

ANNUAL FINANCIAL
STATEMENTS FOR THE F.Y.

2024-25

(NAGAR PALIKA PARISHAD - CHAMOLI
GOPESHWAR)

Balance Sheet as on 31st March 2025

Gopeshwar- Nagar Palika Parishad				
Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
LIABILITIES				
Own Fund Reserve & Surplus				
3-10	Corporation Fund/ Municipal Fund	B-1	32,17,011.34	44,96,001.73
3-11	Earmarked Funds	B-2	1,21,26,087.78	-
3-12	Reserves	B-3	36,54,35,513.32	39,85,43,605.93
Total Own Fund Reserves and Surplus			38,07,78,612.44	40,30,39,607.66
3-20	Grants, Contributions for specific purposes	B-4	5,13,18,702.82	2,33,34,464.07
Loans				
3-30	Secured loans	B-5	36,35,999.00	43,27,999.00
3-31	Unsecured loans	B-6	-	-
Total Loans			36,35,999.00	43,27,999.00
Current Liabilities and Provisions				
3-40	Deposits received	B-7	21,48,844.00	22,08,924.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	67,04,304.00	40,30,008.00
3-60	Provisions	B-10	35,75,209.00	23,78,257.00
Total Current Liabilities and Provisions			1,24,28,357.00	86,17,189.00
TOTAL LIABILITIES			44,81,61,671.26	43,93,19,259.73
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		89,61,31,869.00	84,53,58,990.00
4-11	Less: Accumulated Depreciation		52,93,85,317.68	44,68,15,384.07
	Net Block		36,67,46,551.32	39,85,43,605.93
4-12	Capital work-in-progress	B-12	38,69,378.00	-
Total Fixed Assets			37,06,15,929.32	39,85,43,605.93
Investments				
4-20	Investment - General Fund	B-13	20,37,049.00	9,17,525.00
4-21	Investment-Other Fund	B-14	-	-
Total Investments Current assets, Loans & advances			20,37,049.00	9,17,525.00
4-30	Stock in hand (Inventories)	B-15	-	-
Sundry Debtors (Receivables)				
4-31	Gross amount outstanding	B-16	1,35,39,801.00	1,08,09,926.00
4-32	Less: Accumulated provision against bad and doubtful receivables		36,35,675.00	-
	Net amount outstanding		99,04,126.00	1,08,09,926.00
4-40	Prepaid expenses	B-17	84,782.33	1,78,428.92
4-50	Cash and Bank Balances	B-18	6,55,19,784.61	2,88,69,773.88
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision against Loans		-	-
	Net amount outstanding		-	-
Total Current Assets, Loans & Advances			7,75,45,741.94	4,07,75,653.80
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
TOTAL ASSETS			44,81,61,671.26	43,93,19,259.73
	Notes to the Balance Sheet	B-22	-	-

For K Neeraj & Associates
Chartered Accountants

Neeraj



CA Neeraj Kumar
UDIN: 26546909CBJUMV7806
Date: 08-01-2026

For Nagar Palika Parishad Gopeshwar

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Income and Expenditure Statement for the period from 01-04-2024 to 31-03-2025

Gopeshwar- Nagar Palika Parishad

Code No.	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	33,87,222.00	33,87,222.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	1,07,90,347.00	98,24,348.00
1-40	Fees & User Charges	I-4	24,50,150.00	83,16,411.00
1-50	Sale & Hire Charges	I-5	10,02,303.00	9,02,785.00
1-60	Revenue, Grants, Contributions & Subsidies	I-6	17,50,03,920.86	13,74,84,660.40
1-70	Income from Investments	I-7	1,19,524.00	48,896.00
1-71	Interest Earned	I-8	1,15,312.67	90,646.57
1-80	Other Income	I-9	-	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		19,28,68,779.53	16,00,54,968.97
	EXPENDITURE			
2-10	Establishments Expenses	I-10	5,05,17,588.00	4,88,92,362.00
2-20	Administrative Expenses	I-11	14,11,956.59	27,13,423.09
2-30	Operations & Maintenance	I-12	2,82,23,441.00	4,22,25,440.62
2-40	Interest & Finance Expenses	I-13	4,48,562.72	6,21,889.50
2-50	Programme Expenses	I-14	19,29,124.00	1,57,90,282.00
2-60	Revenue, Grants, Contributions & Subsidies	I-15	1,74,15,740.00	-
2-70	Provisiions & Write-off	I-16	6,03,448.00	28,69,111.50
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		8,25,69,933.61	5,20,88,051.22
B	Total- EXPENDITURE		18,31,19,793.92	16,52,00,559.93
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		97,48,985.61	-51,45,590.96
2-80	Add :- Prior Period Items (Net)	I-18	1,10,27,976.00	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		-12,78,990.39	-51,45,590.96
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		-12,78,990.39	-51,45,590.96

