M/S MANISH NEGI & Co.
Chartered Accountants

LANE 14, PO NEHRUGRAM, INDRAPRASTHA,
UPPER NATHANPUR,,DEHRADUN
UTTARAKHAND 248008
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ACCOUNTANT'S COMPILATION REPORT

We have compiled the accompanying financial statements of Nagar Palika Parishad Gangolihat, Pithoragarh, Uttarakhand based on information provided. These financial statements comprise the Balance Sheet as at March 31, 2025 the statement of Income and Expenditure account and the statement of Cash Flow for the year then ended.

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist in the preparation and presentation of these financial statements in accordance with accounting principles generally accepted in India. We have complied with relevant ethical requirements.

These financial statements and the accuracy and completeness of the information used to compile them are the management's responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with accounting principles generally accepted in India.

For M/s Manish Negi & Co.,
Chartered Accountants

MANISH NEGI & CO. DEHRADUN CHARTERED ACCOUNTANTS

(Manish Negi)
Partner, FCA
Mem.No.411283
FRN: 015114C

Date: 03.12.2025
Place: Dehradun
UDIN: 26411283XHQINI5742

NAGAR PALIKA PARISHAD GANGOLIHAT, PITHORAGARH, UTTARAKHAND

INCOME AND EXPENDITURE ACCOUNT
(for the financial year ending on 31.03.2025)

Code No.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	1-1	7,00,000.00	-
1-20	Assigned Revenues & Compensation	1-2	-	-
1-30	Rental Income from Municipal Properties	1-3	-	-
1-40	Fees & User Charges	1-4	4,02,780.00	3,25,876.00
1-50	Sale & Hire Charges	1-5	20,000.00	2,00,010.00
1-60	Revenue Grants Contributions & Subsidies	1-6	2,67,02,314.82	3,09,41,287.98
1-70	Income from Investments	1-7	-	-
1-71	Interest Earned	1-8	34,543.00	29,928.00
1-80	Other Income	1-9	23,952.00	-
1-90	Income from Commercial Projects	1-19	-	-
A	**Total- INCOME**		**2,78,83,589.82**	**3,14,97,101.98**
	EXPENDITURE			
2-10	Establishments Expenses	1-10	67,55,342.00	98,48,998.00
2-20	Administrative Expenses	1-11	5,87,012.00	17,71,084.00
2-30	Operations & Maintenance	1-12	1,30,33,934.00	40,01,764.00
2-40	Interest & Finance Expenses	1-13	0.59	118.00
2-50	Programme Expenses	1-14	10,250.00	97,91,764.00
2-60	Revenue Grants Contributions & Subsidies	1-15	-	-
2-70	Provisiions & Write-off	1-16	-	-
2-71	Miscellaneous Expenses	1-17	-	-
2-72	Depreciation		88,27,685.82	78,50,810.98
B	**Total- EXPENDITURE**		**2,92,14,224.41**	**3,32,64,538.98**
A-B	**Gross Surplus/(Deficit) of income over expenditure before Prior Period Items**		**-13,30,634.59**	**-17,67,437.00**
2-80	Add:- Prior Period Items (Net)	1-18	-	
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		**-13,30,634.59**	**-17,67,437.00**
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		**-13,30,634.59**	**-17,67,437.00**

For Manish Negi & Co.
Chartered Accountants

MANISH NEGI & CO. DEHRADUN CHARTERED ACCOUNTANTS

(CA Manish Negi)
Partner, FCA
Mem.No.411283
FRN: 015114C

UDIN: 26411283XHQINI5742
Date: 03.12.2025
Place: Dehradun

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नगर पालिका परिषद गंगोलीहाट
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Schedules to Balance Sheet
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule B-1: orporation Fund/Muncipal Fund [Code No.310]

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	7,52,020.96	62,850.00	8,14,870.96	11,907.00	8,02,963.96
310-90	Excess of Income & Expenditure	-17,67,437.00	-13,30,634.59	-30,98,071.59	-	-30,98,071.59
Total Municipal fund (310)		**-10,15,416.04**	**-12,67,784.59**	**-22,83,200.63**	**11,907.00**	**-22,95,107.63**

