
ANNUAL ACCOUNTS

Financial Year 2024-25

<h2>NAGAR PANCHYAT</h2> <p>BHIKYASEN</p>
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Registered Office

Main Market, BHIKYASEN
Uttarakhand - 263401

Executive Officer
Accounts Officer

Ms. Preeti Arya
Ms. Shivani Bisht

Auditors



ACG & CO.
Chartered Accountants

CA. Anuj Arora
CA. Deepanshu Agarwal

Head Office

Court Road, Jaspur Khurd,
Near Naman Sweets, Kashipur,
Uttarakhand -244713

Branch Offices

New Delhi, Noida, Panipat, Palampur

Contact Number

Ph. 05947-261181, 8800806692, 9837232949

E- Mail Id

office@acgco.in , accounts@acgco.in

Website

www.acgco.in

**ACG & Co.**

Chartered Accountants

Reg. Off.: Court Road, Jaspur Khurd,
Nr. Naman Sweets, Kashipur, Uttarakhand- 244713
M.: 8800806692 / 9837232949 / 9953642443
GSTIN: 05ABQFA7327R1ZP PAN : ABQFA7327R
Email : office@acgco.in / accounts@acgco.in
Website : www.acgco.in

CHARTERED ACCOUNTANT REPORT

To
The Executive Officer,
Nagar Panchyat, Bhikyasen
District- Almora

Report on the Financial Statements

We have audited the accompanying financial statements of Nagar Panchyat Bhikyasen which comprise the Balance Sheet as at March 31, 2025 and Income and Expenditure Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

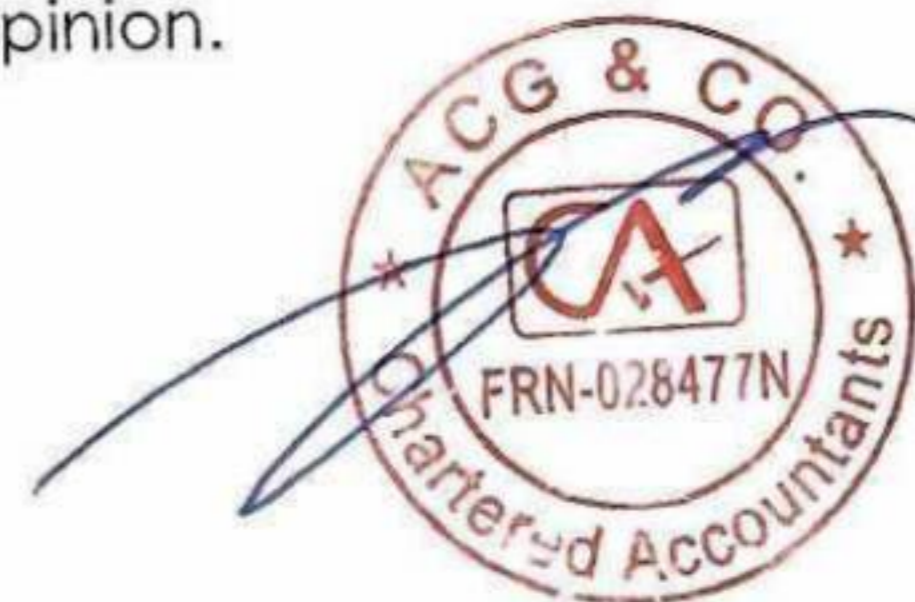
Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the ULB in accordance with the Uttarakhand Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditors consider internal control relevant to the ULB's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ULB's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Corporate Off.: 407, 4th Floor, Indra Prakash Building, Barakhambha Raod, Connaught Place, New Delhi - 110001

PRESENCE AT : UTTARAKHAND | UTTAR PRADESH | HARYANA | NEW DELHI | HIMACHAL PRADESH

In our opinion and to the best of our information and according to the explanations given to us and read with Schedule 33 of the report, the financial statements give a true and fair view in conformity with the Uttarakhand Municipal Accounts Manual:

- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31 2025 and
- b) In the case of the Income and Expenditure Account, of the surplus/ deficit for the year ended on that date

We further report that:

- a) we have obtained all the information and explanations which is to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) We are taking the opening balances from Audited Balance Sheet of financial year ending 2023-24 as provided to us by the ULB.
- c) We have not conducted the physical cash verification as ULB explained to us no physical cash is carried by them.
- d) in our opinion proper books of account as required by law have been kept by the Municipality so far as appears from our examination of those books;
- e) the Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account;
- f) in our opinion, the Balance Sheet and Income and Expenditure Account comply with the Uttarakhand Municipal Accounts Manual;

A statement on additional matters is given in the annexure.

Place: Kashipur
Date: 29.12.2025

FOR ACG & CO.
CHARTERED ACCOUNTANTS



CA. Deepanshu Agarwal
Partner
FRN: 028477N

BALANCE SHEET
NAGAR PANCHYAT BHIKYASEN
Balance Sheet As On 31/03/2025

LIABILITIES

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT 31.03.2025
RESERVE & SURPLUS			
310	Municipal Fund	Sch B-1	5340135.70
311	Earmarked Funds	Sch B-2	0.00
312	Reserve	Sch B-3	18130178.96
Total Reserve & Surplus			23470314.66
320	Grants & Contributions for Specific purpose	Sch B-4	24806086.49
Total Reserve & Surplus			24806086.49
LOANS			
330	Secured Loans	Sch B-5	0.00
331	Unsecured Loans	Sch B-6	0.00
Total Loans			0.00
CURRENT LIABILITIES & PROVISIONS			
340	Deposits Received	Sch B-7	0.00
341	Deposits for Work	Sch B-8	0.00
350	Other Liabilities	Sch B-9	114771.00
360	Provisions	Sch B-10	0.00
Total Current Liabilities & Provisions			114771.00
TOTAL LIABILITIES			48391172.15

ASSETS

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT 31.03.2025
FIXED ASSETS			
410	Fixed Assets - Gross Block	Sch B-11	23199661.63
	Less: Depreciation		1755662.00
	Fixed Assets - Net Block		21443999.63
412	Capital Work in Progress		0.00
Total Fixed Assets			21443999.63
INVESTMENTS			
420	Investments - General Funds	Sch B-12	0.00
421	Investments - Other Funds	Sch B-13	0.00
Total Investments			0.00
CURRENT ASSETS, LOANS AND ADVANCES			
430	Stock-in-hand (Inventories)	Sch B-14	0.00
431	Sundry Debtors (Receivables) - Gross Amount	Sch B-15	1375901.00
432	Less: Accumalated Provisions Outstanding		0.00
	Net Amount Outstanding		1375901.00
440	Prepaid Expenses	Sch B-16	0.00
450	Cash and Bank Balances	Sch B-17	25571271.52
460	Loans, Advances and Deposits	Sch B-18	0.00
461	Less: Accumalated Provisions Outstanding		0.00
	Net Amount Outstanding		0.00
Total Current Assets, Loans & Advances			26947172.52
470	Other Assets	Sch B-19	0.00
480	Miscellaneous Expenditure to be Written Off	Sch B-20	0.00
TOTAL ASSETS			48391172.15

