

ACG & Co.

Chartered Accountants

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

CHARTERED ACCOUNTANT'S REPORT

To
The Municipal Commissioner,
Nagar Nigam Kashipur
District- Udham Singh Nagar

Report on the Financial Statements

We have audited the accompanying financial statements of **Nagar Nigam Kashipur** which comprise the Balance Sheet as at March 31, 2025 and Income and Expenditure Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the ULB in accordance with the Uttarakhand Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditors consider internal control relevant to the ULB's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ULB's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Corporate Off.: 407, 4th Floor, Indra Prakash Building, Barakhambha Road, Connaught Place, New Delhi - 110001

PRESENCE AT : UTTARAKHAND | UTTAR PRADESH | HARYANA | NEW DELHI | HIMACHAL PRADESH

In our opinion and to the best of our information and according to the explanations given to us and read with Schedule 33 of the report, the financial statements give a true and fair view in conformity with the Uttarakhand Municipal Accounts Manual:

- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at **March 31 2025** and
- b) In the case of the Income and Expenditure Account, of the surplus/ deficit for the year ended on that date

We further report that:

- a) we have obtained all the information and explanations which is to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) We are taking the opening balances from 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: 08.11.2025

FOR ACG & Co.
CHARTERED ACCOUNTANTS




Anuj Arora
Partner
FRN: 028477N

**NAGAR NIGAM KASHIPUR
DISTT. UDHAM SINGH NAGAR**

BALANCE SHEET AS ON 31/03/2025

LIABILITIES

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
	RESERVE & SURPLUS		
310	Municipal Fund	132081583.50	
311	Earmarked Funds	0.00	
312	Reserve	571971887.47	
	Total Reserve & Surplus		704053470.97
320	Grants & Contributions for Specific purpose	470879919.56	470879919.56
	LOANS		
330	Secured Loans	0.00	
331	Unsecured Loans	0.00	
	Total Loans		0.00
	CURRENT LIABILITIES & PROVISIONS		
340	Deposits Received	0.00	
341	Deposits for Work	0.00	
350	Other Liabilities	22325500.00	
360	Provisions	0.00	
	Total Current Liabilities & Provisions		22325500.00
	TOTAL LIABILITIES		1197258890.53

ASSETS

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
	FIXED ASSETS		
410	Fixed Assets - Gross Block	612361657.97	
	Less: Depreciation	32099090.00	
	Fixed Assets - Net Block	580262567.97	
412	Capital Work in Progress	0.00	
	Total Fixed Assets		580262567.97
	INVESTMENTS		
420	Investments - General Funds	0.00	
421	Investments - Other Funds	0.00	
	Total Investments		0.00
	CURRENT ASSETS, LOANS AND ADVANCES		
430	Stock-in-hand (Inventories)	7343758.00	
431	Sundry Debtors (Receivables) - Gross Amount	29187664.27	
432	Less: Accumalated Provisions Otstanding	0.00	
	Net Amount Outstanding	29187664.27	
440	Prepaid Expenses	0.00	
450	Cash and Bank Balances	573947325.29	
460	Loans, Advances and Deposits	6517575.00	
461	Less: Accumalated Provisions Otstanding	0.00	
	Net Amount Outstanding	0.00	
	Total Current Assets, Loans & Advances		616996322.56
470	Other Assets	Sch B-19	0.00
480	Miscellaneous Expenditure to be Written Off	Sch B-20	0.00
	TOTAL ASSETS		1197258890.53

Date : 08.11.2025
Place : Kashipur

Shivendra Singh Srnaayak
लेखाकार
नगर निगम, काशीपुर

For ACG & CO.
Chartered Accountants

CA Anuj Arora
Partner
FRN: 024877N

नगर निगम आयुक्त
नगर निगम, काशीपुर

NAGAR NIGAM KASHIPUR INCOME & EXPENDITURE STATEMENT

INCOME & EXPENDITURE STATEMENT FOR THE PERIOD FROM 01/04/2024 to 31/03/2025

CODE NO.	HEADS OF ACCOUNT	AMOUNT
110	Tax Revenue	30,000,000.00
120	Assigned Revenue and Compensation	0.00
130	Rental Income from Municipal Properties	22,409,959.00
140	Fees & User Charges	55,342,035.33
150	Sale & Hire Charges	2,418,910.00
160	Revenue Grants, Contribution & Subsidies	393,574,019.78
170	Income from Investments	0.00
171	Interest Income	3,001,793.00
180	Other Income	360,144.27
TOTAL INCOME (A)		507,106,861.38
210	Establishment Expenses	277,782,037.00
220	Administrative Expenses	6,943,710.00
230	Operation & Maintenance Expenses	65,643,445.00
240	Interest & Finance Expenses	6,454.63
250	Programme Expenses	951,150.00
260	Revenue Grants, Contribution & Subsidies	54,186,178.00
270	Provisions & Write Off	0.00
271	Miscellaneous Expenses	0.00
272	Depreciation	32,099,090.00
TOTAL EXPENDITURE (B)		437,612,064.63
	Gross Surplus/(Deficit) of Income over Expenditure before Prior Period Items	(A-B)
280	Add: Prior Period Items	69,494,796.75
	Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items	0.00
290	Less: Transfer to Reserve Fund	69,494,796.75
NET BALANCE BEING SURPLUS/(DEFICIT) CARRIED		69,494,796.75

