

NAGAR PANCHAYAT, DINESHPUR
Balance sheet as at March 31, 2025

Code	I. SOURCES OF FUNDS	Schedule	Amount in (₹) March 31, 2025	Amount in (₹) March 31, 2024
	Reserve & Surplus			
310	Municipal (General) Fund	B-1	(14,343,867.36)	(2,654,665.02)
311	Earmarked Funds	B-2	3,403,674.65	3,403,674.65
312	Reserve	B-3	118,596,207.00	92,545,733.00
		Total	107,656,014.29	93,294,742.63
320	Grants & Contributions for Specific purpose	B-4	11,118,369.12	25,818,278.92
		Total	11,118,369.12	25,818,278.92
	Loans			
330	Secured Loans	B-5	-	-
331	Unsecured Loans	B-6	-	-
		Total	-	-
	Current liabilities and provisions			
340	Deposits Received	B-7	1,030,368.00	1,030,368.00
341	Deposits for Work	B-8	-	-
350	Other Liabilities (Sundry Creditors)	B-9	3,459,062.00	3,459,062.00
360	Provisions	B-10	6,306,821.00	6,306,821.00
		Total	10,796,251.00	10,796,251.00
	Total Sources of Funds		129,570,634.41	129,909,272.55
	II. APPLICATION OF FUNDS			
	Fixed Assets			
410	Gross Block	B-11	243,809,690.00	213,615,051.00
	Less: Accumulated Depreciation		(136,660,804.00)	(121,069,318.00)
	Net Block		107,148,886.00	92,545,733.00
412	Capital work - in - progress		-	-
		Total	107,148,886.00	92,545,733.00
	Investments			
420	Investments - General Funds	B-12	-	-
421	Investments - Other Funds	B-13	-	-
		Total	-	-
	Current assets, loans and advances			
430	Stock-in-Hand (Inventories)	B-14	3,472,318.26	3,472,318.26
431	Sundry Debtors (Receivables) - Gross		2,361,600.00	3,194,629.00
432	Less: Accumulated Provisions against Outstanding & Doubtful Receivables	B-15	-	833,029.00
	Net Amount Outstanding		2,361,600.00	2,361,600.00
440	Prepaid Expenses	B-16	-	-
450	Cash & Bank Balances	B-17	16,588,030.15	31,529,821.29
460	Loans, Advances & Deposits		(200.00)	(200.00)
461	Less: Accumulated Provisions against Loans	B-18	-	-
	Net Amount Outstanding		(200.00)	(200.00)
		Total	22,421,748.41	37,363,539.55
470	Other Assets	B-19	-	-
480	Miscellaneous Expenditure (to be extent not written off)	B-20	-	-
	Total Application of Funds		129,570,634.41	129,909,272.55
		B-21		

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS
The notes referred to above form an integral part of the financial statements.

Compiled on the basis of record produced
Haldwani
December 28, 2025

Officer

मनजीत करे
अध्यक्ष
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उद्यम सिंह नगर

For Love Mittal & Associates
Chartered Accountants

IRN: 033066C

CA Love Mittal
Proprietor

Membership no. 460720



NAGAR PANCHAYAT, DINESHPUR

Income and Expenditure Statement for the year ended March 31, 2025

Code	INCOME	Note	Amount in (₹) March 31, 2025	Amount in (₹) March 31, 2024
110	Tax Revenue	I-1	2,005,108.00	1,718,635.00
120	Assigned Revenue and Compensation	I-2	-	-
130	Rental Income from Municipal Properties	I-3	997,875.00	2,000.00
140	Fees & User Charges	I-4	531,739.00	1,213,945.00
150	Sale & Hire Charges	I-5	185,741.00	194,619.00
160	Revenue Grants, Contribution & Subsidies	I-6	30,328,558.80	57,982,792.89
170	Income from Investments	I-7	-	-
171	Interest Income	I-8	223,734.00	33,676.63
180	Other Income	I-9	-	62,338.00
190	Income from Commercial Projects			
	Total Income (A)		34,272,755.80	61,208,006.52
	EXPENDITURE			
210	Establishment Expenses	I-10	20,389,366.74	15,482,034.00
220	Administrative Expenses	I-11	2,729,999.00	1,775,079.00
230	Operation & Maintenance Expenses	I-12	6,898,383.00	20,818,678.49
240	Interest & Finance Expenses	I-13	3,109.40	4,941.93
250	Programme Expenses	I-14	150,000.00	135,203.00
260	Revenue Grants, Contributions & Subsidies	I-15	-	-
270	Provisions & write off	I-16	-	183,399.00
271	Miscellaneous Expenses	I-17	-	-
272	Depreciation on Fixed Assets	B-11	15,591,486.00	20,357,731.00
	Total Expenditure (B)		45,762,344.14	58,757,066.42
	Gross Surplus/ (Deficit) of Income over Expenditure before PPI (A-B)		(11,489,588.34)	2,450,940.10
280	Add: Prior Period Items (PPI)	I-18	-	-
	Gross Surplus/ (Deficit) of Income over Expenditure after PPI		(11,489,588.34)	2,450,940.10
290	Less: Transfer to Reserve Funds			
	Net Surplus/ Deficit of Income over Expenditure carried		(11,489,588.34)	2,450,940.10

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS
The notes referred to above form an integral part of the financial statements.