For K Neeraj & Associates
Chartered Accountants

Neeraj



CA Neeraj Kumar
UDIN: 26546909CBJUMV7806
Date: 08-01-2026

For Nagar Palika Parishad Gopeshwar

[Signature]
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Cash Flow Statement As On 31-03-2025
Gopeshwar- Nagar Palika Parishad



Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation	24,50,150.00	83,16,411.00
Sales of Goods and Services	17,50,03,920.86	13,74,84,660.40
Grants related to Revenue/General Grants		
Interest Received	1,15,312.67	90,646.57
Other Receipts	1,52,99,396.00	1,41,63,251.00
Less: Cash Payment for:		
Employee Costs	5,05,17,588.00	9,38,31,225.71
Superannuation		
Depreciation	8,25,69,933.61	5,20,88,051.22
Interest Paid	4,48,562.72	6,21,889.50
Other Payments	6,06,11,685.59	1,86,59,393.50
Net cash generated from/ (used in) operating activities (a)	-12,78,990.39	-51,45,590.96
Less/ Add: (Increase) / Decrease in Debtors	9,99,446.59	-17,66,688.50
Add/ Less: Increase / (Decrease) in Current liability	38,11,168.00	20,55,063.00
Net cash generated from/ (used in) operating activities (a)	35,31,624.20	-48,57,216.46
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	2,79,27,676.61	-22,59,613.78
Increase/ (Decrease) in Special funds/ grants	2,79,84,238.75	88,77,800.82
(Increase)/ Decrease in Earmarked funds	1,21,26,087.78	-
(Purchase) of Investments	10,00,000.00	
Increase/(Decrease) in Reserve	-3,31,08,092.61	43,09,245.78
Add:		
Proceeds from disposal of assets	93,646.59	-1,546.91
Proceeds from disposal of investments		
Investments income received	-11,19,524.00	-48,896.00
Interest income received		
Net cash generated from/ (used in) investing activities (b)	3,49,04,033.12	1,08,76,989.91
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received		
Corporation Fund	-	74,70,660.00
Less:		
Loan repaid during the period	-6,92,000.00	-6,92,000.00
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)	-6,92,000.00	67,78,660.00
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	3,77,43,657.32	1,27,98,433.45
Cash and cash equivalents at beginning of period	2,88,69,773.88	1,60,71,340.43
Cash and cash equivalents at end of period	6,66,13,431.20	2,88,69,773.88
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
i. Cash Balances		
ii. Bank Balances	6,55,19,784.61	2,88,69,773.88
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	6,55,19,784.61	2,88,69,773.88

For K Neeraj & Associates
Chartered Accountants



CA Neeraj Kumar
UDIN: 26546909CBJUMV7806
Date: 08-01-2026

For Nagar Palika Parishad Gopeshwar


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Schedules to Balance Sheet

Schedule B-1: Corporation Fund/ Municipal Fund [Code No. 310]

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	44,96,001.73		44,96,001.73	-	44,96,001.73
310-90	Excess of Income & Expenditure		-12,78,990.39	-12,78,990.39		-12,78,990.39
	Total Municipal fund (310)	44,96,001.73	-12,78,990.39	32,17,011.34	-	32,17,011.34




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Schedules to Balance Sheet

(Amount in Rs.)

Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund [Code No. 311]

Particulars	Special Fund - 1 Pension Fund	Special Fund -2 NPS Fund	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
(a) Opening Balance							
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest earned on special Fund Investment							
(iii) Profit on disposal of Special Fund Investment							
(iv) Appreciation in value of Special Fund Investment							
(v) Other addition (Specify nature)	21,50,891.28	99,75,196.50					
Total (b)	21,50,891.28	99,75,196.50	-	-	-	-	-
Total (a+b)	21,50,891.28	99,75,196.50	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*							
Others							
sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent							
Other administrative charges							
Sub - total	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub -Total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
Net balance at the year end --- (a+b)-(c)	21,50,891.28	99,75,196.50	-	-	-	-	-
Grand Total of Special Funds	21,50,891.28	99,75,196.50	-	-	-	-	-



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Schedules to Balance Sheet

Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution			-	-	-
312-11	Capital Reserve	214.00	-	214.00		214.00
312-12	Grant against Fixed Assets	39,85,43,391.93	4,94,61,841.00	44,80,05,232.93	8,25,69,933.61	36,54,35,299.32
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	39,85,43,605.93	4,94,61,841.00	44,80,05,446.93	8,25,69,933.61	36,54,35,513.32



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Schedules to Balance Sheet

Schedule B-4: Grants & Contribution for Specific Purposes [Code No. 320]

(Amount in Rs.)

