18,72,419.71	-	4,18,72,419.71	-	4,18,72,419.71
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-30	Special Funds (Utilised)	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	4,18,72,451.71	-	4,18,72,451.71	-	4,18,72,451.71

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

Amount in Rs.

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
(a) Opening Balance	12,30,365.38	1,14,05,302.42					
(b) Additions to the Grants *	60,700.00	2,20,98,000.00					
(i) Grant received during the year							
(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)	60,700.00	2,20,98,000.00	-	-	-	-	-
Total (a+b)	12,91,065.38	3,35,03,302.42	-	-	-	-	-
(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	12,91,065.38	3,35,03,302.42	-	-	-	-	-
Total of (i+ii+iii) (c)	3,47,94,367.80						
Net balance at the year end - (a+b)-(c)							
Grant Total of Special Funds							

For M/s BPP & Company
Chartered Accountants



CA Deepak Bisht
Partner

M.No.: 455394

UDINo.: 25455394BMKSRP6330

Schedule B-5: Secured Loans [Code No 330]

Amount in Rs.

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	Loans from Govt. Bodies & Associations		
330-40	Loans from International Agencies		
330-50	Loans from Banks & other financial institutions		
330-60	Other Term Loans		
330-70	Bonds & Debentures		
330-80	Other Loans		
	Total Secured Loans	-	-

Notes:

- 1 The nature of the Security shall be specified in each of these categories
- 2 Particulars of any guarantees given shall be disclosed
- 3 Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption
- 4 Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- 5 For loans disbursed directly to an Executing Agency, please specify the name of the Project for which 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	Loans from Govt. Bodies & Associations		
331-40	Loans from International Agencies		
331-50	Loans from Banks & other financial institutions		
331-60	Other Term Loans		
331-70	Bonds & debentures		
331-80	Other Loans		
	Total Un-Secured Loans	-	-

Note:

Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately.

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	4,90,676.00	8,79,689.00
340-20	From Revenues		
340-30	From staff		
340-80	From Others		
	Total deposits received	4,90,676.00	8,79,689.00

For M/s BPP & Company
Chartered Accountants



CA Deepak Bisht
Partner

M.No.: 455394

UDINo.: 25455394BMKSRP6330

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)
1	2	3	4	5	6
341-10	Civil Works Electrical works Others	-	-	-	-
341-20					
341-80					
	Total of deposit 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 (departments) 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]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year
1	2	3	4
350-10	Creditors	10,16,668.00	8,02,577.00
350-11	Employee Liabilities		2,05,587.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	8,25,494.39	8,44,834.39
350-30	Government Dues Payable	1,59,985.00	
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	Total Other liabilities (Sundry Creditors)	20,02,147.39	18,52,998.39

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

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

For M/s BPP & Company
Chartered Accountants



Deepak Bisht

CA Deepak Bisht
Partner
M.No.: 455394
UOINo.: 25455394BMMKSP6330

Schedule B-12: Investments - General Fund [Code 420]

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities	-	-	-	-
420-20	State Government Securities				
420-30	Debentures 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	-	-	-	-

- 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 market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B-13: Investments - Other Funds [Code 421]

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
421-10	Central Government Securities	-	-	-	-
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	Total of Investments Other Funds	-	-	-	-

- 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-14: Stock in Hand (Inventories) [Code 430]

Amount Rs.

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

or M/s BPP & Company
Chartered Accountants



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Partner

M.No.: 455394

UDNo.: 25455394BMKSRP6330

NAGAR PANCHAYAT CHAMIYALA, TEHRI GARHWAL

Schedule B-16: Prepaid Expenses [Code No 440]

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment Administrative		
440-20	Operations & maintenance	-	-
440-30			
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances [Code No 450]

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash		
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	-	-
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	5,60,298.68	94,710.68
450-24	Post Office	-	-
	Sub-total	-	-
	Balance with Bank – ____ Special Funds		
450-41	Nationalised Banks	-	-
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	Sub-total	-	-
	Balance with Bank – ____ Grant Funds		
450-61	Nationalised Banks	70,73,374.20	1,26,09,777.44
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	76,33,672.88	1,27,04,488.12

Schedule B-18: Loans, advances and deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	-	-	-	-
460-20	Employee Provident Fund Loans				
460-30	Loans to Others				
460-40	Advance to Suppliers and Contractors				
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	-	-	-	-

For M/s BPP & Company
Chartered Accountants



CA Deepak Bisht
Partner

M.No.: 455394

UDINo.: 25455394BMKSRP6330

Schedule B-18 (a). 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 Advances		
461-20	Deposits	-	-
461-30			
	Total Accumulated Provision	-	-

Schedule B-19: 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-20: 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	-	-

Schedule B-21: Notes to the Balance Sheet

1. Contractual liabilities not provided for:
 - a) Amount of contracts entered on account of capital works but on which no works 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
3. List of assets, for which cost could not be ascertained thus has been valued at Re. 1 in the balance sheet
4. List of assets which are in permissive possession and no economic benefits are being derived from it
5. Receivables from taxes, etc. which is not being collected because of litigation
6. Amount of any guarantee given by the ULB on behalf of Councilors or staff:
7. Previous year's figures have been regrouped/ rearranged wherever necessary
8. Information in respect to deposit works: Particulars, Total contract value of project and Completed value of project needs to be disclosed
9. The fact of switching over to accrual basis of accounting from traditional cash basis of accounting should be disclosed as Notes in the year of switch over