Compiled on the basis of record produced
Haldwani
December 28, 2025

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For Love Mittal & Associates
Chartered Accountants

TRN: 0330666

Love Mittal

CA Love Mittal

Proprietor

Membership no. 460720



NAGAR PANCHAYAT, DINESHPUR
Cash Flow Statement for the year ended March 31, 2025

PARTICULARS

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Amount in (₹) March 31, 2025	Amount in (₹) March 31, 2024
Taxation & Fees	2,536,847.00	2,932,580.00
Sales of goods and services	1,183,616.00	196,619.00
Grants related to revenue/general grants	14,737,072.80	57,982,792.89
Interest received	223,734.00	33,676.63
Other receipts	-	62,338.00

Payments

Employee costs	(20,389,366.74)	(15,482,034.00)
Superannuation	-	-
Subsidies/ Payments related to revenue/general grants	(39,981,563.80)	-
Interest paid	(3,109.40)	(4,941.93)
Other payments	(9,778,382.00)	(22,912,359.49)

Changes in Current Assets & Liabilities

(Increase)/ Decrease in Current Assets	-	(2,266,754.51)
(Increase)/ Decrease in Receivables	-	(590,183.00)
Increase/(Decrease) in Creditors	-	1,436,102.00

Net cash flows from operating activities

(51,471,152.14)	21,387,835.59
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CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of plant and equipment	(30,194,639.00)	(23,457,125.00)
Proceeds from sale of plant and equipment	-	-
Proceeds from sale of investments	(199,614.00)	(256,268.00)

Net cash flows from investing activities

(30,394,253.00)	(23,713,393.00)
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CASH FLOWS FROM FINANCING ACTIVITIES

Grants received from the governments for creation of specific fixed assets	66,923,614.00	5,967,324.51
Proceeds from borrowings	-	-
Repayment of borrowings	-	-

Net cash flows from financing activities

66,923,614.00	5,967,324.51
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Net increase/(decrease) in cash and cash equivalents

(14,941,791.14)	3,641,767.10
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Cash and cash equivalents at beginning of period

31,529,821.29	27,888,054.19
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Cash and cash equivalents at end of period

16,588,030.15	31,529,821.29
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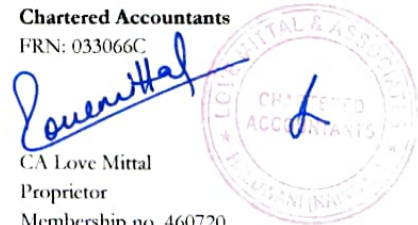
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For Love Mittal & Associates
Chartered Accountants
FRN: 033066C

CA Love Mittal
Proprietor
Membership no. 460720



NAGAR PANCHAYAT, DINESHPUR

Notes forming part of the financial statements for the year ended March 31, 2025

SCHEDULE B-21

SIGNIFICANT ACCOUNTING POLICIES:

1- Basis of preparation of Financial Statements :

- a) The financial statements have been prepared on cash basis under the historical cost convention - except where stated to the contrary. They are prepared in a manner to comply with the material requirements 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 account of changes in the state of affairs on account of changes in economic and global events in future in the change in outcome.

2- Method of accounting : Cash

3- Fixed Assets, Depreciation & Amortization : Fixed assets are stated at cost less accumulated depreciation subject to the observations made hereunder:

i) Land & land appurtenant thereto building

In absence of the acquisition and/or improvement cost, the land has been taken at notional value of zero rupee.

ii) Building/Culverts/Flyovers/Subways, etc.

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

iii) Roads, Streetlanes & Footpaths

Where the construction cost is available, the same has been taken at cost. However, where the construction cost is not available, notional value of one rupee has been adopted.

iv) Drains & Water Distribution System

Where the construction cost is available, the same has been taken at cost. However, where the construction cost is not available, notional value of one rupee has been adopted.

v) Public Lighting Systems

Where the construction cost is available, the same has been taken at cost. However, where the construction cost is not available, notional value of one rupee has been adopted.

vi) Plants & Machinery and Office Equipment

Where the construction cost is available, the same has been taken at cost. However, where the construction cost is not available, notional value of one rupee has been adopted.

vii) Furniture & Fixtures

Where the construction cost is available, the same has been taken at cost. However, where the construction cost is not available, notional value of one rupee has been adopted.

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 the book value and the value realized on disposal/ discarding of the asset, which is dealt with in the statement of profit & loss.

4- Revenue Recognition :

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

Other Revenues such as from Certificates, Penalties, Fines, etc. is recognised to the extent realized.

5- Interest :

The interest has been recognized on receipt basis. It has not been shown separately but accounted for as part of taxes.

6- Government Grant & Subsidies :

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

7- Notes to Accounts:

- a) The difference between the total assets & total liabilities has been taken as Municipal (General) Fund.
- b) The various quantitative & cost details with regards to Fixed Assets have been taken as provided & made available by concerned departments of U. L. B.
- c) Schedule B-4 showing balances outstanding against each granty has been enclosed.
- d) The Balances as on 31.03.2025 of Cash and Bank Balances are reconciled.

