

**NAGAR PANCHAYAT
KAPKOT**

**COMPILATION OF
ACCOUNTS**

**FINANCIAL YEAR
2024-2025**

ACCOUNTANT'S COMPILATION REPORT

To,
Nagar Panchayat, Kapkot
Bageshwar

We have compiled the accompanying financial statements of Nagar Panchayat, Kapkot based on information provided by you. These financial statements comprise the Balance Sheet of Nagar Panchayat, Kapkot as at March 31, 2025, the statement of Income and Expenditure, and Cash Flow Statement for the year then ended, and a summary of schedules and other explanatory information.

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with UKMAM2021 and accounting principles generally accepted in India. We have complied with relevant ethical requirements. These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

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

For A Negi and Company
Chartered Accountants
FRN 153203W



Abhilash Negi
M.No. 199283

Date:- 12/11/2025 - Haldwani
UDIN :- 26199283OUSCVG5315



Nagar Panchayat Kapkot
Bageshwar, Uttarakhand

Balance Sheet
as on 31st March 2025

Code No.	Description Of Items	Sch No.	2025	2024
Reserve & Surplus				
3-10	Municipal Fund	Sch B-1	71,68,736	1,33,54,885
3-11	Earmarked Funds	Sch B-2	-	-
3-12	Reserve & Surplus	Sch B-3	4,28,63,851	2,91,57,922
Total Own Fund Reserves and Surplus			5,00,32,587	4,25,12,807
Non-Current Liabilities				
3-20	Grants & Contribution For Specific Purpose	Sch B-4	1,69,76,786	1,70,99,339
3-30	Secured Loans	Sch B-5	-	-
3-31	Unsecured loans	Sch B-6	-	-
Total Non-Current Liabilities			1,69,76,786	1,70,99,339
Current Liabilities and Provisions				
3-40	Deposits received	Sch B-7	-	-
3-41	Deposit works	Sch B-8	-	-
3-50	Other liabilities (Sundry Creditors)	Sch B-9	27,44,610	23,77,204
3-60	Provisions	Sch B-10	12,30,640	11,26,947
Current Liabilities and Provisions			39,75,250	35,04,151
TOTAL LIABILITIES			7,09,84,622	6,31,16,298
Non-Current Assets				
4-10	Fixed Assets - Gross Block	Sch B-11	8,30,30,223	6,90,05,920
4-11	Less: Accumulated Depreciation		-3,08,60,735	-2,44,19,850
4-12	Capital Work in progress		-	-
	Fixed Assets - Net Block	Sch B-12	5,21,69,487	4,45,86,069
Total Non-Current Assets			5,21,69,487	4,45,86,069
Current Assets				
Investments				
4-20	Investment - General Fund	Sch B-13	-	-
4-21	Investment-Other Fund	Sch B-14	-	-
Total Investments Current Assets, Loans & Advances			-	-
4-30	Stock in hand (Inventories)	Sch B-15	-	-
4-31	Sundry Debtors (Receivables)		-	-
4-31	Gross amount outstanding	Sch B-16	-	-
4-32	Less: Accumulated provision against bad and doubtful receivables, Net amount outstanding		-	-
4-40	Prepaid expenses	Sch B-17	-	-
4-50	Cash and Bank Balances	Sch B-18	1,87,42,989	1,85,30,228
4-60	Loans, advances and deposits	Sch B-19	-	-
4-61	Less: Accumulated provision against Loans Net amount outstanding		-	-
Total Current Assets, Loans & Advances			1,87,42,989	1,85,30,228
4-70	Other Assets	Sch B-20	72,146	-
4-80	Miscellaneous Expenditure (to the extent not written off)	Sch B-21	-	-
Total Current Assets			1,88,15,135	1,85,30,228
TOTAL ASSETS			7,09,84,622	6,31,16,298

Above data is compiled on the basis of the records provided before us.

For, M/S. A NEGI & COMPANY,
Chartered Accountants
FRN No: 153203W

CA Abhilash Negi
UDIN 26199283OUCV5315
Haldwani - 12/11/2025



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For, Nagar Panchayat Kapkot

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Nagar Panchayat Kapkot
Bageshwar, Uttarakhand

Income and Expenditure Account
for the year ending 31st March 2025

Code No.	Heads Of Account	Sch No.	2025	2024
Income				
1-10	Tax Revenue	Sch IE-1	-	-
1-20	Assigned Revenue And Compensation	Sch IE-2	-	-
1-30	Rental Income From Municipal Propertites	Sch IE-3	-	-
1-40	Fees & User Charges	Sch IE-4	15,91,653	5,46,756
1-50	Sale & Hire Charges	Sch IE-5	-	-
1-60	Revenue Grants, Contribution & Subsidies	Sch IE-6	1,07,52,803	98,92,412
1-70	Income From Investments	Sch IE-7	-	-
1-71	Interest Income	Sch IE-8	-	-
1-80	Other Income - Fixed Assets	Sch IE-9	-	-
Total Income			1,23,44,456	1,04,39,168
Expense				
2-10	Establishment Expenses	Sch IE-10	84,06,764	71,98,123
2-20	Administrative Expenses	Sch IE-11	2,85,541	2,46,348
2-30	Operation & Maintenance Expenses	Sch IE-12	-	-
2-40	Municiple Function Expenses	Sch IE-13	35,37,585	28,14,972
2-50	Programme Expenses	Sch IE-14	-	-
2-60	Revenue Grants, Contribution & Subsidies	Sch IE-15	-	-
2-70	Provisions & Write Off	Sch IE-16	-	-
2-71	Miscellaneous Expenses - FA	Sch IE-17	-	1,40,170
2-72	Depreciation	Sch B - 11	64,40,885	57,35,581
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items			
2-80	Add: Prior period Items (Net)	Sch IE-18		
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items			
2-90	Less: Transfer to Reserve Funds		-	-
Total Expense			1,86,70,775	1,61,35,194
Gross Surplus/(Deficit) Of Income Over Expenditure			-63,26,319	-56,96,026

Above data is compiled on the basis of the records provided before us.

For, M/S. A NEGI & COMPANY,
Chartered Accountants
FRN No: 153203W

For, Nagar Panchayat Kapkot

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CA Abhilash Negi
UDIN 26199283OUSCVG5315
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Nagar Panchayat Kapkot
Bageshwar, Uttarakhand

Cash Flow Statement
as on 31st March 2025

Sr.	Particulars	2025	2024
1	Cash flow from Operating Activities		
	Profit / (Loss) before taxation	-63,26,319	-56,96,026
	Adjustments for: -		
	Depreciation	64,40,885	57,35,581
	Investment income	-	-
	Profit / (Loss) on the sale of property, plant & equipment	-	-
	Profit / (Loss) on the sale of intangible assets	-	-
	Working capital changes:		
	(Increase) / Decrease in Current assets	-72,146	-
	Increase / (Decrease) in Current Liabilities other	3,67,406	3,41,729
	Increase / (Decrease) in Current Liabilities	1,03,693	1,92,082
	Increase / (Decrease) in trade and other payables - Grants	-1,22,554	-14,06,733
	Cash generated from operations	3,90,965	-8,33,367
	Interest paid	-	-
	Income taxes paid	-	-
	Dividends paid	-	-
	Net cash from Operating Activities	3,90,965	-8,33,367
2	Cash flow from Investing Activities		
	Purchase of property, plant, and equipment	-1,40,24,303	-1,72,89,420
	Net cash from Investing Activities	-1,40,24,303	-1,72,89,420
3	Cash flow from Financing Activities		
	Capital Contribution received during the year	1,38,46,099	1,72,89,420
4	Net increase in cash and cash equivalents	2,12,761	-8,33,367
5	Cash and cash equivalents at beginning of period	1,85,30,228	1,93,63,596
6	Cash and cash equivalents at end of period	1,87,42,989	1,85,30,228

Above data is compiled on the basis of the records provided before us.