Date : 08.11.2025
Place : Kashipur


शिवेन्द्र सिंह खन्नायत
लेखाकार
नगर निगम, काशीपुर

For ACG & CO.
Chartered Accountants

CA Anuj Arora
Partner
FRN: 024877N




सहायक नगर आयुक्त
नगर निगम, काशीपुर

NAGAR NIGAM KASHIPUR

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	69,494,796.75
b. Add: Non Cash Items Debited In Income & Expenditure A/c	32,099,090.00
Depreciation	0.00
Add: Non Operating Items Debited In Income & Expenditure A/c	
Less: Non Operating Items Credited In Income & Expenditure A/c	-22,409,959.00
Rental Income	-2,418,910.00
Sale of Stores & Spares	-3,001,793.00
Interest Income	-360,144.27
Misc. Income	
Adjusted Income over Expenditure beofre changes in Current Assets and Current Liabilities and Extraordinary Items	73,403,080.48
d. Changes in Current Assets and Current Liabilities	
Less: Decrease in Liabilities	-826,321.00
Less: Increase in Receivables	-10,717,093.03
Cash Generated From Operations	61,859,666.45
-Less: Income Tax paid	0.00
Net Cash Flow From Operation Activities (A)	61,859,666.45
B. Cash Flow From Investing Activities :	
a. Less: Purchase of Fixed Assets	-172,170,834.00
b. Add: Rental Income	22,409,959.00
c. Add: Interst Income	3,001,793.00
d. Add: Misc. Income	360,144.27
f. Add: Sale of Stores & Spares	2,418,910.00
Net Cash Flow From Operation Activities (B)	-143,980,027.73
C. Cash Flow From Financing Activities :	
a. Add: Grant Utilised for Specific Purpose	142,334,862.62
b. Add: Capital Changes	132,268,258.36
Net Cash Flow From Operation Activities (C)	274,603,120.98
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	192,482,759.70
Add: Opening Balance of Cash & Cash Equivalents	381,464,565.59
Closing Balance of Cash & Cash Equivalents	573,947,325.29
Components of Cash & Cash Equivalents	-
-Cash in Hand	573,947,325.29
-Balance with Scheduled Banks	
Cash & Bank Balance	573,947,325.29


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 लेखाकार
 नगर निगम. काशीपुर


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नगर निगम, काशीपुर



NAGAR NIGAM KASHIPUR, U. S. NAGAR

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 31.03.2025.

ii) BUILDING / CULVERTS / 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.



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 31.03.2025 (calculated on the basis of 15 % depreciation on WDV method) has been taken.

ix) Gains or Losses arising on account of Disposal or discarding of assets is determined on the basis of difference between 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.	Land	0.00%
2.	Building	5.00%
3.	Road & Bridges	5.00%
4.	Sewerage & Drainage	5.00%
5.	Waterways	5.00%



6.	Public Lightings	10.00%
7.	Plant & Machinery	10.00%
8.	Vehicles	15.00%
9.	Office & Other Equipment's	15.00%
10.	Furniture & Fittings	10.00%
11.	Electrical Appliances	15.00%
12.	Cleaning Equipment's	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 & PLA have taken as Closing Balances with Banks & PLA.



**NAGAR NIGAM KASHIPUR
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	71,007,330.99	0.00	71,007,330.99	8,420,544.24	62,586,786.75
310-90	Excess of Income Over Expenditure	0.00	69,494,796.75	69,494,796.75	0.00	69,494,796.75
TOTAL		71,007,330.99	69,494,796.75	140,502,127.74	8,420,544.24	132,081,583.50

Note: There were less demand of Charges of Rs. 84,20,544.24/- was made in the Sundry Debtors (Receivables) in past financial years by the organisation. In this year that demand is adjusted against the Municipal Fund 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	431,283,084.87	172,787,892.60	604,070,977.47	32,099,090.00	571,971,887.47
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		431,283,084.87	172,787,892.60	604,070,977.47	32,099,090.00	571,971,887.47



NAGAR NIGAM KASHIPUR
SCHEDULE TO BALANCE SHEET

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

Particulars	Grants from Central Government										Grants from State Government								
	18th Vinya Aayog - Tide	18th Vinya Aayog - Bridae	14th Vinya	Awashtopana Viharas Nidhi	Annul Yojna	Street Vendor Grant	Sansadh Nidhi	Swach Bharat Mission	PMAY Grant	NFLA	Govanah Grant	Public Toilet Grant	PCB Grant	Open Gym Grant	Vidhyak Nidhi	Deen Dayal Upadhye	Road Cutting Fund	Other Grant	
Balance Brought Forward	55140639.00	67547216.04	101485.00	5049320.50	2334762.00	355498.00	199549.00	1848599.40	2723194.40	1172483.38	1345000.00	2128000.00	25410175.00	50200.00	0.00	0.00	4429793.00	200000.00	
Grants Received during the year	42073000.00	13574000.00	0.00	0.00	0.00	0.00	0.00	12784830.00	54327218.00	0.00	0.00	0.00	0.00	0.00	200000.00	240000.00	0.00	0.00	
Interest/Dividend Earned on Grants Investments	1411310.00	2919050.00	0.00	140640.00	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	
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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Additions	43484310.00	16493080.00	0.00	140640.00	0.00	0.00	0.00	12784830.00	54327218.00	0.00	0.00	0.00	0.00	0.00	200000.00	240000.00	0.00	0.00	
Total (b)	98624949.00	84040266.04	101485.00	6210160.50	2334762.00	355498.00	199549.00	31270429.40	67060114.40	1172483.38	1345000.00	2128000.00	25410175.00	50200.00	200000.00	240000.00	4429793.00	200000.00	
Total (a+b)	153765588.00	151587482.08	202970.00	11259480.50	4669524.00	710998.00	399093.00	32490858.80	134121228.80	2344966.76	2685000.00	4256000.00	50820925.00	100200.00	400000.00	484000.00	4429793.00	400000.00	
Capital Expenditure on Fixed Assets	49889453.00	12779512.00	0.00	0.00	2334762.00	0.00	199549.00	1848599.40	0.00	0.00	0.00	2128000.00	10542992.00	50200.00	200000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Sub-Total	49889453.00	12779512.00	0.00	0.00	2334762.00	0.00	199549.00	1848599.40	0.00	0.00	0.00	2128000.00	10542992.00	50200.00	200000.00	0.00	0.00	0.00	
Revenue Expenditure Salary, Wages etc.	0.00	0.00	44774.00	0.00	0.00	0.00	0.00	0.00	41999793.40	1172483.38	0.00	0.00	0.00	0.00	0.00	240000.00	4429793.00	200000.00	
Other	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	
Sub-Total	0.00	0.00	44774.00	0.00	0.00	0.00	0.00	0.00	41999793.40	1172483.38	0.00	0.00	0.00	0.00	0.00	240000.00	4429793.00	200000.00	
Other Expenditure	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	
Loss 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	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	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	0.00	0.00	3347183.00	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	0.00	0.00	3347183.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total (c)	49889453.00	12779512.00	44774.00	0.00	2334762.00	0.00	199549.00	1848599.40	41999793.40	1172483.38	0.00	2128000.00	13910175.00	50200.00	200000.00	240000.00	4429793.00	200000.00	
Net Balance of the End of the Year (a+b-c)	48936494.00	71240764.04	34909.00	6210160.50	0.00	355498.00	0.00	12784830.00	18080421.00	0.00	1345000.00	0.00	11800000.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OF GRANTS & CONTRIBUTIONS FOR SPECIFIC PURPOSES																		164477288.54	



