
ANNUAL ACCOUNTS

Financial Year 2024-25

NAGAR PALIKA PARISHAD KHATIMA

Registered Office

Main Market, Khatima
Uttarakhand

Executive Officer
Account Officer

Mrs. Priyanka Singh
Mr. Rampal

Auditors



ACG & CO.

Chartered Accountants

CA. Anuj Arora

CA. Deepanshu Agarwal

Head Office

Court Road, Jaspur Khurd,
Near Naman Sweets, Kashipur,
Uttarakhand -244713

Branch Offices

New Delhi, Noida, Panipat, Palampur

Contact Number

Ph. 05947-261181, 8800806692, 9837232949

E- Mail Id

office@acgco.in , accounts@acgco.in

Website

www.acgco.in

**ACG & Co.**

Chartered Accountants

Reg. Off. Court Road, Jaspur Khurd,
Nr Naman Sweets, Kashipur, Uttarakhand- 244713
M: 8800806692 / 9837232949 / 9953642443
GSTIN: 05ABQFA7327R1ZP PAN : ABQFA7327R
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Website : www.acgco.in

CHARTERED ACCOUNTANT REPORT

To
The Executive Officer
Nagar Palika Parishad Khatima
District- Udham Singh Nagar

Report on the Financial Statements

We have audited the accompanying financial statements of Nagar Palika Parishad Khatima 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 controls 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 auditor's 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.

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 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: 12.03.2026

FOR ACG & CO
CHARTERED ACCOUNTANTS



CA. Anuj Atora
Partner

NAGAR PALIKA PARISHAD, KHATIMA
DISTT. Udham Singh Nagar, UTTARAKHAND

Balance Sheet As On 31/03/2025

LIABILITIES

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
RESERVE & SURPLUS			
310	Municipal Fund	Sch B-1	35106330.04
311	Earmarked Funds	Sch B-2	9246884.10
312	Reserve	Sch B-3	336706339.54
	Total Reserve & Surplus		381059553.68
320	Grants & Contributions for Specific purpose	Sch B-4	146930839.26
	LOANS		146930839.26
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	1876214.00
341	Deposits for Work	Sch B-8	0.00
350	Other Liabilities	Sch B-9	0.00
360	Provisions	Sch B-10	0.00
	Total Current Liabilities & Provisions		1876214.00
	TOTAL LIABILITIES		529866606.94

ASSETS

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
FIXED ASSETS			
410	Fixed Assets - Gross Block	Sch B-11	369714696.50
	Less: Depreciation		26479778.09
	Fixed Assets - Net Block		343234918.41
412	Capital Work in Progress		0.00
	Total Fixed Assets		343234918.41
INVESTMENTS			
420	Investments - General Funds	Sch B-12	572309.00
421	Investments - Other Funds	Sch B-13	0.00
	Total Investments		572309.00
CURRENT ASSETS, LOANS AND ADVANCES			
430	Stock-in-hand (Inventories)	Sch B-14	0.00
431	Sundry Debtors (Receivables) - Gross Amount	Sch B-15	7795368.13
432	Less: Accumalated Provisions Outstanding		0.00
	Net Amount Outstanding		7795368.13
440	Prepaid Expenses	Sch B-16	0.00
450	Cash and Bank Balances	Sch B-17	178264011.27
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		186059379.40
470	Other Assets	Sch B-19	0.00
480	Miscellaneous Expenditure to be Written Off	Sch B-20	0.00
	TOTAL ASSETS		529866606.81

Date : 12.03.2026

Place : Kashipur

For ACG & CO.
Chartered Accountants
FRN: 028477N
Partner
FRN: 024877N

अध्यक्ष
नगरपालिका परिषद् खटीमा
(ऊधम सिंह नगर)

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नगरपालिका परिषद् खटीमा
(ऊधम सिंह नगर)