For, M/S. A NEGI & COMPANY,

Chartered Accountants

FRN No: 153203W

Abhilash Negi

CA Abhilash Negi

UDIN 26199283OUSCVG5315

Haldwani - 12/11/2025



For, Nagar Panchayat Kapkot

Abhilash Negi
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SCHEDULES - BALANCE SHEET

Schedule B-1 Municipal Fund

Code No.	Particulars	Opening	Debit	Credit	Closing
310-10	Municipal Fund	1,80,23,528	-	-	1,80,23,528
310-90	Excess Of Income Over Expenditure	-46,68,642	63,26,319	1,40,170	-1,08,54,792
	Total	1,33,54,885	63,26,319	1,40,170	71,68,736

Schedule B-2 Earmarked Funds

Code No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
311-10	Earmarked Funds	-	-	-	-
	Total	-	-	-	-

Schedule B-3 Reserve & Surplus

Code No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
312-10	Capital Contribution	2,91,57,922	1,40,170	1,38,46,099	4,28,63,851
312-11	Capital Reserves	-	-	-	-
312-20	Statutory Reserves	-	-	-	-
312-30	General Reserves	-	-	-	-
312-40	Revaluation Reserves	-	-	-	-
312-50	General Reserves	-	-	-	-
	Total	2,91,57,922	1,40,170	1,38,46,099	4,28,63,851



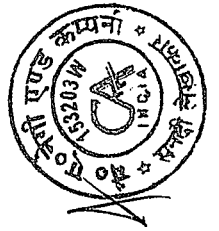
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Schedule B-4 Grants & Contribution For Specific Purpose

TOTAL GRANTS DURING THE YEAR 2025

Sr.no.	Particulars	Grants from Central Government	Grants from Other Agencies - A	Grants from Other Agencies - B	Grants from State Government	Total
A	Opening Balance	50,88,735	34,40,715	1,71,117	83,98,773	1,70,99,339
B	Addition to Grants					
1	Grant received during the year	30,73,000	8,900	-	2,27,87,600	2,58,69,500
2	Interest/dividend earned on grants	1,03,368	-	-	244	1,03,612
3	Profits on disposal of grant investment	-	-	-	-	-
4	Appreciation in value of Grant investment	-	-	-	-	-
5	Other Addition/Adjustment Contra	-	-	-	-	-
5a	Deduction Adjustment - From NULM 80k Board Income	-	-	-	-	-
	Sub-total - B	31,76,368	8,900	-	2,27,87,844	2,59,73,112
C	Payment out of funds					
1	Capital Expenditure					
a	Fixed Assets	31,93,098	-	-	1,06,53,001	1,38,46,099
b	Other Capital Expenditure	-	-	-	-	-
	Sub-total - C 1	31,93,098	-	-	1,06,53,001	1,38,46,099
2	Revenue Expenditure					
a	(Salary, Wages, Allowance, other expenditure and charges)	3,64,169	88	-	1,03,88,545	1,07,52,803
3	Other					
a	Loss on Disposal of Grants Investment	-	-	-	-	-
b	Diminution in value of Grant investment	-	-	-	-	-
c	Deduction Adjustment	-	-	-	-	-
d	Current Year Expenses	-	-	-	-	-
e	Inter bank adjustment/Other Bridgcul	-	13,93,152	-	-	13,93,152
f	Payment as per instruction Trf to PnL	-	-	-	-	-
	Sub-total - C 3	3,64,169	13,93,240	-	1,03,88,545	1,21,45,955
	Total (C1 + C2 + C3)	35,57,267	13,93,240	-	2,10,41,546	2,59,92,054
4	Closing Balance (A + B - C)	47,07,836	20,56,374	1,71,117	1,01,45,071	1,70,80,398

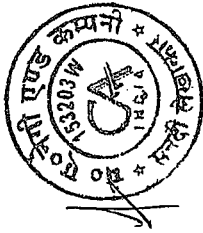


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Schedule B-4 Grants & Contribution For Specific Purpose

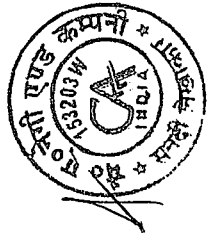
A - Grants from Central government

Sr.no.	Particulars	Municipal Grant - Old 14 FC	Municipal Grant - 15 FC TIED	Municipal Grant - 15 FC UNTIED	National Urban Livelihood Mission 1	National Urban Livelihood Mission 2	Pradhan Mantri Awas Yojana	Swach Bharat Mission	Swach Bharat Mission 2.0
A	Opening Balance	20,822	3,67,122	30,18,683	8,000	1,76,383	1,10,319	3,11,882	10,75,523
B	Addition to Grants	-	-	30,73,000	-	-	-	-	-
1	Grant received during the year	-	-	81,796	-	-	-	11,348	10,224
2	Interest/dividend earned on grants	-	-	-	-	-	-	-	-
3	Profits on disposal of grant investment	-	-	-	-	-	-	-	-
4	Appreciation in value of Grant investment	-	-	-	-	-	-	-	-
5	Other Addition/Adjustment received and paid	-	-	-	-	-	-	-	-
	Deduction Adjustment - From NULM 80k	-	-	-	-	-	-	-	-
	Board Income	-	-	31,54,796	-	-	-	11,348	10,224
C	Payment out of funds	-	-	-	-	-	-	-	-
1	Capital Expenditure	-	-	31,93,098	-	-	-	-	-
a	Fixed Assets	-	-	-	-	-	-	-	-
b	Other Capital Expenditure	-	-	-	-	-	-	-	-
	Sub-total - C 1	-	-	31,93,098	-	-	-	-	-
2	Revenue Expenditure	-	-	-	-	-	-	-	-
	(Salary, Wages, Allowance, other expenditure and charges)	-	-	-	-	-	-	-	-
	(Salary, Wages, Allowance, other expenditure and charges) Municipality Function	-	-	3,64,169	-	-	-	-	-
3	Other	-	-	-	-	-	-	-	-
a	Loss on Disposal of Grants Investment	-	-	-	-	-	-	-	-
b	Diminution in value of Grant investment	-	-	-	-	-	-	-	-
	Deduction Adjustment - SBM Advertising	-	-	-	-	-	-	-	-
	Deduction Adjustment - From NULM 80k	-	-	-	-	-	-	-	-
c	Board Income	-	-	-	-	-	-	-	-
	Sub-total - C 3	-	-	35,57,267	-	-	-	-	-
	Total (C1 + C2 + C3)	20,822	3,67,122	26,16,212	8,000	1,76,383	1,10,319	3,23,230	10,85,747
4	Closing Balance (A + B - C)	20,822	3,67,122	26,16,212	8,000	1,76,383	1,10,319	3,23,230	10,85,747



