

**ACG & Co.**

Chartered Accountants

Reg. Off.: Court Road, Jaspur Khurd,
Nr. Naman Sweets, Kashipur, Uttarakhand- 244713
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CHARTERED ACCOUNTANT REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Nagar Panchyat Chakutia 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: 17.08.2025

FOR ACG & CO.
CHARTERED ACCOUNTANTS



CA. Anuj Arora
Partner
FRN : 028477N

BALANCE SHEET
NAGAR PANCHAYAT CHAKUTIA
Balance Sheet As On 31/03/2025

LIABILITIES

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
RESERVE & SURPLUS			
310	Municipal Fund	Sch B-1	9,501.80
311	Earmarked Funds	Sch B-2	0.00
312	Reserve	Sch B-3	1,97,32,624.00
Total Reserve & Surplus			1,97,42,125.80
320	Grants & Contributions for Specific purpose	Sch B-4	3,49,65,472.00
Total Reserve & Surplus			3,49,65,472.00
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	4,93,830.00
360	Provisions	Sch B-10	0.00
Total Current Liabilities & Provisions			4,93,830.00
TOTAL LIABILITIES			5,52,01,427.80

ASSETS

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
FIXED ASSETS			
410	Fixed Assets - Gross Block	Sch B-11	2,14,25,036.00
	Less: Depreciation		16,92,412.00
	Fixed Assets - Net Block		1,97,32,624.00
412	Capital Work in Progress		0.00
Total Fixed Assets			1,97,32,624.00
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	789000.00
432	Less: Accumalated Provisions Outstanding		0.00
	Net Amount Outstanding		789000.00
440	Prepaid Expenses	Sch B-16	0.00
450	Cash and Bank Balances	Sch B-17	3,46,79,803.80
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			3,54,68,803.80
470	Other Assets	Sch B-19	0.00
480	Miscellaneous Expenditure to be Written Off	Sch B-20	0.00
TOTAL ASSETS			5,52,01,427.80

Compiled on the basis of the records provided to us
Date : 17.08.2025
Place : Kashipur

For ACG & CO.
Chartered Accountants

Anuj Arora
Partner



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INCOME & EXPENDITURE STATEMENT NAGAR PANCHAYAT CHAKUTIA

Income & Expeniture Statement for the period from 01/04/2024 to 31/03/2025

CODE NO.	HEADS OF ACCOUNT	SCHEDULE NO.	AMOUNT
110	Tax Revenue	Sch IE-1	789450.00
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	3,70,437.00
150	Sale & Hire Charges	Sch IE-5	1,000.00
160	Revenue Grants, Contibution & Subsidies	Sch IE-6	83,56,739.80
170	Income from Investments	Sch IE-7	0.00
171	Interest Income	Sch IE-8	4,744.00
180	Other Income	Sch IE-9	4,667.00
TOTAL INCOME (A)			95,27,037.80
210	Establishment Expenses	Sch IE-10	58,60,021.00
220	Administrative Expenses	Sch IE-11	7,65,892.00
230	Operation & Maintenance Expenses	Sch IE-12	9,65,563.00
240	Interest & Finance Expenses	Sch IE-13	-
250	Programme Expenses	Sch IE-14	36,150.00
260	Revenue Grants, Contibution & Subsidies	Sch IE-15	25,000.00
270	Provisions & Write Off	Sch IE-16	0.00
271	Miscellaneous Expenses	Sch IE-17	0.00
272	Depreciation		16,92,412.00
TOTAL EXPENDITURE (B)			93,45,038.00
	Gross Surplus/(Deficit) of Income over Expenditure beofre Prior Period Items	(A-B)	1,81,999.80
280	Add: Prior Period Items	Sch IE-18	0.00
	Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items		1,81,999.80
290	Less: Transfer to Reserve Fund		0.00
NET BALANCE BEING SURPLUS/(DEFICIT) CARRIED			1,81,999.80

Compiled on the basis of the records provided to us

Date : 17.08.2025

Place : Kashipur

For ACG & CO.