Compiled on the basis of the records provided to us

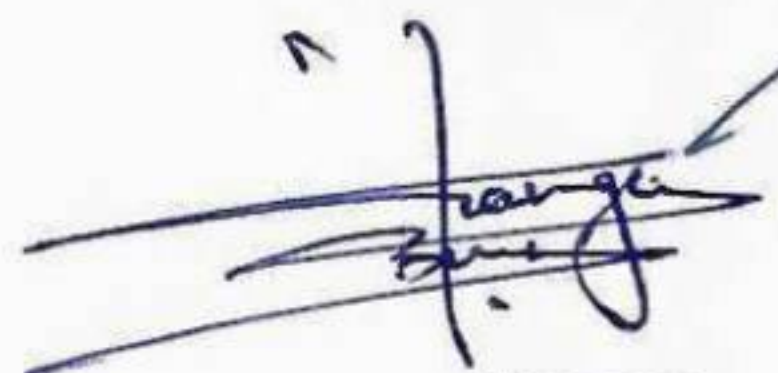
Date : 29.12.25
Place : Kashipur

For ACG & CO.

Chartered Accountants

Deepanshu Agarwal
Partner
FRN: 028477N


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अध्यक्ष
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जिला अल्मोड़ा (उत्तराखण्ड)

INCOME & EXPENDITURE STATEMENT
NAGAR PANCHYAT BHIKYASEN

Income & Expenditure Statement for the period from 01/04/2023 to 31/03/2025


CODE NO.	HEADS OF ACCOUNT	SCHEDULE NO.	AMOUNT 31.03.2025
110	Tax Revenue	Sch IE-1	800000.00
120	Assigned Revenue and Compensation	Sch IE-2	0.00
130	Rental Income from Municipal Properties	Sch IE-3	0.00
140	Fees & User Charges	Sch IE-4	540889.00
150	Sale & Hire Charges	Sch IE-5	135500.00
160	Revenue Grants, Contribution & Subsidies	Sch IE-6	12123204.00
170	Income from Investments	Sch IE-7	0.00
171	Interest Income	Sch IE-8	11818.00
180	Other Income	Sch IE-9	60878.00
TOTAL INCOME (A)			13672289.00
210	Establishment Expenses	Sch IE-10	4597927.00
220	Administrative Expenses	Sch IE-11	627137.00
230	Operation & Maintenance Expenses	Sch IE-12	5110535.00
240	Interest & Finance Expenses	Sch IE-13	1150.27
250	Programme Expenses	Sch IE-14	50000.00
260	Revenue Grants, Contribution & Subsidies	Sch IE-15	384000.00
270	Provisions & Write Off	Sch IE-16	0.00
271	Miscellaneous Expenses	Sch IE-17	0.00
272	Depreciation		1755662.00
TOTAL EXPENDITURE (B)			12526411.27
	Gross Surplus/(Deficit) of Income over Expenditure before Prior Period Items	(A-B)	1145877.73
280	Add: Prior Period Items	Sch IE-18	0.00
	Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items		1145877.73
290	Less: Transfer to Reserve Fund		0.00
NET BALANCE BEING SURPLUS/(DEFICIT) CARRIED			1145877.73

Compiled on the basis of the records provided to us

Date : 29.12.25
Place : Kashipur

For ACG & CO.
Chartered Accountants
Deepanshu Agarwal
Partner
Partner


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NAGAR PANCHAYAT BHIKYASEN

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2025

PARTICULARS		AMOUNT
		31.03.2025
A.	Cash Flow From Operating Activities :	
a.	Surplus / (Deficit) over Expenditure	1145877.73
b.	Add: Non Cash Items Debited in Income & Expenditure A/c Depreciation	1755662.00
	Add: Non Operating Items Debited in Income & Expenditure A/c	0.00
	Less: Non Operating Items Credited in Income & Expenditure A/c Rental Income	0.00
	Sale of Stores & Spares	-135500.00
	Interest Income	-11818.00
	Misc. Income	-60878.00
c.	Adjusted Income over Expenditure beofre changes in Current Assets and Current Liabilities and Extraordinary Items	2693343.73
d.	Changes in Current Assets and Current Liabilities Less: Decrease in Liabilities	-522946.00
	Less: Increase in Receivables	-564164.00
	Add: Decrease in Receivables	0.00
	Add: Increase in Liabilities	0.00
	Cash Generated From Operations	1606233.73
	--Less: Income Tax paid	0.00
	Net Cash Flow From Operation Activities (A)	1606233.73
B.	Cash Flow From Investing Activities :	
a.	Less: Purchase of Fixed Assets	-6923229.00
b.	Add: Rental Income	0.00
c.	Add: Interst Income	11818.00
d.	Add: Misc. Income	60878.00
e.	Less: Increase in Genral Fund Investments	0.00
f.	Add: Sale of Stores & Spares	135500.00
	Net Cash Flow From Operation Activities (B)	-6715033.00
C.	Cash Flow From Financing Activities :	
a.	Add: Grant Utilised for Specific Purpose	7764817.62
b.	Add: Capital Changes	5515839.00
	Net Cash Flow From Operation Activities (C)	13280656.62
	Net Increase/(Decrease) in Cash & Cash Equivalent (A+B+C)	8171857.35
	Add: Opening Balance of Cash & Cash Equivalent	17399414.17
	Closing Balance of Cash & Cash Equivalent	25571271.52
	Components of Cash & Cash Equivalent	
	--Cash in Hand	0.00
	--Balance with Scheduled Banks	25571271.52
	Cash & Bank Balance	25571271.52

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NAGAR PANCHAYAT, BHIKYASEN DISTT: ALMORA

Notes to Financial Statement for the Year ended on 31-03-2025

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of Financial Statements:

- a) The financial statements have been prepared on accrual basis under the historical cost convention except where stated to the contrary. They are prepared in a manner to comply with the material requirements of the applicable Accounting Standards prescribed and the provisions.
- b) A number of estimates and assumptions are used by the management for preparation of the financial statements, which are based on the current state of affairs. Changes in the state of affairs on account of changes in economic and global events in future may result in a change in outcome.

2. Method of Accounting:

Mercantile method is adopted for preparation of Balance Sheet.

3. Fixed Assets, Depreciation & Amortization:

Fixed assets are stated at cost less accumulated depreciation subject to the observation made hereunder:

i) LAND & LAND APPURTENANT TO BUILDING

In absence of the acquisition and or improvement cost, the land has been taken at value as on 31.03.2025.


ii) BUILDING / CULVERTS / FLYOVERS/ SUBWAYSETC.

Where the construction cost is available, the same has been taken at cost.

iii) ROAD, STREETLANES & FOOTPATHS

Where the construction cost is available, the same has been taken at cost.