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NAGAR PANCHAYAT, DINESHPUR
Notes forming part of the financial statements for the year ended March 31, 2025

Minor Code	Particulars	April 1, 2024		Total	Deletions	March 31, 2025
		Opening Balance	Additions			
310-10	Municipal Fund	(1,094,479.32)	-	(1,094,479.32)	199,614.00	(1,294,093.32)
310-90	Excess of Income over Expenditure	(1,560,185.70)	(11,489,588.34)	(13,049,774.04)	-	(13,049,774.04)
	Total	(2,654,665.02)	(11,489,588.34)	(14,144,253.36)	199,614.00	(14,343,867.36)

Note: Additions includes contributions towards the fund . Adjustment to Opening Balance Sheet & also of Income over Expenditure.
Note: Deletions includes contributions towards the fund . Adjustment to Opening Balance Sheet & also of Excess Expenditure over Income.



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NAGAR PANCHAYAT, DINESHPUR

Notes forming part of the financial statements for the year ended March 31, 2025

SCHEDULE B-2 : EARMARKED FUNDS [Major Code - 311]

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Pension Fund	General Provident Fund
(a) Opening Balance	-	-	-	1,507,605.00	1,896,069.65
Total (a)	-	-	-	1,507,605.00	1,896,069.65
(b) Additions to the Special Funds					
Transfer from Municipal Funds	-	-	-	-	-
Interest/Dividend Earned on Investments of Funds	-	-	-	-	-
Profit on Disposal of Investments of Funds	-	-	-	-	-
Appreciation on Value of Investments of Funds	-	-	-	-	-
Other Additions	-	-	-	-	-
Total (b)	-	-	-	-	-
Total (a+b)	-	-	-	1,507,605.00	1,896,069.65
(c) Payments out of Funds					
i] Capital Expenditure on Fixed Assets	-	-	-	-	-
Other	-	-	-	-	-
Sub-Total	-	-	-	-	-
ii] Revenue Expenditure on Salary, Wages, etc.	-	-	-	-	-
Other	-	-	-	-	-
Sub-Total	-	-	-	-	-
iii] Other Expenditure	-	-	-	-	-
Loss on Disposal of Investments of Funds	-	-	-	-	-
Diminution in Value of Investments of Funds	-	-	-	-	-
Transfer to Municipal Fund	-	-	-	-	-
Sub-Total	-	-	-	-	-
Total (c)	-	-	-	-	-
Net Balance at the end of the year (a+b-c)	-	-	-	1,507,605.00	1,896,069.65
GRAND TOTAL					3,403,674.65

SCHEDULE B-3 : RESERVES [Major Code - 312]

Minor Code	Particulars	April 1, 2024				March 31, 2025
		Opening Balance	Additions	Total	Deductions	Closing Balance
312-10	Capital Contribution	92,545,733.00	41,641,960.00	134,187,693.00	15,591,486.00	118,596,207.00
312-11	Capital Reserves	-	-	-	-	-
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-30	Special Funds (Utilised)	-	-	-	-	-
312-40	Statutory Reserves	-	-	-	-	-
312-50	General Reserves	-	-	-	-	-
312-60	Revaluation Reserves	-	-	-	-	-
	Total	92,545,733.00	41,641,960.00	134,187,693.00	15,591,486.00	118,596,207.00

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नगर पंचायत दिनेशपुर
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SCHEDULE B-4 - GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES [Major Code - 120]

Particulars	Grants from Central Government						Grants from State Government			Other ¹	
	Isk Cony Aayog	PMAY	IHSDP	PM Swamithi Yojana	Housing For All	Swachh Bharat Mission (HHH)	Raja Vitya Aayog (SFC)	Awaradhapa Vikas Fund	SDRF		Performance Grant
(A) Opening Balance	6,622,124.60	217,077.95	1,268,492.00	8,000.00	1,219,553.00	0.30	11,629,534.00	4,653,497.07	200,000.00	-	-
Total (a)	6,622,124.60	217,077.95	1,268,492.00	8,000.00	1,219,553.00	0.30	11,629,534.00	4,653,497.07	200,000.00	-	-
(B) Additions to the Special Funds											
Grants received during the year	8,192,000.00	11,595,000.00	-	-	-	-	46,937,000.00	-	-	-	-
Interest/Dividend Earned on Grant Investments	158,485.00	7,221.00	-	-	33,908.00	-	-	-	-	-	-
Profit on Disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-	-
Appreciation on Value of Investments of Funds	-	-	-	-	-	-	-	-	-	-	-
Other Additions	-	-	-	-	-	-	-	-	-	-	-
Total (b)	8,350,485.00	11,602,221.00	-	-	33,908.00	-	46,937,000.00	-	-	-	-
Total (a+b)	14,972,609.60	11,819,298.95	1,268,492.00	8,000.00	1,253,461.00	0.30	58,566,534.00	6,653,497.07	200,000.00	-	-
(c) Payments out of Funds											
i) Capital Expenditure on Fixed Assets	5,666,612.00	11,595,000.00	-	-	-	-	22,906,429.00	1,473,919.00	-	-	-
Other	-	-	-	-	-	-	22,906,429.00	1,473,919.00	-	-	-
Sub-Total	5,666,612.00	11,595,000.00	-	-	-	-	22,906,429.00	1,473,919.00	-	-	-
aj) Revenue Expenditure on Salary, Wages, etc.	-	-	-	-	-	-	20,389,366.74	-	-	-	-
Other	2,797,389.00	70.80	649.00	-	-	-	12,536,228.26	4,257,860.00	-	-	-
Sub-Total	2,797,389.00	70.80	649.00	-	-	-	32,925,595.00	4,257,860.00	-	-	-
aj) Other Expenditure	-	-	-	-	-	-	-	-	-	-	-
Loss on Disposal of Investments of Funds	-	-	-	-	-	-	-	-	-	-	-
Diminution in Value of Investments of Funds	-	-	-	-	-	-	-	-	-	-	-
Grant Refunded	2,000,000.00	-	-	-	-	-	-	-	-	-	-
Sub-Total	2,000,000.00	-	-	-	-	-	-	-	-	-	-
Total (c)	10,464,001.00	11,595,070.80	649.00	8,000.00	1,253,461.00	0.30	55,832,024.00	5,731,779.00	200,000.00	-	-
Net Balance at the end of the year (a+b-c)	4,508,608.60	224,228.15	1,267,843.00	8,000.00	1,253,461.00	0.30	2,734,510.00	921,718.07	200,000.00	-	-

