

BALANCE SHEET
NAGAR PALIKA PARISHAD LOHAGHAT
Balance Sheet As On 31/03/2025

LIABILITIES

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
RESERVE & SURPLUS			
310	Municipal Fund	Sch B-1	76,841,896.08
311	Earmarked Funds	Sch B-2	0.00
312	Reserve	Sch B-3	114,036,051.12
Total Reserve & Surplus			190,877,947.20
320	Grants & Contributions for Specific purpose	Sch B-4	34,562,136.70
			34,562,136.70
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	370750.00
341	Deposits for Work	Sch B-8	0.00
350	Other Liabilities	Sch B-9	2,936,554.00
360	Provisions	Sch B-10	0.00
Total Current Liabilities & Provisions			3,307,304.00
TOTAL LIABILITIES			228,747,387.90

ASSETS

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
FIXED ASSETS			
410	Fixed Assets - Gross Block	Sch B-11	203,580,622.25
	Less: Depreciation		12,132,610.00
	Fixed Assets - Net Block		191,448,012.25
412	Capital Work in Progress		0.00
Total Fixed Assets			191,448,012.25
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	1,111,320.00
432	Less: Accumalated Provisions Outstanding		0.00
	Net Amount Outstanding		1,111,320.00
440	Prepaid Expenses	Sch B-16	0.00
450	Cash and Bank Balances	Sch B-17	36,188,055.65
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			37,299,375.65
470	Other Assets	Sch B-19	0.00
480	Miscellaneous Expenditure to be Written Off	Sch B-20	0.00
TOTAL ASSETS			228,747,387.90

Compiled on the basis of the records provided to us.

Date : 06.10.2025

Place : Kashipur

For ACG & CO.
Chartered Accountants

Deepanshu Agarwal
Partner

FRN: 028477N

Chairman
Nagar Palika Parishad
Lohaghat (Champawat)

Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

INCOME & EXPENDITURE STATEMENT NAGAR PALIKA PARISHAD LOHAGHAT

Income & Expenditure 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	565,087.00
120	Assigned Revenue and Compensation	Sch IE-2	0.00
130	Rental Income from Municipal Properties	Sch IE-3	1,737,944.00
140	Fees & User Charges	Sch IE-4	1,102,470.00
150	Sale & Hire Charges	Sch IE-5	121000.00
160	Revenue Grants, Contibution & Subsidies	Sch IE-6	38,388,203.00
170	Income from Investments	Sch IE-7	0.00
171	Interest Income	Sch IE-8	53,671.00
180	Other Income	Sch IE-9	778,713.00
TOTAL INCOME (A)			42,747,088.00
210	Establishment Expenses	Sch IE-10	22,031,813.00
220	Administrative Expenses	Sch IE-11	2,050,229.00
230	Operation & Maintenance Expenses	Sch IE-12	5,694,928.00
240	Interest & Finance Expenses	Sch IE-13	46.04
250	Programme Expenses	Sch IE-14	239,220.00
260	Revenue Grants, Contibution & Subsidies	Sch IE-15	60,000.00
270	Provisions & Write Off	Sch IE-16	0.00
271	Miscellaneous Expenses	Sch IE-17	0.00
272	Depreciation		12,132,610.00
TOTAL EXPENDITURE (B)			42,208,846.04
	Gross Surplus/(Deficit) of Income over Expenditure beofre Prior Period Items	(A-B)	538,241.96
280	Add: Prior Period Items	Sch IE-18	0.00
	Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items		538,241.96
290	Less: Transfer to Reserve Fund		0.00
NET BALANCE BEING SURPLUS/(DEFICIT) CARRIED			538,241.96

Compiled on the basis of the records provided to us.

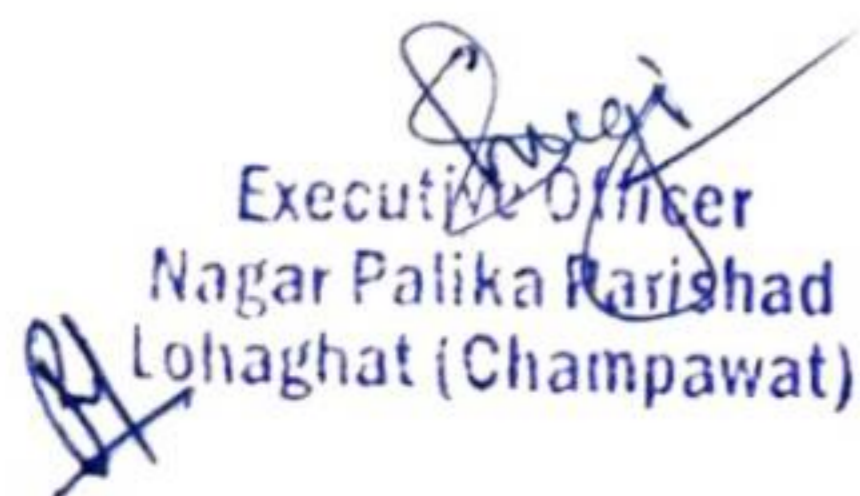
Date : 06.10.2025

Place : Kashipur

For ACG & CO.