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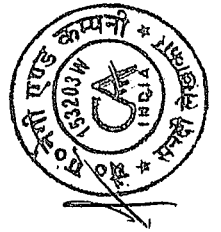
Sr.n o.	Particulars	Establishment Grant (EG)	Asathapan	Sansad Nidhi (EG)	ONGC Grants (EG)	ONGC Grants (EG) Bridcul	Vidhyaka Nidhi (EG)
A	Opening Balance	5,82,953	2,20,582	-	1,06,03,026	-92,12,900	-
B	Addition to Grants	-	-	-	-	-	-
1	Grant received during the year	-	-	-	-	-	-
2	Interest/dividend earned on grants	-	1,13,214	-	-	-	-
3	Profits on disposal of grant investment	-	-	-	-	-	-
4	Appreciation in value of Grant investment	-	-	-	-	-	-
5	Other Addition/Adjustment - SFC	2,20,306	3,21,870	-	-	-	-
	Other Addition/Adjustment -Cheque returned	-	13,35,000	-	-	-	-
	Sub-total - B	2,20,306	17,70,084	-	-	-	-
C	Payment out of funds	-	-	-	-	-	-
1	Capital Expenditure	-	-	-	-	-	-
a	Fixed Assets	-	-	-	-	-	-
b	Fixed Assets - Adjustment Tranching	-	-	-	-	-	-
b	Other Capital Expenditure (Bridcul 72L)	-	-	-	-	-	-
	Sub-total - C 1	-	-	-	-	-	-
2	Revenue Expenditure	-	-	-	-	-	-
	(Salary, Wages, Allowance, other expenditure and charges)	-	-	-	-	-	-
	Admin Function	-	88	-	-	-	-
	(Salary, Wages, Allowance, other expenditure and charges)	-	-	-	-	-	-
	Municiple Function	-	-	-	-	-	-
3	Other	-	-	-	-	-	-
a	Loss on Disposal of Grants Investment	-	-	-	-	-	-
b	Diminution in value of Grant investment	-	-	-	-	-	-
c	Inter bank adjustment/Other Bridcul	-	-	-	-	13,93,152	-
d	Payment as per instruction	-	15,52,842	-	-	-	-
	Sub-total - C 3	-	15,52,930	-	-	13,93,152	-
	Total (C1 + C2 + C3)	-	15,52,930	-	-	13,93,152	-
4	Closing Balance (A + B - C)	8,03,259	4,37,736	-	1,06,03,026	-1,06,06,052	-



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Sr.n O.	Particulars	Vidhyaka Nidhi Old	Alaw 2	DM Untied	Zila Khanij	Sansad Nidhi Old	Diaster Relief Fund
A	Opening Balance	1,51,455	1,00,000	6,64,295	41,000	1,24,246	1,66,058
B	Addition to Grants	-	-	8,900	-	-	-
1	Grant received during the year	-	-	-	-	-	-
2	Interest/dividend earned on grants	-	-	-	-	-	-
3	Profits on disposal of grant investment	-	-	-	-	-	-
4	Appreciation in value of Grant investment	-	-	-	-	-	-
5	Other Addition/Adjustment - SFC	-	-	-	-	-	-
	Other Addition/Adjustment -Cheque returned	-	-	-	-	-	-
	Sub-total - B	-	-	8,900	-	-	-
C	Payment out of funds	-	-	-	-	-	-
1	Capital Expenditure	-	-	-	-	-	-
a	Fixed Assessts	-	-	-	-	-	-
b	Fixed Assets - Adjustment Tranching	-	-	-	-	-	-
	Other Capital Expenditure (Bridcul 72L)	-	-	-	-	-	-
	Sub-total - C 1	-	-	-	-	-	-
2	Revenue Expenditure	-	-	-	-	-	-
	(Salary, Wages, Allowance, other expenditure and charges)	-	-	-	-	-	-
	Admin Function	-	-	-	-	-	-
	(Salary, Wages, Allowance, other expenditure and charges)	-	-	-	-	-	-
	Municiple Function	-	-	-	-	-	-
3	Other	-	-	-	-	-	-
a	Loss on Disposal of Grants Investment	-	-	-	-	-	-
b	Dimunition in value of Grant investment	-	-	-	-	-	-
c	Inter bank adjustment/Other Bridcul	-	-	-	-	-	-
d	Payment as per instruction	-	-	-	-	-	-
	Sub-total - C 3	-	-	-	-	-	-
	Total (C1 + C2 + C3)	-	-	-	-	-	-
4	Closing Balance (A + B - C)	1,51,455	1,00,000	6,73,195	41,000	1,24,246	1,66,058



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Schedule B-4 Grants & Contribution For Specific Purpose

C- Grants from State Government

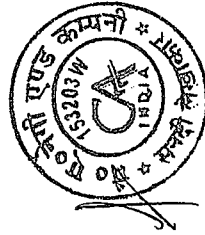
Sr. no.	Particulars	Municiple Grant - SFC	Office Building - SFC	Tranching Ground - SFC	PM Samaan - SFC	PM Samaan - Nidhi Old	Paritoshik Yojana	Swavasthya Yojana	Children Park	Nagriya Garibi Unmulan Nidhi Nagar
A	Opening Balance	1,77,386	36,80,400	-	-	-	9,000	25,000	45,00,000	6,987
B	Addition to Grants									
1	Grant received during the year	2,03,01,000	24,53,600	-	-	-	8,000	25,000	-	-
2	Interest/dividend earned on grants	-	-	-	-	-	-	-	-	244
3	Profits on disposal of grant investment	-	-	-	-	-	-	-	-	-
4	Appreciation in value of Grant investment	-	-	-	-	-	-	-	-	-
5										
	Other Addition/ Adjustment - From NULIM 80k	-	-	-	-	-	-	-	-	-
	Sub-total - B	2,03,01,000	24,53,600	-	-	-	8,000	25,000	-	244
C	Payment out of funds									
1	Capital Expenditure									
a	Fixed Assets	60,44,586	24,53,600	-	-	-	-	-	21,54,815	-
b	Other Capital Expenditure	-	-	-	-	-	-	-	-	-
	Sub-total - C 1	60,44,586	24,53,600	-	-	-	-	-	21,54,815	-
2	Revenue Expenditure									
	(Salary, Wages, Allowance, other expenditure and charges) Establishment	84,06,764	-	-	-	-	-	-	-	-
	(Salary, Wages, Allowance, other expenditure and charges) Administrative	98,500	-	-	-	-	-	-	-	296
	(Salary, Wages, Allowance, other expenditure and charges) Munciple Function	18,82,985	-	-	-	-	-	-	-	-
3	Other									
a	Loss on Disposal of Grants Investment	-	-	-	-	-	-	-	-	-
b	Diminution in value of Grant investment	-	-	-	-	-	-	-	-	-
c	Inter bank adjustment/Other - Common	5,42,176	-	-	-	-	-	-	-	-
	Sub-total - C 3	1,09,30,425	-	-	-	-	-	-	-	296
	Total (C1 + C2 + C3)	1,69,75,011	24,53,600	-	-	-	-	-	21,54,815	296
4	Closing Balance (A + B - C)	35,03,375	36,80,400	-	-	-	17,000	50,000	23,45,185	6,935