MANISH NEGI & CO. DEHRADUN CHARTERED ACCOUNTANTS

Jeewan

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Schedules to Balance Sheet
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule B-3 Reserves (Code No. 312)

Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	227.00	-	227.00	-	227.00
312-11	Capital Reserve	5,84,27,895.94	11,55,800.00	5,95,83,695.94	88,27,685.82	5,07,56,010.12
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
Total Reserve funds		5,84,28,122.94	11,55,800.00	5,95,83,922.94	88,27,685.82	5,07,56,237.12

Jeewan

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MANISH NEGI & CO. CHARTERED ACCOUNTANTS DEHRADUN

Schedules to Balance Sheet

Name of ULB- Nagar Palika Parishad Gangolihat

Schedule B-5 Secured Loans(Code No 330)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Secured Loans from Central Government	-	-
330-20	Secured Loans from State government	-	-
330-30	Secured Loans from Govt. bodies & Associations	-	-
330-40	Secured Loans from international agencies	-	-
330-50	Secured Loans from banks & other financial institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & debentures	-	-
330-80	Other Loans	-	-
Total Secured Loans		-	-

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MANISH NEGI & CO. CHARTERED ACCOUNTANTS DEHRADUN

Schedules to Balance Sheet
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule B- 9 Other Liabilities (Code No 350)

Code No.	Particulars	Current Year Amount (Rs)	PreviousYearAmount (Rs)
1	2	3	4
350-10	Creditors	4730017	2302587
350-11	Employee Liabilities	254155	512500
350-12	Interest Accrued and Due		-
350-20	Recoveries Payable	0	62,850.00
350-30	Government Dues Payable		-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
Total Other liabilities (Sundry Creditors)		**4984172**	**2877937**

Schedule B- 10 Provisions (Code No 360)

Code No.	Particulars	Current Year Amount (Rs)	PreviousYearAmount (Rs)
1	2	3	4
360-10	Provision for Expenses	-	-
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
Total Provisions		-	-

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MANISH NEGI & CO. CHARTERED ACCOUNTANTS DEHRADUN

Schedules to Balance Sheet
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule B -12 : Capital Work In Progess (CWIP) - (Code 412)

Details of Fixed Asset head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP at the end of FY
(A)	(B)	(C)	(D)	(E=B+C-D)
Buildings	-	-	-	-
Parks and Playgrounds	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant and Machinery	-	-	-	-
Total	-	-	-	-

Schedule B -13 : Investments - General Fund (Code - 420)

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government Securities	-	-	-	-
420-20	State Government Securities	-	-	-	-
420-30	Debenture and Bonds	-	-	-	-
420-40	Preference Shares	-	-	-	-
420-50	Equity Shares	-	-	-	-
420-60	Units of Mutual Funds	-	-	-	-
420-80	Other Investments	-	-	-	-
Total of Investments General Fund		-	-	-	-

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MANISH NEGI & CO. DEHRADUN CHARTERED ACCOUNTANTS

Schedules to Balance Sheet
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule B - 16 : Sundry Debtors (Receivables) (Code No 431)

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5=3-4	6
431-10	Receivables for Property Taxes				
	Current Year	4,90,375.00	-	-	-
	Receivables outstanding for more than 2 years but not exce	-	-	-	-
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub-total	4,90,375.00	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control ac	-	-	-	-
	Net Receivables of Property Taxes	4,90,375.00	-	-	-
431-19	Receivables of Other Taxes				
	Current Year	-	-	-	-
	Receivables outstanding for more than 2 years but not exce	-	-	-	-
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub-total	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control ac	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
431-30	Receivables of Cess				
	Current Year	-	-	-	-
	Receivables outstanding for more than 2 years but not exce	-	-	-	-
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub-total	-	-	-	-
431-40	**Receivables from Other Sources**				
	Current Year	-	-	-	-
	Receivables outstanding for more than 2 years but not exce	-	-	-	-
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub-total	-	-	-	-
	Total of Sundry Debtors (Receivables)	4,90,375.00	-	-	-

Note: The provision made against accrual items would not affect the opening/closing balances of the Demand and Collection Ledgers for the purpose of recovery dues from the concerned parties/individuals.

