

BALANCE SHEET
NAGAR PALIKA PARISHAD DIDIHAT
BALANCE SHEET AS ON 31/03/2025

LIABILITIES

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
	RESERVE & SURPLUS		
310	Municipal Fund	Sch B-1	204271287.18
311	Earmarked Funds	Sch B-2	0.00
312	Reserve	Sch B-3	70734360.00
	Total Reserve & Surplus		275005647.18
320	Grants & Contributions for Specific purpose	Sch B-4	89672681.00
	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	4247125.98
360	Provisions	Sch B-10	0.00
	Total Current Liabilities & Provisions		4247125.98
	TOTAL LIABILITIES		368925454.16

ASSETS

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
	FIXED ASSETS		
410	Fixed Assets - Gross Block	Sch B-11	289532672.58
	Less: Depreciation		15967437.00
	Fixed Assets - Net Block		273565235.58
412	Capital Work in Progress		0.00
	Total Fixed Assets		273565235.58
	INVESTMENTS		
420	Investments - General Funds	Sch B-12	0.00
421	Investments - Other Funds	Sch B-13	3000.00
	Total Investments		3000.00
	CURRENT ASSETS, LOANS AND ADVANCES		
430	Stock-in-hand (Inventories)	Sch B-14	0.00
431	Sundry Debtors (Receivables) - Gross Amount	Sch B-15	1703350.00
432	Less: Accumulated Provisions Outstanding		0.00
	Net Amount Outstanding		1703350.00
440	Prepaid Expenses	Sch B-16	0.00
450	Cash and Bank Balances	Sch B-17	93653868.58
460	Loans, Advances and Deposits	Sch B-18	0.00
461	Less: Accumulated Provisions Outstanding		0.00
	Net Amount Outstanding		0.00
	Total Current Assets, Loans & Advances		95357218.58
470	Other Assets	Sch B-19	0.00
480	Miscellaneous Expenditure to be Written Off	Sch B-20	0.00
	TOTAL ASSETS		368925454.16

Compiled on the basis of the records provided to us.

Date : 15.11.2025

Place : Kashipur

For ACG & CO.
Chartered Accountants

Deepanshu Agarwal
Partner
FRN: 028477N

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INCOME & EXPENDITURE STATEMENT NAGAR PALIKA PARISHAD DIDIHAT

INCOME & EXPENDITURE STATEMENT FOR THE PERIOD FROM 01/04/2024 to 31/03/2025

CODE	HEADS OF ACCOUNT	SCHEDULE NO.	AMOUNT
10	Tax Revenue	Sch IE-1	1856510.00
20	Assigned Revenue and Compensation	Sch IE-2	0.00
30	Rental Income from Municipal Properties	Sch IE-3	931752.00
40	Fees & User Charges	Sch IE-4	393650.00
50	Sale & Hire Charges	Sch IE-5	0.00
60	Revenue Grants, Contribution & Subsidies	Sch IE-6	42066387.00
70	Income from Investments	Sch IE-7	0.00
71	Interest Income	Sch IE-8	108321.00
80	Other Income	Sch IE-9	387391.00
TOTAL INCOME (A)			45744011.00
10	Establishment Expenses	Sch IE-10	19484666.00
20	Administrative Expenses	Sch IE-11	762000.00
30	Operation & Maintenance Expenses	Sch IE-12	12831404.00
40	Interest & Finance Expenses	Sch IE-13	1985.20
50	Programme Expenses	Sch IE-14	60687.00
60	Revenue Grants, Contribution & Subsidies	Sch IE-15	268439.00
70	Provisions & Write Off	Sch IE-16	0.00
71	Miscellaneous Expenses	Sch IE-17	0.00
72	Depreciation		15967437.00
TOTAL EXPENDITURE (B)			49376618.20
	Gross Surplus/(Deficit) of Income over Expenditure before Prior Period Items	(A-B)	-3632607.20
80	Add: Prior Period Items	Sch IE-18	0.00
	Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items		-3632607.20
90	Less: Transfer to Reserve Fund		0.00
NET BALANCE BEING SURPLUS/(DEFICIT) CARRIED			-3632607.20

Compiled on the basis of the records provided to us.