Chartered Accountants

Anuj Arora

Partner




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NAGAR PANCHAYAT CHAUKHUTIA

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	1,81,999.80
b.	Add: Non Cash Items Debited In Income & Expenditure A/c Depreciation	16,92,412.00
	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	-1,000.00
	Interest Income	4,744.00
	Misc. Income	-4667.00
c.	Adjusted Income over Expenditure beofre changes in Current Assets and Current Liabilities and Extraordinary Items	18,64,000.80
d.	Changes in Current Assets and Current Liabilities Less: Decrease in Liabilities	0.00
	Less: Increase in Receivables	789000.00
	Add: Decrease in Receivables	0.00
	Add: Increase in Liabilities	-1,91,203.00
	Cash Generated From Operations	24,61,797.80
	-Less: Income Tax paid	0.00
	Net Cash Flow From Operation Activities (A)	24,61,797.80
B. Cash Flow From Investing Activities :		
a.	Less: Purchase of Fixed Assets	-88,28,877.00
b.	Add: Rental Income	0.00
c.	Add: Interest Income	4,744.00
d.	Add: Misc. Income	4667.00
e.	Less: Increase in Genral Fund Investments	0.00
f.	Add: Sale of Stores & Spares	1,000.00
	Net Cash Flow From Operation Activities (B)	-88,18,466.00
C. Cash Flow From Financing Activities :		
a.	Add: Grant Utilised for Specific Purpose	1,83,26,081.02
b.	Add: Capital Changes	1,81,999.00
	Net Cash Flow From Operation Activities (C)	1,85,08,080.02
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1,21,51,411.82
	Add: Opening Balance of Cash & Cash Equivalents	2,25,28,391.98
	Closing Balance of Cash & Cash Equivalents	3,46,79,803.80
	Components of Cash & Cash Equivalents	
	--Cash in Hand	0.00
	--Balance with Scheduled Banks	3,46,79,803.80
	Cash & Bank Balance	3,46,79,803.80

Date 17.08.2025
Place : Kashipur

For ACG & CO.
Chartered Accountants

Anuj Arora
Partner




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NAGAR PANCHAYAT CHAKUTIA
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	-1,72,498.00	0.00	-1,72,498.00	0.00	-1,72,498.00
310-90	Excess of Income Over Expenditure	0.00	1,81,999.80	1,81,999.80	0.00	1,81,999.80
	TOTAL	-1,72,498.00	1,81,999.80	9,501.80	0.00	9,501.80

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	1,25,96,159.00	88,28,877.00	2,14,25,036.00	16,92,412.00	1,97,32,624.00
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	1,25,96,159.00	88,28,877.00	2,14,25,036.00	16,92,412.00	1,97,32,624.00


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**NAGAR PANCHAYAT CHAKUTIA
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					
	14th Vitya Aayog	15th Vitya Aayog Tied	15th Vitya Aayog Untied	Covid -19	Rajal Jayanti park	Open Gym Grant	Swastya Arohan Yagna Grant	Paritoshik Yajna	Rajya Vitya Aayog
(a) Opening Balance	5,70,344.98	22,90,103.00	16,64,436.00	11,774.00	-	300.00	75000.00	14000.00	1,77,72,553.00
(b) Additions to the Special funds									
Grants Received during the year	968914.00	2533000.00	942000.00	0.00	2000000.00	0.00	25000.00	2000.00	21932764.82
Interest/Dividend Earned on Grants Investments	76099.00	0.00	0.00	0.00	0.00	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
Appreciation on Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Additions	0.00	231787.00	231787.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	10,45,013.00	27,64,787.00	11,73,787.00	0.00	2000000.00	-	25,000.00	8,000.00	2,19,32,764.82
Total (a+b)	16,15,357.98	50,54,890.00	28,38,223.00	11,774.00	20,00,000.00	300.00	1,00,000.00	22,000.00	3,97,05,069.82
(c) Payments out of Funds									
i. Capital Expenditure on Fixed Assets	0.00	350654.00	990866.00	0.00	0.00	0.00	0.00	0.00	7437357.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	-	3,50,654.00	9,90,866.00	0.00	0.00	-	0.00	0.00	74,37,357.00
ii. Revenue Expenditure on Salary, Wages etc.									
Fees									
Other administrative charges/operation and maintenance	231787.00	7360.00	106174.00	0.00	0.00	0.00	50000.00	22000.00	6672370.80
Sub-Total	231787.00	7360.00	1,06,174.00	0.00	0.00	0.00	50,000.00	22,000.00	66,72,370.80
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 (Interest Capitalised in Grant)	0.00	231787.00	231787.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	231,787.00	231,787.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (c)	2,31,787.00	5,89,801.00	13,28,827.00	0.00	-	-	50,000.00	22,000.00	1,41,59,727.80
Net Balance at the End of the Year (a+b-c)	13,83,570.98	44,65,089.00	15,09,396.00	11,774.00	20,00,000.00	300.00	50,000.00	-	2,55,45,342.02
GRANT TOTAL OF GRANTS & CONTRIBUTIONS FOR SPECIFIC PURPOSE									3,49,65,472.00