Jeewan

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MANISH NEGI & CO. DEHRADUN CHARTERED ACCOUNTANTS

Schedules to Balance Sheet

Name of ULB- Nagar Palika Parishad Gangolihat

Schedule B-19 Loans advances and deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	-	-	-	-
460-20	Employee Provident Fund Loans	-	-	-	-
460-30	Loans to Others	-	-	-	-
460-40	Advance to Suppliers and Contractor	-	-	-	-
460-50	Advance to Others	-	-	-	-
460-60	Deposit with External Agencies	-	-	-	-
460-80	Other Current Assets	-	-	-	-
	Sub-Total	-	-	-	-
461-	**Less Accumulated Provisions against Loans Advances and Deposits (Schedule 8 - 18 (a))**	-	-	-	-
	Total Loans advances and deposits	-	-	-	-

Schedule 8-19 (1) Accumulated Provisions against Loans Advances and Deposits (Code No 461)

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
461-10	Loans to Others	-	-
461-20	Advances	-	-
461-30	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-20 Other Assets [Code No 470]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
470-10	Deposit Works	-	-
470-20	Other asset control accounts	-	-
	Total Other Assets	-	-

Schedule B-21 Miscellaneous Expenditure (to the extent not written off) [Code No 480]			
Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
480-10	Loan issue expenses deferred	-	-
480-20	Discount on issue of loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
	Total Miscellaneous Expenditure	-	-

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Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule I-2: Assigned Revenues & Compensation [Code No 120]

Code No.	Particulars	Current Year Amount	Previous Year Amount
1	2	3	4
120-10	Taxes and Duties collected by others	-	-
120-20	Compensation in lieu of Taxes/ duties	-	-
120-30	Compensation in lieu of Concessions	-	-
Total assigned revenues & compensation			

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

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

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Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule I-5: Sale & Hire Charges [Code No 150]

Detailed Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	0	0
150-11	Sale of Forms & Publications	0	200010
150-12	Sale of stores & scrap	20000	
150-30	Sale of Others	0	
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
Total income from Sale & Hire charges		**20000**	**200010**

Schedule I-6: Revenue Grants Contributions & Subsidies [Code No 160]

Detailed Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	-	-
160-20	Re-imbursement of expenses	26702314.82	30941287.98
160-30	Contribution towards schemes		
Total Revenue Grants Contributions & Subsidies		26702314.82	30941287.98

Schedule I-7: Revenue Grants Contributions & Subsidies [Code No 170]

Detailed Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments		
170-20	Dividend		
170-40	Profit in Sale of Investments		
170-80	Others		
Total Income from Investments			

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Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule I-10: Establishment Expenses (Code No 210)

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
210-10	Salaries Wages and Bonus	6755342	8828481
210-20	Benefits and Allowances		
210-30	Pension		190217
210-40	Other Terminal & Retirement Benefits		830300
Total establishment expenses		**6755342**	**9848998**

Schedule I-11: Administrative Expenses (Code No 220)

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
220-10	Rent Rates and Taxes		98500
220-11	Office maintenance	519084	906704
220-12	Communication Expenses	6402	10513
220-20	Books & Periodicals		
220-21	Printing and Stationery	2550	7680
220-30	Travelling & Conveyance		231171
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses		
220-52	Professional and other Fees	12030	365100
220-60	Advertisement and Publicity	44846	30566
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	2100	120850
Total administrative expenses		**587012**	**1771084**

Jeewan

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Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule 1-14: Programme Expenses [Code No 250]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses	-	-
250-20	Own Programmes	10,250.00	97,91,764.00
250-30	Share in Programmes of others	-	-
Total Programme Expenses		**10250.00**	**9791764.00**

Schedule 1-15: Revenue Grants Contributions & Subsides [Code No 260]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants Given (Give details)	-	-
260-20	Contributions Given (Give details)	-	-
260-30	Subsidies Given (Give details)	-	-
Total Revenue Grants Contributions & Subsidies given		-	-