Date : 15.11.2025

Office : Kashipur

For ACG & CO.
Chartered Accountants


Deepanshu Agarwal
Partner
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NAGAR PALIKA PARISHAD DIDIHAT

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	-3632607.20
b.	Add: Non Cash Items Debited In Income & Expenditure A/c Depreciation	15967437.00
	Add: Non Operating Items Debited In Income & Expenditure A/c	0.00
	Less: Non Operating Items Credited In Income & Expenditure A/c Rental Income	-931752.00
	Sale of Stores & Spares	0.00
	Interest Income	-108321.00
	Misc. Income	0.00
C.	Adjusted Income over Expenditure beofre changes in Current Assets and Current Liabilities and Extraordinary Items	11294756.80
d.	Changes in Current Assets and Current Liabilities Less: Decrease in Liabilities	-1314123.00
	Less: Increase in Receivables	-417155.00
	Cash Generated From Operations	9563478.80
	-Less: Income Tax paid	0.00
	Net Cash Flow From Operation Activities (A)	9563478.80
	Cash Flow From Investing Activities :	
a.	Less: Purchase of Fixed Assets	-37607628.00
b.	Add: Rental Income	931752.00
c.	Add: Interst Income	108321.00
d.	Add: Misc. Income	0.00
e.	Less: Increase in Genral Fund Investments	0.00
f.	Add: Sale of Stores & Spares	0.00
	Net Cash Flow From Operation Activities (B)	-36567555.00
	Cash Flow From Financing Activities :	
a.	Add: Grant Utilised for Specific Purpose	29121582.00
b.	Add: Capital Changes	27388762.00
	Net Cash Flow From Operation Activities (C)	56510344.00
	Net Increase/(Decrease) in Cash & Cash Equivalent (A+B+C)	29506267.80
	Add: Opening Balance of Cash & Cash Equivalent	64147600.78
	Closing Balance of Cash & Cash Equivalent	93653868.58
	Components of Cash & Cash Equivalent	
	-Cash in Hand	0.00
	-Balance with Scheduled Banks	93653868.58
	Cash & Bank Balance	93653868.58

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ACG & CO.
 CA
 FRN 020477N
 Chartered Accountants

NAGAR PALIKA PARSHAD, DIDIHAT DISTT. - PITHORAGARGH

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 31.03.2022

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.

iv) DRAINS & WATER DISTRIBUTION SYSTEM

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



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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 31.03.2024 (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 the 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	Building	5.00%
2	Road & Bridges	5.00%
3	Sewerage & Drainage	5.00%
4	Parks & Grounds	10.00%
5	Public Lightings	10.00%
6	Plant & Machinery	15.00%
7	Vehicles	15.00%
8	Office & Other Equipment's	15.00%
9	Furniture & Fittings	10.00%
10	Waterways	10.00%
11	Cleaning Equipments	10.00%

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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 accounted for on receipt basis and have been accounted for Income-Expenditure Statement.

2. **NOTES TO ACCOUNTS:**

- a) The Different between the Total Assets and Total Liabilities has been taken a Municipal General Fund.
- b) 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.
- c) 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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**NAGAR PALIKA PARISHAD DIDIHAT
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	207569513.38	334381.00	207903894.38	0.00	207903894.38
310-90	Excess of Income Over Expenditure	0.00	-3632607.20	-3632607.20	0.00	-3632607.20
	TOTAL	207569513.38	-3298226.20	204271287.18	0.00	204271287.18

Note: The detail of Sundry Debtors (Receivables) for the Current Financial Year is provided to us by the management. In this we have made addition of Rs. 1,34,381/- in regards to the demand raised by the organisation which we have adjusted in the Municipal General Fund.

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	43679979.00	43021818.00	86701797.00	15967437.00	70734360.00
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	43679979.00	43021818.00	86701797.00	15967437.00	70734360.00

Prepared By : ACG CO., Chartered Accountants, Kashipur, Uttarakhand - 244713, Contact : 8800806692, 9837232949, E- Mail : aroraagarwal@outlook.com



NAGAR PALIKA PARISHAD DIDIHAT
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

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NAGAR PALIKA PARISHAD DIDIHAT
SCHEDULE TO BALANCE SHEET

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

Major 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}

Major Code No.	Particulars	Balance as on 31/03/2025
350-10	Creditors	0.00
350-11	Employee Liabilities	0.00
350-12	Interest Accured and Due	0.00
350-20	Recoveries Payables	0.00
350-30	Government Dues Payables	4019079.98
350-40	Refund Payables	0.00
350-41	Advance Collection of Revenues	0.00
350-80	Others	228046.00
350-90	Sale Proceeds	0.00
	TOTAL	4247125.98

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

Major 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



Prepared By : ACG CO., Chartered Accountants, Kashipur, Uttarakhand - 244713, Contact : 8800806692, 9837232949, E- Mail : aroraagarwal@outlook.com