GRAND TOTAL

Note: The basis of opening grant is taken from the last year Balance Sheet.



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NAGAR PANCHAYAT, DINESHPUR

Notes forming part of the financial statements for the year ended March 31, 2025

SCHEDULE B-5 : SECURED LOANS [Major Code - 330]

Minor Code	Particulars
330-10	Loans from Central Government
330-20	Loans from State Government
330-30	Loans from Government Bodies & Associates
330-40	Loans from International Agencies
330-50	Loans from Banks & other Financial Institutions
330-60	Other Term Loans
330-70	Bonds & Debentures
330-80	Other Loans

Amount in (₹)	Amount in (₹)
March 31, 2025	March 31, 2024
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
Total	-

SCHEDULE B-6 : UNSECURED LOANS [Major Code - 331]

Minor Code	Particulars
331-10	Loans from Central Government
331-20	Loans from State Government
331-30	Loans from Government Bodies & Associates
331-40	Loans from International Agencies
331-50	Loans from Banks & other Financial Institutions
331-60	Other Term Loans
331-70	Bonds & Debentures
331-80	Other Loans

Amount in (₹)	Amount in (₹)
March 31, 2025	March 31, 2024
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
Total	-

SCHEDULE B-7 : DEPOSITS RECEIVED [Major Code - 340]

Minor Code	Particulars
340-10	From Contractors/ Suppliers
340-20	Deposits - Revenue
340-30	From Staff
340-80	From Others

Amount in (₹)	Amount in (₹)
March 31, 2025	March 31, 2024
1,030,368.00	1,030,368.00
-	-
-	-
-	-
Total	1,030,368.00

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 कर्मचारी अधिकारी
 नगर पंचायत दिनेशपुर
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Notes forming part of the financial statements for the year ended March 31, 2025

SCHEDULE B-8 : DEPOSITS WORKS [Major Code - 341]

Minor Code (1)	Particulars (2)	April 1, 2024			March 31, 2025	
		Opening Balance (3)	Additions (4)	Deductions (5)	Closing Balance (6)	
341-10	Civil Works	-	-	-	-	
341-20	Electrical Works	-	-	-	-	
341-80	Others	-	-	-	-	
Total		-	-	-	-	

Note :

1. The amount received from 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 a Liability.

SCHEDULE B-9 : OTHER LIABILITIES [Major Code - 350]

Minor Code	Particulars	Amount in (₹)	
		March 31, 2025	March 31, 2024
350-10	Creditors	1,143,672.00	1,143,672.00
350-11	Employee Liabilities	1,267,203.00	1,267,203.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payables	1,048,187.00	1,048,187.00
350-30	Government Dues Payables	-	-
350-40	Refund/Securities Payables	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
350-90	Sale Proceeds	-	-
Total		3,459,062.00	3,459,062.00

SCHEDULE B-10 : PROVISIONS [Major Code - 360]

Minor Code	Particulars	Amount in (₹)	
		March 31, 2025	March 31, 2024
360-10	Provisions for Expenses	6,306,821.00	6,306,821.00
360-20	Provisions for Interest	-	-
360-30	Provisions for Other Assets	-	-
Total		6,306,821.00	6,306,821.00


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 कछम सिंह नगर

NAGAR PANCHAYAT, DINESHPUR
Notes forming part of the financial statements for the year ended March 31, 2025

SCHEDULE B-11 : FIXED ASSETS [Major Code - 410 & 411]