Chartered Accountants

Deepanshu Agarwal
Partner

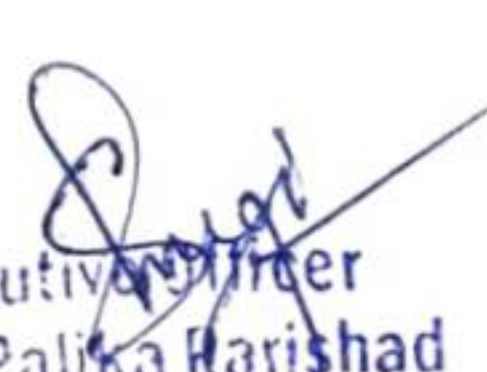

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NAGAR PALIKA PARISHAD LOHAGHAT

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

	AMOUNT
PARTICULARS	31.03.2025
A. Cash Flow From Operating Activities :	
a. Surplus / (Deficit) over Expenditure	538,241.96
b. Add: Non Cash Items Debited in Income & Expenditure A/c Depreciation	12,132,610.00
Add: Non Operating Items Debited in Income & Expenditure A/c	0.00
Less: Non Operating Items Credited in Income & Expenditure A/c Rental Income	-1,737,944.00
Sale of Stores & Spares	0.00
Interest Income	-53,671.00
Misc. Income	0.00
c. Adjusted Income over Expenditure beofre changes in Current Assets and Current Liabilities and Extraordinary Items	10,879,236.96
d. Changes in Current Assets and Current Liabilities Less: Decrease in Liabilities	0.00
Add: Increase in Liabilities	1,586,423.00
Add: Decrease in Receivable	309,789.00
Cash Generated From Operations	12,775,448.96
--Less: Income Tax paid	0.00
Net Cash Flow From Operation Activities (A)	12,775,448.96
B. Cash Flow From Investing Activities :	
a. Less: Purchase of Fixed Assets	-21,240,132.00
b. Add: Rental Income	1,737,944.00
c. Add: Interst Income	53,671.00
d. Add: Misc. Income	0.00
e. Less: Increase in Genral Fund Investments	0.00
f. Add: Sale of Stores & Spares	0.00
Net Cash Flow From Operation Activities (B)	-19,448,517.00
C. Cash Flow From Financing Activities :	
a. Add: Grant Utilised for Specific Purpose	8,729,553.00
b. Add: Capital Changes	7,087,246.00
Net Cash Flow From: Operation Activities (C)	15,816,799.00
Net Increase/(Decrease) in Cash & Cash Equivalentents (A+B+C)	9,143,730.96
Add: Opening Balance of Cash & Cash Equivalentents	27,044,324.69
Closing Balance of Cash & Cash Equivalentents	36,188,055.65
Components of Cash & Cash Equivalentents --Cash in Hand	0.00
--Balance with Scheduled Banks	36,188,055.65
Cash & Bank Balance	36,188,055.65


 Executive Officer
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 Lohaghat (Champawat)


 Chairman
 Nagar Palika Parishad
 Lohaghat (Champawat)



NAGAR PALIKA PARISHAD, LOHAGHAT DISTT. - CHAMPAWAT

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

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of Financial Statements:

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

2. Method of Accounting:

Mercantile method is adopted for preparation of Balance Sheet.

3. Fixed Assets, Depreciation & Amortization:

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

i) LAND & LAND APPURTENANT TO BUILDING

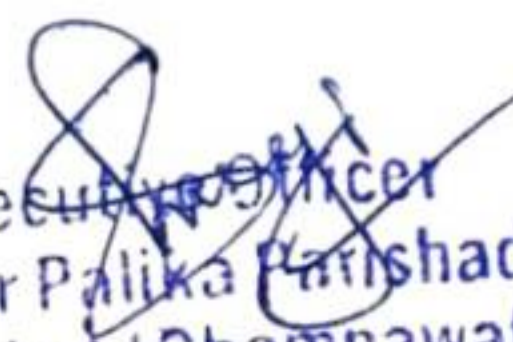
In absence of the acquisition and or improvement cost, the land has been taken at value as on 31.03.2018

ii) BUILDING / CULVERTS / FLYOVERS / SUBWAY ETC.

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

iii) ROAD, STREETLANES & FOOTPATHS

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


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iv) **DRAINS & WATER DISTRIBUTION SYSTEM**

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

v) **PUBLIC LIGHTING SYSTEM**

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

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

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

vii) **FURNITURE & FIXTURES**

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

viii) **VEHICLES**

In cases where cost and date of acquisition are available, depreciated value as on 31.03.2019 (calculated on the basis of 15 % depreciation on WDV method) has been taken.

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

4. **Amortization:**

a) The depreciation has been charged on written down value method on cost as for the Opening Balance Sheet as on 01/04/2024 at the given below rates-

S. No.	Assets	Rate of Depreciation
1	Building	5.00%
2	Road & Bridges	5.00%
3	Sewerage & Drainage	5.00%
4	Parks & Grounds	10.00%
5	Public Lightings	10.00%
6	Plant & Machinery	15.00%


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7	Vehicles	15.00%
8	Office & Other Equipment's	15.00%
9	Furniture & Fittings	10.00%
10	Waterways	10.00%
11	Cleaning Equipment	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.

2. **NOTES TO ACCOUNTS:**

- The different between the Total Assets and Total Liabilities has been taken a Municipal General Fund.
- The Various Quantitative & cost details with regards to Fixed Assets & Stock in hand have been taken as provided & made available by concerned departments of Urban Local Bodies.
- The Balances as on 31/03/2025 as per the Cash Book & PLA have taken as Closing Balances with Banks & PLA.


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NAGAR PALIKA PARISHAD LOHAGHAT
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	76303654.12	0.00	76303654.12	0.00	76303654.12
310-90	Excess of Income Over Expenditure	0.00	538241.96	538241.96	0.00	538241.96
	TOTAL	76303654.12	538241.96	76841896.08	0.00	76841896.08

Note: There is a demand adjustment of Rs. 313706/- was made in the Sundry Debtors (Receivables) of past financial years by the organisation. In this year that demand is adjusted against the Reserves to get the fair and true view of the demand with the consent of the Executive Officer of the Organisation.