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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	2046756.00	0.00	0.00	2046756.00	0.00	2046756.00
410-20	Buildings	65698675.46	0.00	0.00	65698675.46	3284934.00	62413741.46
410-30	Roads & Bridges	98203406.51	12014164.00	21114280.00	131331850.51	6038735.00	125293115.51
410-31	Sewerage and Drainage	60446567.39	0.00	0.00	60446567.39	3022328.00	57424239.39
410-32	Public Lighting	7007059.53	3899284.00	0.00	10906343.53	1090634.00	9815709.53
410-33	Waterways	1343041.20	0.00	0.00	1343041.20	134304.00	1208737.20
410-40	Parks & Play Grounds	0.00	0.00	0.00	0.00	0.00	0.00
410-50	Plant & Machinery	1546269.99	0.00	0.00	1546269.99	231940.00	1314329.99
410-60	Vehicles	4661931.21	0.00	0.00	4661931.21	699290.00	3962641.21
410-70	Statues and Arts, Antiques	448400.00	0.00	0.00	448400.00	67260.00	381140.00
410-80	Office & Other Equipments	5806004.35	164600.00	368500.00	6339104.35	923229.00	5415875.35
410-90	Furniture & Fittings	1119314.70	15000.00	31800.00	1166114.70	115021.00	1051093.70
410-100	Valuable Assets	0.00	0.00	0.00	0.00	0.00	0.00
410-110	Hand Pumps	0.00	0.00	0.00	0.00	0.00	0.00
410-120	Other Fixed Assets	3597618.24	0.00	0.00	3597618.24	359762.00	3237856.24
	TOTAL	251925044.58	16093048.00	21514580.00	289532672.58	15967437.00	273565235.58




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ANNEXURES TO BALANCE SHEET

DETAIL OF ADDITION MADE DURING THE YEAR IN THE FIXED ASSETS

410-10 LAND		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS						
01-04-2024	Opening Balance	2046756.00	0.00	0.00	2046756.00	0.00	2046756.00
	TOTAL	2046756.00	0.00	0.00	2046756.00	0.00	2046756.00

410-20 BUILDING		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS						
01-04-2024	Opening Balance	65698675.46	0.00	0.00	65698675.46	3284934.00	62413741.46
	TOTAL	65698675.46	0.00	0.00	65698675.46	3284934.00	62413741.46

410-30 ROAD & BRIDGES		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS						
01-04-2024	Opening Balance	98203406.51	0.00	0.00	98203406.51	4910170.00	93293236.51
06-04-2024	Road & Pavements	0.00	249720.00	0.00	249720.00	12486.00	237234.00
06-04-2024	Road & Pavements	0.00	379812.00	0.00	379812.00	18991.00	360821.00
06-04-2024	Road & Pavements	0.00	254556.00	0.00	254556.00	12728.00	241828.00
07-05-2024	Road & Pavements	0.00	233761.00	0.00	233761.00	11688.00	222073.00
13-06-2024	Road & Pavements	0.00	656245.00	0.00	656245.00	32812.00	623433.00
13-06-2024	Road & Pavements	0.00	298789.00	0.00	298789.00	14939.00	283850.00
13-06-2024	Road & Pavements	0.00	442317.00	0.00	442317.00	22116.00	420201.00
15-06-2024	Road & Pavements	0.00	299496.00	0.00	299496.00	14975.00	284521.00
15-06-2024	Road & Pavements	0.00	487450.00	0.00	487450.00	24373.00	463077.00
15-06-2024	Road & Pavements	0.00	579538.00	0.00	579538.00	28977.00	550561.00
18-06-2024	Road & Pavements	0.00	208762.00	0.00	208762.00	10438.00	198324.00
18-06-2024	Road & Pavements	0.00	325003.00	0.00	325003.00	16250.00	308753.00
18-06-2024	Road & Pavements	0.00	467692.00	0.00	467692.00	23385.00	444307.00
20-06-2024	Road & Pavements	0.00	226678.00	0.00	226678.00	11334.00	215344.00
20-06-2024	Road & Pavements	0.00	359214.00	0.00	359214.00	17961.00	341253.00
21-06-2024	Road & Pavements	0.00	771478.00	0.00	771478.00	38574.00	732904.00
25-06-2024	Road & Pavements	0.00	315029.00	0.00	315029.00	15751.00	299278.00
25-06-2024	Road & Pavements	0.00	238809.00	0.00	238809.00	11940.00	226869.00
25-06-2024	Road & Pavements	0.00	247749.00	0.00	247749.00	12387.00	235362.00
25-06-2024	Road & Pavements	0.00	929168.00	0.00	929168.00	46458.00	882710.00
25-06-2024	Road & Pavements	0.00	281144.00	0.00	281144.00	14057.00	267087.00
25-06-2024	Road & Pavements	0.00	422018.00	0.00	422018.00	21101.00	400917.00
25-06-2024	Road & Pavements	0.00	519947.00	0.00	519947.00	25997.00	493950.00
27-06-2024	Road & Pavements	0.00	348901.00	0.00	348901.00	17445.00	331456.00
27-06-2024	Road & Pavements	0.00	242514.00	0.00	242514.00	12126.00	230388.00