Minor Code	Particulars	Depreciation Rate	Gross Block				Accumulated Depreciation		Net Assets			
			April 1, 2024 Opening Balance	Before October 3, 2024	Additions October 3, 2024	On or after October 3, 2024	Deletions	Gross Balance	Amount	April 1, 2024 Opening Balance	March 31, 2025 Closing Balance	March 31, 2024 Closing Balance
410-10	Land	-	1.00	-	-	-	-	-	-	1.00	1.00	1.00
410-20	Buildings	5.00	25,115,876.00	-	-	-	-	-	-	8,269,102.00	16,856,774.00	18,102,905.00
410-21	Parks & Playgrounds	5.00	3,112,414.00	1,473,919.00	-	9,500.00	-	-	-	449,903.00	4,156,430.00	2,891,828.00
410-22	Stamps, Heritage Assets, Antiques & Other Works of Art	-	45,000.00	-	-	-	-	-	-	-	45,000.00	45,000.00
Infrastructure Assets.												
410-30	Roads & Bridges	5.00	132,579,185.00	12,143,999.00	-	6,981,333.00	-	-	-	7,410,693.00	56,279,800.00	44,565,161.00
410-31	Sewerage & Drainage	5.00	21,006,674.00	-	-	-	-	-	-	1,050,034.00	8,466,206.00	9,510,240.00
410-32	Waterways	5.00	-	-	-	-	-	-	-	-	-	-
410-33	Public Lighting	15.00	8,150,545.00	1,704,000.00	-	6,578,990.00	-	-	-	1,971,607.00	10,292,726.00	3,981,334.00
Other Assets												
410-40	Plant & Machinery	15.00	3,881,924.00	919,296.00	-	-	-	-	-	720,183.00	2,128,588.00	1,929,475.00
410-50	Vehicles	15.00	10,123,809.00	-	-	245,414.00	-	-	-	1,536,977.00	6,606,428.00	5,054,536.00
410-60	Office & Other Equipments	15.00	2,614,648.00	-	-	138,179.00	-	-	-	402,561.00	1,397,130.00	1,620,079.00
410-70	Furniture, Fixtures, Fittings & Electrical Appliances	10.00	691,263.00	-	-	-	-	-	-	69,126.00	413,601.00	346,788.00
410-80	Other Fixed Assets	15.00	6,299,712.00	-	-	-	-	-	-	944,937.00	2,746,005.00	4,498,664.00
Total			213,615,051.00	16,241,214.00	13,953,425.00	13,953,425.00	-	-	-	15,591,486.00	136,660,804.00	92,545,733.00

CAPITAL WORK-IN-PROGRESS

412 Building

Total



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SCHEDULE B-15 : SUNDRY DEBTORS (RECEIVABLES) [Major Code - 431 & 432]

Minor Code	Particulars	Gross Amount	Accumulated Provision Against Debtors	Current Year Net Amount	Previous Year Net Amount
431-10	Receivables for Property Taxes				
	Current Year	-	-	-	1,854,705.00
	> 2 < 3 Years	-	-	1,854,705.00	348,809.00
	3 - 4 Years	-	-	348,809.00	127,152.00
	4 - 5 Years	-	-	158,086.00	30,934.00
	> 5 Years	-	-	-	-
	Sub-Total	-	-	2,361,600.00	2,361,600.00
431-91	Less: State Govt.Cesses/ Levies in Property Taxes	-	-	-	-
	Net Recoverable Property Taxes	-	-	2,361,600.00	2,361,600.00
431-19	Receivables for Other Taxes				
	Current Year	-	-	-	-
	> 2 < 3 Years	-	-	-	-
	3 - 4 Years	-	-	-	-
	4 - 5 Years	-	-	-	-
	> 5 Years	-	-	-	-
	Sub-Total	-	-	-	-
431-99	Less: State Govt.Cesses/ Levies in Property Taxes	-	-	-	-
	Net Recoverable Other Taxes	-	-	-	-
431-30	Receivables for Cess				
	Current Year	-	-	-	-
	> 2 < 3 Years	-	-	-	-
	3 - 4 Years	-	-	-	-
	4 - 5 Years	-	-	-	-
	> 5 Years	-	-	-	-
	Sub-Total	-	-	-	-
431-40	Receivables from Other Sources				
	Current Year	-	-	-	-
	> 2 < 3 Years	-	-	-	-
	3 - 4 Years	-	-	-	-
	4 - 5 Years	-	-	-	-
	> 5 Years	-	-	-	-
	Sub-Total	-	-	-	-
431-50	Receivables from Government	-	-	-	-
	Total	-	-	2,361,600.00	2,361,600.00

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SCHEDULE B-12 : INVESTMENTS - GENERAL FUNDS [Major Code - 420]

Minor Code	Particulars	With whom Invested	Face Value	Current Year Carrying Cost	Previous Year Carrying Cost
420-10	Central Government Securities	-	-	-	-
420-20	State Government Securities	-	-	-	-
420-30	Debentures & Bonds	-	-	-	-
420-40	Preference Shares	-	-	-	-
420-50	Equity Shares	-	-	-	-
420-60	Units of Mutual Funds	-	-	-	-
420-80	Other Investments	-	-	-	-
Total		-	-	-	-

SCHEDULE B-13 : INVESTMENTS - OTHER FUNDS [Major Code - 421]

Minor Code	Particulars	With whom Invested	Face Value	Current Year Carrying Cost	Previous Year Carrying Cost
421-10	Central Government Securities	-	-	-	-
421-20	State Government Securities	-	-	-	-
421-30	Debentures & Bonds	-	-	-	-
421-40	Preference Shares	-	-	-	-
421-50	Equity Shares	-	-	-	-
421-60	Units of Mutual Funds	-	-	-	-
421-80	Other Investments	-	-	-	-
Total		-	-	-	-