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NAGAR PANCHAYAT CHAKUTIA
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 PANCHAYAT CHAKUTIA
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	4,93,830.00
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		4,93,830.00

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

MINOR CODE NO.	PARTICULARS	Opening Balance	Additon 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
410-20	Buildings	24,36,623.00	1578086.00	650938.00	46,65,647.00	2,17,009.00	44,48,638.00
410-30	Roads & Bridges	907970.00	1639038.00	1708737.00	42,55,745.00	1,70,069.00	40,85,676.00
410-31	Sewerage and Drainage	0.00	0.00	0.00	0.00	0.00	0.00
410-32	Public Lighting	44,03,773.00	243090.00	2231664.00	68,78,527.00	5,76,270.00	63,02,257.00
410-33	Parks & Play Grounds	0.00	0.00	0.00	0.00	0.00	0.00
410-40	Plant & Machinery	991148.00	102120.00	0.00	10,93,268.00	1,63,990.00	9,29,278.00
410-50	Vehicles	11,36,931.00	0.00	0.00	11,36,931.00	1,70,540.00	9,66,391.00
410-60	Office & Other Equipments	4,39,271.00	0.00	7800.00	4,47,071.00	66,476.00	3,80,595.00
410-70	Furniture & Fittings	2,34,250.00	6400.00	0.00	2,40,650.00	36,098.00	2,04,552.00
410-80	Cleaning Equipments	228343.00	351294.00	309710.00	889347.00	1,10,174.00	779173.00
410-90	Waterways	1748595.00	0.00	0.00	17,48,595.00	1,74,860.00	15,73,735.00
410-100	Other Fixed Assets (Public Toilet)	69,255.00	0.00	0.00	69,255.00	6,926.00	62,329.00
TOTAL		1,25,96,159.00	39,20,028.00	49,08,849.00	2,14,25,036.00	16,92,412.00	1,97,32,624.00




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NAGAR PANCHAYAT CHAKUTIA
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	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


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**NAGAR PANCHAYAT CHAKUTIA
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			
	Less than 5 Years	7,89,000.00	0.00	7,89,000.00
	More than 5 Years		0.00	
	Sub-Total	7,89,000.00	0.00	7,89,000.00
431-91	Less: State Govt.Levies in Property Taxes	0.00	0.00	0.00
	Net Receoverable Property Taxes	7,89,000.00	0.00	7,89,000.00
431-19	Receivables for Other Taxes			
	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 Receoverable 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	-	0.00	-
	More than 5 Years	-	0.00	-
	Sub-Total	-	0.00	-
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	7,89,000.00	0.00	7,89,000.00


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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	17,14,331.80
450-22	Other Scheduled Banks	0.00
450-23	Scheduled Co-operative Banks	0.00
450-24	Post Office	0.00
	Sub-Total	17,14,331.80
	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	0.00
450-62	Other Scheduled Banks	2,69,78,913.00
450-63	Scheduled Co-operative Banks	59,86,559.00
450-64	Post Office	0.00
	Sub-Total	3,29,65,472.00


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**NAGAR PANCHAYAT CHAKUTIA
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 PANCHAYAT CHAKUTIA
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