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 Chartered Accountants
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 नगर पालिका परिसर
 श्रीकाठ (पिथौरागढ़)

ANNEXURES TO BALANCE SHEET

19-07-2024	Road & Pavements	0.00	227742.00	0.00	227742.00	11387.00	216355.00
19-07-2024	Road & Pavements	0.00	229425.00	0.00	229425.00	11471.00	217954.00
19-07-2024	Road & Pavements	0.00	275338.00	0.00	275338.00	13767.00	261571.00
01-08-2024	Road & Pavements	0.00	200224.00	0.00	200224.00	10011.00	190213.00
01-08-2024	Road & Pavements	0.00	217940.00	0.00	217940.00	10897.00	207043.00
02-08-2024	Road & Pavements	0.00	206332.00	0.00	206332.00	10317.00	196015.00
02-08-2024	Road & Pavements	0.00	278091.00	0.00	278091.00	13905.00	264186.00
02-08-2024	Road & Pavements	0.00	593282.00	0.00	593282.00	29664.00	563618.00
02-12-2024	Road & Pavements	0.00	0.00	260983.00	260983.00	6525.00	254458.00
02-12-2024	Road & Pavements	0.00	0.00	287226.00	287226.00	7181.00	280045.00
02-12-2024	Road & Pavements	0.00	0.00	245400.00	245400.00	6135.00	239265.00
02-12-2024	Road & Pavements	0.00	0.00	209116.00	209116.00	5228.00	203888.00
04-12-2024	Road & Pavements	0.00	0.00	1545872.00	1545872.00	38647.00	1507225.00
06-12-2024	Road & Pavements	0.00	0.00	216289.00	216289.00	5407.00	210882.00
10-12-2024	Road & Pavements	0.00	0.00	265947.00	265947.00	6649.00	259298.00
10-12-2024	Road & Pavements	0.00	0.00	677560.00	677560.00	16939.00	660621.00
10-12-2024	Road & Pavements	0.00	0.00	575445.00	575445.00	14386.00	561059.00
10-12-2024	Road & Pavements	0.00	0.00	245681.00	245681.00	6142.00	239539.00
11-12-2024	Road & Pavements	0.00	0.00	922858.00	922858.00	23071.00	899787.00
24-12-2024	Road & Pavements	0.00	0.00	624363.00	624363.00	15609.00	608754.00
04-02-2025	Road & Pavements	0.00	0.00	505333.00	505333.00	12633.00	492700.00
06-02-2025	Road & Pavements	0.00	0.00	983934.00	983934.00	24598.00	959336.00
06-02-2025	Road & Pavements	0.00	0.00	400327.00	400327.00	10008.00	390319.00
06-02-2025	Road & Pavements	0.00	0.00	545765.00	545765.00	13644.00	532121.00
06-02-2025	Road & Pavements	0.00	0.00	945170.00	945170.00	23629.00	921541.00
06-02-2025	Road & Pavements	0.00	0.00	458836.00	458836.00	11471.00	447365.00
06-02-2025	Road & Pavements	0.00	0.00	297862.00	297862.00	7447.00	290415.00
06-02-2025	Road & Pavements	0.00	0.00	229513.00	229513.00	5738.00	223775.00
06-02-2025	Road & Pavements	0.00	0.00	240523.00	240523.00	6013.00	234510.00
06-02-2025	Road & Pavements	0.00	0.00	738694.00	738694.00	18467.00	720227.00
06-02-2025	Road & Pavements	0.00	0.00	512312.00	512312.00	12808.00	499504.00
06-02-2025	Road & Pavements	0.00	0.00	349715.00	349715.00	8743.00	340972.00
06-02-2025	Road & Pavements	0.00	0.00	242194.00	242194.00	6055.00	236139.00
06-02-2025	Road & Pavements	0.00	0.00	272050.00	272050.00	6801.00	265249.00
17-02-2025	Road & Pavements	0.00	0.00	1163100.00	1163100.00	29078.00	1134022.00
18-02-2025	Road & Pavements	0.00	0.00	537606.00	537606.00	13440.00	524166.00
04-03-2025	Road & Pavements	0.00	0.00	620053.00	620053.00	15501.00	604552.00
11-03-2025	Road & Pavements	0.00	0.00	241741.00	241741.00	6044.00	235697.00
19-03-2025	Road & Pavements	0.00	0.00	1500687.00	1500687.00	37517.00	1463170.00
19-03-2025	Road & Pavements	0.00	0.00	754293.00	754293.00	18857.00	735436.00
21-03-2025	Road & Pavements	0.00	0.00	724443.00	724443.00	18111.00	706332.00
21-03-2025	Road & Pavements	0.00	0.00	493109.00	493109.00	12328.00	480791.00
21-03-2025	Road & Pavements	0.00	0.00	578518.00	578518.00	14463.00	564055.00
21-03-2025	Road & Pavements	0.00	0.00	1461245.00	1461245.00	36531.00	1424714.00
24-03-2025	Road & Pavements	0.00	0.00	240517.00	240517.00	6013.00	234504.00
TOTAL		98203406.51	12014164.00	21114280.00	131331850.51	6038735.00	125293115.51