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	106,948,805.12	19,219,856.00	126,168,661.12	12,132,610.00	114,036,051.12
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	106,948,805.12	19,219,856.00	126,168,661.12	12,132,610.00	114,036,051.12

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

Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

Chairman
Nagar Palika Parishad
Lohaghat (Champawat)



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

Particulars	Grants from Central Government							
	15th Vilya - Tide Grant	15th Vilya - Untide Grant	Awasthapna Nidhi (Taxi Stand)	NULM	Other Grant	Slaughter House Grant	PM Swanidhi Grant	Swach Bharat Mission
(a) Opening Balance	105688.00	1413025.00	12044279.26	18020.00	361419.00	0.00	10000.00	1465.50
(b) Additions to the Special Funds								
Grants Received during the year	4522000.00	1641000.00	0.00	0.00	0.00	1650000.00	0.00	419093.00
Interest/Dividend Earned on Grants Investments	0.00	0.00	327805.00	491.00	10330.00	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
Appreciation on Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Additions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	4522000.00	1641000.00	327805.00	491.00	10330.00	1650000.00	0.00	419093.00
Total (a+b)	4627688.00	3054025.00	12372084.26	18511.00	371749.00	1650000.00	10000.00	420558.50
(c) Payments out of Funds								
i) Capital Expenditure on Fixed Assets	3428537.00	2875510.00	0.00	0.00	0.00	0.00	0.00	419093.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	3428537.00	2875510.00	0.00	0.00	0.00	0.00	0.00	419093.00
ii) Revenue Expenditure on Salary, Wages etc.								
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges/operation and maintenance								
Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iii) Other Expenditure								
Loss on Disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant Refunded (Interest Capitalised in Grant)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (c)	3428537.00	2875510.00	0.00	0.00	0.00	0.00	0.00	419093.00
Net Balance at the End of the Year (a+b-c)	1199151.00	178515.00	12372084.26	18511.00	371749.00	1650000.00	10000.00	1465.50
GRANT TOTAL OF GRANTS & CONTRIBUTIONS FOR SPECIFIC PURPOSE								34562136.70

[Signature]
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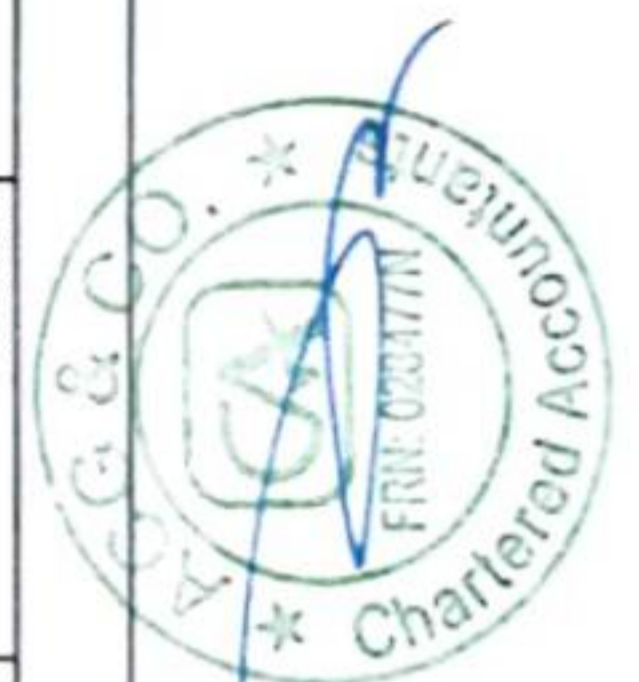


SCHEDULE B-4: GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES (Major Code No. 320)

Grants from State Government										
Open gym	Awasihapna Nidhi & Others	CM Fund- Bus Stand	Devi Aapda	Rain Basera Grant	Health Camp	Paritoshit Yojna	Open Gym	Rajya Vilya Aayog	Solid Waste & Swachh Bharat)	
3700.00	1505435.94	23448.00	387535.00	0.00	40000.00	20000.00	15396.00	1914903.00	7968269.00	
0.00	0.00	0.00	0.00	77500.00	35000.00	18000.00	0.00	45454000.00	0.00	
0.00	49783.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	49783.00	0.00	0.00	77500.00	35000.00	18000.00	0.00	45454000.00	0.00	
3700.00	1555218.94	23448.00	387535.00	77500.00	75000.00	38000.00	15396.00	47368903.00	7968269.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12496716.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12496716.00	0.00	
0.00	41300.00	0.00	295335.00	0.00	40000.00	20000.00	0.00	25858958.00	0.00	
0.00	41300.00	0.00	295335.00	0.00	40000.00	20000.00	0.00	25858958.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	41300.00	0.00	295335.00	0.00	40000.00	20000.00	0.00	38355674.00	0.00	
3700.00	1513918.94	23448.00	92200.00	77500.00	35000.00	18000.00	15396.00	9013229.00	7968269.00	


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NAGAR PALIKA PARISHAD LOHAGHAT
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	370750.00
340-20	Deposits - Revenue	0.00
340-30	From Staff	0.00
340-80	From Others	0.00
TOTAL		370750.00

Prepared By : ACG CO., Chartered Accountants, Kashipur, Uttarakhand - 244713, Contact : 8800806692, 9857232949, E- Mail : aroraagarwal@outlook.com


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NAGAR PALIKA PARISHAD LOHAGHAT
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	23400.00
350-11	Employee Liabilities	2911478.00
350-12	Interest Accured and Due	0.00
350-20	Recoveries Payables	0.00
350-30	Government Dues Payables	1676.00
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	2,936,554.00

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

[Signature]
Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

[Signature]
Chairman
Nagar Palika Parishad
Lohaghat (Champawat)