Schedule 1-16: Provisions & Write off [Code No 270]

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

Schedule 1-17: Miscellaneous Expenses [Code No 271]

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

Schedule 1-18: Prior Period Items (Net) [Code No 280]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Prior Period Income	-	-
	Prior Period Expenses	-	-
Total Prior Period (Net) (a-b)		-	-

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MANISH NEGI & CO. DEHRADUN CHARTERED ACCOUNTANTS

NAGAR PALIKA PARISHAD GANGOLIHAT, PITHORAGARH, UTTARAKHAND

BALANCE SHEET AS ON 31.03.2025

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
3-10	Own Fund Reserve & Surplus Corporation Fund/Municipal	B-1	-22,95,107.63	-10,15,416.04
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	5,07,56,237.12	5,84,28,122.94
	Total Own Fund Reserves and Surplus		**4,84,61,129.49**	**5,74,12,706.90**
3-20	**Grants, Contributions for specific Loans**	B-4	**2,50,96,892.72**	**1,25,36,472.72**
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	Total Loans		**-**	**-**
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	0.00	0.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	49,84,172.00	28,77,937.00
3-60	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		**49,84,172.00**	**28,77,937.00**
	TOTAL LIABILTIES		**7,85,42,194.21**	**7,28,27,116.62**
	ASSETS			
4-10	**Fixed Assets Gross Block**	B-11	9,35,33,309.08	9,23,77,509.08
4-11	Less: Accumulated Depreciation		4,18,87,015.46	3,30,59,329.64
	Net Block		**5,16,46,293.62**	**5,93,18,179.44**
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		**5,16,46,293.62**	**5,93,18,179.44**
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
	Total Investments Current		**-**	**-**
4-30	Stock in hand (Inventories)	B-15	-	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	4,90,375.00	0.00
4-32	Less: Accumulated provision		-	-
	Net amount outstanding		**4,90,375.00**	**0.00**
4-40	Prepaid expenses	B-17	-	0.00
4-50	Cash and Bank Balances	B-18	2,64,05,525.59	1,35,08,937.18
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		2,64,05,525.59	1,35,08,937.18
	Total Current Assets, Loans & Advances		**7,85,42,194.21**	**7,28,27,116.62**
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		**7,85,42,194.21**	**7,28,27,116.62**
	Notes to the Balance Sheet	B-22		

For Manish Negi & Co.
Chartered Accountants

MANISH NEGI & CO. DEHRADUN

(CA Manish Negi)
Partner, FCA
Mem.No.411283
FRN: 015114C

UDIN: 26411283XHQINI5742
Date: 03.12.2025
Place: Dehradun

अधिशासी अधिकारी
नगर पालिका परिषद गंगोलीहाट
जनपद-पिथौरागढ़

NAGAR PALIKA PARISHAD GANGOLIHAT, PITHORAGARH, UTTARAKHAND

Statement of Cash Flow Statement as on 31st March 2025

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation	7,00,000.00	
Sales of Goods and Services	4,22,780.00	3,25,876.00
Grants related to Revenue/General Grants	2,67,02,314.82	3,11,41,297.98
Interest Received	34,543.00	29,928.00
Other Receipts	23,952.00	
Less: Cash Payment for:		
Employee Costs	2,03,76,288.00	1,56,21,846.00
Superannuation		
Suppliers		
Interest Paid	0.59	118.00
Other Payments	88,37,935.82	1,76,42,574.98
Net cash generated from/ (used in) operating activities (a)	**-13,30,634.59**	**-17,67,437.00**
Less/Add: (Increase) / Decrease in Debtors	-4,90,375.00	-
Less/Add: (Increase) / Decrease in Current liability	21,06,235.00	22,49,455.00
Net cash generated from/ (used in) operating activities (a)	**2,85,225.41**	**4,82,018.00**
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	76,71,885.82	-2,44,14,974.02
(Increase)/ Decrease in Special funds/grants	1,25,60,420.00	-1,67,95,301.00
(Increase)/Decrease in funds	50,943.00	-2,823.00
(Purchase) of Investments		
Increase/Decrease) in Reserve	-76,71,885.82	2,48,24,984.02
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received		
Interest income received		
Net cash generated from/ (used in) investing activities (b)	1,26,11,363.00	-1,63,88,114.00
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received		
Less:		
Loan repaid during the period		
Loans & advances to employees		-50,000.00
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)		50,000.00
Net increase/ (decrease) in cash and cash equivalents (a+b+c)	1,28,96,588.41	-1,58,56,096.00
Cash and cash equivalents at beginning of period	1,35,08,937.18	2,93,65,033.18
Cash and cash equivalents at end of period	**2,64,05,525.59**	**1,35,08,937.18**
Cash and Cash equivalents at the end of the year	2,64,05,525.59	1,35,08,937.18
comprises of the following account		
balances at the end of the year:		
i. Cash Balances		