**NAGAR NIGAM KASHIPUR
SCHEDULE TO BALANCE SHEET**

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

Particulars	Grants from State Government										
	ABC Campus	Awasthapana Nidhi	Swasthya Arohan	Paritoshit Yojna	PMSY	Protsahan Rashi	Rain Basera Grant	Solid Waste Management	Swachha Parishad	Vidhyak Nidhi	Rajya Vitya Ayog
(a) Opening Balance	1257000.00	0.00	0.00	50000.00	2270000.00	184000.00	0.00	57196000.00	585000.00	40320.00	80067420.00
(b) Additions to the Special Funds											
Grants Received during the year	3786600.00	151324000.00	155000.00	49000.00	0.00	0.00	372000.00	0.00	0.00	55000.00	396333000.00
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	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	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	0.00
Other Additions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	3786600.00	151324000.00	155000.00	49000.00	0.00	0.00	372000.00	0.00	0.00	55000.00	396333000.00
Total (a+b)	5043600.00	151324000.00	155000.00	99000.00	2270000.00	184000.00	372000.00	57196000.00	585000.00	95320.00	476400420.00
(c) Payments out of Funds											
i) Capital Expenditure on Fixed Assets	1257000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40320.00	74658505.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	1257000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40320.00	74658505.00
ii) Revenue Expenditure on Salary, Wages etc. Other	0.00	0.00	0.00	0.00	0.00	10000.00	0.00	0.00	0.00	0.00	313355884.00
Sub-Total	0.00	0.00	0.00	0.00	0.00	10000.00	0.00	0.00	0.00	0.00	313355884.00
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	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	0.00	0.00
Grant Refunded	0.00	0.00	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	0.00	0.00
Total (c)	1257000.00	0.00	0.00	0.00	0.00	10000.00	0.00	0.00	0.00	40320.00	388014389.00
Net Balance at the End of the Year (a+b-c)	3786600.00	151324000.00	155000.00	99000.00	2270000.00	174000.00	372000.00	57196000.00	585000.00	55000.00	88384031.00
GRANT TOTAL OF GRANTS & CONTRIBUTIONS FOR SPECIFIC PURPOSE											30402431.00



NAGAR NIGAM KASHIPUR
SCHEDULE TO BALANCE SHEET

SCHEDULE B-5: SECURED LOANS {Major Code No. 330}

Minor Code No.	Particulars	Balance as on 31/03/2025
330-10	Loans from Central Governments	0.00
330-20	Loans from State Governments	0.00
330-30	Loans from Governments Bodies & Associates	0.00
330-40	Loans from International Agencies	0.00
330-50	Loans from Banks & Other Financial Institutions	0.00
330-60	Other Term Loans	0.00
330-70	Bonds & Debentures	0.00
330-80	Other Loans	0.00
TOTAL		0.00

SCHEDULE B-6: UNSECURED LOANS {Major Code No. 331}

Minor Code No.	Particulars	Balance as on 31/03/2025
331-10	Loans from Central Governments	0.00
331-20	Loans from State Governments	0.00
331-30	Loans from Governments Bodies & Associates	0.00
331-40	Loans from International Agencies	0.00
331-50	Loans from Banks & Other Financial Institutions	0.00
331-60	Other Term Loans	0.00
331-70	Bonds & Debentures	0.00
331-80	Other Loans	0.00
TOTAL		0.00

SCHEDULE B-7: DEPOSITS RECEIVED {Major Code No. 340}

Minor Code No.	Particulars	Balance as on 31/03/2025
340-10	From Contractors/Suppliers	0.00
340-20	Deposits - Revenue	0.00
340-30	From Staff	0.00
340-80	From Others	0.00
TOTAL		0.00



**NAGAR NIGAM KASHIPUR
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 a 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	22,325,500.00
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	22,325,500.00

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



NAGAR NIGAM KASHIPUR
SCHEDULE TO BALANCE SHEET

SCHEDULE B-11:FIXED ASSETS (Major Code No. 410 & 411)

SERIAL NO.	PARTICULARS	Opening Balance	Addition Before 01.10.2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
10	Land	4595572.00	0.00	0.00	4595572.00	0.00	4595572.00
20	Buildings	30598750.03	2391812.00	1439492.00	34430054.03	1685517.00	32744537.03
30	Roads & Bridges	350327152.81	73917210.00	37869813.00	462114175.81	22158968.00	439955207.81
40	Sewerage and Drainage	15370274.87	180297.00	0.00	15550571.87	777529.00	14773042.87
50	Water Distribution System	0.00	4290479.00	46452856.00	50743335.00	1375846.00	49367489.00
60	Plant & Machinery	814036.89	192426.00	741200.00	1747662.89	137707.00	1609955.89
70	Statutes and Arts , Antiques	146000.00	0.00	0.00	146000.00	7300.00	138700.00
80	Public Lighting	395024.88	307507.00	896158.00	1598689.88	115061.00	1483628.88
90	Park and Ground	144482.19	0.00	0.00	144482.19	21672.00	122810.19
100	Vehicles	30351675.28	2964500.00	527084.00	33843259.28	5036957.00	28806302.28
110	Office & Other Equipments	4040629.77	0.00	0.00	4040629.77	606094.00	3434535.77
120	Furniture & Fittings	121558.28	0.00	0.00	121558.28	12156.00	109402.28
130	Other Fixed Assets	3285666.97	0.00	0.00	3285666.97	164283.00	3121383.97
	TOTAL	440190823.97	84244231.00	87926603.00	612361657.97	32099090.00	580262567.97



**NAGAR NIGAM KASHIPUR
SCHEDULES TO BALANCE SHEET**

DETAIL OF ADDITION MADE DURING THE YEAR IN THE FIXED ASSETS

410-10 LAND		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	4595572.00	0.00	0.00	4595572.00	0.00	4595572.00
	TOTAL	4595572.00	0.00	0.00	4595572.00	0.00	4595572.00