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
(a) Opening Balance	1,44,32,199.07	89,02,265.00					
(b) Addition to the Grants*							
(i) Grant received during the year	3,06,36,740.00	13,90,76,960.00					
(ii) Interest/Dividend earned on Grant Investments	2,546.00	97,029.00					
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)		22,79,497.44					
Total (b)	3,06,39,286.00	14,14,53,486.44	-	-	-	-	-
Total (a+b)	4,50,71,485.07	15,03,55,751.44	-	-	-	-	-
(c) Payments out of funds							
(I) Capital Expenditure on							
Fixed Assets*	-	4,94,61,841.00					
Others							
Sub - total	-	4,94,61,841.00	-	-	-	-	-
(II) Revenue Expenditure on							
Salary, Wages and allowances etc.		4,08,86,139.00					
Rent							
Others	3,11,84,393.00	2,02,96,663.25					
Sub - total	3,11,84,393.00	6,11,82,802.25	-	-	-	-	-
(III) Other:							
Loss on disposal of grant Investments							
Dimutation in Value of Grant Investments							
inter grant/bank charges Grants Refunded							
Others	22,79,497.44	-					
Sub -total	22,79,497.44	-	-	-	-	-	-
Total (c) [I+II+III]	3,34,63,890.44	11,06,44,643.25	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)	1,16,07,594.63	3,97,11,108.19	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	1,16,07,594.63	3,97,11,108.19	-	-	-	-	-




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Schedules to Balance Sheet

Schedule B-5: Secured Loans [Code No 330]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Secured Loans from Central Government		
330-20	Secured Loans from State government		
330-30	Secured Loans from Govt. bodies & Associations	36,35,999.00	43,27,999.00
330-40	Secured Loans from international agencies		
330-50	Secured Loans from banks & other financial		
330-60	Other Term Loans		
330-70	Bonds & debentures		
330-80	Other Loans		
Total Secured Loans		36,35,999.00	43,27,999.00



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Schedules to Balance Sheet

Schedule B-6: Unsecured Loans [Code No 331]

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

Schedule B-7: Deposits Received [Code No 340]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers	21,48,844.00	22,08,924.00
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
Total deposits received		21,48,844.00	22,08,924.00

Schedule B-8: Deposit Works [Code No 341]

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




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Schedules to Balance Sheet

Schedule B-9: Other Liabilities [Code No 350]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	26,19,287.00	7,96,263.00
350-11	Employee Liabilities	40,01,569.00	31,77,896.00
350-12	Interest Accrued and Due	33,997.00	40,349.00
350-20	Recoveries Payable	49,451.00	15,500.00
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
Total Other liabilities (Sundry Creditors)		67,04,304.00	40,30,008.00

Schedule B-10: Provisions [Code No. 360]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses	35,75,209.00	23,78,257.00
360-20	Provision for Interest		
360-30	Other Provisions		
Total Provisions		35,75,209.00	23,78,257.00



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Schedules to Balance Sheet

Schedule B-11: Fixed Assets [Code No 410 & 411]