Minor Code No.	Particulars	Amount
110-01	Property Tax	789000.00
110-02	Water Tax	450.00
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
		789450.00
110-90	Less: Tax Remission & Refund	0.00
	TOTAL	789450.00

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


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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	30970.00
140-11	Licensing Fees	2,35,150.00
140-12	Fees for Grant of Permit	0.00
140-13	Fees for Certificate & Extract	5,597.00
140-14	Development Charges	0.00
140-15	Regularization Charges	0.00
140-20	Penalties & Fines	2,500.00
140-40	Other Fees	49,560.00
140-50	User Charges	37980.00
140-60	Entry Fees	0.00
140-70	Service/Administrative Charges	0.00
140-80	Other Charges	8680.00
140-80	Collection from Teh Bazar	-
140-80	Collection from Haat Bazaari	0.00
		3,70,437.00
140-90	Less: Tax Remission & Refund	0.00
	TOTAL	3,70,437.00

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	1,000.00
150-40	Hire Charges of Vehicle	0.00
150-41	Hire Charges of Equipments	0.00
	TOTAL	1,000.00

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

Minor Code No.	Particulars	Amount
160-10	Revenue Grants	66,64,327.80
160-20	Reimbursement of Expenses	0.00
160-30	Contributions towards Schemes	0.00
	Amortization of Capital Contributions & subsidies	16,92,412.00
	TOTAL	83,56,739.80


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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	4,744.00
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		4,744.00

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	4,667.00
TOTAL		4,667.00

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

Minor Code No.	Particulars	Amount
210-10	Salaries, Wages & Bonus	54,46,755.00
210-20	Benefits & Allowances	0.00
210-30	Pension	3,61,853.00
210-40	Other Terminal & Retirement Expenses	51,413.00
TOTAL		58,60,021.00


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

Minor Code No.	Particulars	Amount
220-10	Rent, Rates & Taxes	24000.00
220-11	Office Maintenances	4,44,000.00
220-12	Communication Expenses	12,600.00
220-20	Books & Periodicals	0.00
220-21	Printing & Stationery	30,335.00
220-30	Travelling & Conveyance	31,318.00
220-40	Insurance	0.00
220-50	Audit Fees	0.00
220-51	Legal Expenses	-
220-52	Professional & Other Fees	145140.00
220-60	Advertisement & Publicity	59,424.00
220-61	Membership & Subscription	0.00
220-80	Others	19075.00
TOTAL		7,65,892.00

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

Minor Code No.	Particulars	Amount
230-10	Power & Fuel	6,26,820.00
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	2,17,664.00
230-51	Repiar & Maintenance - Civic Amenities	0.00
230-52	Repiar & Maintenance - Buildings	-
230-53	Repiar & Maintenance - Vehicle	96,909.00
230-59	Repiar & Maintenance - Others	24,170.00
230-80	Other Operating & Maintenance Expenses	0.00
TOTAL		9,65,563.00


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SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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	0.00
240-80	Other Financial Expenses	0.00
TOTAL		0.00

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

Minor Code No.	Particulars	Amount
250-10	Election Expenses	0.00
250-20	Own Programme	36,150.00
250-30	Share in Programme of Other	0.00
TOTAL		36,150.00

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

Minor Code No.	Particulars	Amount
260-10	Grants	25,000.00
260-20	Contributions	0.00
260-30	Subsidies	0.00
TOTAL		25,000.00


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SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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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Annexures to Fixed Asset Register-Head Wise

410-20 BUILDING

Date	PARTICULARS	Opening Balance	Addition Before 01.10.2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
16.04.2024	Building-Store Room	-	3,04,314.00	-	3,04,314.00	15,216.00	2,89,098.00
16.04.2024	Kuber Singh-Hall	-	5,17,313.00	-	5,17,313.00	25,866.00	4,91,447.00
21.05.2024	Building-	-	1,67,785.00	-	1,67,785.00	8,389.00	1,59,396.00
21.05.2024	Building-Hall Class'	-	5,81,235.00	-	5,81,235.00	29,062.00	5,52,173.00
19.09.2024	Building Renovation	-	7,439.00	2,47,474.00	2,47,474.00	372.00	7,067.00
30.11.2024	Building	-	-	3,99,959.00	3,99,959.00	6,187.00	2,41,287.00
25.03.2025	Building	-	-	3,505.00	3,505.00	9,999.00	3,89,960.00
27.03.2025	Building	-	-	6,50,938.00	22,29,024.00	88.00	3,417.00
	Total	-	15,78,086.00	6,50,938.00	22,29,024.00	95,179.00	21,33,845.00