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Schedule B-4 Grants & Contribution For Specific Purpose

B - Grants from Other Agencies		Particulars	ONGC Grants - Old	Alaw Tehsil	Winter Allowance - Board Income	Board Income Old UBOI 4497	Board Income New A/c UCO 594
Sr.n	o.						
	A.	Opening Balance	-	1,70,000	1,117	-	-
	B	Addition to Grants	-	-	-	-	-
	1	Grant received during the year	-	-	-	-	-
	2	Interest/dividend earned on grants	-	-	3,962	-	7,876
	3	Profits on disposal of grant investment	-	-	-	-	-
	4	Appreciation in value of Grant investment	-	-	-	-	-
	5	Deduction Adjustment - TDS Received	-	-	-	-	90,676
	6	Income Earned during the year	-	-	1,18,805	-	15,81,594
		Sub-total - B	-	-	1,22,767	-	16,80,146
	C	Payment out of funds	-	-	-	-	-
	1	Capital Expenditure	-	-	-	-	-
	a	Fixed Assets - Board Income	-	-	-	-	1,79,013
	b	Fixed Assets - Adjustment Tranching	-	-	-	-	-
	b	Other Capital Expenditure (Bridcal 72L)	-	-	-	-	-
		Sub-total - C 1	-	-	-	-	1,79,013
	2	Revenue Expenditure	-	-	-	-	-
		(Salary, Wages, Allowance, other expenditure and charges) Admin Function	-	-	-	19,866	1,41,803
		(Salary, Wages, Allowance, other expenditure and charges) Municiple Function	-	-	-	2,70,794	10,44,633
	3	Other	-	-	-	-	-
	a	Loss on Disposal of Grants Investment	-	-	-	-	-
	b	Dimunition in value of Grant investment	-	-	-	-	-
	c	Inter bank adjustment/Other Umag SRC Adjustment	-	-	-	-	-
	d	Inter bank adjustment/Other (TDS, Royalty)	-	-	-	-	-
	e	Inter bank adjustment/Other (TDS, Royalty) Umang SRC	-	-	-	-	90,676
		Sub-total - C 3	-	-	-	2,90,660	12,77,112
		Total (C1 + C2 + C3)	-	1,70,000	1,117	2,90,660	14,56,125
	4	Closing Balance (A + B - C)	-	-	-	-1,67,893	2,24,021
			-	-	-	-	56,128
			-	-	-	-	18,02,913



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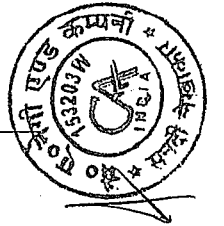
Schedule B-11: Fixed Assets [Code No. 410 & 411]

Code No	Particulars	Gross Block					Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost 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 the previous year (2024)	At the end of current year (2025)
1	2	3	4	5	3+4+5=6	7	8	9	7+8+9=10	3-7=11	6-10=12
410-10	Land	51,90,117	2,85,217	-	54,75,334	-	3,541	-	3,541	51,90,117	54,71,793
	Land Khushi Ram Park 20022015	1	-	-	1	-	-	-	-	1	1
	Land Office Kapkot 20022015	1	-	-	1	-	-	-	-	1	1
	Tranching Ground 30052016	49,91,915	-	-	49,91,915	-	-	-	-	49,91,915	49,91,915
	Tranching Ground Wall 230523	1,98,200	-	-	1,98,200	-	3,303	-	3,303	1,98,200	1,94,897
	Tranching Ground 241211	-	2,11,094	-	2,11,094	-	176	-	176	-	2,10,918
	Khushi Ram Park 241010	-	74,123	-	74,123	-	62	-	62	-	74,061
410-20	Buildings	49,43,461	26,65,314	-	76,08,775	8,70,574	85,501	-	9,56,075	40,72,887	66,52,700
	Building - Office Shed 22022023	25,604	-	-	25,604	427	427	-	853	25,177	24,751
	Building Khushi Ram Park Bharari 2015	10,00,000	-	-	10,00,000	8,06,340	3,958	-	8,10,298	1,93,660	1,89,702
	Building 210813	2,37,457	-	-	2,37,457	63,807	16,667	-	80,474	1,73,650	1,56,983
	Building 2023-24	36,80,400	-	-	36,80,400	61,340	61,340	-	61,340	36,80,400	36,19,060
	Building 241028	-	24,53,600	-	24,53,600	-	2,045	-	2,045	-	24,51,555
	Office Tin Shed 240722 Board Income	-	56,163	-	56,163	-	936	-	936	-	55,227
	Office Tin Shed 241010	-	1,55,551	-	1,55,551	-	130	-	130	-	1,55,421
410-21	Parks & Playgrounds	1,50,000	20,80,692	200	22,30,492	45,000	25,383	-	70,383	1,05,000	21,60,109
	Gym Equipment	1,50,000	-	200	1,49,800	45,000	14,980	-	59,980	1,05,000	89,820
	Children Park 250124	-	7,22,463	-	7,22,463	-	3,612	-	3,612	-	7,18,851
	Children Park 250326	-	13,58,229	-	13,58,229	-	6,791	-	6,791	-	13,51,438
	Pond	-	-	-	-	-	-	-	-	-	-
Infrastructure Assets		3,20,91,839	46,54,479	60	3,67,46,258	1,41,69,743	36,08,578	-	1,77,78,321	1,79,22,096	1,89,67,937
410-30	Roads and Bridges	70,13,572	-	-	70,13,572	61,61,423	7,01,357	-	68,62,780	8,52,149	1,50,792
	CC Road 2017-18	43,76,927	-	-	43,76,927	26,57,232	4,37,693	-	30,94,925	17,19,695	12,83,002
	CC Road 2019-20	34,24,245	-	-	34,24,245	16,14,189	3,42,425	-	19,56,614	18,10,056	14,67,631
	CC Road 2020-21	63,10,333	-	-	63,10,333	21,18,376	6,31,033	-	27,49,409	41,91,957	35,60,924
	CC Road 2021-22	9,17,076	-	-	9,17,076	1,83,415	91,708	-	2,75,123	7,33,661	6,41,953
	CC Road 2022-23	2,12,619	-	-	2,12,619	42,524	21,262	-	63,786	1,70,095	1,48,833
	CC Road 2022-23 Tied	8,68,489	-	-	8,68,489	1,73,698	86,849	-	2,60,547	6,94,791	6,07,942
	CC Road 2022-24 Untied	99,852	-	-	99,852	9,985	9,985	-	19,970	89,867	79,882
	CC Road 2023-24 MLA	7,98,406	-	-	7,98,406	79,841	79,841	-	1,59,681	7,18,565	6,38,725
	CC Road 2023-24 MP	1,27,412	-	-	1,27,412	12,741	12,741	-	25,482	1,14,671	1,01,930
	CC Road 2023-24 TIED	35,04,385	-	60	35,04,325	3,50,439	3,50,433	-	7,00,871	31,53,947	28,03,454
	CC Road 2023-24 Asathapana	19,74,706	-	-	19,74,706	1,97,471	1,97,471	-	3,94,941	17,77,235	15,79,765
	CC Road 2024-25 Untied	-	1,74,447	-	1,74,447	-	17,445	-	17,445	-	1,57,002