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iv) **DRAINS & WATER DISTRIBUTION SYSTEM**

Where the construction cost is available, the same has been taken at cost.

v) **PUBLIC LIGHTING SYSTEM**

Where the construction cost is available, the same has been taken at cost.

vi) **PLANTS & MACHINERY AND OFFICE EQUIPMENT**

Where the construction cost is available, the same has been taken at cost.

vii) **FURNITURE & FIXTURES**

Where the construction cost is available, the same has been taken at cost.

viii) **VEHICLES**

In cases where cost and date of acquisition are available, depreciated value as on 31.03.2025 (calculated on the basis of 15 % depreciation on WDV method) has been taken.


ix) Gains or Losses arising on account of Disposal or discarding of assets is determined on the basis of difference between book value and the value realized on disposal / discarding of the asset, which is dealt with in the Statement of profit and loss.

4. **Amortization:**

a) The depreciation has been charged on written down value method on cost as for the Opening Balance Sheet as on 01.04.2024 at the given below rates-

S. No.	Assets	Rate of Depreciation
1.	Land	0.00%
2.	Building	5.00%
3.	Road & Bridges	5.00%
4.	Sewerage & Drainage	5.00%
5.	Waterways	5.00%


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6.	Public Lightings	10.00%
7.	Plant & Machinery	10.00%
8.	Vehicles	15.00%
9.	Office & Other Equipment's	15.00%
10.	Furniture & Fittings	10.00%
11.	Electrical Appliances	15.00%
12.	Cleaning Equipment's	5.00%

5. REVENUE RECOGNITION:

The revenue is recognized to the extent it is probable that amounts would be realized has accounted for as part of taxes.

6. INTEREST:

The interest has been recognized on receipt basis. It has been shown separately but accounted for as part of taxes.

7. GOVERNMENT GRANT & SUBSIDIES:

All the Government Grant and Subsidies have been account for on receipt basis and have been accounted for Income-Expenditure Statement.

2. NOTES TO ACCOUNTS:

- The Different between the Total Assets and Total Liabilities Has been taken a Municipal General Fund.
- The Various Quantitative & cost details with regards to Fixed Assets & Stock in hand have been taken as provided & made available by concerned departments of Urban Local Bodies.
- The Balances as on 31.03.2025 as per the Cash Book & PLA have taken as Closing Balances with Banks & PLA.



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NAGARPANCHYAT BHIKYASEN
SCHEDULE TO BALANCE SHEET

SCHEDULE B-1: MUNICIPAL GENERAL FUND {Major Code No. 310}

Minor Code No.	Particulars	Opening Balance	Additions	Total	Deductions	Closing Balance
310-10	Municipal Fund	4,194,257.97	0.00	4,194,257.97	0.00	4,194,257.97
310-90	Excess of Income Over Expenditure	0.00	1,145,877.73	1,145,877.73	0.00	1,145,877.73
	TOTAL	4,194,257.97	1,145,877.73	5,340,135.70	0.00	5,340,135.70

SCHEDULE B-2: EARMARKED FUNDS {Major Code No. 311}

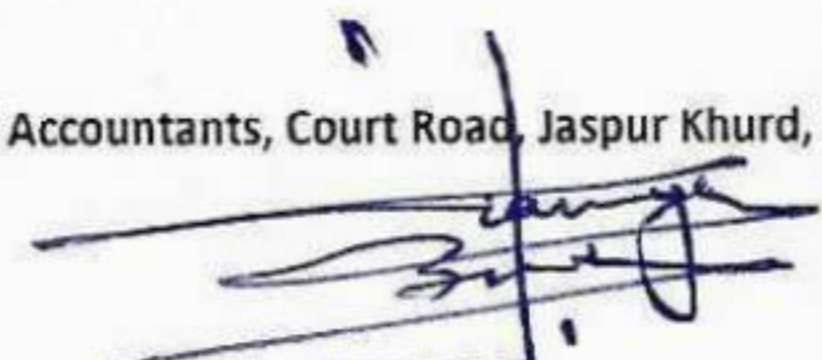
Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Pension Fund	General Provident Fund
(a) Opening Balance	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Special Funds					
Transfer from Municipal Funds	0.00	0.00	0.00	0.00	0.00
Interest/Dividend Earned on Investments of Funds	0.00	0.00	0.00	0.00	0.00
Profit on Disposal of Investments of Funds	0.00	0.00	0.00	0.00	0.00
Appreciation on Value of Investments of Funds	0.00	0.00	0.00	0.00	0.00
Other Additions	0.00	0.00	0.00	0.00	0.00
Total (b)	0.00	0.00	0.00	0.00	0.00
Total (a+b)	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
Other	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00
ii) Revenue Expenditure on Salary, Wages etc.	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00
iii) Other Expenditure	0.00	0.00	0.00	0.00	0.00
Loss on Disposal of Investments of Fund	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Investments of Fund	0.00	0.00	0.00	0.00	0.00
Transfer to Municipal Fund	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00
Total (c)	0.00	0.00	0.00	0.00	0.00
Net Balance at the End of the Year (a+b-c)	0.00	0.00	0.00	0.00	0.00
GRANT TOTAL OF ALL EARMARKED FUNDS			0.00		

SCHEDULE B-3: RESERVES {Major Code No. 312}

Minor Code No.	Particulars	Opening Balance	Additions	Total	Deductions	Closing Balance
312-10	Capital Contribution	12,614,339.96	7,271,501.00	19,885,840.96	1,755,662.00	18,130,178.96
312-11	Capital Reserves	0.00	0.00	0.00	0.00	0.00
312-20	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Fund Utilised	0.00	0.00	0.00	0.00	0.00
312-40	Statutory Reserves	0.00	0.00	0.00	0.00	0.00
312-50	General Reserves	0.00	0.00	0.00	0.00	0.00
312-60	Revaluation Reserves	0.00	0.00	0.00	0.00	0.00
	TOTAL	12,614,339.96	7,271,501.00	19,885,840.96	1,755,662.00	18,130,178.96

Prepared by : ACG CO., Chartered Accountants, Court Road, Jaspur Khurd, Kashipur, Uttarakhand -244713, Ph : 8800806692, 9837232949


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**NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO BALANCE SHEET**

SCHEDULE B-4: GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES {Major Code No. 320}