For Manish Negi & Co.
Chartered Accountants

MANISH NEGI & CO. DEHRADUN CHARTERED ACCOUNTANTS

(CA Manish Negi)
Partner, FCA
Mem.No.411283
FRN: 015114C

UDIN: 26411283XHQINI5742
Date: 03.12.2025
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Teewan

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Schedules to Balance Sheet
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule B-2 Earmarked Funds - Special Funds /Sinking Fund / Trust & Agency Fund (Code No. 311)

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Special Fund	-	-	-	-	-	-	-
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-	-
(c)Payments out of funds	-	-	-	-	-	-	-
(i) Capital expenditure on	-	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-	-
Salary Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-	-
(iii) Other:	-	-	-	-	-	-	-
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
Net balance at the year end (a+b)-(c)	-	-	-	-	-	-	-
Grant Total of Special Funds	-	-	-	-	-	-	-

MANISH NEGI & CO. CHARTERED ACCOUNTANTS DEHRADUN

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Schedules to Balance Sheet
Name of ULB- Nagar Palika Parishad Gangolihat

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
(a) Opening Balance	49,63,311.72	75,73,161.00	-	-	-	-	-
(b) Addition to the Grants*							
(i) Grant received during the year	1,18,80,485.00	3,12,47,000.00	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	1,36,494.00		-	-	-	-	-
(iii) Profit on disposal of Grant Investments			-	-	-	-	-
(iv) Appreciation in Value of Grant Investments			-	-	-	-	-
(v) Other addition (Specify nature)	2,24,795.00		-	-	-	-	-
Total (b)	**1,22,41,774.00**	**3,12,47,000.00**	-	-	-	-	-
Total (a+b)	**1,72,05,085.72**	**3,88,20,161.00**	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	-	11,55,800.00	-	-	-	-	-
Others			-	-	-	-	-
Sub - total	-	**11,55,800.00**	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.		-	-	-	-	-	-
Rent			-	-	-	-	-
Others	1,17,25,776.00	1,78,74,629.00	-	-	-	-	-
Sub - total	**1,17,25,776.00**	**1,78,74,629.00**	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments			-	-	-	-	-
Dimutation in Value of Grant Investments			-	-	-	-	-
inter grant/bank charges Grants Refunded	1,72,149.00		-	-	-	-	-
Sub -total	**1,72,149.00**	-	-	-	-	-	-
Total (c) [i+ii+iii]	**1,18,97,925.00**	**1,90,30,429.00**	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)			-	-	-	-	-
Total Grants & Contribution for Specific Purposes	**53,07,160.72**	**1,97,89,732.00**	-	-	-	-	-

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MANISH NEGI & CO. DEHRADUN

Schedules to Balance Sheet
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule B-6 Secured Loans (Code 331)

Code No.	Particulars	Current Year Amount (Rs)	PreviousYearAmount (Rs)
1	2	3	4
331-10	Unsecured Loans from Central Government	-	-
331-20	Unsecured Loans from State government	-	-
331-30	Unsecured Loans from Govt. bodies & Associations	-	-
331-40	Unsecured Loans from international agencies	-	-
331-50	Unsecured Loans from banks & other financial institutions	-	-
331-60	Other Term Loans	-	-
331-70	Bonds & debentures	-	-
331-80	Other Loans	-	-
	Total Un-Secured Loans	-	-