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ANNEXURES TO BALANCE SHEET

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	60446567.39	0.00	0.00	60446567.39	3022328.00	57424239.39
	TOTAL	60446567.39	0.00	0.00	60446567.39	3022328.00	57424239.39

410-33 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	7007059.53	0.00	0.00	7007059.53	700706.00	6306353.53
12-07-2024	LED Light	0.00	3899284.00	0.00	3899284.00	389928.00	3509356.00
	TOTAL	7007059.53	3899284.00	0.00	10906343.53	1090634.00	9815709.53

410-32 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	1343041.20	0.00	0.00	1343041.20	134304.00	1208737.20
	TOTAL	1343041.20	0.00	0.00	1343041.20	134304.00	1208737.20

410-50 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	1546269.99	0.00	0.00	1546269.99	231940.00	1314329.99
	TOTAL	1546269.99	0.00	0.00	1546269.99	231940.00	1314329.99

410-60 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	4661931.21	0.00	0.00	4661931.21	699290.00	3962641.21
	TOTAL	4661931.21	0.00	0.00	4661931.21	699290.00	3962641.21

410-70 STATUTES AND ARTS, ANTIQUES

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	448400.00	0.00	0.00	448400.00	67260.00	381140.00
	TOTAL	448400.00	0.00	0.00	448400.00	67260.00	381140.00

GOVT. OF KARNATAKA
 DEPARTMENT OF PUBLIC WORKS
 BANGALORE

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ANNEXURES TO BALANCE SHEET

410-80 OFFICE & OTHER EQUIPMENTS

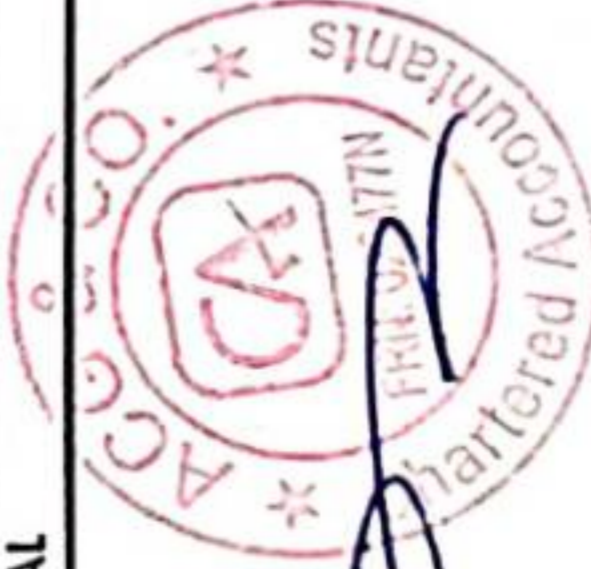
DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	5806004.35	0.00	0.00	5806004.35	870901.00	4935103.35
25-07-2024	CCTV	0.00	107800.00	0.00	107800.00	16170.00	91630.00
01-08-2024	CCTV	0.00	56800.00	0.00	56800.00	8520.00	48280.00
14-11-2024	CCTV	0.00	0.00	248500.00	248500.00	18638.00	229862.00
17-12-2024	CCTV	0.00	0.00	120000.00	120000.00	9000.00	111000.00
	TOTAL	5806004.35	164600.00	368500.00	6339104.35	923229.00	5415875.35


410-90 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	1119314.70	0.00	0.00	1119314.70	111931.00	1007383.70
19-09-2024	Office Alimirah	0.00	15000.00	0.00	15000.00	1500.00	13500.00
05-02-2025	Office Alimirah	0.00	0.00	15900.00	15900.00	795.00	15105.00
04-03-2025	Office Alimirah	0.00	0.00	15900.00	15900.00	795.00	15105.00
	TOTAL	1119314.70	15000.00	31800.00	1166114.70	115021.00	1051093.70

410-120 OTHER FIXED ASSETS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	3597618.24	0.00	0.00	3597618.24	359762.00	3237856.24
	TOTAL	3597618.24	0.00	-	3,597,618.24	359,762.00	3,237,856.24