Particulars	Grants from Central Government						Grants from State Government			
	15th Vitya Aayog (Tied)	15th Vitya Aayog (Untied)	Atal Pratshan Rashi	NULM	Solid Waste Management	Solid Waste Management - New	Paryavaran Mitro	Paritoshit Yojna	Swastya Arohan rashi	Rajya Vitya Aayog
(a) Opening Balance	529539.00	893727.90	750000.00	1893.81	192636.10	5886857.06	9000.00	0.00	25000.00	8752615.00
(b) Additions to the Special Funds										
Grants Received during the year	1107000.00	2368000.00	0.00	0.00	0.00	0.00	0.00	8000.00	25000.00	21725000.00
Interest/Dividend Earned on Grants Investments	0.00	0.00	0.00	50.00	5809.00	165012.00	0.00	0.00	0.00	0.00
Profit on Disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appreciation on Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Additions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	1107000.00	2368000.00	0.00	50.00	5809.00	165012.00	0.00	8000.00	25000.00	21725000.00
Total (a+b)	1636539.00	3261727.90	750000.00	1943.81	198445.10	6051869.06	9000.00	8000.00	50000.00	30477615.00
(c) Payments out of Funds										
i) Capital Expenditure on Fixed Assets	0.00	2197436.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5074065.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	2197436.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5074065.00
ii) Revenue Expenditure on Salary, Wages etc. Rent Other administrative charges/operation and maintenance	923815.00	836840.00	375000.00	0.00	0.00	10.38	9000.00	0.00	0.00	8222887.00
Sub-Total	923815.00	836840.00	375000.00	0.00	0.00	10.38	9000.00	0.00	0.00	8222887.00
iii) Other Expenditure										
Loss on Disposal of Grant Investments	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant Investments	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant Refunded (14th Vitya Grant Transferred to 15th Vitya Grant)	0.00	0.00	0.00	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	0.00	0.00	0.00
Total (c)	923815.00	3034276.00	375000.00	0.00	0.00	10.38	9000.00	0.00	0.00	13296952.00
Net Balance at the End of the Year (a+b-c)	712724.00	227451.90	375000.00	1943.81	198445.10	6051858.68	0.00	8000.00	50000.00	17180663.00
GRANT TOTAL OF GRANTS & CONTRIBUTIONS FOR SPECIFIC PURPOSE										24,806,086.49



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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO BALANCE SHEET

SCHEDULE B-5: SECURED LOANS {Major Code No. 330}

Minor Code No.	Particulars	Balance as on 31/03/2025
330-10	Loans from Central Governments	0.00
330-20	Loans from State Governments	0.00
330-30	Loans from Governments Bodies & Associates	0.00
330-40	Loans from International Agencies	0.00
330-50	Loans from Banks & Other Financial Institutions	0.00
330-60	Other Term Loans	0.00
330-70	Bonds & Debentures	0.00
330-80	Other Loans	0.00
TOTAL		0.00

SCHEDULE B-6: UNSECURED LOANS {Major Code No. 331}

Minor Code No.	Particulars	Balance as on 31/03/2025
331-10	Loans from Central Governments	0.00
331-20	Loans from State Governments	0.00
331-30	Loans from Governments Bodies & Associates	0.00
331-40	Loans from International Agencies	0.00
331-50	Loans from Banks & Other Financial Institutions	0.00
331-60	Other Term Loans	0.00
331-70	Bonds & Debentures	0.00
331-80	Other Loans	0.00
TOTAL		0.00


SCHEDULE B-7: DEPOSITS RECEIVED {Major Code No. 340}

Minor Code No.	Particulars	Balance as on 31/03/2025
340-10	From Contractors/Suppliers	0.00
340-20	Deposits - Revenue	0.00
340-30	From Staff	0.00
340-80	From Others	0.00
TOTAL		0.00

Prepared by : ACG CO., Chartered Accountants, Court Road, Jaspur Khurd, Kashipur, Uttarakhand -244713 , Ph : 8800806692,

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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO BALANCE SHEET

SCHEDULE B-8: DEPOSITS WORKS {Major Code No. 341}

Minor Code No.	Particulars	Opening Balance Amount	Additions During the Year	Utilisation Expenditure Amount	Closing Balance Amount
1	2	3	4	5	6
341-10	Capital Contribution	0.00	0.00	0.00	0.00
341-20	Capital Reserves	0.00	0.00	0.00	0.00
341-80	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00
TOTAL		0.00	0.00	0.00	0.00

Note:

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

SCHEDULE B-9: OTHER LIABILITIES {Major Code No. 350}

Minor Code No.	Particulars	Balance as on 31/03/2025
350-10	Creditors	0.00
350-11	Employee Liabilities	114771.00
350-12	Interest Accured and Due	0.00
350-20	Recoveries Payables	0.00
350-30	Government Dues Payables	0.00
350-40	Refund Payables	0.00
350-41	Advance Collection of Revenues	0.00
350-80	Others	0.00
350-90	Sale Proceeds	0.00
TOTAL		114771.00

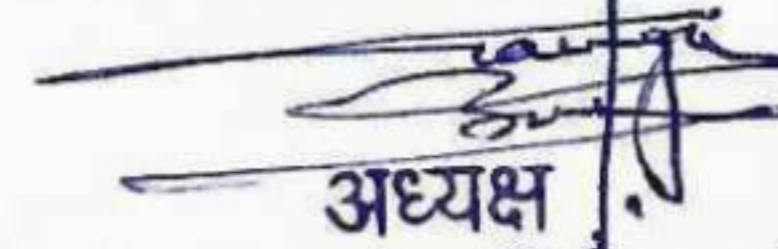
SCHEDULE B-10: PROVISIONS {Major Code No. 360}

Minor Code No.	Particulars	Balance as on 31/03/2025
360-10	Provisions for Expenses	0.00
360-20	Provisions for Interest	0.00
360-30	Provisions for Other Assets	0.00
TOTAL		0.00



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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO BALANCE SHEET

SCHEDULE B-11:FIXED ASSETS {Major Code No. 410 & 411}

MINOR CODE NO.	PARTICULARS	Opening Balance	Addition Before 01.10.2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
410-10	Land	0.00	0.00	0.00	0.00	0.00	0.00
410-10	Land-Trenching Ground	360000.00	0.00	0.00	360000.00	0.00	360000.00
410-20	Buildings	2447644.90	177735.00	1300454.00	3925833.90	163780.00	3762053.90
410-30	Roads & Bridges	3984067.13	1668184.00	998049.00	6650300.13	307563.00	6342737.13
410-31	Sewerage and Drainage	1245276.12	0.00	0.00	1245276.12	62264.00	1183012.12
410-31	Waterways	682500.00	0.00	0.00	682500.00	34125.00	648375.00
410-32	Public Lighting	3361956.48	577064.00	565322.00	4504342.48	422169.00	4082173.48
410-33	Public Toilets	457421.74	0.00	0.00	457421.74	68613.00	388808.74
410-40	Plant & Machinery	1779900.68	0.00	1238800.00	3018700.68	359895.00	2658805.68
410-50	Vehicles	1542478.69	0.00	0.00	1542478.69	231372.00	1311106.69
410-60	Office & Other Equipments	127870.44	19800.00	24700.00	172370.44	24004.00	148366.44
410-70	Furniture & Fittings	96987.82	77100.00	70017.00	244104.82	20911.00	223193.82
410-70	Computer	6064.20	0.00	0.00	6064.20	2426.00	3638.20
410-80	Other Fixed Assets (Cleaning Equipments)	173529.30	206004.00	0.00	379533.30	56930.00	322603.30
410-90	Other Fixed Assets (Hand Drawn Cart)	10735.13	0.00	0.00	10735.13	1610.00	9125.13
TOTAL		16276432.63	2725887.00	4197342.00	23199661.63	1755662.00	21443999.63



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NAGAR PANCHAYAT BHIKYASEN
ANNEXURES TO BALANCE SHEET

DETAIL OF ADDITION MADE DURING THE YEAR IN THE FIXED ASSETS

410-10 LAND

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

410-10 LAND - TRENCHING GROUND

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	360000.00	0.00	0.00	360000.00	0.00	360000.00
	TOTAL	360000.00	0.00	0.00	360000.00	0.00	360000.00