NAGAR PALIKA PARISHAD, KHATIMA
INCOME & EXPENDITURE STATEMENT

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	1177012.00
120	Assigned Revenue and Compensation	Sch IE-2	0.00
130	Rental Income from Municipal Properties	Sch IE-3	1777298.04
140	Fees & User Charges	Sch IE-4	1691268.00
150	Sale & Hire Charges	Sch IE-5	0.00
160	Revenue Grants, Contibution & Subsidies	Sch IE-6	123865916.09
170	Income from Investments	Sch IE-7	0.00
171	Interest Income	Sch IE-8	1575615.00
180	Other Income	Sch IE-9	1258602.00
TOTAL INCOME (A)			131,345,711.13
210	Establishment Expenses	Sch IE-10	48510344.00
220	Administrative Expenses	Sch IE-11	1862548.00
230	Operation & Maintenance Expenses	Sch IE-12	51405958.00
240	Interest & Finance Expenses	Sch IE-13	71223.42
250	Programme Expenses	Sch IE-14	195528.00
260	Revenue Grants, Contibution & Subsidies	Sch IE-15	14341758.00
270	Provisions & Write Off	Sch IE-16	0.00
271	Miscellaneous Expenses	Sch IE-17	0.00
272	Depreciation		26479778.09
TOTAL EXPENDITURE (B)			142,867,137.51
	Gross Surplus/(Deficit) of Income over Expenditure beofre Prior Period Items	(A-B)	-11521426.38
280	Add: Prior Period Items	Sch IE-18	0.00
	Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items		-11521426.38
290	Less: Transfer to Reserve Fund		0.00
NET BALANCE BEING SURPLUS/(DEFICIT) CARRIED			-11,521,426.38

Date : 12.03.2026

Place : Kashipur

For ACG & CO.
Chartered Accountants





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NAGAR PALIKA PARISHAD, KHATIMA

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	-11521426.38
b. Add: Non Cash Items Debited in Income & Expenditure A/c Depreciation	26479778.09
Add: Non Operating Items Debited in Income & Expenditure A/c	0.00
Less: Non Operating Items Credited in Income & Expenditure A/c	
Rental Income	-1777298.04
Sale of Stores & Spares	-1691268.00
Interest Income	-1575615.00
Misc. Income	-164963.00
c. Adjusted Income over Expenditure beofre changes in Current Assets and Current Liabilities and Extraordinary Items	9749207.67
d. Changes in Current Assets and Current Liabilities	-1079700.00
Less: Decrease in Liabilities	0.00
Less: Decrease in Receivables	0.00
Add: Increase in Receivables	0.00
Cash Generated From Operations	8669507.67
--Less: Income Tax paid	0.00
Net Cash Flow From Operation Activities (A)	8669507.67
B. Cash Flow From Investing Activities :	-150669104.00
a. Less: Purchase of Fixed Assets	1777298.04
b. Add: Rental Income	1575615.00
c. Add: Interst Income	164963.00
d. Add: Misc. Income	0.00
e. Less: Increase in Genral Fund Investments	1691268.00
f. Add: Sale of Stores & Spares	0.00
Net Cash Flow From Operation Activities (B)	-145459959.96
C. Cash Flow From Financing Activities :	28018220.00
a. Add: Grant Utilised for Specific Purpose	108772232.29
b. Add: Capital Changes	0.00
Net Cash Flow From Operation Activities (C)	136790452.29
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	0.00
Add: Opening Balance of Cash & Cash Equivalents	178264011.27
Closing Balance of Cash & Cash Equivalents	178264011.27
Components of Cash & Cash Equivalents	0.00
--Cash in Hand	178264011.27
--Balance with Scheduled Banks	0.00
Cash & Bank Balance	178264011.27



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(ऊधम सिंह नगर)

NAGAR PALIKA PARISHAD KHATIMA, UTTARAKHAND

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 the applicable Accounting Standards prescribed and the provisions.
- b) A number of estimates and assumptions are used by the management for preparation of the financial statements, which are based on account 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 hereunder:

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.

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.

v) **PUBLIC LIGHTING SYSTEM**

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

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

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

vii) **FURNITURE & FIXTURES**

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

viii) **VEHICLES**

In cases where cost and date of acquisition are available, depreciated value as on 31.03.2024 (calculated on the basis of 15 % depreciation on WDV method) has been taken.