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Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost 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 the previous year (2024)	At the end of current year (2025)
	CC Road 2400601	-	1,45,585	-	1,45,585	-	14,559	-	14,559	-	1,31,027
	CC Road 240430	-	1,96,356	-	1,96,356	-	19,636	-	19,636	-	1,76,720
	CC Road 240510	-	3,06,158	-	3,06,158	-	30,616	-	30,616	-	2,75,542
	CC Road 240601	-	1,59,683	-	1,59,683	-	15,968	-	15,968	-	1,43,715
	CC Road 240601 B	-	1,47,418	-	1,47,418	-	14,742	-	14,742	-	1,32,676
	CC Road 240607	-	3,01,550	-	3,01,550	-	30,155	-	30,155	-	2,71,395
	CC Road 240909	-	3,96,988	-	3,96,988	-	39,699	-	39,699	-	3,57,289
	CC Road 240911	-	2,11,104	-	2,11,104	-	21,110	-	21,110	-	1,89,994
	CC Road 240921	-	1,97,608	-	1,97,608	-	19,761	-	19,761	-	1,77,847
	CC Road 241010	-	2,06,562	-	2,06,562	-	1,033	-	1,033	-	2,05,529
	CC Road 241211	-	1,08,815	-	1,08,815	-	544	-	544	-	1,08,271
	CC Road 250124	-	2,28,671	-	2,28,671	-	1,143	-	1,143	-	2,27,528
	Iron Railing 23-24 B1	2,64,970	-	-	2,64,970	26,497	-	-	26,497	2,38,473	2,11,976
	Construction at Tehsil Gate 23-24	2,41,120	-	-	2,41,120	24,112	-	-	24,112	2,17,008	1,92,896
	Protection Wall 23-24	2,52,712	-	-	2,52,712	25,271	-	-	25,271	2,27,441	2,02,170
	Dustbin 2021-22	4,35,000	-	-	4,35,000	87,000	-	-	87,000	3,48,000	3,04,500
	Dustbin 2404015	6,43,996	-	-	6,43,996	64,400	-	-	64,400	3,01,068	2,96,669
	Dustbin 26032019	1,51,197	-	-	1,51,197	756	-	-	756	1,50,441	1,50,441
	Fencing Aganwadi 241211	2,16,393	-	-	2,16,393	21,639	-	-	21,639	1,94,754	1,73,114
	Garbage Protection Net 23-24	-	4,29,000	-	4,29,000	42,900	-	-	42,900	3,86,100	3,86,100
	Water Cooler 240601	-	2,48,000	-	2,48,000	24,800	-	-	24,800	2,23,200	2,23,200
	Water Cooler 240927	4,09,626	-	-	4,09,626	40,963	-	-	40,963	3,68,663	3,27,701
	Water Supply Pipeline 2324	-	1,78,759	-	1,78,759	17,876	-	-	17,876	1,60,883	1,60,883
	Water Supply Pipeline 240921	-	56,978	-	56,978	5,698	-	-	5,698	-	51,280
	Water Supply Pipeline 241221	-	-	-	-	-	-	-	-	-	-
410-31	Sewerage and drainage	59,09,055	-	-	59,09,055	22,29,988	-	-	22,29,988	36,79,067	30,88,161
	Sewage and Drainage 2017-18	11,07,912	-	-	11,07,912	5,72,237	-	-	5,72,237	5,35,675	4,24,884
	Sewage and Drainage 2019-20	29,42,459	-	-	29,42,459	11,47,265	-	-	11,47,265	17,95,194	15,00,948
	Sewage and Drainage 2020-21	12,82,242	-	-	12,82,242	4,18,780	-	-	4,18,780	8,63,462	7,35,238
	Sewage and Drainage 2022-23 (Tied)	3,40,623	-	-	3,40,623	68,125	-	-	68,125	2,72,498	2,38,436
	Sewage and Drainage 23-24	2,35,819	-	-	2,35,819	23,582	-	-	23,582	2,12,237	1,88,655
410-33	Public Light	52,81,216	16,03,759	-	68,84,975	14,25,502	-	-	14,25,502	38,55,714	47,70,976
	Public Light 2021-22	9,90,374	-	-	9,90,374	5,20,587	-	-	5,20,587	4,69,788	3,70,750
	Public Light 2022-23	14,40,933	-	-	14,40,933	3,82,272	-	-	3,82,272	10,58,661	9,24,568
	Public Light High Mast 2022-23	14,06,560	-	-	14,06,560	2,81,312	-	-	2,81,312	11,25,248	10,77,909
	Public Light with Poles 2018-19	9,69,960	-	-	9,69,960	1,93,992	-	-	1,93,992	7,75,968	6,35,312
	Public Light 2023-24	4,73,389	-	-	4,73,389	47,339	-	-	47,339	4,26,050	3,29,054
	Public Street Light 240415	-	5,37,000	-	5,37,000	53,700	-	-	53,700	-	4,83,300
	Public Street Light 240430	-	5,71,248	-	5,71,248	57,125	-	-	57,125	-	5,14,123
	Public Street Light 240927	-	2,47,481	-	2,47,481	24,748	-	-	24,748	-	2,22,733