SCHEDULE TO BALANCE SHEET

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

MINOR CODE NO.	PARTICULARS	Opening Balance	Addition Before 01.10.2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
410-10	Land	4300299.00	0.00	0.00	4300299.00	0.00	4300299.00
410-20	Buildings	42233000.19	1602658.00	1266211.00	45101869.19	2223436.00	42878433.19
410-30	Roads & Bridges	67305898.67	5000148.00	3176536.00	75482582.67	3694716.00	71787866.67
410-31	Sewerage and Drainage	32063351.46	466549.00	1599863.00	34129763.46	1666494.00	32463269.46
410-32	Public Lighting	12988269.99	56050.00	246000.00	13290319.99	1316732.00	11973587.99
410-33	Waterways	2390712.60	482824.00	919719.00	3793255.60	333340.00	3459915.60
410-40	Parks & Play Grounds	6402116.03	365573.00	0.00	6767689.03	676769.00	6090920.03
410-50	Plant & Machinery	1842493.60	0.00	3027389.00	4869882.60	503428.00	4366454.60
410-60	Vehicles	1332365.57	1608240.00	0.00	2940605.57	441091.00	2499514.57
410-70	Office & Other Equipments	605792.78	263957.00	24066.00	893815.78	132268.00	761547.78
410-80	Furniture & Fittings	868745.35	0.00	0.00	868745.35	86875.00	781870.35
410-90	Valuable Assets	157810.35	0.00	0.00	157810.35	15781.00	142029.35
410-91	Hand Pumps	7903222.49	0.00	1134349.00	9037571.49	847039.00	8190532.49
410-92	Other Fixed Assets (Cleaning Equipments)	1946412.18	0.00	0.00	1946412.18	194641.00	1751771.18
	TOTAL	182340490.25	9845999.00	11394133.00	203580622.25	12132610.00	191448012.25



[Signature]
 Executive Officer
 Nagar Palika Parishad
 Lohaghat (Champawat)

[Signature]
 Chairman
 Nagar Palika Parishad
 Lohaghat (Champawat)

NAGAR PALIKA PARISHAD LOHAGHAT
ANNEXURES TO BALANCE SHEET

DETAIL OF ADDITION MADE DURING THE YEAR IN THE FIXED ASSETS

410-10 LAND

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	4300299.00	0.00	0.00	4300299.00	0.00	4300299.00
	TOTAL	4300299.00	0.00	0.00	4300299.00	0.00	4300299.00

410-20 BUILDING

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	42233000.19	0.00	0.00	42233000.19	2111650.00	40121350.19
23-05-2024	Touching Ground	0.00	215729.00	0.00	215729.00	10786.00	204943.00
23-05-2024	Public Toilet	0.00	98000.00	0.00	98000.00	4900.00	93100.00
23-05-2024	Public Toilet	0.00	13093.00	0.00	13093.00	655.00	12438.00
28-05-2024	Touching Ground	0.00	121045.00	0.00	121045.00	6052.00	114993.00
28-05-2024	Public Toilet	0.00	150664.00	0.00	150664.00	7533.00	143131.00
28-05-2024	Public Toilet	0.00	136127.00	0.00	136127.00	6806.00	129321.00
15-06-2024	Meat Shop Fabrication	0.00	620000.00	0.00	620000.00	31000.00	589000.00
02-09-2024	Meat Shop Fabrication	0.00	248000.00	0.00	248000.00	12400.00	235600.00
25-10-2024	Retention Wall	0.00	0.00	213259.00	213259.00	5331.00	207928.00
25-10-2024	Touching Ground	0.00	0.00	245573.00	245573.00	6139.00	239434.00
25-10-2024	Public Toilet	0.00	0.00	48000.00	48000.00	1200.00	46800.00
25-10-2024	Public Toilet	0.00	0.00	64000.00	64000.00	1600.00	62400.00
25-10-2024	Public Toilet	0.00	0.00	48000.00	48000.00	1200.00	46800.00
25-10-2024	Public Toilet	0.00	0.00	98000.00	98000.00	2450.00	95550.00
25-10-2024	Public Toilet	0.00	0.00	151889.00	151889.00	3797.00	148092.00
25-10-2024	Public Toilet	0.00	0.00	51202.00	51202.00	1280.00	49922.00
25-10-2024	Touching Ground	0.00	0.00	248288.00	248288.00	6207.00	242081.00
17-12-2024	Public Toilet	0.00	0.00	98000.00	98000.00	2450.00	95550.00
	TOTAL	42233000.19	1602658.00	1266211.00	45101869.19	2223436.00	42878433.19



(Signature)
Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

(Signature)
Chairman
Nagar Palika Parishad
Lohaghat (Champawat)