Schedule B-7 deposits received (Code No 340)

Code No.	Particulars	Current Year Amount (Rs)	PreviousYearAmount (Rs)
1	2	3	4
340-10	Deposits From Contractors and suppliers	0	0
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit From staff	-	-
340-80	Deposit - Others	-	-
	Total deposits received	**0**	**0**

Schedule B-8 deposit works(Code No 341)

Code No.	Name of Funding agency	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation/ expenditure Amount (Rs)	Amount in Rs. Balance outstanding at the end of the current year Amount (Rs)	Income earned
1	2	3	4	5	6	7
341-10-01		-	-	-	-	-
341-10-02		-	-	-	-	-
341-10-03		-	-	-	-	-
341-10-04		-	-	-	-	-
	Total of deposit works	-	-	-	-	-

MANISH NEGI & CO. CHARTERED ACCOUNTANTS DEHRADUN

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Schedules to Balance Sheet
Name of ULB- Nagar Palika Parishad Gangolihat

		ASSETS				ACCUMULATED DEPRECIATION					
Code No	Particulars	Opening Balance	Additions during the period	Deductions during the period	Gross Block Total at the end of the year	Opening Balance	Additions during the period	Deduction during the period	Accumulated Depreciation Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	227.00	-		227.00					227.00	227.00
410-20	Buildings	94,17,136.69	-		94,17,136.69	11,41,166.48	2,98,523.23		14,39,689.71	79,77,446.98	82,75,970.21
410-21	Parks & Playgrounds	3,67,430.00	-		3,67,430.00	1,99,154.85	69,811.70		2,68,966.55	98,463.45	1,68,275.15
	Infrastructure Assets		-		-						
410-30	Roads and Bridges	4,09,35,827.08	-		4,09,35,827.08	2,16,68,744.66	55,54,991.73		2,72,23,736.39	1,37,12,090.69	1,92,67,082.42
410-31	Sewerage and drainage	1,12,50,084.31	-		1,12,50,084.31	28,48,566.70	7,12,130.34		35,60,697.04	76,89,387.27	84,01,517.61
410-32	Waterways	9,15,313.00	-		9,15,313.00	98,863.30	21,784.45		1,20,647.75	7,94,665.25	8,16,449.70
410-33	Public Lighting	98,05,437.00	11,55,800.00		1,09,61,237.00	42,71,236.47	9,86,417.02		52,57,653.49	57,03,583.51	55,34,200.53
	Other assets		-								
410-40	Plants & Machinery	20,10,915.00	-		20,10,915.00	5,50,097.51	1,91,036.93		7,41,134.44	12,69,780.57	14,60,817.49
410-50	Vehicles	11,42,921.00	-		11,42,921.00	5,78,044.11	1,08,577.50		6,86,621.61	4,56,299.40	5,64,876.89
410-60	Office & other equipment	25,69,682.00	-		25,69,682.00	8,30,181.49	2,44,119.79		10,74,301.28	14,95,380.72	17,39,500.51
410-70	Furniture, fixtures, fittings and electrical appliances	31,69,160.00	-		31,69,160.00	6,11,545.40	3,01,070.20		9,12,615.60	22,56,544.40	25,57,614.80
410-22	Statues, heritage assets,antiques & other works of art	92,337.00	-		92,337.00	-	-			92,337.00	92,337.00
410-80	non-current assets (includes Intangible	1,07,01,039.00	-		1,07,01,039.00	2,61,728.67	3,39,222.94		6,00,951.61	1,01,00,087.39	1,04,39,310.33
	Total	**9,23,77,509.08**	**11,55,800.00**	-	**9,35,33,309.08**	**3,30,59,329.64**	**88,27,685.82**	-	**4,18,87,015.46**	**5,16,46,293.62**	**5,93,18,179.64**

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Schedules to Balance Sheet

Name of ULB- Nagar Palika Parishad Gangolihat

Schedule B - 14 : Investments - Other funds (Code No. 421)

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

Schedule B - 15 : Stock in hand (Inventories) (Code 430)