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

4. **Amortization:**

a) The depreciation has been charged on written down value method on cost as for the Opening Balance Sheet as on 01.04.2024 at the given below rates-

S. No.	Assets	Rate of Depreciation
1	Building	5.00%
2	Road & Bridges	5.00%

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3	Sewerage & Drainage	5.00%
4	Water Ways	5.00%
5.	Plant & Machinery	10.00%
6	Statues Art & Antiques	5.00%
7	Public Lightings	15.00%
8	Park and Ground	15.00%
9	Common Hall	5.00%
10	Vehicles	15.00%
11	Office & Other Equipment's	10.00%
12	Furniture & Fittings	10.00%
13	Fittings and Electrical Appliances	10.00%
14	Dustbin	5.00%
15	Public toilet	5.00%

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:

a) The Different between the Total Assets and Total Liabilities Has been taken a Municipal General Fund.

b) The Various Quantitative & cost details with regards to Fixed Assets & Stock in hand have been taken as provided & made available by concerned departments of Urban Local Bodies.

c) The Balances as on 31 .03 .2025 as per the Cash Book, Bank Statements & PLA have taken as Closing Balances with Banks & PLA.

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**NAGAR PALIKA PARISHAD KHATIMA
SCHEDULES 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	20190389.41	0.00	20190389.41	375154.02	19815235.39
310-90	Excess of Income Over Expenditure	26812521.03	-11521426.38	15291094.65	0.00	15291094.65
	TOTAL	47002910.44	-11521426.38	35481484.06	375154.02	35106330.04

Note: The Closing Balance of Bank taken in Balance Sheet 2022-23 is not correct and due to it the same has been carried forward in FY 2023-24 and 2024-25. We for the fair presentation of the figures taken the actual balance of bank as on 01.04.2024 and the difference occurred due to this has been deducted from the Municipal Fund. The same has been discussed with the Executive Officer and the Account Department as well.

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	9246884.10	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	9246884.10	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					
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	9246884.10	0.00
GRANT TOTAL OF ALL EARMARKED FUNDS					9246884.10

SCHEDULE B-3: RESERVES (Major Code No. 312)

Minor Code No.	Particulars	Opening Balance	Additions	Total	Deductions	Closing Balance
		218854335.50	144331782.13	363186117.63	26479778.09	336706339.54
312-10	Capital Contribution	0.00	0.00	0.00	0.00	0.00
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	218854335.50	144331782.13	363186117.63	26479778.09	336706339.54



ACG CO., CHARTERED ACCOUNTANTS, COURT ROAD, JASPUR KHURD, KASHIPUR-244713 (Cont: 8800806692, 9837232949)


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

Particulars	Grants from Central Government							Other	
	15th Vitya Ayog (Tied)	15th Vitya Ayog (Un-tied)	PM Swaynidhi	HFA	NULM	PM Awas	Swachh Bharat Mission	State Govt Development Fund	Vidayak Nidhi
(a) Opening Balance	60631127.13	0.00	342000.00	8101758.00	65283.00	59724.00	10439424.00	845637.00	16379276.00
(b) Additions to the Special Funds									
Grants Received during the year	33954700.00	10450140.13	80000.00	0.00	0.00	0.00	100000.00	0.00	0.00
Interest/Dividend Earned on Grants Investments	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	33954700.00	10450140.13	80000.00	0.00	0.00	0.00	100000.00	0.00	0.00
Total (a+b)	94585827.13	10450140.13	422000.00	8101758.00	65283.00	59724.00	10539424.00	845637.00	16379276.00
(c) Payments out of Funds									
i) Capital Expenditure on Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	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	0.00
ii) Revenue Expenditure on Salary, Wages etc.	60631127.00	0.00	0.00	8101758.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	60631127.00	0.00	0.00	8101758.00	0.00	0.00	0.00	0.00	0.00
iii) Other Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	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	0.00
Total (c)	60631127.00	0.00	0.00	8101758.00	0.00	0.00	0.00	0.00	0.00
Net Balance at the End of the Year (a+b-c)	33954700.13	10450140.13	422000.00	0.00	65283.00	59724.00	10539424.00	845637.00	16379276.00
GRANT TOTAL OF GRANTS & CONTRIBUTIONS FOR SPECIFIC PURPOSE									146930839.26