410-20 BUILDING		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	30,598,750.03	0.00	0.00	30598750.03	1529938.00	29068812.03
03-05-2024	Building	0.00	822993.00	0.00	822993.00	41150.00	781843.00
03-05-2024	Building	0.00	1226786.00	0.00	1226786.00	61339.00	1165447.00
13-05-2024	Building	0.00	188552.00	0.00	188552.00	9428.00	179124.00
14-05-2024	Building	0.00	153481.00	0.00	153481.00	7674.00	145807.00
11-11-2024	Building	0.00	0.00	183557.00	183557.00	4589.00	178968.00
30-12-2024	Building	0.00	0.00	559021.00	559021.00	13976.00	545045.00
30-12-2024	Building	0.00	0.00	696914.00	696914.00	17423.00	679491.00
	TOTAL	30598750.03	2391812.00	1439492.00	34430054.03	1685517.00	32744537.03

410-30 ROAD & BRIDGES		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	350327152.81	0.00	0.00	350327152.81	17516358.00	332810794.81
03-05-2024	Road & Pavements	0.00	877383.00	0.00	877383.00	43869.00	833514.00
03-05-2024	Road & Pavements	0.00	772929.00	0.00	772929.00	38646.00	734283.00
03-05-2024	Road & Pavements	0.00	2704575.00	0.00	2704575.00	135229.00	2569346.00
03-05-2024	Road & Pavements	0.00	595252.00	0.00	595252.00	29763.00	565489.00
03-05-2024	Road & Pavements	0.00	1838104.00	0.00	1838104.00	91905.00	1746199.00
03-05-2024	Road & Pavements	0.00	2076989.00	0.00	2076989.00	103849.00	1973140.00
03-05-2024	Road & Pavements	0.00	1156112.00	0.00	1156112.00	57806.00	1098306.00
07-05-2024	Road & Pavements	0.00	1350419.00	0.00	1350419.00	67521.00	1282898.00
07-05-2024	Road & Pavements	0.00	1429187.00	0.00	1429187.00	71459.00	1357728.00
07-05-2024	Road & Pavements	0.00	1106504.00	0.00	1106504.00	55325.00	1051179.00
07-05-2024	Road & Pavements	0.00	1259195.00	0.00	1259195.00	62960.00	1196235.00
08-05-2024	Road & Pavements	0.00	345142.00	0.00	345142.00	17257.00	327885.00
08-05-2024	Road & Pavements	0.00	221729.00	0.00	221729.00	11086.00	210643.00
08-05-2024	Road & Pavements	0.00	823520.00	0.00	823520.00	41176.00	782344.00



**NAGAR NIGAM KASHIPUR
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09-05-2024	Road & Pavements	0.00	201169.00	0.00	201169.00	10058.00	191111.00
09-05-2024	Road & Pavements	0.00	141395.00	0.00	141395.00	7070.00	134325.00
09-05-2024	Road & Pavements	0.00	308106.00	0.00	308106.00	15405.00	292701.00
09-05-2024	Road & Pavements	0.00	250371.00	0.00	250371.00	12519.00	237852.00
09-05-2024	Road & Pavements	0.00	163333.00	0.00	163333.00	8167.00	155166.00
09-05-2024	Road & Pavements	0.00	236319.00	0.00	236319.00	11816.00	224503.00
09-05-2024	Road & Pavements	0.00	147972.00	0.00	147972.00	7399.00	140573.00
09-05-2024	Road & Pavements	0.00	146839.00	0.00	146839.00	7342.00	139497.00
09-05-2024	Road & Pavements	0.00	65907.00	0.00	65907.00	3295.00	62612.00
09-05-2024	Road & Pavements	0.00	95292.00	0.00	95292.00	4765.00	90527.00
09-05-2024	Road & Pavements	0.00	185790.00	0.00	185790.00	9290.00	176500.00
09-05-2024	Road & Pavements	0.00	169406.00	0.00	169406.00	8470.00	160936.00
09-05-2024	Road & Pavements	0.00	251410.00	0.00	251410.00	12571.00	238839.00
15-05-2024	Road & Pavements	0.00	163266.00	0.00	163266.00	8163.00	155103.00
15-05-2024	Road & Pavements	0.00	126017.00	0.00	126017.00	6301.00	119716.00
17-05-2024	Road & Pavements	0.00	182953.00	0.00	182953.00	9148.00	173805.00
10-06-2024	Road & Pavements	0.00	4758359.00	0.00	4758359.00	237918.00	4520441.00
10-06-2024	Road & Pavements	0.00	265218.00	0.00	265218.00	13261.00	251957.00
10-06-2024	Road & Pavements	0.00	467421.00	0.00	467421.00	23371.00	444050.00
10-06-2024	Road & Pavements	0.00	163401.00	0.00	163401.00	8170.00	155231.00
10-06-2024	Road & Pavements	0.00	339458.00	0.00	339458.00	16973.00	322485.00
10-06-2024	Road & Pavements	0.00	372535.00	0.00	372535.00	18627.00	353908.00
10-06-2024	Road & Pavements	0.00	750957.00	0.00	750957.00	37548.00	713409.00
10-06-2024	Road & Pavements	0.00	245578.00	0.00	245578.00	12279.00	233299.00
10-06-2024	Road & Pavements	0.00	662590.00	0.00	662590.00	33130.00	629460.00
10-06-2024	Road & Pavements	0.00	361756.00	0.00	361756.00	18088.00	343668.00
10-06-2024	Road & Pavements	0.00	249159.00	0.00	249159.00	12458.00	236701.00
10-06-2024	Road & Pavements	0.00	715942.00	0.00	715942.00	35797.00	680145.00
10-06-2024	Road & Pavements	0.00	585885.00	0.00	585885.00	29294.00	556591.00
10-06-2024	Road & Pavements	0.00	813057.00	0.00	813057.00	40653.00	772404.00
10-06-2024	Road & Pavements	0.00	230384.00	0.00	230384.00	11519.00	218865.00
10-06-2024	Road & Pavements	0.00	323908.00	0.00	323908.00	16195.00	307713.00
10-06-2024	Road & Pavements	0.00	603005.00	0.00	603005.00	30150.00	572855.00
10-06-2024	Road & Pavements	0.00	337725.00	0.00	337725.00	16886.00	320839.00
15-06-2024	Road & Pavements	0.00	639160.00	0.00	639160.00	31958.00	607202.00
15-06-2024	Road & Pavements	0.00	1584417.00	0.00	1584417.00	79221.00	1505196.00
15-06-2024	Road & Pavements	0.00	178750.00	0.00	178750.00	8938.00	169812.00
15-06-2024	Road & Pavements	0.00	705399.00	0.00	705399.00	35270.00	670129.00
15-06-2024	Road & Pavements	0.00	2364716.00	0.00	2364716.00	118236.00	2246480.00
15-06-2024	Road & Pavements	0.00	765772.00	0.00	765772.00	38289.00	727483.00