Code No	Particulars	Gross Block				Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
		3	4	5	6	7	8	9	10	11	12
410-10	Land	214.00	-	-	214.00	-	-	-	-	214.00	214.00
410-20	Buildings	19,48,16,461.00	1,08,11,361.00	-	20,56,27,822.00	4,09,54,935.94	64,37,908.38	-	4,73,92,744.32	15,82,35,077.68	15,38,61,625.06
410-21	Parks & Playgrounds	1,06,17,516.00	7,07,415.00	-	1,13,24,931.00	84,23,959.35	20,84,532.47	-	1,05,08,491.82	8,16,439.18	21,93,556.65
	Infrastructure Assets										
410-30	Roads and Bridges	43,77,14,949.00	1,86,68,908.00	-	45,63,83,857.00	34,16,73,391.34	6,13,41,354.54	-	40,30,14,745.88	5,33,69,111.12	9,60,41,557.66
410-31	Sewerage and drainage	1,56,25,891.00	37,86,146.00	-	1,94,12,037.00	36,28,338.85	11,63,229.54	-	47,91,568.39	1,46,20,468.61	1,19,97,552.15
410-32	Waterways	30,32,339.00	-	-	30,32,339.00	4,61,932.94	72,169.67	-	5,34,102.61	24,98,236.39	25,70,406.06
410-33	Public Lighting	2,74,59,672.00	65,42,900.00	-	3,40,02,572.00	96,16,555.03	30,71,912.59	-	1,26,88,467.62	2,13,14,104.38	1,78,43,116.97
	Other assets										
410-40	Plants & Machinery	1,20,96,290.00	42,32,480.00	-	1,63,28,770.00	18,01,780.13	15,51,233.15	-	33,53,013.28	1,29,75,756.72	1,02,94,509.87
410-50	Vehicles	2,32,76,626.00	10,29,543.00	-	2,43,06,169.00	1,29,44,736.41	23,09,086.06	-	1,52,53,822.47	90,52,346.53	1,03,31,889.59
410-60	Office & other equipment	75,82,006.00	1,71,995.00	-	77,54,001.00	16,05,629.60	7,34,060.54	-	23,39,690.14	54,14,310.86	59,76,376.40
410-70	Furniture, fixtures, fittings and electrical appliances	24,83,317.00	1,09,500.00	-	25,92,817.00	6,91,742.26	2,46,317.62	-	9,38,059.88	16,54,757.12	17,91,574.74
410-22	Statues, heritage assets, antiques & other works of art	23,34,355.00	-	-	23,34,355.00	-	-	-	-	23,34,355.00	23,34,355.00
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	10,83,19,354.00	47,12,631.00	-	11,30,31,985.00	2,50,12,482.22	35,58,129.05	-	2,85,70,611.27	8,44,61,373.73	8,33,06,871.78
	Total	84,53,58,990.00	5,07,72,879.00	-	89,61,31,869.00	44,68,15,384.07	8,25,69,933.61	-	52,93,85,317.68	36,67,46,551.32	39,85,43,605.93


Additional disclosures to the Schedule

- Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the Financial Statements shall also be mentioned.
- The details & value of assets, which are not yet physically identified / traced, shall be disclosed separately.
- Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note

- Depreciation calculated as per the Uttarakhand Municipal Accounting Manual 2021.
- Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.
- Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
- Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital buildings, public buildings temporary structures and sheds, etc.
- Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
- No depreciation is to be charged on "Land" and "Capital work in Progress"
- Additional clarification in relation to the Fixed Asset Schedule as disclosed in the Notes to Accounts




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Schedules to Balance Sheet

Schedule B-12: Capital Work in Progress (CWIP) - [Code 412]

Details of Fixed Asset head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP at the end of FY
(A)	(B)	(C)	(D)	(E=B+C-D)
Buildings	-	23,42,825.00	10,99,809.00	12,43,016.00
Parks and Playgrounds	-			-
Roads and Bridges	-	33,08,886.00	16,79,400.00	16,29,486.00
Sewerage and Drainage	-	21,29,706.00	11,32,830.00	9,96,876.00
Water Ways	-			-
Public Lighting	-			-
Plant and Machinery	-			-
Total	-	77,81,417.00	39,12,039.00	38,69,378.00

- A list of Contract-wise CWIP at the end of the FY will be annexed to this schedule

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

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debenture and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments	Term Deposit With PNB Bank	4,27,000.00	5,31,006.00	5,03,771.00
		Term Deposit With SBI Bank	1,25,540.00	4,38,130.00	4,13,754.00
		Term Deposits with BOI Bank	10,00,000.00	10,67,913.00	-
Total of Investments General Fund				20,37,049.00	9,17,525.00




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Schedules to Balance Sheet

Schedule B-14: Investments - Other Funds [Code 421]

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

Schedule B-15: Stock in Hand (Inventories) [Code 430]