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NAGAR PALIKA PARISHAD KHATIMA
SCHEDULE TO BALANCE SHEET

SCHEDULE B-4: GRANTS, CONTRIBUTION FC

Particulars	Grants from State Government										Open GYM
	Rajya Viya Ayog	Nala Nirman	CM Grant	Solid Waste management	Swasthya Arohan	Awashtapna Nidhi	Awashtapna DM	Uttarakhand Payjal Nigam Ltd	Partioshit Yojna		
(a) Opening Balance	3745222.00	2709193.00	14195200.00	50000.00	120000.00	14703.00	423657.00	0.00	787475.00		2940.00
(b) Additions to the Special Funds											
Grants Received during the year	224382000.00	0.00	0.00	0.00	35000.00	0.00	0.00	5469000.00	18000.00		0.00
Interest/Dividend Earned on Grants Investments	0.00	0.00	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		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		0.00
Other Additions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total (b)	224382000.00	0.00	0.00	0.00	35000.00	0.00	0.00	5469000.00	18000.00		0.00
Total (a+b)	22812722.00	2709193.00	14195200.00	50000.00	155000.00	14703.00	423657.00	5469000.00	805475.00		2940.00
(c) Payments out of Funds											
i) Capital Expenditure on Fixed Assets	94613355.00	0.00	0.00								
Other											
Sub-Total	94613355.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
ii) Revenue Expenditure on Salary, Wages etc.	82199905.00	0.00	0.00		137000.00				787475.00		
Other											
Sub-Total	82199905.00	0.00	0.00	0.00	137000.00	0.00	0.00	0.00	787475.00		0.00
iii) Other Expenditure	0.00	0.00	0.00								
Loss on Disposal of Grant Investments	0.00	0.00	0.00								
Diminution in Value of Grant Investments	0.00	0.00	0.00								
Grant Refunded	0.00	0.00	0.00								
Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total (c)	176813260.00	0.00	0.00	0.00	137000.00	0.00	0.00	0.00	787475.00		0.00
Net Balance at the End of the Year (a+b-c)	51313962.00	2709193.00	14195200.00	50000.00	18000.00	14703.00	423657.00	5469000.00	18000.00		2940.00
GRANT TOTAL OF GRANTS & CONTRIBUTIONS FOR SPECIFIC PURPOSE											



ACG CO. CHARTERED ACCOUNTANTS, COURT ROAD, JASPUR KHURD, KASHIPUR-244713 (Cont : 8800806692, 9837232949)

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अधिसारी अधिकारी नगरपालिका परिषद् खटीमा
नगरपालिका परिषद् खटीमा (ऊधम सिंह नगर)
(ऊधम सिंह नगर)

NAGAR PALIKA PARISHAD KHATIMA
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	1,876,214
340-20	Deposits - Revenue	0.00
340-30	From Staff	0.00
340-80	From Others	0.00
TOTAL		1876214.00



ACG CO. CHARTERED ACCOUNTANTS, COURT ROAD, JASPUR KHURD, KASHIPUR-244713 (Cont : 8800806692, 9837232949)

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अधिसारी अधिकारी नगरपालिका परिषद् खटीमा
नगर पालिका परिषद् खटीमा (ऊधम सिंह नगरी)

NAGAR PALIKA PARISHAD KHATIMA
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	0.00
350-12	Interest Accrued 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		0.00

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



ACG CO. CHARTERED ACCOUNTANTS, COURT ROAD, JASPUR KHURD, KASHIPUR-244713 (Cont : 8800806692, 9837232949)

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(ऊधम सिंह नगर)