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NAGAR PALIKA PARISHAD DIDIHAT
SCHEDULE TO BALANCE SHEET

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

Minor Code No.	Particulars	With whom Invested	Face Value	Current Yaer 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 Yaer 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	3000.00	0.00	3000.00
	TOTAL	3000.00	0.00	3000.00

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

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नगर पालिका परिषद
डीडीहाट (पिथौरागढ़)

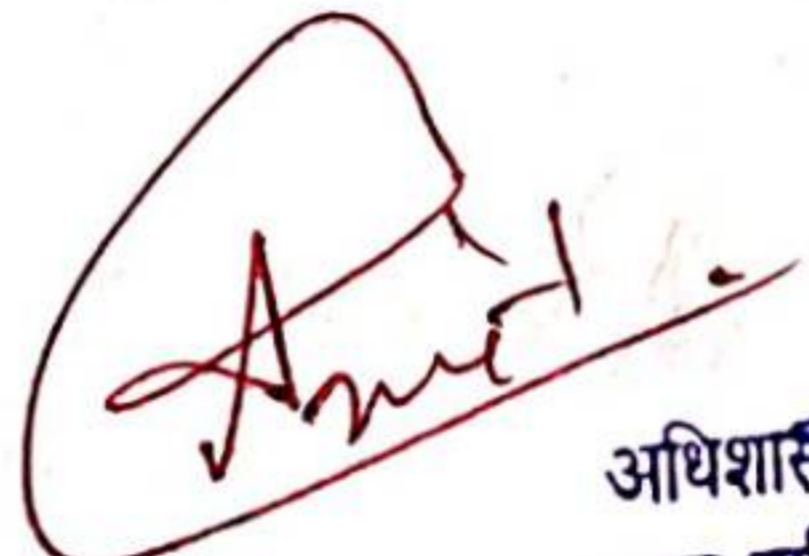


**NAGAR PALIKA PARISHAD DIDIHAT
SCHEDULE TO BALANCE SHEET**

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

Minor Code No.	Particulars	Gross Amount	Accumalated Provision Against Debtors	Net Amount
431-10	Receivables for Property Taxes		0.00	992724.00
	Less than 5 Years	992724.00	0.00	
	More than 5 Years			
	Sub-Total	992724.00	0.00	992724.00
431-91	Less: State Govt. Levies in Property Taxes	0.00	0.00	0.00
	Net Receivable Property Taxes	992724.00	0.00	992724.00
431-19	Receivables for Other Taxes		0.00	0.00
	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
431-99	Less: State Govt. Levies in Other Taxes	0.00	0.00	0.00
	Net Receivable Other Taxes	0.00	0.00	0.00
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	155075.00	0.00	155075.00
	More than 5 Years		0.00	
	Sub-Total	155075.00	0.00	155075.00
431-40	Receivables from Other Sources			
	Less than 5 Years	555551.00	0.00	555551.00
	More than 5 Years		0.00	
	Sub-Total	555551.00	0.00	555551.00
431-50	Receivables from Government	0.00	0.00	0.00
	TOTAL	1703350.00	0.00	1703350.00

The detail of Sundry Debtors (Receivables) for the Current Financial Year is provided to us by the management. In this we have made addition of Rs. 3,34,381/- in regards to the demand raised by the organisation.


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NAGAR PALIKA PARISHAD DIDIHAT
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
	Balance With Bank - Municipal Funds	
450-21	Nationalised Banks	3698834.53
450-22	Other Scheduled Banks	0.00
450-23	Scheduled Co-operative Banks	869711.05
450-24	Post Office	0.00
	Sub-Total	4568545.58
	Balance With Bank - Special Funds	
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
	Balance With Bank - Grant Funds	
450-61	Nationalised Banks	27592023.00
450-62	Other Scheduled Banks	0.00
450-63	Scheduled Co-operative Banks	61493300.00
450-64	Post Office	0.00
	Sub-Total	89085323.00

We have considered all the bank statements provided by the management. We have also reconsidered balances of the banks taken by the management.