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




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Schedules to Balance Sheet

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4	6
431-10	Receivables for Property Taxes				
	Current Year	20,25,168.00	-	20,25,168.00	34,01,169.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	9,16,578.00	2,29,144.50	6,87,433.50	
	3 years to 4 years	7,33,820.00	3,66,910.00	3,66,910.00	
	4 years to 5 years	4,07,202.00	3,05,401.50	1,01,800.50	
	More than 5 years/ Sick or Closed Industries	-	-	-	
	Sub - total	40,82,768.00	9,01,456.00	31,81,312.00	34,01,169.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Property Taxes	40,82,768.00	9,01,456.00	31,81,312.00	34,01,169.00
431-19	Receivables of Other Taxes				
	Current Year				
	Receivables outstanding for more than 2 years but not exceeding 3 years				
	3 years to 4 years				
	More than 5 years/ Sick or Closed Industries				
	Sub - total	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Other Taxes	-	-	-	-
431-30	Receivables of Cess				
	Current Year			-	
	Receivables outstanding for more than 2 years but not exceeding 3 years			-	
	3 years to 4 years			-	
	More than 5 years/ Sick or Closed Industries			-	
	Sub - total	-	-	-	-
431-40	Receivables from Other Sources				74,08,757.00
	Current Year	48,34,443.00		48,34,443.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years	37,76,742.00	18,88,371.00	18,88,371.00	
	3 years to 4 years	8,45,848.00	8,45,848.00	-	
	More than 5 years/ Sick or Closed Industries	-	-	-	
	Sub - total	94,57,033.00	27,34,219.00	67,22,814.00	74,08,757.00
	Total of Sundry Debtors (Receivables)	1,35,39,801.00	36,35,675.00	99,04,126.00	1,08,09,926.00

Note:

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



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Schedules to Balance Sheet

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment		
440-20	Administrative	84,782.33	1,78,428.92
440-30	Operations &		
Total Prepaid expenses		84,782.33	1,78,428.92

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	-	-
Balance with Bank - Municipal Funds			
450-21	Nationalised Banks	37,23,043.16	41,35,862.90
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks	23,53,757.55	13,76,391.71
450-24	Post Office	83,227.30	80,026.30
450-25	Treasury account		
Sub-total		61,60,028.01	55,92,280.91
Balance with Bank - Special Funds			
450-41	Nationalised Banks	1,21,26,087.78	
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
Sub-total		1,21,26,087.78	-
Balance with Bank - Grant Funds			
450-61	Nationalised Banks	1,45,23,019.82	1,83,17,152.97
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
450-65	Treasury-Grant Fund	3,27,10,649.00	49,60,340.00
Sub-total		4,72,33,668.82	2,32,77,492.97
Total Cash and Bank balances		6,55,19,784.61	2,88,69,773.88




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Schedules to Balance Sheet

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

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

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

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

Schedule B-20: Other Assets [Code No 470]

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

Schedule B-21: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
480-10	Loan issue expenses deferred		
480-20	Discount on issue of loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	Total Miscellaneous Expenditure	-	-



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Schedules to Income and Expenditure Account

Schedule I-1: Tax Revenue [Code No 110]

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	33,87,222.00	33,87,222.00
110-02	Water tax		
110-03	Sewerage Tax		
110-04	Conservancy Tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-11	Advertisement tax		
110-12	Pilgrimage Tax		
110-80	Other taxes		
Sub-total		33,87,222.00	33,87,222.00
110-90	Less Tax Remissions and Refund [Schedule I - 1 (a)]	-	-
Sub-total		-	-
Total tax revenue		33,87,222.00	33,87,222.00

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

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

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




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Schedules to Income and Expenditure Account

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

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

Schedule I-3: Rental income from Municipal Properties (Code No 130]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	1,07,90,347.00	98,24,348.00
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents		
Sub-Total		1,07,90,347.00	98,24,348.00
130-90	Less: Rent Remission and Refunds		
Sub-total		-	-
Total Rental Income from Municipal Properties		1,07,90,347.00	98,24,348.00




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Schedules to Income and Expenditure Account
Schedule I-4: Fees & User Charges [Code No 140]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration	1,08,000.00	1,44,000.00
140-11	Licensing Fees	7,50,025.00	7,16,075.00
140-12	Fees for Grant of Permit	-	7,590.00
140-13	Fees for Certificate or Extract	9,000.00	3,430.00
140-14	Development Charges	7,73,334.00	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	16,000.00	21,400.00
140-40	Other Fees	2,69,211.00	53,46,093.00
140-50	User Charges	5,24,580.00	20,77,823.00
140-60	Entry Fees		
140-70	Service/ Administrative Charges		-
140-80	Other Charges		
Sub-Total		24,50,150.00	83,16,411.00
140-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total income from Fees & User Charges		24,50,150.00	83,16,411.00




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Schedules to Income and Expenditure Account
Schedule I-5: Sale & Hire Charges [Code No 150]

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products		
150-11	Sale of Forms & Publications	9,10,561.00	4,70,811.00
150-12	Sale of stores & scrap	91,742.00	4,31,974.00
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
Total income from Sale & Hire charges		10,02,303.00	9,02,785.00


Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	17,50,03,920.86	13,74,84,660.40
160-20	Re-imburement of expenses		
160-30	Contribution towards schemes		
Total Revenue Grants, Contributions &		17,50,03,920.86	13,74,84,660.40

Schedule I-7: Income from Investments - General Fund [Code No 170]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments	1,19,524.00	48,896.00
170-20	Dividend		
170-40	Profit in Sale of Investments		
170-80	Others		
Total Income from Investments		1,19,524.00	48,896.00




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Schedules to Income and Expenditure Account

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	1,15,312.67	90,646.57
171-20	Interest on Loans and advances to		
171-30	Interest on loans to others		
171-40	Other Interest		
Total. - Interest Earned		1,15,312.67	90,646.57

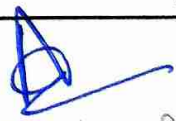
Schedule I-9: Other Income [Code No180]

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

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

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




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Schedules to Income and Expenditure Account

Schedule I-10: Establishment Expenses [code no 210]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	4,12,39,324.00	4,15,62,954.00
210-20	Benefits and Allowances		-
210-30	Pension	87,74,384.00	73,29,408.00
210-40	Other Terminal & Retirement Benefits	5,03,880.00	
Total establishment expenses		5,05,17,588.00	4,88,92,362.00

Schedule I-11: Administrative Expenses [Code No 220]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	-	-
220-11	Office maintenance	1,77,569.00	3,69,877.00
220-12	Communication Expenses	-	10,656.00
220-20	Books & Periodicals	-	
220-21	Printing and Stationery	64,346.00	3,90,804.00
220-30	Travelling & Conveyance	70,529.00	68,579.00
220-40	Insurance	2,30,263.59	2,57,057.09
220-50	Audit Fees		
220-51	Legal Expenses	-	32,000.00
220-52	Professional and other Fees	3,41,500.00	2,86,802.00
220-60	Advertisement and Publicity	3,68,493.00	4,12,287.00
220-61	Membership & subscriptions	-	
220-80	Other Administrative Expenses	1,59,256.00	8,85,361.00
Total administrative expenses		14,11,956.59	27,13,423.09




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Schedules to Income and Expenditure Account

Schedule I-12: Operations and Maintenance [Code No 230]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	50,22,143.00	81,07,682.62
230-20	Bulk Purchases		
230-30	Consumption of Stores	24,42,528.00	71,50,818.00
230-40	Hire Charges		
230-50	Repairs & maintenance -Infrastructure Assets	23,87,428.00	1,32,49,540.00
230-51	Repairs & maintenance - Civic Amenities	16,34,295.00	
230-52	Repairs & maintenance - Buildings	6,43,739.00	49,18,559.00
230-53	Repairs & maintenance - Vehicles	2,83,827.00	3,90,967.00
230-59	Repairs & maintenance - Others	74,990.00	2,05,624.00
230-80	Other operating & maintenance expenses	1,57,34,491.00	82,02,250.00
Total Operating & Maintenance Expense		2,82,23,441.00	4,22,25,440.62

Schedule I-13: Interest & Finance Charges [Code No 240]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from the Central Government		
240-20	Interest on Loans from the State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions	4,43,723.00	6,18,916.00
240-60	Other Interest		
240-70	Bank Charges	4,839.72	2,973.50
240-80	Other Finance Expenses		
Total Interest & Finance Charges		4,48,562.72	6,21,889.50




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Schedules to Income and Expenditure Account

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses	30,300.00	
250-20	Own Programmes	18,98,824.00	1,57,90,282.00
250-30	Share in Programmes of others		
Total Programme Expenses		19,29,124.00	1,57,90,282.00

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants Given (Give details)	52,33,000.00	
260-20	Contributions Given (Give details)		
260-30	Subsidies Given (Give details)	1,21,82,740.00	
Total Revenue Grants, Contributions & Subsidies		1,74,15,740.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	6,03,448.00	3,68,940.50
270-20	Provision for other Assets		25,00,171.00
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
Total Provisions & Write off		6,03,448.00	28,69,111.50

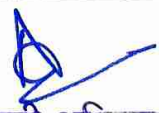
Schedule I-17: Miscellaneous Expenses [Code No 271]

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Prior Period Income		
	Prior Period Expenses	1,10,27,976.00	-
Total Prior Period (Net) (a-b)		1,10,27,976.00	-




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B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

ULB NAME: NAGAR PALIKA PARISHAD GOPESHWAR

Part I - Notes to Accounts

1. The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements is provided wherever necessary and any material fact which has a bearing on the Financial Statements has disclosed. Items that require disclosure in the notes to accounts include contingent liabilities, if any, events occurring after the Balance Sheet which have an impact on the Financial Statements, extraordinary items, if any, legal disputes, the final disposal of which will have an effect on the Financial Statements, etc.
2. ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from 1st April, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.
3. **Statement of Significant Accounting Policies**

The Statement of Significant Accounting Policies shall state important accounting policies followed by the ULB in respect of accounting for its transactions and in the preparation and presentation of the Financial Statements.