410-20 BUILDING

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	2447644.90	0.00	0.00	2447644.90	122382.00	2325262.90
20-06-2024	Retention Wall	0.00	177735.00	0.00	177735.00	8887.00	168848.00
30-10-2024	Retention Wall	0.00	0.00	399197.00	399197.00	9980.00	389217.00
04-12-2024	Retention Wall	0.00	0.00	698857.00	698857.00	17471.00	681386.00
26-12-2024	Retention Wall	0.00	0.00	202400.00	202400.00	5060.00	197340.00
	TOTAL	2447644.90	177735.00	1300454.00	3925833.90	163780.00	3762053.90

410-31 SEWERAGE AND DRAINAGE

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	1245276.12	0.00	0.00	1245276.12	62264.00	1183012.12
	TOTAL	1245276.12	0.00	0.00	1245276.12	62264.00	1183012.12

410-31 WATERWAYS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	682500.00	0.00	0.00	682500.00	34125.00	648375.00
	TOTAL	682500.00	0.00	0.00	682500.00	34125.00	648375.00



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NAGAR PANCHAYAT BHIKYASEN
ANNEXURES TO BALANCE SHEET

410-30 ROAD & BRIDGES

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	3984067.13	0.00	0.00	3984067.13	199203.00	3784864.13
20-06-2024	Road & Pavements	0.00	513709.00	0.00	513709.00	25685.00	488024.00
20-06-2024	Road & Pavements	0.00	187128.00	0.00	187128.00	9356.00	177772.00
05-07-2024	Road & Pavements	0.00	640706.00	0.00	640706.00	32035.00	608671.00
05-07-2024	Road & Pavements	0.00	326641.00	0.00	326641.00	16332.00	310309.00
26-12-2024	Road & Pavements	0.00	0.00	240643.00	240643.00	6016.00	234627.00
27-12-2024	Road & Pavements	0.00	0.00	244758.00	244758.00	6119.00	238639.00
21-02-2025	Road & Pavements	0.00	0.00	119470.00	119470.00	2987.00	116483.00
21-03-2025	Road & Pavements	0.00	0.00	149156.00	149156.00	3729.00	145427.00
21-03-2025	Road & Pavements	0.00	0.00	244022.00	244022.00	6101.00	237921.00
	TOTAL	3984067.13	1668184.00	998049.00	6650300.13	307563.00	6342737.13

410-32 PUBLIC LIGHTINGS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	3361956.48	0.00	0.00	3361956.48	336196.00	3025760.48
02-08-2024	LED Lights	0.00	126809.00	0.00	126809.00	12681.00	114128.00
03-09-2024	LED Lights	0.00	450255.00	0.00	450255.00	45026.00	405229.00
07-02-2025	LED Lights	0.00	0.00	315449.00	315449.00	15772.00	299677.00
24-03-2025	LED Lights	0.00	0.00	249873.00	249873.00	12494.00	237379.00
	TOTAL	3361956.48	577064.00	565322.00	4504342.48	422169.00	4082173.48

410-33 PUBLIC TOILETS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	457421.74	0.00	0.00	457421.74	68613.00	388808.74
	TOTAL	457421.74	0.00	0.00	457421.74	68613.00	388808.74

410-40 PLANT & MACHINERY

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	1779900.68	0.00	0.00	1779900.68	266985.00	1512915.68
13-09-2024	Water Tank	0.00	0.00	1050000.00	1050000.00	78750.00	971250.00
05-02-2025	Fogging Machine	0.00	0.00	188800.00	188800.00	14160.00	174640.00
	TOTAL	1779900.68	0.00	1238800.00	3018700.68	359895.00	2658805.68



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NAGAR PANCHAYAT BHIKYASEN
ANNEXURES TO BALANCE SHEET

410-50 VEHICLES

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	1542478.69	0.00	0.00	1542478.69	231372.00	1311106.69
	TOTAL	1542478.69	0.00	0.00	1542478.69	231372.00	1311106.69

410-60 OFFICE & OTHER EQUIPMENTS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	127870.44	0.00	0.00	127870.44	19181.00	108689.44
24-09-2024	Attenadance Machine	0.00	19800.00	0.00	19800.00	2970.00	16830.00
24-12-2024	Invertor & Battery	0.00	0.00	24700.00	24700.00	1853.00	22847.00
	TOTAL	127870.44	19800.00	24700.00	172370.44	24004.00	148366.44

410-70 FURNITURE & FITTINGS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	96987.82	0.00	0.00	96987.82	9699.00	87288.82
26-09-2024	Office Funriture	0.00	77100.00	0.00	77100.00	7710.00	69390.00
24-12-2024	Office Funriture - Table & Chair	0.00	0.00	21681.00	21681.00	1084.00	20597.00
24-12-2024	Office Funriture - Table & Chair	0.00	0.00	8811.00	8811.00	441.00	8370.00
24-12-2024	Office Funriture - Footboard	0.00	0.00	18533.00	18533.00	927.00	17606.00
24-12-2024	Office Funriture - Iron Rack	0.00	0.00	20992.00	20992.00	1050.00	19942.00
	TOTAL	96987.82	77100.00	70017.00	244104.82	20911.00	223193.82

410-70 COMPUTER

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	6064.20	0.00	0.00	6064.20	2426.00	3638.20
	TOTAL	6064.20	0.00	0.00	6064.20	2426.00	3638.20

410-80 OTHER FIXED ASSETS (CLEARING EQUIPMENTS)

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	173529.30	0.00	0.00	173529.30	26029.00	147500.30
24-09-2024	Cleaning Equipments	0.00	206004.00	0.00	206004.00	30901.00	175103.00
	TOTAL	173529.30	206004.00	0.00	379533.30	56930.00	322603.30



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NAGAR PANCHAYAT BHIKYASEN
ANNEXURES TO BALANCE SHEET

410-90 OTHER FIXED ASSETS (HAND DRAWN CART)

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	10735.13	0.00	0.00	10735.13	1610.00	9125.13
	TOTAL	10735.13	0.00	0.00	10735.13	1610.00	9125.13




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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO BALANCE SHEET

SCHEDULE B-12: INVESTMENTS - GENERAL FUNDS {Major Code No. 420}

Minor Code No.	Particulars	With whom Invested	Face Value	Current Year Carrying Cost
420-10	Central Government Securities	0.00	0.00	0.00
420-20	State Government Securities	0.00	0.00	0.00
420-30	Debentures & Bonds	0.00	0.00	0.00
420-40	Preferences Shares	0.00	0.00	0.00
420-50	Equity Shares	0.00	0.00	0.00
420-60	Units of Mutual Funds	0.00	0.00	0.00
420-80	Other Investments	0.00	0.00	0.00
TOTAL		0.00	0.00	0.00