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डिडिहाट (विधिसारागढ़)



NAGAR PALIKA PARISHAD DIDIHAT
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
461.00	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 PALIKA PARISHAD DIDIHAT
SCHEDULE TO INCOME EXPENDITURE ACCOUNT
SCHEDULE IE-1: TAX REVENUE {Major Code No. 110}

Minor Code No.	Particulars	Amount
		1856510.00
110-01	Property Tax	0.00
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
		1856510.00
110-90	<u>Less:</u> Tax Remission & Refund	0.00
	TOTAL	1856510.00

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

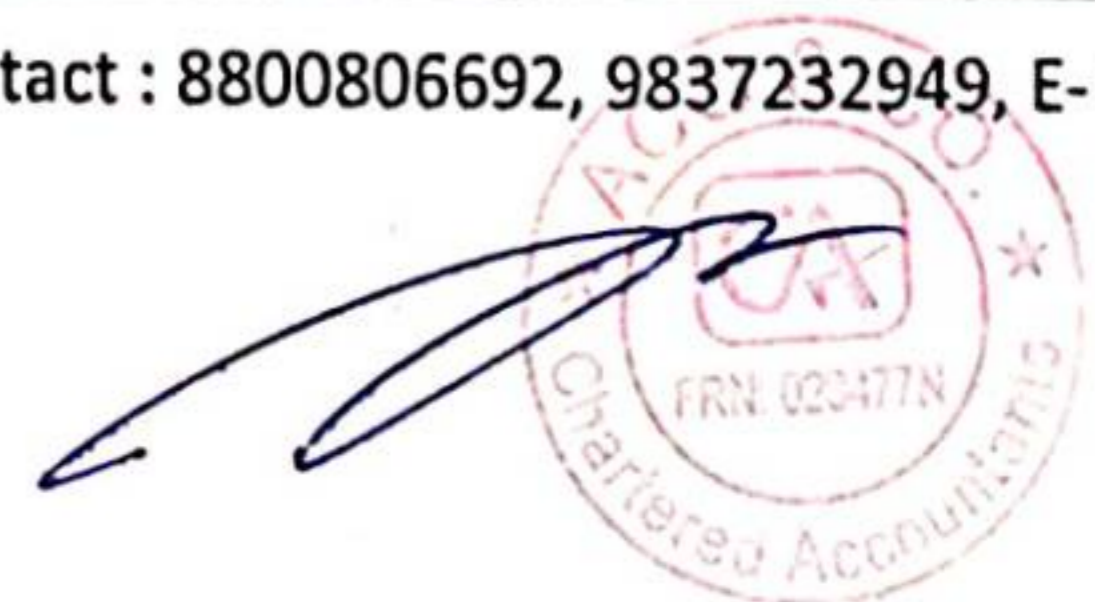
SCHEDULE IE-3: RENTAL INCOME FROM MUNICIPAL PROPERTIES
{Major Code No. 130}

Minor Code No.	Particulars	Amount
130-10	Rent from Civic Amenities	0.00
130-20	Rent from Office Buildings	931752.00
130-30	Rent from Guest Houses	0.00
130-40	Rent from Lease of Lands	0.00
130-80	Other Rents	0.00
		931752.00
130-90	<u>Less:</u> Tax Remission & Refund	0.00
	TOTAL	931752.00

Prepared By : ACG CO., Chartered Accountants, Kashipur, Uttarakhand - 244713, Contact : 8800806692, 9837232949, E- Mail : aroraagarwal@outlook.com,

Amrita

अधिकारी
नगर पालिका परिषद
डीडीहाट (पिथौरागढ़)



NAGAR PALIKA PARISHAD DIDIHAT
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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	249650.00
140-12	Fees for Grant of Permit	0.00
140-13	Fees for Certificate & Extract	0.00
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	144000.00
140-60	Entry Fees	0.00
140-70	Service/Administrative Charges	0.00
140-80	Other Charges	0.00
		393650.00
140-90	Less: Tax Remission & Refund	0.00
	TOTAL	393650.00

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	0.00
150-40	Hire Charges of Vehicle	0.00
150-41	Hire Charges of Equipments	0.00
	TOTAL	0.00

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

Minor Code No.	Particulars	Amount
160-10	Revenue Grants	26098950.00
160-20	Reimbursement of Expenses	0.00
160-30	Contributions towards Schemes	0.00
	Amortization of Capital Contributions & subsidies	15967437.00
	TOTAL	42066387.00

Prepared By : ACG CO., Chartered Accountants, Kashipur, Uttarakhand - 244713, Contact : 8800806692, 9837232949, E- Mail : aroraagarwal@outlook.com

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NAGAR PALIKA PARISHAD DIDIHAT
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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	108321.00
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		108321.00

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	0.00
TOTAL		387391.00
		387391.00

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

Minor Code No.	Particulars	Amount
210-10	Salaries, Wages & Bonus	17902082.00
210-20	Benefits & Allowances	696440.00
210-30	Pension	886144.00
210-40	Other Terminal & Retirement Expenses	0.00
TOTAL		19484666.00

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NAGAR PALIKA PARISHAD DIDIHAT
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