NAGAR PALIKA PARISHAD LOHAGHAT ANNEXURES TO BALANCE SHEET

410-30 ROAD & BRIDGES

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	67305898.67	0.00	0.00	67305898.67	3365295.00	63940603.67
07-05-2024	Roads & Pavements	0.00	151055.00	0.00	151055.00	7553.00	143502.00
13-05-2024	Roads & Pavements	0.00	171108.00	0.00	171108.00	8555.00	162553.00
13-05-2024	Roads & Pavements	0.00	124227.00	0.00	124227.00	6211.00	118016.00
23-05-2024	Roads & Pavements	0.00	238943.00	0.00	238943.00	11947.00	226996.00
28-05-2024	Roads & Pavements	0.00	1027283.00	0.00	1027283.00	51364.00	975919.00
28-05-2024	Roads & Pavements	0.00	240072.00	0.00	240072.00	12004.00	228068.00
28-05-2024	Roads & Pavements	0.00	137268.00	0.00	137268.00	6863.00	130405.00
28-05-2024	Roads & Pavements	0.00	246656.00	0.00	246656.00	12333.00	234323.00
28-05-2024	Roads & Pavements	0.00	1056605.00	0.00	1056605.00	52830.00	1003775.00
28-05-2024	Roads & Pavements	0.00	113182.00	0.00	113182.00	5659.00	107523.00
10-06-2024	Roads & Pavements	0.00	127440.00	0.00	127440.00	6372.00	121068.00
27-08-2024	Roads & Pavements	0.00	810816.00	0.00	810816.00	40541.00	770275.00
27-08-2024	Roads & Pavements	0.00	555493.00	0.00	555493.00	27775.00	527718.00
25-10-2024	Roads & Pavements	0.00	0.00	247738.00	247738.00	6193.00	241545.00
25-10-2024	Roads & Pavements	0.00	0.00	248755.00	248755.00	6219.00	242536.00
22-11-2024	Roads & Pavements	0.00	0.00	46585.00	46585.00	1165.00	45420.00
22-11-2024	Roads & Pavements	0.00	0.00	176935.00	176935.00	4423.00	172512.00
27-11-2024	Roads & Pavements	0.00	0.00	175661.00	175661.00	4392.00	171269.00
27-11-2024	Roads & Pavements	0.00	0.00	244794.00	244794.00	6120.00	238674.00
27-11-2024	Roads & Pavements	0.00	0.00	244722.00	244722.00	6118.00	238604.00
27-11-2024	Roads & Pavements	0.00	0.00	242692.00	242692.00	6067.00	236625.00
27-11-2024	Roads & Pavements	0.00	0.00	132604.00	132604.00	3315.00	129289.00
27-11-2024	Roads & Pavements	0.00	0.00	247620.00	247620.00	6191.00	241429.00
27-11-2024	Roads & Pavements	0.00	0.00	246023.00	246023.00	6151.00	239872.00
18-12-2024	Roads & Pavements	0.00	0.00	246173.00	246173.00	6154.00	240019.00
18-12-2024	Roads & Pavements	0.00	0.00	186682.00	186682.00	4667.00	182015.00
28-03-2025	Roads & Pavements	0.00	0.00	245901.00	245901.00	6148.00	239753.00
28-03-2025	Roads & Pavements	0.00	0.00	243651.00	243651.00	6091.00	237560.00
	TOTAL	67305898.67	5000148.00	3176536.00	75482582.67	3694716.00	71787866.67




 Executive Officer
 Nagar Palika Parishad
 Lohaghat (Champawat)


 Chairman
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 Lohaghat (Champawat)

NAGAR PALIKA PARISHAD LOHAGHAT
ANNEXURES TO BALANCE SHEET

410-31 SEWERAGE AND DRAINAGE

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	32063351.46	0.00	0.00	32063351.46	1603168.00	30460183.46
23-05-2024	Sewerage & Drainage	0.00	240110.00	0.00	240110.00	12006.00	228104.00
28-05-2024	Sewerage & Drainage	0.00	226439.00	0.00	226439.00	11322.00	215117.00
25-10-2024	Sewerage & Drainage	0.00	0.00	244144.00	244144.00	6104.00	238040.00
25-10-2024	Sewerage & Drainage	0.00	0.00	198354.00	198354.00	4959.00	193395.00
27-11-2024	Sewerage & Drainage	0.00	0.00	248423.00	248423.00	6211.00	242212.00
27-11-2024	Sewerage & Drainage	0.00	0.00	242865.00	242865.00	6072.00	236793.00
27-11-2024	Sewerage & Drainage	0.00	0.00	237755.00	237755.00	5944.00	231811.00
27-11-2024	Sewerage & Drainage	0.00	0.00	183194.00	183194.00	4580.00	178614.00
27-11-2024	Sewerage & Drainage	0.00	0.00	245128.00	245128.00	6128.00	239000.00
	TOTAL	32063351.46	466549.00	1599863.00	34129763.46	1666494.00	32463269.46



[Signature]
Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

[Signature]
Chairman
Nagar Palika Parishad
Lohaghat (Champawat)

NAGAR PALIKA PARISHAD LOHAGHAT ANNEXURES TO BALANCE SHEET

410-32 PUBLIC LIGHTINGS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	12988269.99	0.00	0.00	12988269.99	1298827.00	11689442.99
01-09-2024	LED Lights	0.00	56050.00	0.00	56050.00	5605.00	50445.00
11-12-2024	LED Lights	0.00	0.00	246000.00	246000.00	12300.00	233700.00
	TOTAL	12988269.99	56050.00	246000.00	13290319.99	1316732.00	11973587.99

410-33 WATERWAYS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	2390712.60	0.00	0.00	2390712.60	239071.00	2151641.60
28-05-2024	PVC Pipe Line	0.00	56949.00	0.00	56949.00	5695.00	51254.00
28-05-2024	PVC Pipe Line	0.00	196273.00	0.00	196273.00	19627.00	176646.00
28-08-2024	PVC Pipe Line	0.00	229602.00	0.00	229602.00	22960.00	206642.00
25-10-2024	PVC Pipe Line	0.00	0.00	176275.00	176275.00	8814.00	167461.00
27-11-2024	PVC Pipe Line	0.00	0.00	238813.00	238813.00	11941.00	226872.00
18-12-2024	PVC Pipe Line	0.00	0.00	245633.00	245633.00	12282.00	233351.00
18-12-2024	PVC Pipe Line	0.00	0.00	235398.00	235398.00	11770.00	223628.00
21-12-2024	PVC Pipe Line	0.00	0.00	23600.00	23600.00	1180.00	22420.00
	TOTAL	2390712.60	482824.00	919719.00	3793255.60	333340.00	3459915.60

410-40 PARKS & PLAYGROUNDS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	6402116.03	0.00	0.00	6402116.03	640212.00	5761904.03
04-07-2024	Parks & Playgrounds	0.00	120000.00	0.00	120000.00	12000.00	108000.00
28-08-2024	Parks & Playgrounds	0.00	245573.00	0.00	245573.00	24557.00	221016.00
	TOTAL	6402116.03	365573.00	0.00	6767689.03	676769.00	6090920.03