Basis of Accounting

- The Financial Statements for the Financial Year 1st April 2024 to 31st March 2025 has been prepared on accrual basis by the ULB as per Uttarakhand Municipal Accounting Manual.
- The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual.
- All figures are in Indian Rupees.
- Previous year's figures have been regrouped/ rearranged.

Historical Cost and Going concern

- Financial Statements have been prepared on historical cost convention.
- Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

Revenue Recognition

- Income in respect of which demands are raised by the ULB are accounted on accrual basis as and when they become due.
- Property tax is accrued at the beginning of the year.



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B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

- Rental income is accrued as and when it becomes due as per the terms of the rental agreement.
- Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.

Recognition of expenditure

- Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards contributory pension fund has been accounted as and when the salary expenditure is accrued.
- Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.

Fixed assets and depreciation

- Fixed assets are shown at cost less accumulated depreciation. Cost of fixed assets includes all expenses incurred in connection with purchase and installation of the fixed asset.
- Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.
- Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM.
- Depreciation has been provided on consolidated amount of the Group Heads as previous year FAR was not available.
- Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1). For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.
- Assets costing less than Rs.25000 are written off.
- No revaluation of fixed assets has been undertaken during the year.

Grants

- Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognised as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.
- Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been be treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.



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Stores and Spares

- The ULB has not maintained the value of the stock and all items are charged to Income and Expenditure Account as and when purchased.

Employee Benefits

- Contributions for the retirement benefits such as Pension, Gratuity etc. made by the ULB are recognized as and when they are due.

4. Reserves and surplus

4.1. Municipal General Fund: The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31st March, 2025 was stood with Rs. 32,17,011.34 /- after considering the effect of income & expenditure.

4.2. Earmarked Fund: The Earmarked Funds consist of Special Fund-1 (Pension Nidhi Fund) and Special Fund-2 NPS Fund maintained for non-centralized employees of the Gopeshwar ULB, wherein Special Fund-1 is meant for payment of retirement-related dues and Special Fund-2 represents NPS contributions deducted from employees' salaries along with the employer's contributions; the ULB commenced deduction of NPS contributions from May 2017 and, prior to its registration with the PFRDA during the financial year 2022-23, such NPS contributions were deposited and retained in Special Fund-2, and subsequent to registration with PFRDA, the ULB is depositing the accumulated NPS contributions pertaining to the pre-registration period, treated as legacy NPS amounts, into the respective employees PRANs on a continual basis; the said earmarked funds are utilized exclusively for the purposes for which they were created, with a closing balance of ₹12,126,087.78 as on 31 March 2025.

4.3. Reserves: The Reserve which represents capital contribution was stood as on 31st March, 2025 amounting to Rs. 36,54,35,513.32 /- that has been created by capitalizing the asset.

5. Fixed Assets and Depreciation

5.1. Details of Special nature fixed assets are as follows as on 31st March, 2025:

Sl No.	Details	Value of Fixed Asset as on 31 st March, 2025 (Rs.)	Accumulated Depreciation on as on 31 st March, 2025 (Rs.)	Any Other Details
1	Fixed Assets	89,61,31,869.00	52,93,85,317.68	NA
2	Fixed Assets which are not physically identified or Traced	0	NA	NA
3	Fixed Asset under Leases and Hire Purchases			
i)	Lease	0	NA	NA
ii)	Hire Purchases	0	NA	NA
	Total	89,61,31,869.00	52,93,85,317.68	NA

5.2. Capital Work in Progress amounted to Rs. 38,69,378.00



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5.3. During the year, total additions to Fixed Assets amounted to ₹50,772,879, out of which ₹49,461,841 were acquired out of grant funds, and the balance amount of ₹1,311,038 was created from the ULB's own sources of income; the additions made out of own sources of income include Vehicles – ₹1,029,543, Office & Other Equipment – ₹171,995, and Furniture, Fixtures & Electrical Appliances – ₹109,500.