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Code No	Particulars	Gross Block				Accumulated Depreciation				NET Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost 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 the previous year (2024)	At the end of current year (2025)
	Public Street Light 241118	-	2,48,030	-	2,48,030	-	24,803	-	24,803	-	2,23,227
410-34	Public Toilet	48,76,017	22,92,825	-	71,68,842	19,22,365	7,16,884	-	26,39,249	29,53,652	45,29,593
	Mobile Toilet 26032019	5,44,999	-	-	5,44,999	2,90,212	54,500	-	3,44,712	2,94,787	2,00,287
	Mobile Toilet 2 Sitter 16022018	5,24,886	-	-	5,24,886	3,29,366	52,489	-	3,81,855	1,85,520	1,43,031
	Public Toilet 2017-18	7,26,213	-	-	7,26,213	4,90,194	72,621	-	5,62,815	2,36,019	1,63,398
	Public Toilet 2021-22	1,25,000	-	-	1,25,000	36,875	12,500	-	49,375	88,125	75,625
	Public Toilet 2022-23	10,94,368	-	-	10,94,368	2,18,874	1,09,437	-	3,28,310	8,75,494	7,66,058
	Public Toilet 2023-24	8,83,890	-	-	8,83,890	88,389	88,389	-	1,76,778	7,95,501	7,07,112
	Public Toilet FRP 011224	2,48,890	-	-	2,48,890	24,889	1,41,000	-	1,65,889	2,24,001	83,001
	PUBLIC TOILET 240619	-	14,10,000	-	14,10,000	-	23,305	-	23,305	-	13,86,696
	PUBLIC TOILET 240911	-	2,33,045	-	2,33,045	-	24,174	-	24,174	-	2,08,871
	PUBLIC TOILET 240912	-	2,41,744	-	2,41,744	-	17,499	-	17,499	-	2,24,245
	PUBLIC TOILET 240927	-	1,74,991	-	1,74,991	-	23,305	-	23,305	-	1,51,687
	Public Toilet 241010	-	2,33,045	-	2,33,045	-	24,889	-	24,889	-	2,08,156
	Single Urinal Toilet 20032018	5,89,772	-	-	5,89,772	3,70,082	58,977	-	4,29,059	2,19,690	1,60,713
	Single Urinal Toilet 26032019	1,37,999	-	-	1,37,999	73,484	13,800	-	87,284	64,515	50,715
410-40	Plants & Machinery	23,77,999	-	-	23,77,999	9,83,396	1,58,533	-	11,41,929	13,94,603	12,36,070
	Compactor 26032019	11,95,000	-	-	11,95,000	5,56,671	79,667	-	6,36,338	6,36,329	5,58,663
	Compost Machine 26032019	7,97,999	-	-	7,97,999	3,71,735	53,200	-	4,24,934	4,26,264	3,73,065
	Generator 2021-22	3,85,000	-	-	3,85,000	54,991	25,667	-	80,658	3,30,009	3,04,343
410-50	Vehicles	70,98,120	-	-	70,98,120	21,81,055	4,73,208	-	26,54,263	49,17,065	44,43,857
	Tata Ace 407 10052018	13,95,000	-	-	13,95,000	7,16,100	1,07,267	-	8,23,367	6,78,900	5,71,633
	Tipper Hydraulic 03102017	8,96,620	-	-	8,96,620	5,02,854	93,000	-	5,95,854	3,93,766	3,00,766
	Water Tanker 16022018	12,98,500	-	-	12,98,500	7,28,234	59,775	-	7,88,009	5,70,266	5,10,491
	Shaw Vahan	16,09,000	-	-	16,09,000	1,07,267	1,26,600	-	2,33,867	15,01,733	13,75,133
	Tata Truck 2324	18,95,000	-	-	18,99,000	1,26,600	86,567	-	2,13,167	17,72,400	16,85,833
410-60	Office & other equipment	5,67,536	3,89,077	-	9,56,613	4,12,189	1,10,126	68,412	4,53,903	1,55,347	5,02,709
	Aluminium Ladder 20082019	24,780	-	-	24,780	16,974	-	-	16,974	7,806	7,806
	Bio Metric Machine 2019-20	9,804	-	-	9,804	6,716	-	-	6,716	3,088	3,088
	CCTV 280723	82,850	-	-	82,850	16,570	16,570	-	33,140	66,280	49,710
	Cloth Vending Machine	82,000	-	-	82,000	16,400	16,400	-	32,800	65,600	49,200
	Computer 241010	-	77,500	-	77,500	-	775	-	775	-	76,725
	Computer and Equipment - 2020-21	86,885	-	-	86,885	75,558	17,377	6,051	86,885	11,326	-
	Computer and Equipment - 2023-24	6,400	-	-	6,400	1,280	1,280	-	2,560	5,120	3,840
	Computer Equipment 10092017	42,952	-	-	42,952	37,311	-	-	37,311	5,641	5,641
	Fax Machine 14072014	8,500	-	-	8,500	14,960	-	6,460	8,500	-6,460	-

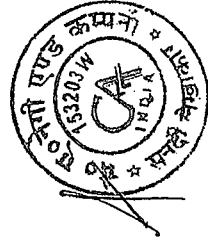



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Code No	Particulars	GROSS BLOCK				Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of the previous year (2024)	At the end of current year (2025)
	FOGGING MACHINE 240814 Board Income		1,22,850		1,22,850		24,570		24,570		98,280
	Inverter and Battery 14122017	14,500			14,500	16,192		1,692	14,500	-1,692	0
	Inverter and Battery 2020-21	8,905			8,905	9,761	1,781	2,637	8,905	-856	1,088
	Laptop 2021-22	96,200			96,200	75,872	19,240		95,112	20,328	0
	Printer 14072014	49,200			49,200	1,00,773		51,573	49,200	-51,573	5,400
	Printer 2021-22	13,500			13,500	5,400	2,700		8,100	8,100	7,692
	Printer 22-23	19,230			19,230	7,692	3,846		11,538	11,538	1,05,534
	Saunary Pad Machine 251024		1,06,600		1,06,600		1,066		1,066		81,306
	Software 241122		82,127		82,127		821		821		
	Water Purifier 15032015	3,330			3,330	3,330			3,330		
	Water Purifier 2021-22	18,500			18,500	7,400	3,700		11,100	11,100	7,400
410-70	Furniture, fixtures, fittings and electrical	5,20,560	53,200		5,73,760	1,80,039	48,139		2,28,177	3,40,521	3,45,583
	Almirah 16092021	89,500			89,500	26,403	8,950		35,353	63,098	54,148
	Almirah 241010	1,47,750	53,200		53,200		266		58,361	1,04,164	89,389
	Chair 16092021	21,762			21,762	43,586	14,775		20,892	870	12,110
	Office Furniture 22-23	17,300			17,300	20,892			5,190	13,840	37,208
	Sound Amplifier 16092021	61,500			61,500	3,460	1,730		24,283	43,358	12,403
	Steel Bench 16092021	20,500			20,500	18,143	6,150		8,098	14,453	1,756
	Table 12032015	20,070			20,070	18,314	2,050		18,314	1,756	75,541
	Table 16092021	1,29,000			1,29,000	40,559	12,900		53,459	88,441	9,225
	Table 2020-21	13,178			13,178	2,636	1,318		3,953	10,542	
410-80	Other fixed assets and non-current assets (includes Intangible Assets)										
	Total	6,90,05,920	1,40,24,563	260	8,30,30,223	2,44,19,850	65,09,296.79	68,412	3,08,60,735	4,45,86,069	5,21,69,487

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Schedule B-5 Secured Loans

Minor Code No.	Particulars	2025	2024
330 - 10	Secured Loans	-	-
Total		-	-

Schedule B-6 Unsecured Loans

Minor Code No.	Particulars	2025	2024
331-10	Unsecured Loans	-	-
Total		-	-

Schedule B-7 Deposit Received

Minor Code No.	Particulars	2025	2024
340-10	Deposit Received - Contractor	-	-
340-20	Deposit Received - Security Deposit	-	-
Total		-	-

Schedule B-8 Deposit Work

Minor Code No.	Particulars	2025	2024
341-10	Deposit Work - Civil Works	-	-
342-10	Deposit Work - Electrical Works	-	-
Total		-	-

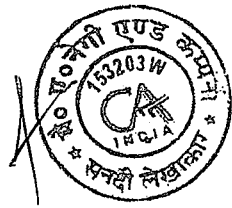


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Schedule B-9 Current Liabilities

Minor Code No.	Particulars	2025	2024
350-10	Creditors - BRIDCUL		
	Soban Marnal	-	200
	Balaji Traders	-	-2
	Himalayan Iron Work	-	-36
	Kailash Chandra Joshi	-	-1,000
	Sikhar Enterprises	-	60
	Balaji Traders - SD 1	18,179	-
	Balaji Traders - SD 2	10,508	-
	Balaji Traders - SD 3	13,560	-
	Balaji Traders - SD 4	59,746	-
	Deepak Arya - SD 1	12,400	-
350-11	Employee Liabilities	1,42,332	1,21,968
350-12	Interest Accured And Due	-	-
350-20	Cheque Uncleared		
350-30	Saving Interest - Refund		
350-31	Allahabad Bank - Bageshwar	10,355	7,483
350-32	Board Income - UBOI 4497	16,173	12,211
350-33	Establishment - UBOI 0537	18,31,857	17,18,643
350-34	NGUNN - NTL 1937	1,748	1,504
350-35	NULM - NTL 4247	11,565	11,565
350-36	NULM - UBOI 8335	17,407	17,332
350-37	PMAY - NTL 4246	1,77,507	1,77,247
350-38	NTL 15TH FC	2,34,490	1,52,694
350-39	SBM - NTL 4244	94,322	82,974
350-39	SBM 2.0 - UBOI 8269	84,585	74,361
350-40	BI UCO 534	7,876	-
350-50	Refund Payables	-	-
350-60	Advance Collection Of Revenues	-	-
350-80	Other	-	-
350-90	Sale Proceeds	-	-
	Total	27,44,610	23,77,204