Minor Code No.	Particulars	Amount
		0.00
220-10	Rent, Rates & Taxes	63217.00
220-11	Office Maintenances	0.00
220-12	Communication Expenses	0.00
220-20	Books & Periodicals	102276.00
220-21	Printing & Stationery	0.00
220-30	Travelling & Conveyance	66435.00
220-40	Insurance	0.00
220-50	Audit Fees	0.00
220-51	Legal Expenses	226925.00
220-52	Professional & Other Fees	303147.00
220-60	Advertisement & Publicity	0.00
220-61	Membership & Subscription	0.00
220-80	Others	0.00
TOTAL		762000.00

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

Minor Code No.	Particulars	Amount
230-10	Power & Fuel	455142.00
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	0.00
230-51	Repiar & Maintenance - Civic Amenities	0.00
230-52	Repiar & Maintenance - Buildings	0.00
230-53	Repiar & Maintenance - Vehicle	1081786.00
230-59	Repiar & Maintenance - Others	23514.00
230-80	Other Operating & Maintenance Expenses	11270962.00
TOTAL		12831404.00



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NAGAR PALIKA PARISHAD DIDIHAT
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

Major 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	1985.20
240-80	Other Financial Expenses	0.00
TOTAL		1985.20

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

Major Code No.	Particulars	Amount
250-10	Election Expenses	9000.00
250-20	Own Programme	51687.00
250-30	Share in Programme of Other	0.00
TOTAL		60687.00

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

Major Code No.	Particulars	Amount
260-10	Grants	268439.00
260-20	Contributions	0.00
260-30	Subsidies	0.00
TOTAL		268439.00

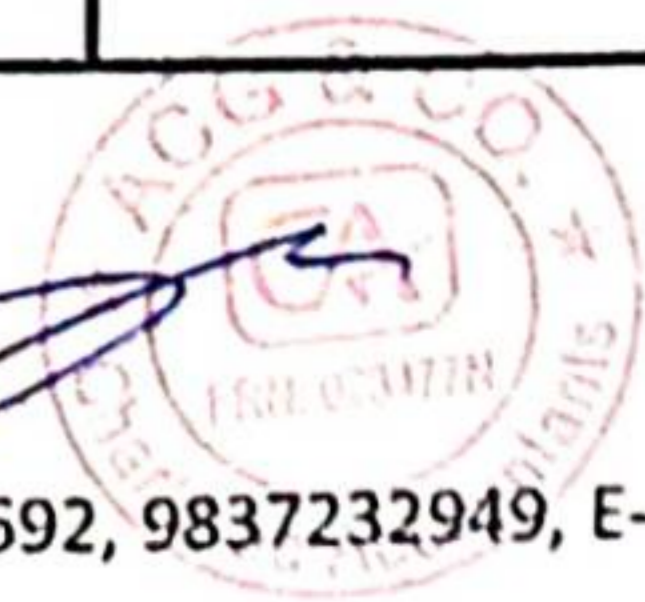
SCHEDULE IE-16: PROVISIONS & WRITE OFF {Major Code No. 270}

Major 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

Prepared By : ACG CO., Chartered Accountants, Kashipur, Uttarakhand - 244713, Contact : 8800806692, 9837232949, E- Mail : aroraagarwal@outlook.com

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NAGAR PALIKA PARISHAD DIDIHAT
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

Major 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}

Major Code No.	Particulars	Amount
	<u>INCOME</u>	
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
	<u>EXPENSES</u>	
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 Palika Parishad Didihat 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 Asset 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 Palika Parishad Didihat during the Year ended 31.03.2025.

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.

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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 Palika Parishad Didihat from property taxes from residential Building, Shop Rent. We have gathered information regarding demand raised during the year by Nagar Palika Parishad Didihat for whole year and accounted it on cash basis.
10. **Rental Income from Municipal Properties (Schedule IE-3)**
This schedule contains income of the Nagar Palika Parishad Didihat from rent from Municipal property. We have gathered information regarding demand raised during the year by Nagar Palika Parishad Didihat for whole year and accounted it on accrual basis.
11. **Fees and User Charges (Schedule IE-4)**
This schedule contains income of the Nagar Palika Parishad Didihat 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 Palika Parishad Didihat.
12. **Sale and Hire Charges (Schedule IE-5)**
This schedule contains income of the Nagar Palika Parishad Didihat 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 Palika Parishad Didihat.
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.

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16. Establishment Expenses (Schedule IE-10)

This schedule contains the Establishment Expenses i.e. salary expenses of Nagar Palika Parishad Didihat. 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 Palika Parishad Didihat.

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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 Palika Parishad Didihat. 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 Palika Parishad Didihat. 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 Palika Parishad Didihat 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 Palika Parishad Didihat 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 Palika Parishad Didihat of any of its statutory or other Governmental obligations that may become apparent now or any time in the future.

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