5.4. For more clarification in relation to Source of Acquisition / Addition of Fixed Assets and Grant fund transfer to Grants Against Fixed Assets ledger in the following manner given below: -

Net Fixed Assets including CWIP	370615929.32
Less: CWIP Not Transferred to FA	3869378.00
Less: Assets created from Board Fund	1311038.00
Grant amount transfer to Grant against Fixed Assets	365435513.32

6. Balance Sheet and notes to accounts have been prepared as per documents & information made available to us by the ULB.
7. Differences have been noted between the opening and closing balances of the Property Tax receivable ledger as well as the Rental Income receivable ledger; these need to be reconciled.
8. The closing balance of Grant as on 31.3.2025 is Rs. 5,13,18,702.82/- and opening balance of Grant as on 1.4.2024 is Rs. 2,33,34,464.07/-.
9. There are discrepancies in the rental income receipt records between the Cash Book and the Tax Section of the ULB. As per the Cash Book, total rental receipts amount to ₹11,230,442, whereas the records of the Tax Section of the ULB reflect ₹11,223,502. The resulting difference remains unidentifiable.
10. Deposit Received from Contractor and Suppliers Amounted to Rs. 21,48,844/- as on 31.3.2025
11. Security deposits received from tenants Mr. Mukesh Tamta and Mr. Harish Singh Bisht in earlier years amounting to ₹15,600 and ₹4,800 respectively were adjusted against rent during the year.
12. In the stock register of the ULB, the value of the stock is not appearing.
13. In relation to contingent liabilities, the EPFO Department issued a Show Cause Notice (SCN) to ULB Gopeshwar dated 15.02.2024 for failure to remit EPF and allied dues amounting to ₹12,821,863 for the period from February 2017 to September 2023. Against the said SCN, the ULB has paid a sum of ₹5,469,975. As this expenditure pertains to prior periods, it has been recorded under Prior Period Items.
14. Age analysis of receivables and payables




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S. No.	Particulars	Balance as on 31/03/2025	Less than 5 Years	Age-wise analysis		
				5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables					
	Property Tax	40,82,768.00	40,82,768.00	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources – Rental	94,57,033.00	94,57,033.00	0	0	0
	Total Receivables	1,35,39,801.00	1,35,39,801.00	0	0	0
2	Sundry Payables					
	Creditors	26,19,287.00	26,19,287.00	0	0	0
	Employee Liabilities	40,01,569.00	40,01,569.00	0	0	0
	Recoveries Payable	49,451.00	49,451.00	0	0	0
	Interest Accrued	33,997.00	33,997.00	0	0	0
	Provision for Expenses	35,75,209.00	35,75,209.00	0	0	0
	Total Payables	1,02,79,513.00	1,02,79,513.00	0	0	0

15. Disclosure on Bank Accounts

Bank account name	Bank Account Number	Balance as per books of Account
Cash in hand		0.00
Axis Bank	7474	11,13,670.00
IDBI Bank	1878	4,71,145.64
Bank of Baroda	0090	2,33,915.00
UCO Bank	2483	4,01,348.28
PNB	8169	4,43,684.62
Union Bank	0191	2,59,455.00
Bank of India	0003	4,21,746.90
Central Bank of India	1736	30,503.62
Indian Bank / Allahabad Bank	8050	3,47,574.10
Chamoli Zila Sahkari Bank	0050	16,38,558.55
Uttanchal Gramin Bank	7870	7,15,199.00



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Post Office		83,227.30
PNB	8408	1,23,931.69
Canara Bank (15 th Finance)	2869	1,12,40,748.00
PNB (PMAY)	7158	0.00
HDFC Bank	0931	19,12,583.00
Central Bank of India (PMAY)	8595	92,768.63
State Bank of India	9026	11,52,988.50
PLA-SFC		3,24,36,571.00
PLA-TFC		2,74,078.00
Aansdayee Pension Nidhi	8748	99,75,196.50
Pension Nidhi	2182	21,50,891.28
Total		6,55,19,784.61

Bank Reconciliation Statement

Bank account name	Bank account number
Balance as per Books	11,13,670.00/-
Add: Cheque Issued but not cleared	4,428.00/-
Balance as per Bank	11,18,098.00/-

For K Neeraj & Associates
Chartered Accountants

Neeraj

CA Neeraj Kumar
Proprietor

UDIN: 26546909CBJUMV7806

Date: 08-01-2026



[Signature]
अधिसासी अधिकारी अध्यक्ष
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चमोली गोपेश्वर