SCHEDULE B-14 : STOCK-IN-HAND (INVENTORIES) [Major Code - 430]

Minor Code	Particulars	Amount in (₹) March 31, 2025	Amount in (₹) March 31, 2024
430-10	Stores	3,472,318.26	3,472,318.26
430-20	Loose Tools	-	-
430-80	Others	-	-
Total		3,472,318.26	3,472,318.26


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SCHEDULE B-18 : LOAN, ADVANCES & DEPOSITS [Major Code - 460 & 461]

Minor Code	Particulars
460-10	Loan & Advances to Employees
460-20	Employers Provident Fund Loans
460-30	Loan to Others
460-40	Advances to Contractors/Supplier
460-50	Advances to Others
460-60	Deposit with External Agencies
460-80	Other Current Assets
461	Less: Accumulated Provision
461-10	Loan to Others
461-20	Advances
461-30	Deposits

	Amount in (₹) March 31, 2025	Amount in (₹) March 31, 2024
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	(200.00)	(200.00)
Sub-Total	(200.00)	(200.00)
	-	-
	-	-
	-	-
Total	(200.00)	(200.00)

SCHEDULE B-19 : OTHER ASSETS [Major Code - 470]

Minor Code	Particulars
470-10	Deposits Works - Expenditure
470-20	Other Assets Control Accounts

	Amount in (₹) March 31, 2025	Amount in (₹) March 31, 2024
	-	-
Total	-	-

SCHEDULE B-20 : MISC. EXPENDITURE [Major Code - 480]

Minor Code	Particulars
480-10	Loan Issue Expenses
480-20	Discount on Issue of Loans
480-30	Differed Revenue Expenses
480-90	Others

	Amount in (₹) March 31, 2025	Amount in (₹) March 31, 2024
	-	-
	-	-
	-	-
Total	-	-

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SCHEDULE B-16 : PREPAID EXPENSES [Major Code - 440]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
440-10	Establishment Expenses	-	-
440-20	Administration Expenses	-	-
440-30	Operations & Maintenance	-	-
Total		-	-

SCHEDULE B-17 : CASH & BANK BALANCES [Major Code - 450]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
450-10	Cash In Hand	-	-
Balance with Bank - Municipal Funds			
450-21	Nationalised Banks	1,854,517.00	2,019,743.00
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	433,241.38	508,124.72
450-24	Post Office	-	-
Sub-Total		2,287,758.38	2,527,867.72
Balance with Bank - Special Funds			
450-41	Nationalised Banks	-	-
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	3,403,674.65	3,403,674.65
450-44	Post Office	-	-
Sub-Total		3,403,674.65	3,403,674.65
Balance with Bank - Grant Funds			
450-61	Nationalised Banks	9,426,297.97	12,495,174.97
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	1,470,299.15	1,465,569.95
450-64	Post Office	-	-
	Treasury	-	11,637,534.00
Sub-Total		10,896,597.12	25,598,278.92
Total		16,588,030.15	31,529,821.29


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Notes forming part of the financial statements for the year ended March 31, 2025

SCHEDULE I-13 : INTEREST & FINANCE [Major Code - 240]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
240-10	Interest on Loan from Central Government	-	-
240-20	Interest on Loan from State Government	-	-
240-30	Interest on Loan from Government Bodies & Associations	-	-
240-40	Interest on Loan from International Agencies	-	-
240-50	Interest on Loan from Banks & other Financial Institutions	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	3,109.40	4,941.93
240-80	Other Financial Expenses	-	-
Total		3,109.40	4,941.93

SCHEDULE I-14 : PROGRAMME EXPENSES [Major Code - 250]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
250-10	Election Expenses	-	-
250-20	Own Programmes	-	135,203.00
250-30	Share in Programme of others	150,000.00	-
Total		150,000.00	135,203.00

SCHEDULE I-15 : REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES [Major Code - 260]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
260-10	Grants	-	-
260-20	Contributions	-	-
260-30	Subsidies	-	-
Total		-	-

SCHEDULE I-16 : PROVISIONS & WRITE OFF [Major Code - 270]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
270-10	Provisions for Doubtful Receivables	-	183,399.00
270-20	Provisions for Other Assets	-	-
270-30	Revenues Written off	-	-
270-40	Assets Written off	-	-
270-50	Miscellaneous Expenses Written off	-	-
Total		-	183,399.00

SCHEDULE I-17 : MISCELLANEOUS EXPENSES [Major Code - 271]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
271-10	Loss on Disposal of Assets	-	-
271-20	Loss on Disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	-	-
Total		-	-

SCHEDULE I-18 : PRIOR PERIOD ITEMS (NET) [Major Code - 280]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
INCOME			
280-10	Taxes	-	-
280-20	Other - Revenue	-	-
280-30	Recovery of Revenue Written off	-	-
280-40	Other Income	-	-
Sub-Total (a)		-	-
EXPENSES			
280-50	Refund of Taxes	-	-
280-60	Refund of Other - Revenues	-	-
280-80	Other Expenses	-	-
Sub-Total (b)		-	-
Total (a-b)		-	-