410-30 ROAD & BRIDGES

Date	PARTICULARS	Opening Balance	Addition Before 01.10.2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
16.04.2024	Roads, Drains & Bridges	-	1,08,577.00	-	1,08,577.00	5,429.00	1,03,148.00
16.04.2024	Roads, Drains & Bridges	-	1,40,187.00	-	1,40,187.00	7,009.00	1,33,178.00
16.04.2024	Roads, Drains & Bridges	-	1,26,746.00	-	1,26,746.00	6,337.00	1,20,409.00
21.05.2024	Roads, Drains & Bridges	-	1,76,838.00	-	1,76,838.00	8,842.00	1,67,996.00
21.05.2024	Roads, Drains & Bridges	-	1,59,706.00	-	1,59,706.00	7,985.00	1,51,721.00
22.05.2024	Roads, Drains & Bridges	-	4,60,293.00	-	4,60,293.00	23,015.00	4,37,278.00
11.09.2024	Roads, Drains & Bridges	-	83,198.00	-	83,198.00	4,160.00	79,038.00
18.09.2024	Roads, Drains & Bridges	-	3,40,728.00	-	3,40,728.00	17,036.00	3,23,692.00
30.09.2024	Roads, Drains & Bridges	-	42,765.00	-	42,765.00	2,138.00	40,627.00
30.10.2024	Roads, Drains & Bridges	-	-	1,13,398.00	1,13,398.00	2,835.00	1,10,563.00
30.10.2024	Roads, Drains & Bridges	-	-	1,69,700.00	1,69,700.00	4,243.00	1,65,457.00
30.10.2024	Roads, Drains & Bridges	-	-	4,00,002.00	4,00,002.00	10,000.00	3,90,002.00
06.12.2024	Roads, Drains & Bridges	-	-	2,99,612.00	2,99,612.00	7,490.00	2,92,122.00
06.12.2024	Roads, Drains & Bridges	-	-	10,657.00	10,657.00	266.00	10,391.00
18.12.2024	Roads, Drains & Bridges	-	-	89,148.00	89,148.00	2,229.00	86,919.00
20.12.2025	Roads, Drains & Bridges	-	-	1,05,780.00	1,05,780.00	2,645.00	1,03,135.00
21.03.2025	Roads, Drains & Bridges	-	-	2,59,840.00	2,59,840.00	6,496.00	2,53,344.00
25.03.2025	Roads, Drains & Bridges	-	-	2,60,600.00	2,60,600.00	6,515.00	2,54,085.00
27.03.2025	Roads, Drains & Bridges	-	-	-	-	-	-
	Total	-	16,39,038.00	17,08,737.00	33,47,775.00	1,24,670.00	32,23,105.00

410-32 PUBLIC LIGHTING

Date	PARTICULARS	Opening Balance	Addition Before 01.10.2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
04.09.2024	Solar Lights	-	2,43,090.00	-	2,43,090.00	24,309.00	2,18,781.00
03.10.2024	Solar Lights	-	-	2,44,296.00	2,44,296.00	12,215.00	2,32,081.00
15.10.2024	Solar Lights	-	-	2,190.00	2,190.00	110.00	2,080.00
11.11.2024	Solar Lights	-	-	2,088.00	2,088.00	104.00	1,984.00
28.11.2024	Solar Lights	-	-	2,43,090.00	2,43,090.00	12,155.00	2,30,935.00
30.12.2024	Solar Lights	-	-	17,40,000.00	17,40,000.00	87,000.00	16,53,000.00
	Total	-	2,43,090.00	22,31,664.00	24,74,754.00	1,35,893.00	23,38,861.00