SCHEDULE B-13: INVESTMENTS - OTHER FUNDS {Major Code No. 421}


Minor Code No.	Particulars	With whom Invested	Face Value	Current Year Carrying Cost
421-10	Central Government Securities	0.00	0.00	0.00
421-20	State Government Securities	0.00	0.00	0.00
421-30	Debentures & Bonds	0.00	0.00	0.00
421-40	Preferences Shares	0.00	0.00	0.00
421-50	Equity Shares	0.00	0.00	0.00
421-60	Units of Mutual Funds	0.00	0.00	0.00
421-80	Other Investments	0.00	0.00	0.00
TOTAL		0.00	0.00	0.00

SCHEDULE B-14: STOCK-IN-HAND (INVENTORIES) {Major Code No. 430}

Minor Code No.	Particulars	Balance as on 31/03/2025
430-10	Stores	0.00
430-20	Loose Tools	0.00
430-80	Others	0.00
TOTAL		0.00

Prepared by : ACG CO., Chartered Accountants, Court Road, Jaspur Khurd, Kashipur, Uttarakhand - 244713, Ph : 8800806692, 9837232949


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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO BALANCE SHEET

SCHEDULE B-15: SUNDRY DEBTORS (RECEIVABLES) {Major Code No. 431 & 432}

Minor Code No.	Particulars	Gross Amount	Accumulated Provision Against Debtors	Net Amount
431-10	Receivables for Property Taxes			
	Less than 5 Years	1276931.00	0.00	1276931.00
	More than 5 Years		0.00	
	Sub-Total	1276931.00	0.00	1276931.00
431-91	Less: State Govt. Levies in Property Taxes	0.00	0.00	0.00
	Net Receivable Property Taxes	1276931.00	0.00	1276931.00
431-19	Receivables for Other Taxes (Licence Fees)			
	Less than 5 Years	37400.00	0.00	37400.00
	More than 5 Years		0.00	
	Sub-Total	37400.00	0.00	37400.00
431-99	Less: State Govt. Levies in Other Taxes	0.00	0.00	0.00
	Net Receivable Other Taxes	37400.00	0.00	37400.00
431-20	Receivables for Cess			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-30	Receivables for Fees & User Charges			
	Less than 5 Years	61570.00	0.00	61570.00
	More than 5 Years		0.00	
	Sub-Total	61570.00	0.00	61570.00
431-40	Receivables from Other Sources			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-50	Receivables from Government	0.00	0.00	0.00
	TOTAL	1375901.00	0.00	1375901.00



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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO BALANCE SHEET

SCHEDULE B-16: PREPAID EXPENSES {Major Code No. 440}

Minor Code No.	Particulars	Balance as on 31/03/2025
440-10	Establishment Expenses	0.00
440-20	Administration Expenses	0.00
440-30	Operations & Maintenance	0.00
TOTAL		0.00

SCHEDULE B-17: CASH & BANK BALANCES {Major Code No. 450}

Minor Code No.	Particulars	Balance as on 31/03/2025
450-10	Cash	0.00
<u>Balance With Bank - Municipal Funds</u>		
450-21	Nationalised Banks	765185.03
450-22	Other Scheduled Banks	0.00
450-23	Scheduled Co-operative Banks	0.00
450-24	Post Office	0.00
Sub-Total		765185.03
<u>Balance With Bank - Special Funds</u>		
450-41	Nationalised Banks	0.00
450-42	Other Scheduled Banks	0.00
450-43	Scheduled Co-operative Banks	0.00
450-44	Post Office	0.00
Sub-Total		0.00
<u>Balance With Bank - Grant Funds</u>		
450-61	Nationalised Banks	6993978.39
450-62	Other Scheduled Banks	17812108.10
450-63	Scheduled Co-operative Banks	0.00
450-64	Post Office	0.00
Sub-Total		24806086.49


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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO BALANCE SHEET

SCHEDULE B-18: Loans, Advances and Deposits [Major Code. 460 and 461]

Minor Code No.	Particulars	Balance as on 31/03/2025
460-10	Loans and advances to employees	0.00
460-20	Employer provident Funds Loans	0.00
460-30	Loans to others	0.00
460-40	Advance to Supplier & contractor	0.00
460-50	Advance to Others	0.00
460-60	Deposit with external Agencies	0.00
460-80	Other Current Assets	0.00
	Sub-Total	0.00
461	Less Accumulated Provision	0.00
461-10	Loans to others	0.00
461-20	Advances	0.00
461-30	Deposits	0.00
	Total	0.00

SCHEDULE B-19: OTHER ASSETS {Major Code No. 470}

Minor Code No.	Particulars	Balance as on 31/03/2025
470-10	Deposits Works - Expenditure	0.00
470-20	Inter Units Accounts	0.00
	TOTAL	0.00

SCHEDULE B-20: MISC. EXPENDITURE {Major Code No. 480}

Minor Code No.	Particulars	Balance as on 31/03/2025
480-10	Loan Issue Expenses	0.00
480-20	Discount on Issue of Loans	0.00
480-30	Others	0.00
	TOTAL	0.00


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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

SCHEDULE IE-1: TAX REVENUE {Major Code No. 110}

Minor Code No.	Particulars	Amount
110-01	Property Tax	800000.00
110-02	Water Tax	0.00
110-03	Sewerage Tax	0.00
110-04	Elementary Education Tax	0.00
110-05	Vehicle Tax	0.00
110-06	Tax on Animals	0.00
110-07	Electricity Tax	0.00
110-08	Professional Tax	0.00
110-09	Advertisement Tax	0.00
110-10	Pilgrimage Tax	0.00
110-51	Octroi & Toll	0.00
110-52	Cess	0.00
110-80	Other Taxes	0.00
		800000.00
110-90	Less: Tax Remission & Refund	0.00
	TOTAL	800000.00

SCHEDULE IE-2: ASSIGNED REVENUES & COMPENSATION
{Major Code No. 120}

Minor Code No.	Particulars	Amount
120-10	Taxes & Duties Collected by Others	0.00
120-20	Compensation in lieu of Taxes/Duties	0.00
120-30	Compensation in lieu of Concessions	0.00
	TOTAL	0.00

SCHEDULE IE-3: RENTAL INCOME FROM MUNICIPAL PROPERTIES
{Major Code No. 130}

Minor Code No.	Particulars	Amount
130-10	Rent from Civic Amenities	0.00
130-20	Rent from Office Buildings	0.00
130-30	Rent from Guest Houses	0.00
130-40	Rent from Lease of Lands	0.00
130-80	Other Rents	0.00
		0.00
130-90	Less: Tax Remission & Refund	0.00
	TOTAL	0.00

Prepared by : ACG CO., Chartered Accountants, Court Road, Jaspur Khurd, Kashipur, Uttarakhand - 244713, Ph : 8800806692,
9837232949



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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

SCHEDULE IE-4: FEES & USER CHARGES {Major Code No. 140}

Minor Code No.	Particulars	Amount
140-10	Empanelment & Registration Charges	0.00
140-11	Licensing Fees	115100.00
140-12	Fees for Grant of Permit	0.00
140-13	Fees for Certificate & Extract	22589.00
140-14	Development Charges	0.00
140-15	Regularization Charges	0.00
140-20	Penalties & Fines	0.00
140-40	Other Fees	0.00
140-50	User Charges	396000.00
140-60	Entry Fees	0.00
140-70	Service/Administrative Charges	0.00
140-80	Other Charges	3500.00
	Collection from Mangal Bazar	0.00
	Collection from Teh Bazaari	3700.00
		540889.00
140-90	Less: Tax Remission & Refund	0.00
	TOTAL	540889.00