15-06-2024	Road & Pavements	0.00	362572.00	0.00	362572.00	18129.00	344443.00
19-06-2024	Road & Pavements	0.00	657784.00	0.00	657784.00	32889.00	624895.00
04-07-2024	Road & Pavements	0.00	2524052.00	0.00	2524052.00	126203.00	2397849.00
08-07-2024	Road & Pavements	0.00	4875671.00	0.00	4875671.00	243784.00	4631887.00
20-07-2024	Road & Pavements	0.00	2391197.00	0.00	2391197.00	119560.00	2271637.00
20-07-2024	Road & Pavements	0.00	412231.00	0.00	412231.00	20612.00	391619.00
20-07-2024	Road & Pavements	0.00	681962.00	0.00	681962.00	34098.00	647864.00
20-07-2024	Road & Pavements	0.00	899004.00	0.00	899004.00	44950.00	854054.00
20-07-2024	Road & Pavements	0.00	1124628.00	0.00	1124628.00	56231.00	1068397.00
20-07-2024	Road & Pavements	0.00	121027.00	0.00	121027.00	6051.00	114976.00
20-07-2024	Road & Pavements	0.00	191520.00	0.00	191520.00	9576.00	181944.00
20-07-2024	Road & Pavements	0.00	291887.00	0.00	291887.00	14594.00	277293.00
20-07-2024	Road & Pavements	0.00	174890.00	0.00	174890.00	8745.00	166145.00
20-07-2024	Road & Pavements	0.00	248048.00	0.00	248048.00	12402.00	235646.00
20-07-2024	Road & Pavements	0.00	1210608.00	0.00	1210608.00	60530.00	1150078.00
26-07-2024	Road & Pavements	0.00	238154.00	0.00	238154.00	11908.00	226246.00
26-07-2024	Road & Pavements	0.00	902029.00	0.00	902029.00	45101.00	856928.00
26-07-2024	Road & Pavements	0.00	1062859.00	0.00	1062859.00	53143.00	1009716.00
16-08-2024	Road & Pavements	0.00	1262838.00	0.00	1262838.00	63142.00	1199696.00
17-08-2024	Road & Pavements	0.00	1278598.00	0.00	1278598.00	63930.00	1214668.00
17-08-2024	Road & Pavements	0.00	258676.00	0.00	258676.00	12934.00	245742.00
17-08-2024	Road & Pavements	0.00	578262.00	0.00	578262.00	28913.00	549349.00
17-08-2024	Road & Pavements	0.00	4874395.00	0.00	4874395.00	243720.00	4630675.00
17-08-2024	Road & Pavements	0.00	160209.00	0.00	160209.00	8010.00	152199.00
17-08-2024	Road & Pavements	0.00	1292537.00	0.00	1292537.00	64627.00	1227910.00
17-08-2024	Road & Pavements	0.00	1215032.00	0.00	1215032.00	60752.00	1154280.00
17-08-2024	Road & Pavements	0.00	641738.00	0.00	641738.00	32087.00	609651.00
17-08-2024	Road & Pavements	0.00	998717.00	0.00	998717.00	49936.00	948781.00
19-08-2024	Road & Pavements	0.00	198360.00	0.00	198360.00	9918.00	188442.00
27-08-2024	Road & Pavements	0.00	364012.00	0.00	364012.00	18201.00	345811.00
27-08-2024	Road & Pavements	0.00	3792718.00	0.00	3792718.00	189636.00	3603082.00
27-08-2024	Road & Pavements	0.00	753858.00	0.00	753858.00	37693.00	716165.00
09-10-2024	Road & Pavements	0.00	0.00	1252132.00	1252132.00	31303.00	1220829.00
08-11-2024	Road & Pavements	0.00	0.00	2825438.00	2825438.00	70636.00	2754802.00
08-11-2024	Road & Pavements	0.00	0.00	928407.00	928407.00	23210.00	905197.00
11-11-2024	Road & Pavements	0.00	0.00	1761656.00	1761656.00	44041.00	1717615.00
11-11-2024	Road & Pavements	0.00	0.00	704763.00	704763.00	17619.00	687144.00
11-11-2024	Road & Pavements	0.00	0.00	966164.00	966164.00	24154.00	942010.00
11-11-2024	Road & Pavements	0.00	0.00	1259962.00	1259962.00	31499.00	1228463.00
11-11-2024	Road & Pavements	0.00	0.00	1606638.00	1606638.00	40166.00	1566472.00



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11-11-2024	Road & Pavements	0.00	0.00	107247.00	107247.00	2681.00	104566.00
11-11-2024	Road & Pavements	0.00	0.00	240875.00	240875.00	6022.00	234853.00
11-11-2024	Road & Pavements	0.00	0.00	2681607.00	2681607.00	67040.00	2614567.00
11-11-2024	Road & Pavements	0.00	0.00	3233151.00	3233151.00	80829.00	3152322.00
11-11-2024	Road & Pavements	0.00	0.00	462455.00	462455.00	11561.00	450894.00
11-11-2024	Road & Pavements	0.00	0.00	215389.00	215389.00	5385.00	210004.00
11-11-2024	Road & Pavements	0.00	0.00	1000235.00	1000235.00	25006.00	975229.00
30-12-2024	Road & Pavements	0.00	0.00	557759.00	557759.00	13944.00	543815.00
30-12-2024	Road & Pavements	0.00	0.00	884914.00	884914.00	22123.00	862791.00
30-12-2024	Road & Pavements	0.00	0.00	920220.00	920220.00	23006.00	897214.00
30-12-2024	Road & Pavements	0.00	0.00	665194.00	665194.00	16630.00	648564.00
30-12-2024	Road & Pavements	0.00	0.00	881605.00	881605.00	22040.00	859565.00
30-12-2024	Road & Pavements	0.00	0.00	1061148.00	1061148.00	26529.00	1034619.00
30-12-2024	Road & Pavements	0.00	0.00	1245920.00	1245920.00	31148.00	1214772.00
30-12-2024	Road & Pavements	0.00	0.00	208396.00	208396.00	5210.00	203186.00
30-12-2024	Road & Pavements	0.00	0.00	664883.00	664883.00	16622.00	648261.00
30-12-2024	Road & Pavements	0.00	0.00	803304.00	803304.00	20083.00	783221.00
30-12-2024	Road & Pavements	0.00	0.00	1117470.00	1117470.00	27937.00	1089533.00
30-12-2024	Road & Pavements	0.00	0.00	1330879.00	1330879.00	33272.00	1297607.00
30-12-2024	Road & Pavements	0.00	0.00	1139096.00	1139096.00	28477.00	1110619.00
30-12-2024	Road & Pavements	0.00	0.00	1166299.00	1166299.00	29157.00	1137142.00
30-12-2024	Road & Pavements	0.00	0.00	1476748.00	1476748.00	36919.00	1439829.00
30-12-2024	Road & Pavements	0.00	0.00	316636.00	316636.00	7916.00	308720.00
30-12-2024	Road & Pavements	0.00	0.00	1512352.00	1512352.00	37809.00	1474543.00
30-12-2024	Road & Pavements	0.00	0.00	1279624.00	1279624.00	31991.00	1247633.00
30-12-2024	Road & Pavements	0.00	0.00	227198.00	227198.00	5680.00	221518.00
30-12-2024	Road & Pavements	0.00	0.00	928927.00	928927.00	23223.00	905704.00
30-12-2024	Road & Pavements	0.00	0.00	235122.00	235122.00	5878.00	229244.00
20-01-2025	Road & Pavements	0.00	0.00				
TOTAL		350,327,152.81	73,917,210.00	37,869,813.00	462,114,175.81	22,158,968.00	439,955,207.81