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Code B-15: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (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				
	Less than 5 years *				
	5 years to 10 years				
	10 years to 15 years				
	More than 15 years				
	Sub — total				
431-91	Less: State Government Cess /Levies in Taxes — Control Accounts				
	Net Receivables of Property Taxes				
431-19	Receivable of Other Taxes				
431-99	Less than 3 years*				
	3 years to 5 years				
	5 years to 10 years				
	10 years to 15 years				
	More than 15 years				
	Sub- total				
431-30	Less: State Government Cesses/Levies in Taxes — Control Accounts				
	Net Receivables of Other Taxes				
	Receivables of Cess Income				
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
	Receivables for Fees and User Charges				
	Less than 3 years*				
	More than 3 years*				
	Sub — Total				
431-40	Receivables from Other Sources				
431-50	Less than 3 years*				
	More than 3 years*				
	Sub — total				
	Receivables from Government				
	Total of Sundry Debtors (Receivables)				

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 of dues from the concerned parties/ individuals
 *Break up for provision for outstanding revenues are given in Column 4



NAGAR PANCHAYAT CHAMIYALA, TEHRI GARHWAL

15: Sundry Debtors (Receivables) [Code No 431]

Uttarakhand Municipal Accounting Manual

1	2	3	4	5	6
Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
			4 (Code No 432)	5= 3 - 4	6
431-10	<i>Receivables for Property Taxes</i>				
	Less than 5 years *				
	5 years to 10 years				
	10 years to 15 years				
	More than 15 years				
	Sub — total				
431-91	Less: State Government Cess /Levies in Taxes — Control Accounts				
	Net Receivables of Property Taxes				
431-19	<i>Receivable of Other Taxes</i>				
431-99	Less than 3 years*				
	3 years to 5 years				
	5 years to 10 years				
	10 years to 15 years				
	More than 15 years				
	Sub- total				
431-30	Less: State Government Cesses/Levies in Taxes — Control Accounts				
	Net Receivables of Other Taxes				
	Receivables of Cess Income				
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
	Receivables for Fees and User Charges				
	Less than 3 years*				
	More than 3 years*				
	Sub — Total				
431-40	<i>Receivables from Other Sources</i>				
431-50	Less than 3 years*				
	More than 3 years*				
	Sub — total				
	Receivables from Government				
	Total of Sundry Debtors (Receivables)				

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 of dues from the concerned parties/ individuals
 *Break up for provision for outstanding revenues are given in Column 4



NAGAR PANCHAYAT, CHAMIYALA, TEHRI GARHWAL

Income and Expenditure Statement for the period from 01.04.2024 to 31.03.2025

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash Flow from Operating Activities		
Cash Receipt from :		
Taxation	19,936.00	-
Sales of Goods and services	5,94,485.00	3,52,746.00
Grants related to Revenue/General Grants	-	2,03,36,921.67
Interest Received	1,08,935.00	967.00
Other Receipts	-	-
Less : Cash Payment for :		
Employee Costs	1,15,59,631.00	90,72,533.00
Superannuation	-	-
Suppliers	43,11,902.00	78,42,828.00
Interest Paid	62.24	294.11
Other Payments	50,51,302.22	60,28,597.60
Cash Generated from/(used in) Operating Activities	(2,01,99,541.46)	(22,53,618.04)
Less/Add : (Increase)/Decrease in Debtors	-	-
Less/Add : (Decrease)/Increase in Current Liabilities	(2,39,864.00)	18,12,052.00
Net Cash Generated from/(used in) Operating Activities (a)	(2,04,39,405.46)	(4,41,566.04)
b. Cash Flows from Investing Activities		
(Purchase) of fixed assets & CWIP	(67,90,109.78)	(1,67,68,281.40)
Increase/(Decrease) in Special Funds/Grants	2,21,58,700.00	(99,98,217.11)
(Increase)/Decrease in Earmarked Funds	-	-
(Purchase) of Investments	-	-
(Increase)/Decrease in Reserves	-	1,72,44,921.44
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)	1,53,68,590.22	(95,21,577.07)
c. Cash Flows from Financing Activities		
Add :		
Loans from Banks/Others received	-	-
Corporation Fund	-	-
Less :		
Loan repaid during the period	-	-
Loans and Advances to employees	-	-
Loans to Others	-	-
Finance expenses	-	-
Net Cash Generated from/(used in) Financing Activities (c)	-	-
Net increase/(decrease) in cash and cash equivalents (a + b + c)	(50,70,815.24)	(99,63,143.11)
Cash and Cash Equivalents in the beginning of period	1,27,04,488.12	2,26,67,631.23
Cash and Cash Equivalents at the end of period	76,33,672.88	1,27,04,488.12

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	70,73,374.20	1,26,09,777.44
iii. Scheduled co-operative banks	5,60,298.68	94,710.68
iv. Balance with Post offices	-	-
v. Balances with Other Banks	-	-
Total	76,33,672.88	1,27,04,488.12



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