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Notes forming part of the financial statements for the year ended March 31, 2025

SCHEDULE I-9 : OTHER INCOME [Major Code - 180]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
180-10	Deposits Forfeited	-	100.00
180-11	Lapsed Deposits	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed Assts	-	42,624.00
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund Payable/ Liabilities Written back	-	-
180-60	Excess Provision Written Back	-	-
180-80	Miscellaneous Income	-	19,614.00
Total		-	62,338.00

SCHEDULE I-10 : ESTABLISHMENT EXPENSES [Major Code - 210]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
210-10	Salaries, Wages & Bonus	20,389,366.74	11,714,056.00
210-20	Benefits & Allowances	-	265,495.00
210-30	Pension	-	3,502,483.00
210-40	Other Terminal & Retirement Benefits	-	-
Total		20,389,366.74	15,482,034.00

SCHEDULE I-11 : ADMINISTRATION EXPENSES [Major Code - 220]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
220-10	Rent, Rates & Taxes	4,907.00	135,104.00
220-11	Office Maintenances	-	24,656.00
220-12	Communication Expenses	6,358.00	-
220-20	Books & Periodicals	6,730.00	-
220-21	Printing & Stationary	296,599.00	318,536.00
220-30	Travelling & Conveyance	3,754.00	12,839.00
220-40	Insurance	-	11,946.00
220-50	Audit Fees	-	-
220-51	Legal Expenses	-	71,000.00
220-52	Professional & Other Fees	1,498,145.00	457,800.00
220-60	Advertisement & Publicity	520,301.00	743,198.00
220-61	Membership & Subscription	-	-
220-80	Others	393,205.00	-
Total		2,729,999.00	1,775,079.00

SCHEDULE I-12 : OPERATION & MAINTENANCE [Major Code - 230]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
230-10	Power & Fuel	1,003,211.00	1,394,023.00
230-20	Bulk Purchases	-	-
230-30	Consumption of stores	3,866,701.00	1,257,683.49
230-40	Hire Charges	118,944.00	237,888.00
230-41	Repair & Maintenance - Statues & Heritage Assets	-	-
230-50	Repair & Maintenance - Infrastructure Assets	-	3,914,891.00
230-51	Repair & Maintenance - Civic Amenities	-	563,508.00
230-52	Repair & Maintenance - Buildings	22,553.00	483,305.00
230-53	Repair & Maintenance - Vehicle	706,382.00	299,312.00
230-59	Repair & Maintenance - Others	887,091.00	289,286.00
230-80	Other Operating & Maintenance Expenses	293,501.00	12,378,782.00
Total		6,898,383.00	20,818,678.49

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SCHEDULE I-4 : FEES & USER CHARGES [Major Code - 140]

Minor Code	Particulars
140-10	Empanelment & Registration Charges
140-11	Licensing Fees
140-12	Fees for Grant of Permit
140-13	Fees for Certificate & Extract
140-14	Development Charges
140-15	Regularization Charges
140-20	Penalties & Fines
140-40	Other Fees
140-50	User Charges
140-60	Entry Fees
140-70	Service/ Administrative Charges
140-80	Other Charges
140-90	Less: Rent, Remission & Refunds

	Amount in (₹) March 31, 2025	Amount in (₹) March 31, 2024
	-	93,000.00
	-	563,072.00
	-	-
	26,380.00	8,817.00
	-	120,000.00
	-	-
	1,000.00	12,100.00
	5,100.00	66,300.00
	432,086.00	350,656.00
	-	-
	67,173.00	-
	-	-
Sub-Total	531,739.00	1,213,945.00
Total	531,739.00	1,213,945.00

SCHEDULE I-5 : SALE & HIRE CHARGES [Major Code - 150]

Minor Code	Particulars
150-10	Sale of Products
150-11	Sale of Forms & Publications
150-12	Sale of Stores & Spares
150-30	Sale of Other Items
150-40	Hire Charges of Vehicles
150-41	Hire Charges of Equipments

	Amount in (₹) March 31, 2025	Amount in (₹) March 31, 2024
	-	-
	-	100,369.00
	-	-
	20,467.00	94,250.00
	-	-
	165,274.00	-
Total	185,741.00	194,619.00

SCHEDULE I-6 : REVENUE GRANTS, CONTRIBUTION & SUBSIDIES [Major Code - 160]

Minor Code	Particulars
160-10	Revenue Grants
160-20	Reimbursement of Expenses
160-30	Contributions towards Schemes Amortization / Depreciation

	Amount in (₹) March 31, 2025	Amount in (₹) March 31, 2024
	14,737,072.80	57,982,792.89
	-	-
	-	-
	15,591,486.00	-
Total	30,328,558.80	57,982,792.89

SCHEDULE I-7 : INCOME FROM INVESTMENTS-GENERAL FUND [Major Code - 170]

Minor Code	Particulars
170-10	Interest Income on Investments
170-20	Dividend on Investments
170-30	Income from Projects taken on Commercial Basis
170-40	Profit on Sale of Investment
170-80	Other