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Schedule B-10 Provisions

Minor Code No.	Particulars	2025	2024
360-10	Provisions For Expenses		
	Shivapla Enterprise - Outsourcing	2,14,806	1,98,248
	Uttarakhand Purv Sainak Kalyan Nigam Ltd	2,87,878	3,01,725
360-20	Provisions For Interest	-	-
360-30	Provisions For Other Liability		
	Labour Cess	1,29,588	1,24,163
	NPS - Payable	3,24,335	2,61,333
	Royalty - DMF	50,214	44,125
	Royalty - Normal	2,12,157	1,87,462
	TDS GST Payable Non IFMS	-	2,570
	TDS IT Payable Non IFMS	11,662	7,321
	Total	12,30,640	11,26,947

Schedule B-13 Investment - General Fund

Minor Code No.	Particulars	2025	2024
421-10	Investment - General Fund	-	-
	Total	-	-

Schedule B-14 Investment-Other Fund

Minor Code No.	Particulars	2025	2024
420-10	Investment - Other Fund	-	-
	Total	-	-



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Schedule B-15 Stock-In-Hand (Inventories)

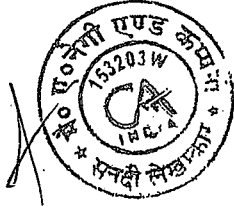
Minor Code No.	Particulars	2025	2024
430 - 10	Stock-In-Hand (Inventories)	-	-
430 - 20	Loose Tools	-	-
430 - 30	Others	-	-
Total		-	-

Schedule B-16 Sundry Debtors (Receivables)

Minor Code No.	Particulars	2025	2024
435-10	Sundry Debtors (Receivables) -Bridcul	-	-
Total		-	-

Schedule B-17 Prepaid expenses

Minor Code No.	Particulars	Amount (Rs.)	Amount (Rs.)
440-10	Prepaid expenses - Establishment	-	-
440-20	Prepaid expenses - Admin	-	-
440-30	Prepaid expenses - Operation and maintenanc	-	-
Total		-	-



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Schedule B-18 Cash And Bank Balances

Minor Code No.	Particulars	2025	2024
450-10	Cash	17,204	17,204
<u>Balance With Bank Account</u>			
450-21	Allahabad Bank - Bageshwar	53,767	50,895
450-22	Board Income - UBOI 4497	924	1,68,817
450-23	Establishment - UBOI 0537	30,22,392	39,69,185
450-24	NGUNN - NTL 1937	8,735	8,491
450-25	NULM - NTL 4247	-	291
450-26	NULM - UBOI 8335	2,593	2,523
450-27	PMAY - NTL 4246	3,206	2,946
450-28	SBM 2.0 - UBOI 8269	3,77,208	3,66,984
450-29	SBM - NTL 4244	4,06,204	3,94,856
450-30	15TH FC NTL 8202	36,13,214	36,63,952
450-36	Board Income - UCO 534	77,409	-
<u>Balance With SNA Bank account</u>			
450-30	SNA DAY NULM BOB	1,65,949	1,65,949
450-31	SNA NULM	1,05,088	1,05,088
450-32	SNA PMAY PNB 99998	2,64,620	2,64,620
450-33	SNA SBM 2.0 IDBI 2979	8,24,343	8,24,343
<u>Balance With Treasury</u>			
450-34	IFMS Treasury 8902 Kapkote 14FC	20,822	20,822
450-35	IFMS Treasury 8902 Kapkote SFC	97,79,310	85,03,262
Total		1,87,42,989	1,85,30,228



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Schedule B-19 Loans, advances and deposits

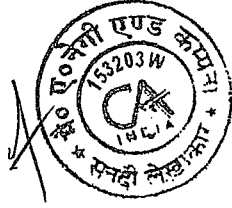
Minor Code No.	Particulars	2025	2024
460-10	Loans, advances and deposits	-	-
	Total	-	-

Schedule B-20 Other Assets

Minor Code No.	Particulars	2025	2024
470-10	Other Assets - Security Depsoit	-	-
	Balaji Traders - SD 4	59,746	
	Deepak Arya - SD 1	12,400	
	Total	72,146	-

Schedule B-21 Miscellaneous Expenditure

Minor Code No.	Particulars	2025	2024
480-10	Miscellaneous Expenditure	-	-
	Total	-	-



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SCHEDULES - INCOME AND EXPENDITURE

Schedule IE-1 Tax Revenue

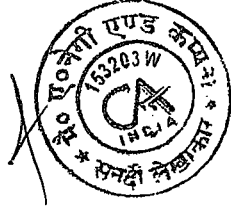
Minor Code No.	Particulars	2025	2024
110 - 10	Tax Revenue	-	-
	Total	-	-

Schedule IE-2 Assigned Revenue And Compensation

Minor Code No.	Particulars	2025	2024
120 - 10	Assigned Revenue And Compensation	-	-
	Total	-	-

Schedule IE-3 Rental Income From Municipal Properties

Minor Code No.	Particulars	2025	2024
271-10	Rental Income From Municipal Properties	-	-
	Total	-	-



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Schedule IE -4 Fees & User Charges

Minor Code No.	Particulars	2025	2024
140-10	Empanelment & Registration Charges	7,500	8,500
140-11	Licensing Fees	8,53,650	2,02,000
140-12	Fees For Grant Of Permit	-	-
140-13	Fees For Certificate & Extract	-	-
140-14	Development Charges	-	-
140-15	Regularzation Charges	-	-
140-20	Penalties & Fines	12,250	19,620
140-40	Other Fees - niveda	78,940	80,240
140-50	User Charges	97,914	91,680
140-60	Entry Fees	-	-
140-70	Service/Administrative Charges	-	-
140-80	Other Charges	2,060	35,664
140-90	Property Tax	4,03,776	57,222
140-100	Shav Vahan Charges	16,000	2,000
140-110	Water Tanker Charges	20,560	29,830
140-120	Wedding Hall Charges	38,500	20,000
140-130	Birth Certificate Charges	802	-
140-140	Family Register Charges	11,201	-
140-150	Advertisment Board	24,000	-
140-160	Waste Collection Charges	24,500	-
Total		15,91,653	5,46,756

Schedule IE-5 Sale & Hire Charges

Minor Code No.	Particulars	2025	2024
150 - 10	Sale & Hire Charges	-	-
Total		-	-



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Schedule IE -6 Revenue Grants, Contribution & Subsidies