410-50 PLANT & MACHINERY

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	1842493.60	0.00	0.00	1842493.60	276374.00	1566119.60
25-11-2024	Septic Tank	0.00	0.00	162000.00	162000.00	12150.00	149850.00
25-11-2024	Septic Tank	0.00	0.00	107801.00	107801.00	8085.00	99716.00
18-11-2024	Nepkin Insulator Machine	0.00	0.00	24850.00	24850.00	1864.00	22986.00
27-11-2024	Generator	0.00	0.00	178937.00	178937.00	13420.00	165517.00
29-11-2024	CC TV Cameras	0.00	0.00	63801.00	63801.00	4785.00	59016.00
20-12-2024	Sewerage Suction Machine	0.00	0.00	2490000.00	2490000.00	186750.00	2303250.00
	TOTAL	1842493.60	0.00	3027389.00	4869882.60	503428.00	4366454.60



Executive Officer
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Chairman
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NAGAR PALIKA PARISHAD LOHAGHAT ANNEXURES TO BALANCE SHEET

410-60 VEHICLES

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	1332365.57	0.00	0.00	1332365.57	199855.00	1132510.57
02-09-2024	Vehicle	0.00	227840.00	0.00	227840.00	34176.00	193664.00
07-09-2024	Vehicle	0.00	1075288.00	0.00	1075288.00	161293.00	913995.00
10-09-2024	Vehicle	0.00	305112.00	0.00	305112.00	45767.00	259345.00
	TOTAL	1332365.57	1608240.00	0.00	2940605.57	441091.00	2499514.57

410-70 OFFICE & OTHER EQUIPMENTS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	605792.78	0.00	0.00	605792.78	70869.00	514923.78
12-04-2024	Printer	0.00	28457.00	0.00	28457.00	4269.00	24188.00
20-05-2024	Office Equipments	0.00	235500.00	0.00	235500.00	35325.00	200175.00
18-01-2025	Computer	0.00	0.00	24066.00	24066.00	1805.00	22261.00
	TOTAL	605792.78	263957.00	24066.00	893815.78	132268.00	761547.78

410-80 FURNITURE & FITTINGS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	868745.35	0.00	0.00	868745.35	86875.00	781870.35
	TOTAL	868745.35	0.00	0.00	868745.35	86875.00	781870.35

410-90 VALUABLE ASSETS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	157810.35	0.00	0.00	157810.35	1578.00	146232.35
	TOTAL	157810.35	0.00	0.00	157810.35	1578.00	146232.35

410-91 HAND PUMPS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	7903222.49	0.00	0.00	7903222.49	790322.00	7112900.49
27-03-2025	Solar Hand Pump	0.00	0.00	1134349.00	1134349.00	56777.00	1077572.00
	TOTAL	7903222.49	0.00	1134349.00	9037571.49	847099.00	8190472.49




 Executive Officer
 Nagar Palika Parishad
 Lohaghat (Champawat)


 Chairman
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 Lohaghat (Champawat)

NAGAR PALIKA PARISHAD LOHAGHAT
ANNEXURES TO BALANCE SHEET

410-92 OTHER FIXED ASSETS (CLEANING EQUIPMENTS)

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	1946412.18	0.00	0.00	1946412.18	194641.00	1751771.18
	TOTAL	1946412.18	0.00	0.00	1946412.18	194641.00	1751771.18



Signature

Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

Signature

Chairman
Nagar Palika Parishad
Lohaghat (Champawat)

NAGAR PALIKA PARISHAD LOHAGHAT
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

[Signature]
Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)


[Signature]
Chairman
Nagar Palika Parishad
Lohaghat (Champawat)



NAGAR PALIKA PARISHAD LOHAGHAT
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	373,798.00	0.00	373,798.00
	More than 5 Years		0.00	
	Sub-Total	373,798.00	0.00	373,798.00
431-91	Less: State Govt. Levies in Property Taxes	0.00	0.00	0.00
	Net Receivable Property Taxes	373,798.00	0.00	373,798.00
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 Receivable Other Taxes	0.00	0.00	0.00
431-20	Receivables for Cess			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-30	Receivables for Fees & User Charges			
	Less than 5 Years	737,522.00	0.00	737,522.00
	More than 5 Years		0.00	
	Sub-Total	737,522.00	0.00	737,522.00
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	1,111,320.00	0.00	1,111,320.00


Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)


Chairman
Nagar Palika Parishad
Lohaghat (Champawat)



NAGAR PALIKA PARISHAD LOHAGHAT
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	8334.00
	<u>Balance With Bank - Municipal Funds</u>	
450-21	Nationalised Banks	1572709.45
450-22	Other Scheduled Banks	0.00
450-23	Scheduled Co-operative Banks	48575.50
450-24	Post Office	0.00
	Sub-Total	1621284.95
	<u>Balance With Bank - Special Funds</u>	
450-41	Nationalised Banks	0.00
450-42	Other Scheduled Banks	0.00
450-43	Scheduled Co-operative Banks	0.00
450-44	Post Office	0.00
	Sub-Total	0.00
	<u>Balance With Bank - Grant Funds</u>	
450-61	Nationalised Banks	1592728.70
450-62	Other Scheduled Banks	17253042.00
450-63	Scheduled Co-operative Banks	1377666.00
450-64	Post Office	0.00
	Sub-Total	34558436.70

[Signature]
Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

[Signature]
Chairman
Nagar Palika Parishad
Lohaghat (Champawat)



NAGAR PALIKA PARISHAD LOHAGHAT
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

[Signature]
Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

[Signature]
Chartered Accountant
Nagar Palika Parishad
Lohaghat (Champawat)