410-40 PLANT & MACHINERY

Date	PARTICULARS	Opening Balance	Addition Before 01.10.2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
14.08.2025	Heater	-	1,02,120.00	-	1,02,120.00	15,318.00	86,802.00
	Total	-	1,02,120.00	-	1,02,120.00	15,318.00	86,802.00

410-60 OFFICE & OTHER EQUIPMENTS

Date	PARTICULARS	Opening Balance	Addition Before 01.10.2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
29.03.2025	Heater	-	-	7,800.00	7,800.00	585.00	7,215.00
	Total	-	-	7,800.00	7,800.00	585.00	7,215.00

410-70 Furniture & Fixture

Date	PARTICULARS	Opening Balance	Addition Before 01.10.2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
04.07.2024	Almirah	-	6,400.00	-	6,400.00	960.00	5,440.00
	Total	-	6,400.00	-	6,400.00	960.00	5,440.00

410-80 Cleaning Equipments

Date	PARTICULARS	Opening Balance	Addition Before 01.10.2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
14.08.2024	Cleaning Equipments	-	2,45,294.00	-	2,45,294.00	36,794.00	2,08,500.00
21.09.2024	Cleaning Equipments	-	1,06,000.00	-	1,06,000.00	15,900.00	90,100.00
03.02.2025	Cleaning Equipments	-	-	23,285.00	23,285.00	17,460.00	2,15,345.00
24.02.2025	Cleaning Equipments	-	-	2,105.00	2,105.00	158.00	1,947.00
04.07.2024	Cleaning Equipments	-	-	74,800.00	74,800.00	5,610.00	69,190.00
	Total	-	3,51,294.00	3,09,710.00	6,61,004.00	75,922.00	5,85,082.00

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NAGAR PANCHAYAT CHAUKHUTIA

Bank Reconciliation Statement

Almora Zila Sahkari Bank Ltd (0001)

	Particulars	Amount	Amount
	Balance as Per Book	67,271	
Add:	Unpresented Cheque	-	
	Payment made through PFMS	-	
	Payment made through PFMS	-	
		-	
	Other Credits Directly into bank		
Less:	Deposit In Transit		
	Dishonoured Cheque	-	
	Other Items	-	
	Balance as per Bank		67,271

Almora Zila Sahakari Bank 0032

	Particulars	Amount	Amount
	Balance as Per Book	4,503	
Add:	Unpresented Cheque	-	
	Other Credits Directly into bank	-	
Less:	Deposit In Transit		
	Dishonoured Cheque	-	
	Other Items	-	
	Balance as per Bank		4,503

Uttarakhand Gramin Bank

	Particulars	Amount	Amount
	Balance as Per Book	59,14,785	
Add:	Unpresented Cheque	-	
	Cheque	-	
	Other Credits Directly into bank	-	
Less:	Deposit In Transit	-	
	Dishonoured Cheque	-	
	Other Items	-	
	Balance as per Bank		59,14,785

Punjab National Bank

	Particulars	Amount	Amount
	Balance as Per Book	1,92,291	
Add:	Unpresented Cheque	-	
	Cheque	6,500	
	Other Credits Directly into bank	-	
Less:	Deposit In Transit	-	
	Dishonoured Cheque	-	
	Other Items	-	
	Balance as per Bank		1,98,791


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IndusInd Bank

Particulars		Amount	Amount
	Balance as Per Book	15,15,541	
Add:	Unpresented Cheque	-	
	Other Credits Directly into bank	-	
Less:	Deposit In Transit	-	
	Dishonoured Cheque	-	
	Other Items	-	
	Balance as per Bank		15,15,541

Total

7700890.8

77,00,890.80


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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 Chakutia 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 Assets 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 Chakutia 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. We have not accounted the charges, deduction interest debited and credited in the SNA Accounts.

9. Tax Revenue (Schedule IE-1)

This Schedule contains income of the Nagar Panchyat Chakutia from property taxes from residential Building, Shop Rent. We have gathered information regarding demand raised during the year by Nagar Panchyat Chakutia 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 Chakutia from rent from Municipal property. Nagar Panchyat Chakutia maintains a register for the same and We have gathered information regarding demand raised during the year by Nagar Panchyat Chakutia 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 Chakutia 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 Chakutia.