**NAGAR PALIKA PARISHAD KHATIMA
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	5.00	0.00	0.00	5.00	0.00	5.00
410-20	Buildings	5731119.15	0.00	0.00	5731119.15	286555.96	5444563.19
410-30	Roads & Bridges	93395372.83	21404805.00	28707240.00	143507417.83	6457689.89	137049727.93
410-40	Sewerage and Drainage	22778172.43	4584097.00	2575135.00	29937404.43	1432491.85	28504912.58
410-60	Plant & Machinery (CWIP)	20576864.65	1832142.00	10563193.00	32972199.65	2769060.32	30203139.34
410-80	Public Lighting	65244921.65	4052500.00	41522748.00	110820169.65	13508819.35	97311350.30
410-90	Park and Ground	0.00	247800.00	0.00	247800.00	37170.00	210630.00
410-120	Office & Other Equipments	783742.70	6795002.00	23204826.00	30783570.70	1918115.77	28865454.93
410-130	Furniture & Fittings	552950.10	0.00	291599.00	844549.10	69874.96	774674.14
410-150	Other Fixed Assets	9982444.00	4841589.00	46428.00	14870461.00	0.00	14870461.00
	TOTAL	219045592.50	43757935.00	106911169.00	369714696.50	26479778.09	343234918.41



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NAGAR PALIKA PARISHAD KHATIMA
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	572309.00
420-80	Other Investments	0.00	0.00	572309.00
	TOTAL	0.00	0.00	572309.00

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



ACG CO. CHARTERED ACCOUNTANTS, COURT ROAD, JASPUR KHURD, KASHIPUR-244713 (Cont : 8800806692, 9837232949)

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नगर पालिका परिषद खटीमा

(Signature)
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(नक्षत्र सिंह नगर)

NAGAR PALIKA PARISHAD KHATIMA
SCHEDULE TO BALANCE SHEET

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

Minor Code No.	Particulars	Gross Amount	Accumulated Provision Against Debtors	Net Amount
431-10	Receivables for Property Taxes			
	Less than 5 Years	2155810.00	0.00	2155810.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	2155810.00	0.00	2155810.00
431-91	Less: State Govt. Levies in Property Taxes	0.00	0.00	0.00
	Net Recoverable Property Taxes	2155810.00	0.00	2155810.00
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 Recoverable 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	3759418.00	0.00	3759418.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	3759418.00	0.00	3759418.00
431-40	Receivables from Other Sources			
	Less than 5 Years	1880140.13	0.00	1880140.13
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	1880140.13	0.00	1880140.13
431-50	Receivables from Government	0.00	0.00	0.00
	TOTAL	7795368.13	0.00	7795368.13



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ACG CO. CHARTERED ACCOUNTANTS, COURT ROAD, JASPUR KHURD, KASHIPUR-244713 (Cont : 8800806692, 9837232949)

(जयन सिंह नगर)

(ऊधम सिंह नगर)

NAGAR PALIKA PARISHAD KHATIMA
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	0.00
450-22	Other Scheduled Banks	0.00
450-23	Scheduled Co-operative Banks	0.00
450-24	Post Office	0.00
	Sub-Total	0.00
	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	78457593.14
450-62	Other Scheduled Banks	99806418.13
450-63	Scheduled Co-operative Banks	0.00
450-64	Post Office	0.00
	Sub-Total	178264011.27
	TOTAL	178264011.27



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ACG CO. CHARTERED ACCOUNTANTS, COURT ROAD, JASPUR KHURD, KASHIPUR-244713 (Cont : 8800806692, 9837232949)

NAGAR PALIKA PARISHAD KHATIMA
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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ACG CO. CHARTERED ACCOUNTANTS, COURT ROAD, JASPUR KHURD, KASHIPUR-244713 (Cont : 8800806692, 9837232949)
(ऊधम सिंह नगर)

NAGAR PALIKA PARISHAD KHATIMA
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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