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

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MANISH NEGI & CO. DEHRADUN REGISTERED ACCOUNTANTS

Schedules to Balance Sheet
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule B-17: Prepaid Expenses [Code No 440]

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

Schedule B-18: Cash and Bank Balances [Code No 450]

Code No.	Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs)
1	2	3	4
450-10	Cash		
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	60,90,876.59	49,83,841.18
450-22	Other Scheduled Banks		-
450-23	Scheduled Co-operative Bank	9,77,917.00	9,51,935.00
450-24	Post Office		-
450-25	Treasury account		-
	Sub-total	70,68,793.59	59,35,776.18
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	-	-
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative	-	-
Banks		-	-
450-44	Post Office	-	-
	Sub-total		
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	-	-
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
450-65	Treasury -Grant Funds	1,93,36,732.00	75,73,161.00
	Sub-total	**1,93,36,732.00**	**75,73,161.00**
Total Cash and Bank balances		**2,64,05,525.59**	**1,35,08,937.18**

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Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule I-1: Assigned Revenues & Compensation [Code No 110]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-01	Property tax	700000	0
110-02	Water tax	-	-
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	-	-
110-11	Advertisement tax	-	-
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	-	-
Sub-total		700000	0
110-90	**Less Tax Remissions and Refund [Schedule 1 - 1 (a)]**	-	-
Sub-total		700000	0
Total tax revenue		**700000**	**0**

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100100	Property taxes	-	-
1101100	Advertisement tax	-	-
1108000	Others	-	-
Total refund and remission of tax revenues		-	-

Note : The Total of this schedule should be equal to the amount as per the total in schedule I- 1

MANISH NEGI & CO. CHARTERED ACCOUNTANTS DEHRADUN

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Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Gangolihat

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	17000	19000
140-11	Licensing Fees	257030	233210
140-12	Fees for Grant of Permit		0
140-13	Fees for Certificate or Extract	3890	3400
140-14	Development Charges		1290
140-15	Regularisation Fees		-
140-20	Penalties and Fines		3000
140-40	Other Fees	720	466
140-50	User Charges	124140	65510
140-60	Entry Fees		-
140-70	Service/ Administrative Charges		0
140-80	Fees Remission and Refund		-
Sub-Total		**402780**	**325876**
140-90	Less: Rent Remission and Refunds		-
Sub-total		-	-
Total income from Fees & User Charges		4,02,780.00	3,25,876.00

MANISH NEGI & CO. DEHRADUN CHARTERED ACCOUNTANTS

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Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule 1-8: Interest Earned [Code No 171]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	34543	29928
171-20	Interest on Loans and advances to	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
Total. Interest Earned		34543	29928

Schedule 1-9: Other Income [Code No180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposits	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed asses	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	23952	-
Total. Other Income		**23952**	-

Schedule 1-19: Income from Projects taken on Commercial basis [Code No 190]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
190-10	Income from commercial projects	-	-
190-10	Income from Deposit works	-	-
Total Income from Commercial projects		-	-

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MANISH NEGI & CO. CHARTERED ACCOUNTANTS DEHRADUN

Schedules to Income and Expenditure Account
Name of ULB- Nagar Palika Parishad Gangolihat

Schedule I-12: Operating & Maintenance (Code No 230)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel		
230-20	Bulk Purchases		
230-30	Consumption of Stores	0	667536
230-40	Hire Charges		23500
230-50	Repairs & maintenance -Infrastructure Assets		46728
230-51	Repairs & maintenance - Civic Amenities		
230-52	Repairs & maintenance - Buildings		
230-53	Repairs & maintenance - Vehicles		20000
230-59	Repairs & maintenance Others	25160	
230-80	Other operating & maintenance expenses	13008774	3244000
	Total Operating & Maintenance Expense	**13033934**	**4001764**

Schedule I-13: Total Interest & Finance Charges (Code No 240)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from the Central Government		
240-20	Interest on Loans from the State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges	0.59	118
240-80	Other Finance Expenses		
	Total Interest & Finance Charges	**0.59**	**118**

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MANISH NEGI & CO. DEHRADUN CHARTERED ACCOUNTANTS