	Amount in (₹) March 31, 2025	Amount in (₹) March 31, 2024
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

SCHEDULE I-8 : INCOME EARNED [Major Code - 171]

Minor Code	Particulars
171-10	Interest from Bank Accounts
171-20	Interest on Loan & Advances to Employees
171-30	Interest on Loan to Others
171-40	Other Interest Income

	Amount in (₹) March 31, 2025	Amount in (₹) March 31, 2024
	223,734.00	33,676.63
	-	-
	-	-
	-	-
Total	223,734.00	33,676.63

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SCHEDULE I-1 : TAX REVENUE [Major Code - 110]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
110-01	Property Tax	2,005,108.00	1,718,635.00
110-02	Water Tax	-	-
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	-	-
110-05	Lighting Tax	-	-
110-06	Elementary Education Tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	-	-
110-09	Electricity Tax	-	-
110-10	Professional Tax	-	-
110-11	Advertisement Tax	-	-
110-12	Pilgrimage Tax	-	-
110-51	Octroi & Toll	-	-
110-52	Cess	-	-
110-80	Other Taxes	-	-
	Sub-Total	2,005,108.00	1,718,635.00
		-	-
	Total	2,005,108.00	1,718,635.00
110-90	Less: Tax Remission & Refund [Schedule I-1(a)]		

SCHEDULE I-1(a) : REMISSIONS & REFUND OF TAXES [Major Code - 110-90]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
110-0100	Property Taxes	-	-
110-1100	Advertisement Tax	-	-
110-8000	Other Taxes	-	-
	Total	-	-

SCHEDULE I-2 : ASSIGNED REVENUES & COMPENSATION [Major Code - 120]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
120-10	Taxes & Duties collected by others	-	-
120-20	Compensation in lieu of Taxes/Duties	-	-
120-30	Compensation in lieu of Concessions	-	-
	Total	-	-

SCHEDULE I-3 : RENTAL INCOME FROM MUNICIPAL PROPERTIES [Major Code - 130]

Minor Code	Particulars	Amount in (₹)	Amount in (₹)
		March 31, 2025	March 31, 2024
130-10	Rent from Civic Amenities	670,595.00	2,000.00
130-20	Rent from Office Buildings	52,280.00	-
130-30	Rent from Guest House	-	-
130-40	Rent from Lease of Lands	275,000.00	-
130-80	Other Rents	-	-
	Sub-Total	997,875.00	2,000.00
		-	-
	Total	997,875.00	2,000.00
130-90	Less: Rent Remission & Refund		


 अधिशासी अधिकारी
 नगर पंचायत दिनेशपुर
 कृष्ण सिंह नगर



MK
 अध्यक्ष
 नगर पंचायत दिनेशपुर
 कृष्ण सिंह नगर

NAGAR PANCHAYAT, DINESHPUR

Notes forming part of the financial statements for the year ended March 31, 2025

BANK RECONCILIATION STATEMENT as on March 31, 2025

Bank Name - Udham Singh Nagar District Co-operative Bank Ltd., Dineshpur

Account No. - 001434022000002

Amount in (₹)

S.No.	Cheque No.	Dated	Amount	
				Balance as per Cash Book as on March 31, 2025
				ADD: Cheques issued but not presented in bank
				210,077.16
1	107263	24/04/2024	2019.00	
2	107269	24/04/2024	3754.00	
3	107278	24/04/2024	38751.00	
4	107286	24/05/2024	24436.00	
5	107285	24/05/2024	22962.00	
6	107744	27/01/2025	130668.00	
7		22/03/2025	9790.00	
8		24/03/2025	4130.00	
9		29/03/2025	19615.00	
10		29/03/2025	200000.00	456,125.00

Balance as per Bank Statement as on March 31, 2025

666,202.16

Compiled on the basis of record produced
Haldwani
December 28, 2025

अधिकासी अधिकारी
नगर पंचायत, दिनेशपुर
रुधम सिंह नगर

MK
अधिकारी
नगर पंचायत, दिनेशपुर
रुधम सिंह नगर

For Love Mittal & Associates
Chartered Accountants

FRN: 033066C

CA Love Mittal

Proprietor

Membership no. 460720



NAGAR PANCHAYAT, DINESHPUR

Notes forming part of the financial statements for the year ended March 31, 2025

BANK RECONCILIATION STATEMENT as on March 31, 2025

Bank Name - Udham Singh Nagar District Co-operative Bank Ltd., Dineshpur

Account No. - 001434022000067

Amount in (₹)

S.No.	Cheque No.	Dated	Amount	
				223,164.22
1	107632	14/05/2024	12000.00	
2	107633	14/05/2024	52500.00	
3		19/02/2025	14364.00	
4		03/03/2025	14364.00	
5		03/03/2025	6752.00	99,980.00

Balance as per Bank Statement as on March 31, 2025

323,144.22

Compiled on the basis of record produced

Haldwani

December 28, 2025

Officer
नगर पंचायत दिनेशपुर
लक्षम सिंह नगर

Chairman

MLK
नगर पंचायत दिनेशपुर
लक्षम सिंह नगर

For Love Mittal & Associates

Chartered Accountants

FRN: 033066C

CA Love Mittal

Proprietor

Membership no. 460720