Minor Code No.	Particulars	Amount
110-01	Property Tax	1177012.00
110-02	Water Tax	0.00
110-03	Sewerage Tax	0.00
110-04	Elementary Education Tax	0.00
110-05	Vehicle Tax	0.00
110-06	Tax on Animals	0.00
110-07	Electricity Tax	0.00
110-08	Professional Tax	0.00
110-09	Advertisement Tax	0.00
110-10	Pilgrimage Tax	0.00
110-51	Octroi & Toll	0.00
110-52	Cess	0.00
110-80	Other Taxes	0.00
		1177012.00
110-90	Less: Tax Remission & Refund	0.00
	TOTAL	1177012.00

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	151886.04
130-20	Rent from Office Buildings	1575412.00
130-30	Rent from Guest Houses	0.00
130-40	Rent from Lease of Lands	50000.00
130-80	Other Rents	0.00
		1777298.04
130-90	Less: Tax Remission & Refund	0.00
	TOTAL	1777298.04



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ACG CO. CHARTERED ACCOUNTANTS COURT ROAD, JASPUR, KHURD, KASHIPUR-244713 Cont : 8800806692, 9837232949

(जयन सिंह नगर)

NAGAR PALIKA PARISHAD KHATIMA
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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

Minor Code No.	Particulars	Amount
140-10	Empanelment & Registration Charges	0.00
140-11	Licensing Fees	645768.00
140-12	Fees for Grant of Permit	0.00
140-13	Fees for Certificate & Extract	0.00
140-14	Development Charges	0.00
140-15	Regularization Charges	0.00
140-20	Penalties & Fines	0.00
140-40	Other Fees	3000.00
140-50	User Charges	1042500.00
140-60	Entry Fees	0.00
140-70	Service/Administrative Charges	0.00
140-80	Other Charges	0.00
		1691268.00
140-90	<u>Less:</u> Tax Remission & Refund	0.00
	TOTAL	1691268.00

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 & Scrap	0.00
150-30	Sale of Other Items	0.00
150-40	Hire Charges of Vehicle	0.00
150-41	Hire Charges of Equipments	0.00
	TOTAL	0.00

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

Minor Code No.	Particulars	Amount
		97386138.00
160-10	Revenue Grants	0.00
160-20	Reimbursement of Expenses	0.00
160-30	Contributions towards Schemes	26479778.09
	Depreciation	
	TOTAL	123865916.09



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आधिसारी अधिकारी नगरपालिका परिषद् खटीमा

नगरपालिका परिषद् खटीमा, नगरपालिका, खटीमा, काठमाडौं-२५५११३ (फोन: ९७७९८८००६६९२, ९८३७२३२९४९)

ACG CO. CHARTERED ACCOUNTANTS, COURT ROAD, JASOURA, KATHMANDU

(जयन सिंह नगर)

NAGAR PALIKA PARISHAD KHATIMA
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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	1575615.00
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		1575615.00

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	1258602.00
180-80	Miscellaneous Income	1258602.00
TOTAL		1258602.00

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

Minor Code No.	Particulars	Amount
210-10	Salaries, Wages & Bonus	27313480.00
210-20	Benefits & Allowances	2183939.00
210-30	Pension	19012925.00
210-40	Other Terminal & Retirement Expenses	0.00
TOTAL		48510344.00



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NAGAR PALIKA PARISHAD KHATIMA
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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

Minor Code No.	Particulars	Amount
220-10	Rent, Rates & Taxes	60000.00
220-11	Office Maintenances	500552.00
220-12	Communication Expenses	9482.00
220-20	Books & Periodicals	0.00
220-21	Printing & Stationery	50507.00
220-30	Travelling & Conveyance	0.00
220-40	Insurance	23270.00
220-50	Audit Fees	0.00
220-51	Legal Expenses	0.00
220-52	Professional & Other Fees	230000.00
220-60	Advertisement & Publicity	594206.00
220-61	Membership & Subscription	0.00
220-80	Others	394531.00
TOTAL		1862548.00