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

Minor Code No.	Particulars	Amount
	Property Tax	565087.00
110-01	Water Tax	0.00
110-02	Sewerage Tax	0.00
110-03	Elementary Education Tax	0.00
110-04	Vehicle Tax	0.00
110-05	Tax on Animals	0.00
110-06	Electricity Tax	0.00
110-07	Professional Tax	0.00
110-08	Advertisement Tax	0.00
110-09	Pilgrimage Tax	0.00
110-10	Octroi & Toll	0.00
110-51	Cess	0.00
110-52	Other Taxes	0.00
110-80		
		565087.00
110-90	Less: Tax Remission & Refund	0.00
	TOTAL	565087.00

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	1470672.00
130-30	Rent from Guest Houses	0.00
130-40	Rent from Lease of Lands	0.00
130-80	Other Rents	267272.00
		1737944.00
130-90	Less: Tax Remission & Refund	0.00
	TOTAL	1737944.00

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


 Executive Officer
 Nagar Palika Parishad
 Lohaghat (Champawat)


 Chairman
 Nagar Palika Parishad
 Lohaghat (Champawat)



NAGAR PALIKA PARISHAD LOHAGHAT
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

Minor Code No.	Particulars	Amount
	Empanelment & Registration Charges	500
140-10	Licensing Fees	177640
140-11	Fees for Grant of Permit	500
140-12	Fees for Certificate & Extract	500
140-13	Development Charges	500
140-14	Regularization Charges	500
140-15	Penalties & Fines	500
140-20	Other Fees	500
140-40	User Charges	374980
140-50	Entry Fees	500
140-60	Service/Administrative Charges	500
140-70	Other Charges	500
140-80	Swachta Charges	88925
	Tehbazari	458925
		1102470.00
140-90	Less: Tax Remission & Refund	0
	TOTAL	1102470.00

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

Minor Code No.	Particulars	Amount
150-10	Sale of Products	0
150-11	Sale of Forms & Publications	0
150-12	Sale of Stores & Spares	0
150-30	Sale of Other Items	121000
150-40	Hire Charges of Vehicle	0
150-41	Hire Charges of Equipments	0
	TOTAL	121000.00

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

Minor Code No.	Particulars	Amount
160-10	Revenue Grants	26255593
160-20	Reimbursement of Expenses	0
160-30	Contributions towards Schemes	0
	Amortization of Capital Contributions & subsidies	12132610
	TOTAL	38388203.00

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

Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

Chairman
Nagar Palika Parishad
Lohaghat (Champawat)



NAGAR PALIKA PARISHAD LOHAGHAT
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

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

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

Minor Code No.	Particulars	Amount
	Interest from Bank Accounts	53671.00
171-10	Interest on Loans & Advances to Employees	0.00
171-20	Interest on Loans to Others	0.00
171-30	Other Interest Income	0.00
171-80	TOTAL	53671.00

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	778713.00
180-80	Miscellaneous Income	0.00
	TOTAL	778713.00

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

Minor Code No.	Particulars	Amount
210-10	Salaries, Wages & Bonus	17733532.00
210-20	Benefits & Allowances	1750928.00
210-30	Pension	2547353.00
210-40	Other Terminal & Retirement Expenses	0.00
	TOTAL	22031813.00

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

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NAGAR PALIKA PARISHAD LOHAGHAT
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

Minor Code No.	Particulars	Amount
	Rent, Rates & Taxes	5000
220-10	Office Maintenances	161176.00
220-11	Communication Expenses	25995.00
220-12	Books & Periodicals	1149.00
220-20	Printing & Stationery	58063.00
220-21	Travelling & Conveyance	35345.00
220-30	Insurance	39687.00
220-40	Audit Fees	5000
220-50	Legal Expenses	5000
220-51	Professional & Other Fees	1163267.00
220-52	Advertisement & Publicity	458927.00
220-60	Membership & Subscription	5000
220-61	Others	5000
220-80	TOTAL	2050229.00

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

Minor Code No.	Particulars	Amount
230-10	Power & Fuel	2569977.00
230-20	Bulk Purchases	5000
230-30	Consumption of Stores	5000
230-40	Hire Charges	5000
230-50	Repiar & Maintenance - Infrastructure Assets	1707206.00
230-51	Repiar & Maintenance - Civic Amenities	5000
230-52	Repiar & Maintenance - Buildings	146852.00
230-53	Repiar & Maintenance - Vehicle	228406.00
230-59	Repiar & Maintenance - Others	315840.00
230-80	Other Operating & Maintenance Expenses	726647.00
	TOTAL	5694928.00


 Executive Officer
 Nagar Palika Parishad
 Lohaghat (Champawat)


 Chairman
 Nagar Palika Parishad
 Lohaghat (Champawat)



NAGAR PALIKA PARISHAD LOHAGHAT
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	46.04
240-80	Other Financial Expenses	0.00
	TOTAL	46.04

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

Minor Code No.	Particulars	Amount
250-10	Election Expenses	0.00
250-20	Own Programme	239220.00
250-30	Share in Programme of Other	0.00
	TOTAL	239220.00

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

Minor Code No.	Particulars	Amount
260-10	Grants	60000.00
260-20	Contributions	0.00
260-30	Subsidies	0.00
	TOTAL	60000.00

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

Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

Chairman
Nagar Palika Parishad
Lohaghat (Champawat)



NAGAR PALIKA PARISHAD LOHAGHAT
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

SCHEDULE IE-17: MISCELLANEOUS EXPENSES (Major Code No. 271)

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

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

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


Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)


Chairman
Nagar Palika Parishad
Lohaghat (Champawat)