SCHEDULE IE-5: SALE & HIRE CHARGES {Major Code No. 150}

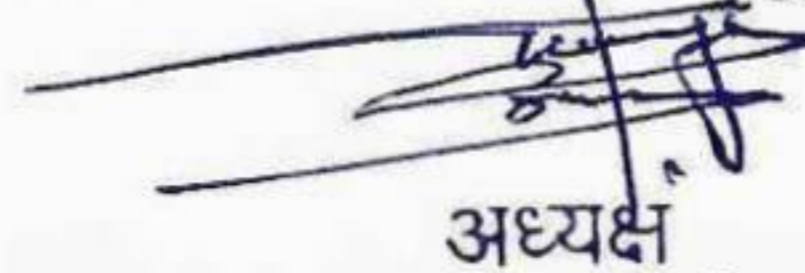
Minor Code No.	Particulars	Amount
150-10	Sale of Products	0.00
150-11	Sale of Forms & Publications	0.00
150-12	Sale of Stores & Spares	0.00
150-30	Sale of Other Items	135500.00
150-40	Hire Charges of Vehicle	0.00
150-41	Hire Charges of Equipments	0.00
	TOTAL	135500.00

SCHEDULE IE-6: REVENUE GRANTS, CONTRIBUTION & SUBSIDIES
{Major Code No. 160}

Minor Code No.	Particulars	Amount
160-10	Revenue Grants	10367542.00
160-20	Reimbursement of Expenses	0.00
160-30	Contributions towards Schemes	0.00
	Amortization of Capital Contributions & subsidies	1755662.00
	TOTAL	12123204.00

Prepared by : ACG CO., Chartered Accountants, Court Road, Jaspur Khurd, Kashipur, Uttarakhand -244713, Ph : 8800806692,
9837232949


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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

SCHEDULE IE-7: INCOME FROM INVESTMENTS {Major Code No. 170}

Minor Code No.	Particulars	Amount
170-10	Interest Income on Investments	0.00
170-20	Dividend on Investments	0.00
170-30	Income from Projects taken on Commercial Basis	0.00
170-40	Profit on Sale of Investment	0.00
170-50	Other	0.00
TOTAL		0.00

SCHEDULE IE-8: INTEREST EARNED {Major Code No. 171}

Minor Code No.	Particulars	Amount
171-10	Interest from Bank Accounts	11818.00
171-20	Interest on Loans & Advances to Employees	0.00
171-30	Interest on Loans to Others	0.00
171-80	Other Interest Income	0.00
TOTAL		11818.00

SCHEDULE IE-9: OTHER INCOME {Major Code No. 180}

Minor Code No.	Particulars	Amount
180-10	Deposits Forfeited	0.00
180-11	Lapsed Deposits	0.00
180-20	Insurance Claim Recovery	0.00
180-30	Profit on Disposal of Fixed Assets	0.00
180-40	Recovery from Employees	0.00
180-50	Unclaimed Refund Payable/Liabilities Written Back	0.00
180-60	Excess Provisions Written Back	0.00
180-80	Miscellaneous Income	60878.00
TOTAL		60878.00

SCHEDULE IE-10: ESTABLISHMENT EXPENSES
{Major Code No. 210}

Minor Code No.	Particulars	Amount
210-10	Salaries, Wages & Bonus	4597927.00
210-20	Benefits & Allowances	0.00
210-30	Pension	0.00
210-40	Other Terminal & Retirement Expenses	0.00
TOTAL		4597927.00

Prepared by : ACG CO., Chartered Accountants, Court Road, Jaspur Khurd, Kashipur, Uttarakhand -244713 , Ph : 8800806692,
9837232949



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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

SCHEDULE IE-11: ADMINISTRATION EXPENSES {Major Code No. 220}

Minor Code No.	Particulars	Amount
220-10	Rent, Rates & Taxes	0.00
220-11	Office Maintenances	341492.00
220-12	Communication Expenses	0.00
220-20	Books & Periodicals	0.00
220-21	Printing & Stationery	47912.00
220-30	Travelling & Conveyance	16300.00
220-40	Insurance	12944.00
220-50	Audit Fees	0.00
220-51	Legal Expenses	0.00
220-52	Professional & Other Fees	141600.00
220-60	Advertisement & Publicity	66889.00
220-61	Membership & Subscription	0.00
220-80	Others	0.00
TOTAL		627137.00

SCHEDULE IE-12: OPERATION & MAINTENANCE {Major Code No. 230}

Minor Code No.	Particulars	Amount
230-10	Power & Fuel	227132.00
230-20	Bulk Purchases	0.00
230-30	Consumption of Stores	0.00
230-40	Hire Charges	0.00
230-50	Repiar & Maintenance - Infrastructure Assets	186136.00
230-51	Repiar & Maintenance - Civic Amenities	0.00
230-52	Repiar & Maintenance - Buildings	0.00
230-53	Repiar & Maintenance - Vehicle	224488.00
230-59	Repiar & Maintenance - Others	334114.00
230-80	Other Operating & Maintenance Expenses	4138665.00
TOTAL		5110535.00


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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

SCHEDULE IE-13: INTEREST & FINANCE {Major Code No. 230}

Minor Code No.	Particulars	Amount
240-10	Interest on Loan from Central Government	0.00
240-20	Interest on Loan from State Government	0.00
240-30	Interest on Loan from Government Bodies & Associations	0.00
240-40	Interest on Loan from International Associations	0.00
240-50	Interest on Loan from Banks & Other Financial Institutions	0.00
240-60	Other Interest	0.00
240-70	Bank Charges	1150.27
240-80	Other Financial Expenses	0.00
TOTAL		1150.27

SCHEDULE IE-14: PROGRAMME EXPENSES {Major Code No. 250}

Minor Code No.	Particulars	Amount
250-10	Election Expenses	0.00
250-20	Own Programme	50000.00
250-30	Share in Programme of Other	0.00
TOTAL		50000.00

SCHEDULE IE-15: GRANT, CONTRIBUTION & SUBSIDIES
{Major Code No. 260}

Minor Code No.	Particulars	Amount
260-10	Grants	384000.00
260-20	Contributions	0.00
260-30	Subsidies	0.00
TOTAL		384000.00



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NAGAR PANCHYAT BHIKYASEN
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

SCHEDULE IE-16: PROVISIONS & WRITE OFF {Major Code No. 270}

Minor Code No.	Particulars	Amount
270-10	Provisions for Doubtful Receivables	0.00
270-20	Provisions for Other Assets	0.00
270-30	Revenues Written Off	0.00
270-40	Assets Written Off	0.00
270-50	Miscellaneous Written Off	0.00
TOTAL		0.00