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

Minor Code No.	Particulars	Amount
230-10	Power & Fuel	0.00
230-20	Bulk Purchases	0.00
230-30	Consumption of Stores	0.00
230-40	Hire Charges	0.00
230-50	Repair & Maintenance - Infrastructure Assets	0.00
230-51	Repair & Maintenance - Civic Amenities	0.00
230-52	Repair & Maintenance - Buildings	0.00
230-53	Repair & Maintenance - Vehicle	2204928.00
230-59	Repair & Maintenance - Others	33645126.00
230-80	Other Operating & Maintenance Expenses	51405958.00
TOTAL		15555904.00

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	71223.42
240-70	Bank Charges	0.00
240-80	Other Financial Expenses	71223.42
TOTAL		71223.42

ACG CO. CHARTERED ACCOUNTANTS, COURT ROAD, JASPUR KHURD, KASHIPUR-244713 (Cont : 8800806692/880082949)

अध्यक्ष
नगरपालिका परिषद खटिमा
(ऊधम सिंह नगर)

अविशारी अधिकारी
नगरपालिका परिषद खटिमा

NAGAR PALIKA PARISHAD KHATIMA
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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

Minor Code No.	Particulars	Amount
250-10	Election Expenses	148728.00
250-20	Own Programme	46800.00
250-30	Share in Programme of Other	0.00
TOTAL		195528.00

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

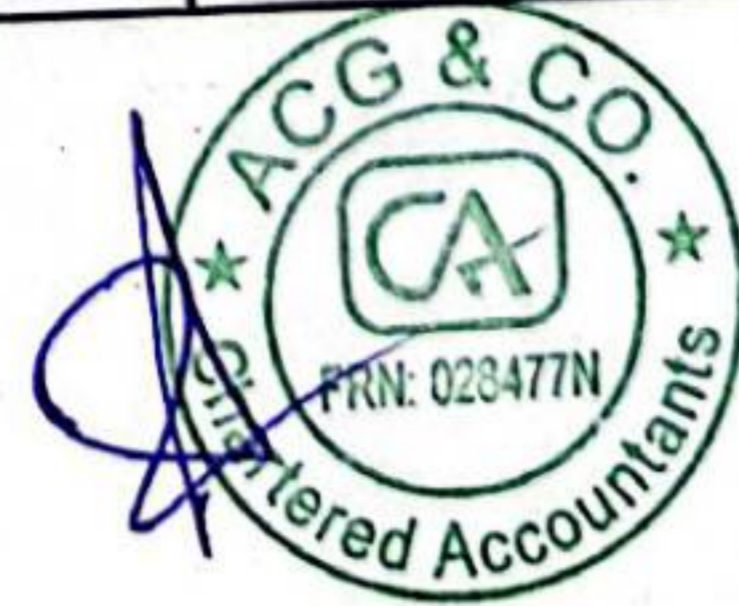
Minor Code No.	Particulars	Amount
260-10	Grants	14341758.00
260-20	Contributions	0.00
260-30	Subsidies	0.00
TOTAL		14341758.00

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

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



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नगरपालिका परिषद खटीना

अधिसारी अधिकारी


ACG CO. CHARTERED ACCOUNTANTS COURT ROAD, JASPUR KHURD, KANPUR-208008 (उत्तर प्रदेश) 8800806692, 9837232949
(कथम सिंह नगर)

NAGAR PALIKA PARISHAD KHATIMA
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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

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




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SCHEDULE B-21

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

1. National Municipal Accounting Manual

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

2. Municipal Fund (Schedule B-1)

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

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

During the course of compilation it was gathered that Nagar Palika Parishad Khatima 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 Palika Parishad Khatima 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.

9. Tax Revenue (Schedule IE-1)

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

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

This schedule contains income of the Nagar Palika Parishad Khatima 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 Khatima.

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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 Palika Parishad Khatima. 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 Khatima.



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नगर पालिका परिषद् खटीमा
(कधम सिंह नगर)

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



(Signature)

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बधिरासी अधिकारी नगरपालिका परिषद् खटीमा
नगर पालिका परिषद् खटीमा (ऊधम सिं: नगर)
(ऊधम सिंह नगर)