NAGAR PALIKA PARISHAD LOHAGHAT
ANNEXURES TO BALANCE SHEET

BANK RECONCILIATION

FINANCIAL YEAR 2024-25

BANK ACCOUNT: ALMORA URBAN CO-OPERATIVE BANK LTD. - A/C 262

BALANCE AS PER LEDGER / CASH BOOK

DR. 139,286.00

Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
-	-	-	-
Total			-

DR. 139,286.00

BANK ACCOUNT: UTTARAKHAND GRAMIN BANK LIMITED - A/C 394

BALANCE AS PER LEDGER / CASH BOOK

DR. 232,463.00

Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
-	-	-	-
Total			-

DR. 232,463.00

BANK ACCOUNT: PUNJAB NATIONAL BANK (SBM) - A/C 420

BALANCE AS PER LEDGER / CASH BOOK

DR. 919.50

Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
-	-	-	-
Total			-

DR. 919.50

BANK ACCOUNT: PUNJAB NATIONAL BANK (SBM HOLDING) - A/C 2127

BALANCE AS PER LEDGER / CASH BOOK

DR. 546.00

Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
-	-	-	-
Total			-

DR. 546.00

Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

Chairman
Nagar Palika Parishad
Lohaghat (Champawat)



NAGAR PALIKA PARISHAD LOHAGHAT
ANNEXURES TO BALANCE SHEET

BANK ACCOUNT: NAINITAL BANK LIMITED - A/C 462

BALANCE AS PER LEDGER / CASH BOOK

DR. 1,572,709.45

Add: Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
-	-	-	-
Total			-

DR. 1,572,709.45

BANK ACCOUNT: PITHORAGARH ZILA SAHAKARI BANK LIMITED - A/C 788

BALANCE AS PER LEDGER / CASH BOOK

DR. 48,575.50

Add: Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
-	-	-	-
Total			-

DR. 48,575.50

BANK ACCOUNT: PUNJAB NATIONAL BANK (NULM) - A/C 402

BALANCE AS PER LEDGER / CASH BOOK

DR. 18,511.00

Add: Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
-	-	-	-
Total			-

DR. 18,511.00

RA
Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

(Signature)
Chairman
Nagar Palika Parishad
Lohaghat (Champawat)



NAGAR PALIKA PARISHAD LOHAGHAT
ANNEXURES TO BALANCE SHEET

BANK ACCOUNT: PUNJAB NATIONAL BANK (AWASTHAPANA & OTHER GRANT) -
A/C 953

BALANCE AS PER LEDGER / CASH BOOK

DR. 3,163,918.94

Add: Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
-	-	-	-
Total			-

DR. 3,163,918.94

BANK ACCOUNT: STATE BANK OF INDIA (TAXI STAND GRANT) - A/C 419

BALANCE AS PER LEDGER / CASH BOOK

DR. 12,372,084.26

Add: Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
-	-	-	-
Total			-

DR. 12,372,084.26

BANK ACCOUNT: UTTARAKHAND GRAMIN BANK LIMITED - 15TH FINANCE

BALANCE AS PER LEDGER / CASH BOOK

DR. 1,377,666.00

Add: Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
-	-	-	-
Total			-

DR. 1,377,666.00

[Signature]
Executive Officer
Nagar Palika Parishad
Lohaghat (Champawat)

[Signature]
Chairman
Nagar Palika Parishad
Lohaghat (Champawat)



SCHEDULE B-21

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

1. National Municipal Accounting Manual

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

2. Municipal Fund (Schedule B-1)

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

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

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

4. Grants & Contributions (Schedule B-4)

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

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

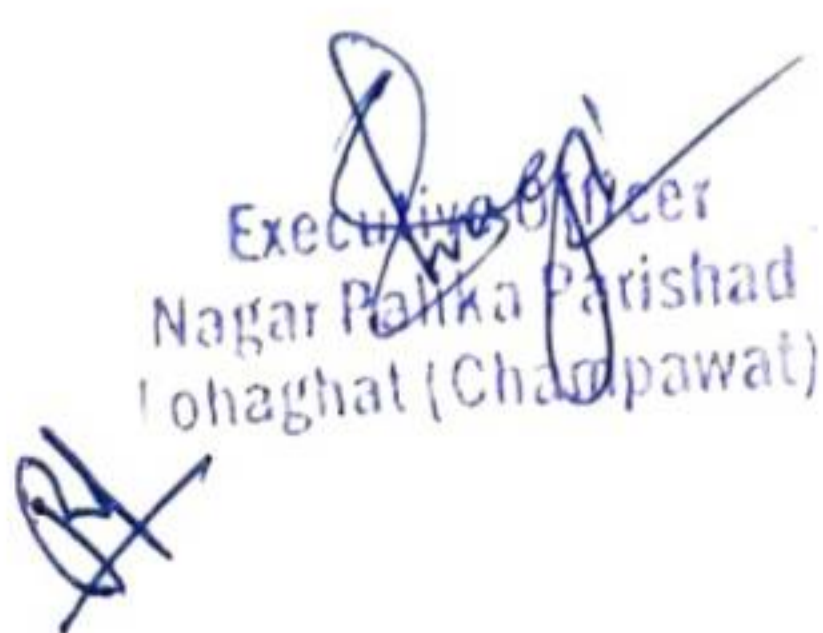
Fixed Asset are taken in the Balance Sheet on Written down value Method.

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

There is no specific investment held by Nagar Palika Parishad Lohaghat during the Year ended 31.03.2025.

7. Receivable Income (Schedule B-15)

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


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

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

9. Tax Revenue (Schedule IE-1)

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

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

This schedule contains income of the Nagar Palika Parishad Lohaghat from rent from Municipal property. We have gathered information regarding demand raised during the year by Nagar Palika Parishad Lohaghat for whole year and accounted it on accrual basis.

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

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

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


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

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.


Executive Officer
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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 Palika Parishad Lohaghat. Accrual of the salary expense has been taken from the salary bills/sheets maintained by the ULB.

17. Administrative Expenses (Schedule IE-11)

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


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Lohaghat (Champawat)



DISCLAIMER:

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


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