SCHEDULE IE-17: MISCELLANEOUS EXPENSES {Major Code No. 271}

Minor Code No.	Particulars	Amount
271-10	Loss on Disposal of Assets	0.00
271-20	Loss on Disposal of Investments	0.00
271-30	Decline in Value of Investments	0.00
TOTAL		0.00

SCHEDULE IE-18: PRIOR PERIOD ITEMS (NET) {Major Code No. 280}

Minor Code No.	Particulars	Amount
INCOME		
280-10	Taxes	0.00
280-20	Other - Revenue	0.00
280-30	Recovery of Revenue Witten Off	0.00
280-40	Other Income	0.00
Sub Total (a)		0.00
EXPENSES		
280-50	Refund of Taxes	0.00
280-60	Refund of Other - Revenues	0.00
280-80	Other Expenses	0.00
Sub Total (b)		0.00
TOTAL		0.00


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SCHEDULE B-21

Notes to the Accounts forming part of Balance Sheet as at 31/03/2025

1. National Municipal Accounting Manual

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

2. Municipal Fund (Schedule B-1)

This fund represents accumulated amount of Municipal Fund increased/decreased with capital grant and surplus/deficit for the accounting period.

3. Earmarked funds/Reserve Funds (Schedule B-2 & B-3)

During the course of compilation, it was gathered that Nagar Panchyat Bhikyasen has not maintained any Earmarked Funds towards any future liability or otherwise.

4. Grants & Contributions (Schedule B-4)

Grant represents unutilized amount at the end of the period (i.e. opening balance of Unutilized Grant and Grant has been received during the period less grant unutilized during the period).

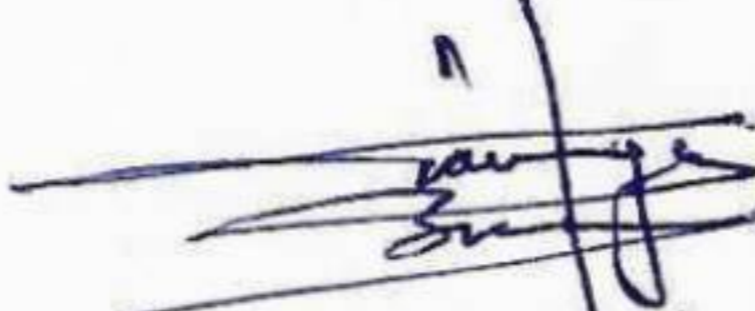
5. Fixed Assets and Depreciation thereon (Schedule B-11)

Fixed Assert are taken in the Balance Sheet on Written down value Method.

6. Investment and Interest Accrued thereon (Schedule B-12 & B-13)

There is no specific investment held by Nagar Panchyat Bhikyasen during the Year ended 31.03.2025.


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7. Receivable Income (Schedule B-15)

Amount of Receivable of income heads such as property tax and rental income from shop has been taken on the basis of accounting entries passed during the year.

8. Cash and Bank Balance (Schedule B-17)

Cash and Bank Balance have been taken at actual appearing in cash Book, bank Statement.

9. Tax Revenue (Schedule IE-1)

This Schedule contains income of the Nagar Panchyat Bhikyasen from property taxes from residential Building, Shop Rent. We have gathered information regarding demand raised during the year by Nagar Panchyat Bhikyasen for whole year and accounted it on accrual basis.

10. Rental Income from Municipal Properties (Schedule IE-3)

This schedule contains income of the Nagar panchyat Bhikyasen from rent from Municipal property. Nagar Panchyat Bhikyasen maintains a register for the same and We have gathered information regarding demand raised during the year by Nagar Panchyat Bhikyasen for whole year and accounted it on accrual basis.

11. Fees and User Charges (Schedule IE-4)

This schedule contains income of the Nagar panchyat Bhikyasen from Development charges, license Fees and other user charges. We have taken fees and charges on receipt basis from the cash book maintained by Nagar Panchyat Bhikyasen.

12. Sale and Hire Charges (Schedule IE-5)

This schedule contains income of the Nagar panchyat Bhikyasen from sale of tender Form and sale of form & publications. We have taken fees and charges on receipt basis from the cash book maintained by Nagar Panchyat Bhikyasen.


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13. Grants, Contributions & Subsidies (Schedule IE-6)

This schedule contains the revenue Grants received from the government for incurring revenue expenditure as assigned.

14. Interest Earned (Schedule IE-8)

This schedule contains the income from Interest earned from Bank Accounts.

15. Other Income (Schedule IE-9)

This schedule contains the income earned from Miscellaneous heads.

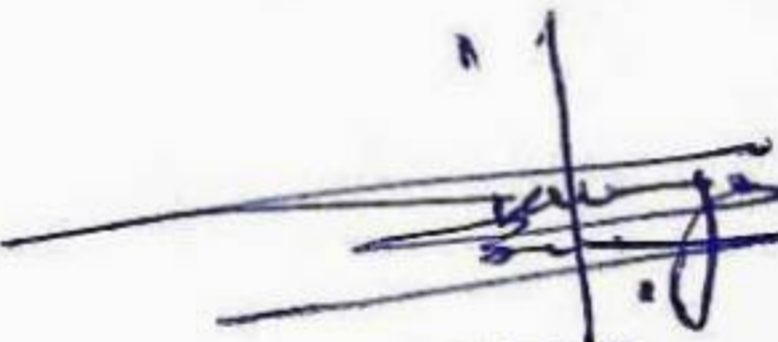
16. Establishment Expenses (Schedule IE-10)

This schedule contains the Establishment Expenses i.e. salary expenses of Nagar panchyat Bhikyasen. Accrual of the salary expense has been taken from the salary bills/sheets maintained by the ULB.

17. Administrative Expenses (Schedule IE-11)

This schedule contains the Administrative Expenses i.e. Communication expenses, Printing Stationery, Legal Expenses, Professional expenses, Advertisement and Publicity etc. of Nagar panchyat Bhikyasen.


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DISCLAIMER :

1. All the Financial figure and comments in specific or general terms made are based on documents, information and explanations provided by officers and staff of Nagar Panchyat Bhikyasen. During the course of engagement of our team, the veracity of comments or explanations provided in report are so far based on the existing practices observed and information's obtained from Nagar Panchyat. The Scope of work of the consultant was nor to carry out any sort of audit rather it was limited to do a cross check wherever it was feasible.
2. Although the consulting team has made every effort to obtain information comprehensively for every department of the Nagar Panchyat Bhikyasen and has also widely circulated the team's requirement in this regard, it is possible that some relevant information or documentation has not been made available to the team. It is therefore specifically stated that this report is based upon and restricted to the set of documents, information, comments and explanations provided by the officers and staff of Nagar Panchyat Bhikyasen and therefore any such documents information comments and explanations not provided to the consulting team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments information and explanations on present documents.
3. The Consulting Team is not responsible for any legal or other liability that may arise in any way at any point of time from this report or any interpretations whatsoever that may be put on the whole or part of it. Likewise, the consulting team is not responsible for any legal consequences arising out of non-compliance by the Nagar panchyat Bhikyasen of any of its statutory or other Governmental obligations that may become apparent now or any time in the future.


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