410-40 SEWERAGE AND DRAINAGE		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	15,370,274.87	0.00	0.00	15,370,274.87	768,514.00	14,601,760.87
10-06-2024	Sewerage and Drainage	0.00	180,297.00	0.00	180,297.00	9,015.00	171,282.00
TOTAL		15,370,274.87	180,297.00	-	15,550,571.87	777,529.00	14,773,042.87



**NAGAR NIGAM KASHIPUR
SCHEDULES TO BALANCE SHEET**

410-50 WATER DISTRIBUTION SYSTEM		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS						
01-04-2024	Opening Balance	0.00	0.00	0.00	0.00	0.00	3215212.00
17-08-2024	Pond	0.00	3384434.00	0.00	3384434.00	169222.00	860743.00
29-08-2024	Hand Pump	0.00	906045.00	0.00	906045.00	45302.00	2656470.00
11-11-2024	Rain Water Harvesting	0.00	0.00	2724585.00	2724585.00	68115.00	876479.00
30-12-2024	Hand Pump	0.00	0.00	898953.00	898953.00	22474.00	2758585.00
03-03-2025	Rain Water Harvesting	0.00	0.00	2829318.00	2829318.00	70733.00	39000000.00
04-03-2025	Water Distribution System	0.00	0.00	40000000.00	40000000.00	1000000.00	49,367,489.00
	TOTAL		4290479.00	46,452,856.00	50,743,335.00	1,375,846.00	
410-60 PLANT & MACHINERY		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS						
01-04-2024	Opening Balance	814,036.89	0.00	0.00	814,036.89	81,404.00	732,632.89
29-05-2024	Plant & Machinery	0.00	50000.00	0.00	50,000.00	5,000.00	45,000.00
14-06-2024	Plant & Machinery	0.00	142426.00	0.00	142,426.00	14,243.00	128,183.00
13-03-2025	Plant & Machinery	0.00	0.00	248800.00	248,800.00	12,440.00	236,360.00
19-03-2025	Plant & Machinery	0.00	0.00	244500.00	244,500.00	12,225.00	232,275.00
21-03-2025	Plant & Machinery	0.00	0.00	247900.00	247,900.00	12,395.00	235,505.00
	TOTAL	814,036.89	192426.00	741200.00	1,747,662.89	137,707.00	1,609,955.89
410-70 STATUES AND ARTS, ANTIQUES		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS						
01-04-2024	Opening Balance	146,000.00	0.00	0.00	146,000.00	7,300.00	138,700.00
	TOTAL	146,000.00	0.00	0.00	146,000.00	7,300.00	138,700.00
410-80 PUBLIC LIGHTINGS		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS						
01-04-2024	Opening Balance	395,024.88	0.00	0.00	395,024.88	39,502.00	355,522.88
08-05-2024	LED Lights	0.00	307507.00	0.00	307,507.00	30,751.00	276,756.00
30-12-2024	LED Lights	0.00	0.00	662859.00	662,859.00	33,143.00	629,716.00
30-12-2024	LED Lights	0.00	0.00	233299.00	233,299.00	11,665.00	221,634.00
	TOTAL	395,024.88	307,507.00	896,158.00	1,598,689.88	115,061.00	1,483,628.88
410-90 PARKS AND GROUNDS		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS						
01-04-2024	Opening Balance	144,482.19	0.00	0.00	144,482.19	21,672.00	122,810.19
	TOTAL	144,482.19	0.00	0.00	144,482.19	21,672.00	122,810.19



**NAGAR NIGAM KASHIPUR
SCHEDULES TO BALANCE SHEET**

410-100 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	30,351,675.28	0.00	0.00	30,351,675.28		
28-05-2024	Vehicle	0.00	1778700.00	0.00	1,778,700.00	4,552,751.00	25,798,924.28
09-08-2024	Vehicle	0.00	1185800.00	0.00	1,185,800.00	266,805.00	1,511,895.00
31-03-2025	Vehicle	0.00	0.00	0.00	1,185,800.00	177,870.00	1,007,930.00
	TOTAL	30,351,675.28	2964500.00	527084.00	527,084.00	39,531.00	487,553.00
				527084.00	33,843,259.28	5,036,957.00	28,806,302.28

410-110 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	4,040,629.77	0.00	0.00	4,040,629.77		
	TOTAL	4,040,629.77	-	-	4,040,629.77	606,094.00	3,434,535.77
					4,040,629.77	606,094.00	3,434,535.77

410-120 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	121,558.28	0.00	0.00	121,558.28		
	TOTAL	121,558.28	0.00	0.00	121,558.28	12,156.00	109,402.28
					121,558.28	12,156.00	109,402.28

410-130 OTHER FIXED 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	3,285,666.97	0.00	0.00	3,285,666.97		
	TOTAL	3,285,666.97	-	-	3,285,666.97	164,283.00	3,121,383.97
					3,285,666.97	164,283.00	3,121,383.97