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

This schedule contains income of the Nagar Panchyat Chakutia 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 Chakutia.


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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 Chakutia. 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 Chakutia.


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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 Chakutia. 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 Chakutia. 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, Chakutia 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 Chakutia 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 Chakutia of any of its statutory or other Governmental obligations that may become apparent now or any time in the future.


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NAGAR PANCHAYAT, CHAKUTIA, DIST. - 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 contrary. They are prepared in a manner to comply with the material requirements of the applicable Accounting Standards and with National Municipal Accounting Manual/Uttarakhand Municipal Accounting manual as 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 state 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:

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 here under:

i) LAND & LAND APPERTENT TO BUILDING

In absence of the acquisition and or improvement cost, the land has been taken at value as on 31.03.2024 which is showing Nil in the last Audited balance sheet.

ii) BUILDING / CULVEERTS / 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 plus expenses incurred in acquiring or installing or construction of that asset upto date of commissioning of the assets and other expenses incurred upto that date.

v) **PUBLIC LIGHTING SYSTEM**

Where the construction cost is available, the same has been taken at cost plus expenses incurred in acquiring or installing or construction of that asset upto date of commissioning of the assets and other expenses incurred upto that date.

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

Where the construction cost is available, the same has been taken at cost plus expenses incurred in acquiring or installing or construction of that asset upto date of commissioning of the assets and other expenses incurred upto that date.

vii) **FURNITURE & FIXTURES**

Where the construction cost is available, the same has been taken at cost plus expenses incurred in acquiring or installing or construction of that asset upto date of commissioning of the assets and other expenses incurred upto that date.

viii) **VEHICLES**

In cases where cost and date of acquisition are available , depreciated value as on 31.03.2024 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.


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4. Depreciation/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	Public Lightings	10.00%
5	Parks & Grounds	10.00%
6	Plant & Machinery	15.00%
7	Vehicles	15.00%
8	Office & Other Equipment's	15.00%
9	Furniture & Fittings	15.00%
10	Cleaning Equipments	10.00%
11	Waterways	10.00%
12	Other Fixed Assets	10.00%

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.


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2. NOTES TO ACCOUNTS :

- a) The Different between the Total Assets and Total Liabilities Has been taken a Municipal General Fund.
- b) On Completion of construction of a fixed assets and/or on acquisition of a fixed asset out of a special fund, the amount equivalent to the cost of such fixed assets is transferred from the respective special fund to Municipal fund.
- c) The stock lying at the period end is valued at cost in accordance with the First in First out method as specified in AS-2.
- d) Sundry debtors has been recognized as soon as the demand is raised. Different type of debtors are of Property Tax, House Tax, Rental income and others.
- e) We have taken cash book and bank statements for the same which are subject to reconciliation. It Includes Nagar Panchyat Chakutia balances with banks and balances with treasury Accounts.
- f) 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 .
- g) The Balances as on 31 .03 .2025 as per the cash Book & PLA have taken as Closing Balances with Banks & PLA.
- h) Provisions in respect of outstanding demand, if any, is made as per the norms provided in the Uttarakhand Municipal Accounting Manual.
- i) Deposit received as the security deposits and earnest deposits from Contractor/Suppliers are recognized on the basis of receipt and payment.
- j) Statutory deduction from salaries including those for Provident fund contribution, Income Tax, Pension etc. are recognized as liability in the same period in which the corresponding salary is recognized as expense.
- k) Income in respect of property tax, rental income and other income are recognized in the period in which they become due and demands are ascertainable.
- l) General grants, which are of a revenue nature, are recognized as income on actual receipt.

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- m) Assigned revenue are accounted upon actual collection.
- n) Income in investments made from special fund is recognized and credited to Interest received on Investment, whenever accrue.
- o) Expenses in respect of material, equipment etc. procured is recognized on accrual basis i.e. on admission of bill by the ULB in relation to material, equipment, etc. are delivered.
- p) Expenses on salaries and other allowances are recognized as and when they are due for payments (i.e. at the month of end).
- q) Other Revenue Expenditures are treated as expenditures in the period in which they are incurred.
- r) Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a special fund has been created, is charged to the special fund.


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