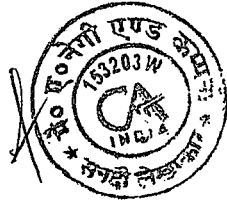
Minor Code No.	Particulars	2025	2024
160-10	Revenue Grants	-	-
160-11	Grant Received - IFMS (15FC) Tied	-	-
160-12	Grant Received - IFMS (SFC)	-	-
160-12	Grant Received - IFMS (15FC) Untied	-	-
160-13	Grant transferred to profit and loss - SFC	1,03,88,249	98,65,740
160-14	Grant transferred to profit and loss - ESTABLIS	88	26,561
160-15	Grant transferred to profit and loss - NULM	296	17
160-16	Grant transferred to profit and loss - 15FC	3,64,169	-
160-17	Grant transferred to profit and loss - PMAY	-	94
160-20	Reimbursement Of Expenses	-	-
160-30	Contribution Towards Schemes	-	-
160-40	Amortization Of Capital Contribution & Subsid	-	-
Total		1,07,52,803	98,92,412

Schedule -IE 7 Income From Investments

Minor Code No.	Particulars	2025	2024
170 - 10	Income From Investments	-	-
Total		-	-

Schedule -IE 8 Interest Income

Minor Code No.	Particulars	2025	2024
180 - 10	Interest Income	-	-
Total		-	-



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Schedule IE- 9 Other Income

Minor Code No.	Particulars	2025	2024
271-10	Other Income	-	-
	Total	-	-

Schedule IE -10 Establishment Expenses

Minor Code No.	Particulars	2025	2024
210-10	Salaries, Wages & Bonus	-	75,017
210-11	Executive Officer - Medical Reimbursed	-	-
210-12	Executive Officer - Salary	6,73,316	6,18,528
210-13	Executive Officer - Travelling Allowance	-	-
210-14	Outsourcing - Salary and Wages	25,79,957	25,02,002
210-15	Staff Other - Travelling Allowance	-	-
210-16	UPNL - Bonus	-	-
210-17	UPNL - Salary and Wages	36,04,841	31,41,791
210-18	Salary Environment Supervisor	3,91,934	-
210-19	Salary Junior Assitant	4,14,562	1,80,227
210-20	Salary Lekha Lipik	4,38,582	3,82,448
210-30	Pension	-	2,98,110
210-31	NPS Environment Supervisor	71,134	-
210-32	NPS Junior Assitant	73,059	-
210-33	NPS Lekha Lipik	75,894	-
210-34	NPS Executive Officer	83,485	-
210-40	Other Terminal & Retirement Expenses	-	-
	Total	84,06,764	71,98,123



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Schedule IE - 11 Administrative Expenses

Minor Code No.	Particulars	2025	2024
220-10	Rents, Rates & Taxes	-	-
220-11	Bank Charges	1,438	920
220-12	Bank Charges Soundbox	1,829	-
220-13	Newspaper Expense	10,560	-
220-15	Office Material Purchased	6,000	15,551
220-16	Office Repair and Maintenance	69,789	77,619
220-17	Office Stationery Purchased	47,306	43,478
220-19	Telephone and Internet Charges	-	-
220-22	Accounting and Professional Fee	98,500	98,500
220-23	Executive Officer - Leave Encashment	-	-
220-24	Other Staff - Salary and Wages	-	-
220-25	Travelling Expense	15,200	3,546
220-26	Certification Charges	-	3,000
220-27	Other Charges	-	3,734
220-28	Legal Charges	34,919	-
Total		2,85,541	2,46,348

Schedule IE- 12 Operation & Maintenance Expenses

Minor Code No.	Particulars	2025	2024
230 - 10	Operation & Maintenance Expenses	-	-
Total		-	-

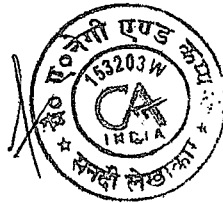


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Schedule IE-13 Munciple Function Expenses

Minor Code No.	Particulars	2025	2024
240-10	Advertisement Expense	6,51,285	60,810
240-20	Cleaning and Sanitation Expense	1,05,360	60,004
240-21	Cleaning and Sanitation Material	10,08,033	-
240-30	Cultural Event Expense	73,495	9,250
240-40	Diesel Expense	4,89,937	4,57,013
240-50	Electrical - Installations and Repair	1,31,025	-
240-60	Electricity Usage Charges	5,73,299	3,08,679
240-70	Vehicle Insurance Expense	-	-
240-80	Vehicle - Repair and Maintenance	82,256	28,190
240-90	Water Connection Expense	-	-
240-100	Website Designing	-	-
240-101	Lawyer Consultancy Charges	-	-
240-102	Raincoat Expense	24,000	-
240-103	Rent Old Store	-	-
240-110	Public Awareness Expense	6,100	-
240-120	Construction and Repair Expense	-	2,24,200
240-130	Water Usage Charge	31,642	24,779
240-170	Construction Water Tank and Pipeline	-	-
240-180	COVID related expense	-	-
240-190	Nagar Panchayat GIS Mapping	-	-
240-191	Nagar Panchayat Septage Management	-	-
240-192	Nagar Panchayat Self Assesment Tax	-	-
240-200	Street Light Expense	-	-
240-300	Wifi Expense	17,700	24,780
240-400	Wild Cattle Related Expense	1,49,200	57,000
240-500	Pesticide Insecticide Expense	-	8,75,670
240-600	Property tax Survey	-	3,70,473
240-700	Health Kits	-	49,632
240-800	Swachta Kits	-	20,000
240-800	Misc Expense - Old	2	2,44,492
240-901	Misc Expense - JCB Charges	1,94,251	-
	Total	35,37,585	28,14,972



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Schedule IE -14 Programme Expense

Minor Code No.	Particulars	2025	2024
250-10	Elections Expenses	-	-
250-20	Own Programme	-	2,160
250-30	Share In Programme Of Other	-	-
Total		-	2,160

Schedule IE-15 Grants, Contibution and Subsidies

Minor Code No.	Particulars	2025	2024
260-10	Grants	-	-
260-20	Contribution	-	-
260-30	Subsidies	-	-
Total		-	-

Schedule -16 Provisions and Write-off

Minor Code No.	Particulars	2025	2024
270-10	Provisions For Doubtful Receivables	-	-
270-20	Provisions For Other Assets	-	-
270-30	Revenues Written Off	-	-
270-40	Assets Written Off	-	-
270-50	Miscellaneous Written Off	-	-
Total		-	-



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Schedule IE-17 Miscellaneous Expense

Minor Code No.	Particulars	2025	2024
271-10	Loss On Disposal Of Assets	-	-
271-20	Loss On Disposal Of Investments	-	-
271-30	Decline In Value Of Investments	-	-
Total		-	-

Schedule IE-18 Prior Period Item

Minor Code No.	Particulars	2025	2024
Income		-	-
280-10	Taxes	-	-
280-20	Other - Revenues	-	-
280-30	Recovery Of Revenue Written Off	-	-
280-40	Other Incomes	-	-
Expenses		-	-
280-50	Refund Of Taxes	-	-
280-60	Refund Of Other - Revenues	-	-
280-80	Other Expenses	-	-
Total		-	-

Above data is compiled on the basis of the records provided before us.

For, M/S. A NEGI & COMPANY,

Chartered Accountants

FRN No: 153203W

Abhilash Negi

CA Abhilash Negi

Proprietor

UDIN 26199283OU5CVG5315

Haldwani - 12/11/2025



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