NAGAR NIGAM KASHIPUR
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
		7,343,758.00
30-10	Stores	0.00
30-20	Loose Tools	0.00
30-80	Others	7,343,758.00
	TOTAL	7,343,758.00



NAGAR NIGAM KASHIPUR
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	3,280,000.00	0.00	3,280,000.00
	More than 5 Years			
	Sub-Total	3,280,000.00	0.00	3,280,000.00
431-91	Less: State Govt. Levies in Property Taxes	0.00	0.00	0.00
	Net Receivable Property Taxes	3,280,000.00	0.00	3,280,000.00
431-19	Receivables for Other Taxes			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-99	Less: State Govt. Levies in Other Taxes	0.00	0.00	0.00
	Net 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	25,907,664.27	0.00	25,907,664.27
	More than 5 Years			
	Sub-Total	25,907,664.27	0.00	25,907,664.27
431-40	Receivables from Other Sources			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years			
	Sub-Total	0.00	0.00	0.00
431-50	Receivables from Government	0.00	0.00	0.00
	TOTAL	29,187,664.27	0.00	29,187,664.27



NAGAR NIGAM KASHIPUR
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	147,200.00
	<u>Balance With Bank - Municipal Funds</u>	
450-21	Nationalised Banks	129,458,709.95
450-22	Other Scheduled Banks	2,408,863.40
450-23	Scheduled Co-operative Banks	0.00
450-24	Post Office	0.00
	Sub-Total	131867573.35
	<u>Balance With Bank - Special Funds</u>	
450-41	Nationalised Banks	0.00
450-42	Other Scheduled Banks	8,458,019.00
450-43	Scheduled Co-operative Banks	0.00
450-44	Post Office	0.00
	Sub-Total	8,458,019.00
	<u>Balance With Bank - Grant Funds</u>	
450-61	Nationalised Banks	129,005,125.94
450-62	Other Scheduled Banks	304,469,407.00
450-63	Scheduled Co-operative Banks	0.00
450-64	Post Office	0.00
	Sub-Total	433,474,532.94
	TOTAL	573,947,325.29



NAGAR NIGAM KASHIPUR
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	6,517,575.00
460-50	Advance to Others	0.00
460-60	Deposit with external Agencies	0.00
460-80	Other Current Assets	0.00
	Sub-Total	6,517,575.00
461	Less Accumulated Provision	0.00
461-10	Loans to others	0.00
461-20	Advances	0.00
461-30	Deposits	0.00
	Total	6,517,575.00

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



NAGAR NIGAM KASHIPUR
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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

Minor Code No.	Particulars	Amount
110-01	Property Tax	30,000,000.00
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
		30,000,000.00
110-90	Less: Tax Remission & Refund	0.00
	TOTAL	30,000,000.00

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	9,047,590.00
130-30	Rent from Guest Houses	0.00
130-40	Rent from Lease of Lands	0.00
130-80	Other Rents	0.00
	- Cheti Mela Income	3,362,369.00
	- Tehbazari Sulk	10,000,000.00
		22,409,959.00
130-90	Less: Tax Remission & Refund	0.00
	TOTAL	22,409,959.00



NAGAR NIGAM KASHIPUR
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	25,000,000.00
140-11	Licensing Fees	7,000,000.00
140-12	Fees for Grant of Permit	0.00
140-13	Fees for Certificate & Extract	500,000.00
140-14	Development Charges	0.00
140-15	Regularization Charges	0.00
140-20	Penalties & Fines	1,592,754.00
140-40	Other Fees	0.00
140-50	User Charges	10,340,510.33
140-60	Entry Fees	0.00
140-70	Service/Administrative Charges	0.00
140-80	Other Charges	0.00
	-Other Charges	229,818.00
	- Road Cutting Charges	4,538,953.00
	- Advertisement Income	6,140,000.00
		55,342,035.33
140-90	Less: Tax Remission & Refund	0.00
	TOTAL	55,342,035.33

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	1,538,620.00
150-12	Sale of Stores & Scrap	880,290.00
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	2,418,910.00

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

Minor Code No.	Particulars	Amount
160-10	Revenue Grants	361,474,929.78
160-20	Reimbursement of Expenses	0.00
160-30	Contributions towards Schemes	0.00
	Depreciation	32,099,090.00
	TOTAL	393,574,019.78



NAGAR NIGAM KASHIPUR
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	
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	3,001,793.00
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	3,001,793.00

SCHEDULE IE-9: OTHER INCOME {Major Code No. 180}

Minor Code No.	Particulars	Amount
180-10	Deposits Forfeited	0.00
180-11	Lapsed Deposits	0.00
180-20	Insurance Claim Recovery	0.00
180-30	Profit on Disposal of Fixed Assets	0.00
180-40	Recovery from Employees	0.00
180-50	Unclaimed Refund Payable/Liabilities Written Back	0.00
180-60	Excess Provisions Written Back	0.00
180-80	Miscellaneous Income	360,144.27
	TOTAL	360,144.27

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

Minor Code No.	Particulars	Amount
210-10	Salaries, Wages & Bonus	205,179,294.00
210-20	Benefits & Allowances	21,975,305.00
210-30	Pension	50,627,438.00
210-40	Other Terminal & Retirement Expenses	0.00
	TOTAL	277,782,037.00



NAGAR NIGAM KASHIPUR
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	0.00
220-11	Office Maintenances	837,548.00
220-12	Communication Expenses	17,975.00
220-20	Books & Periodicals	0.00
220-21	Printing & Stationery	22,000.00
220-30	Travelling & Conveyance	11,950.00
220-40	Insurance	228,955.00
220-50	Audit Fees	0.00
220-51	Legal Expenses	0.00
220-52	Professional & Other Fees	5,654,953.00
220-60	Advertisement & Publicity	170,329.00
220-61	Membership & Subscription	0.00
220-80	Others	0.00
TOTAL		6,943,710.00

SCHEDULE IE-12: OPERATION & MAINTENANCE (Major Code No. 230)

Minor Code No.	Particulars	Amount
230-10	Power & Fuel	32,187,263.00
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	3,395,278.00
230-51	Repair & Maintenance - Civic Amenities	0.00
230-52	Repair & Maintenance - Buildings	295,515.00
230-53	Repair & Maintenance - Vehicle	1,017,796.00
230-59	Repair & Maintenance - Others	1,211,717.00
230-80	Other Operating & Maintenance Expenses	27,535,876.00
TOTAL		65,643,445.00

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	0.00
240-70	Bank Charges	6,454.63
240-80	Other Financial Expenses	0.00
TOTAL		6,454.63



NAGAR NIGAM KASHIPUR
SCHEDULE TO INCOME AND EXPENDITURE STATEMENT

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

Minor Code No.	Particulars	Amount
250-10	Election Expenses	0.00
250-20	Own Programme	951,150.00
250-30	Share in Programme of Other	0.00
TOTAL		951,150.00

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

Minor Code No.	Particulars	Amount
260-10	Grants	54,186,178.00
260-20	Contributions	0.00
260-30	Subsidies	0.00
TOTAL		54,186,178.00

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



NAGAR NIGAM KASHIPUR
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>	0.00
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>	0.00
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



NAGAR NIGAM KASHIPUR
ANNEXURES TO BALANCE SHEET

BANK RECONCILIATION
FINANCIAL YEAR 2024-25

Sl. NO.	NAME OF BANK	AMOUNT AS PER CASH BOOK	AMOUNT AS PER BANK	DIFFERENCE
1	Axis Bank - 22525	144,933.00	144,933.00	-
2	Bandhan Bank - 1749	10,722,500.00	10,722,500.00	-
3	Bandhan Bank 7133 Road Cutting	8,717,590.00	8,717,590.00	-
4	Bank of Baroda - 11323 (Board Fund A/c)	1,879,753.90	1,879,753.90	-
5	HDFC BANK 81142	8,840,000.00	8,840,000.00	-
6	HDFC BANK 87735 Door to Door	1,258,436.62	1,258,436.62	-
7	ICICI 0972	7,636,372.13	7,636,372.13	-
8	ICICI - 502 (Amrut Yojna)	2,303,993.00	2,303,993.00	-
9	IDBI BANK - 1084 HOUSE TAX	10,651,208.78	10,651,208.78	-
10	IDBI Bank - 15605 (Old Account)	363,576.00	363,576.00	-
11	IDBI Bank - 16329 (Old Account)	521,409.00	521,409.00	-
12	IDBI Bank - 91057 (Old Account)	22,875.98	22,875.98	-
13	IDBI BANK 91066 Nakal	204,118.00	204,118.00	-
14	IDBI BANK 91075 - SHOP RENT	3,939,760.70	3,939,760.70	-
15	IDBI BANK 91093 Dakhila Kharij	1,014,671.78	1,014,671.78	-
16	IDBI Bank - SNA SBM	16,473,600.00	16,473,600.00	-
17	Indian Bank 07700 Vinimay Kshetr	8,345,121.00	8,345,121.00	-
18	INDIAN BANK 48461 Board Fund	134,011.00	134,011.00	-
19	Kurmanchal Bank 3511 License	2,408,863.40	2,408,863.40	-
20	Punjab National Bank 00150 Board Fund	25,904,405.05	25,904,405.05	-
21	Punjab National Bank 00216	2,593,135.00	2,593,135.00	-
22	Punjab National Bank 2750 Vinimay Kshetr	129,573.27	129,573.27	-
23	Punjab National Bank 3826	3,200.24	3,200.24	-
24	SBI - 1177	3,309,377.50	3,309,377.50	-
25	SBI 9311	14,345,088.00	14,345,088.00	-
26	14 Fc PLA (TFC)	66,776.00	66,776.00	-
27	Bandhan Bank - 5315 (SBM)	1,346.00	1,346.00	-
28	Bank of Baroda - 01726 (Deen Dayal Upadhya)	121,430.38	121,430.38	-
29	Bank of Baroda - 13060 (PMAY A/c)	10,342.40	10,342.40	-
30	BOB - NULM	981,431.00	981,431.00	-
31	HDFC BANK 53720 SBM	124,380.60	124,380.60	-
32	IDBI Bank - 58213 (SNA SBM A/c)	2,090,371.00	2,090,371.00	-
33	Indian Bank - 2765 SNA (PMSY)	237,294.00	237,294.00	-
34	INDIAN BANK 88806 Amrit Yojana	32,120.00	32,120.00	-
35	Pension Fund Bank	8,458,019.00	8,458,019.00	-
36	PLA-SFC	304,402,631.00	304,402,631.00	-
37	Punjab National Bank - 0015 (15Vitya)	120,196,250.06	120,320,789.06	(124,539.00)
38	Punjab National Bank 9530 AVN	5,210,160.50	5,210,160.50	-
	TOTAL	573,800,125.29	573,924,664.29	-124,539.00

NAGAR NIGAM KASHIPUR
ANNEXURES TO BALANCE SHEET

BANK ACCOUNT: PUNJAB NATIONAL BANK - 15TH VITYA - A/C 0015

AMOUNT AS PER LEDGER / CASH BOOK

DR. 120,196,250.06

Cheques issued but not presented for payment

Date of Cheque	Cheque Cleared	Amount	
24-03-2025	02-04-2025	124,539.00	
Total		124,539.00	124,539.00

DR. 120,320,789.06



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 Nigam Kashipur** 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 Assert 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 Nigam Kashipur** 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.

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 Nigam Kashipur** from property taxes from residential Building, Shop Rent. We have gathered information regarding demand raised during the year by **Nagar Nigam Kashipur** 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 Nigam Kashipur** from rent from Municipal property. **Nagar Nigam Kashipur** maintains a register for the same and We have gathered information regarding demand raised during the year by **Nagar Nigam Kashipur** for whole year and accounted it on accrual basis.

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

This schedule contains income of the **Nagar Nigam Kashipur** 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 Nigam Kashipur**.

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

This schedule contains income of the **Nagar Nigam Kashipur** 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 Nigam Kashipur**.



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 Nigam Kashipur**. 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 Nigam Kashipur**.



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



ANNUAL ACCOUNTS

Financial Year 2024-25

NAGAR NIGAM KASHIPUR

Registered Office

Main Market, Kashipur
Uttarakhand - 244713

Municipal Commissioner
Sr. Accounts Officer

Mr. Ravindra Singh Bisht
Mr. Naveen Chandra Pandey

Auditors



ACG & CO.

Chartered Accountants

CA. Anuj Arora

CA. Deepanshu Agarwal

Head Office

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

Corporate Office

407, 4th Floor, Indraprakash Building,
Connaught Place, Delhi -110021

Branch Offices

New Delhi, Surat, Panipat

Contact Number

Ph. 05947-261181, 8800806692, 9837232949

E- Mail Id

office@acgco.in , accounts@acgco.in