

ANNUAL FINANCIAL STATEMENTS

NAGAR NIGAM PITHORAGARH

ADDRESS: NAGARPALIKA CHOWK: PITHORAGARH:
UTTARAKHAND

FINANCIAL YEAR 2024-2025

PREPARED BY:
JSP & ASSOCIATES
CHARTERED ACCOUNTANTS
H.NO.35, 1ST FLOOR,
OPPOSITE SARASWATI MEDICOS, TAKANA ROAD
PITHORAGARH, UTTRAKHAND-262501
M.NO. 8859947758, 8191816139
E.MAIL: jspandassociates@gmail.com




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Name of ULB- Nagar Nigam Pithoragarh
Balance Sheet as on 31st March 2025

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	B-1	78,933.48	-27,03,069.62
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	82,64,86,594.46	71,30,30,990.46
	Total Own Fund Reserves and		82,65,65,527.94	71,03,27,920.84
3-20	Grants, Contributions for specific	B-4	17,52,49,678.54	15,50,73,186.16
	Loans			
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	Total Loans		-	-
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	61,74,189.63	50,80,172.63
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	74,90,758.00	71,86,613.00
3-60	Provisions	B-10	63,60,897.00	63,60,897.00
	Total Current Liabilities and Provisions		2,00,25,844.63	1,86,27,682.63
	TOTAL LIABILITIES		1,02,18,41,051.11	88,40,28,789.63
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		1,10,04,37,025.24	93,63,28,875.24
4-11	Less: Accumulated Depreciation		27,07,35,842.24	22,00,83,296.24
	Net Block		82,97,01,183.00	71,62,45,579.00
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		82,97,01,183.00	71,62,45,579.00
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
	Total Investments Current		-	-
4-30	Stock in hand (Inventories)	B-15	-	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	7,77,539.00	7,77,539.00
4-32	Less: Accumulated provision		1,373.00	1,373.00
	Net amount outstanding		7,76,166.00	7,76,166.00
4-40	Prepaid expenses	B-17	2,43,505.38	2,43,505.38
4-50	Cash and Bank Balances	B-18	19,11,20,196.73	16,67,63,539.25
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		19,21,39,868.11	16,77,83,210.63
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		1,02,18,41,051.11	88,40,28,789.63
	Notes to the Balance Sheet	B-22		

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JSP & Associates (Chartered Accountants)



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Name of ULB- Nagar Nigam Pithoragarh
Income and Expenditure Statement for the period from 01/04/2024 to 31/03/2025

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	57,35,053.00	37,49,402.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	55,07,759.00	21,46,533.00
1-40	Fees & User Charges	I-4	41,43,294.00	2,22,35,144.00
1-50	Sale & Hire Charges	I-5	6,09,054.00	16,02,168.00
1-60	Revenue, Grants, Contributions & Subsidies	I-6	28,29,37,006.62	23,82,40,012.44
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	17,93,350.00	7,48,119.00
1-80	Other Income	I-9	64,002.00	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		30,07,89,518.62	26,87,21,378.44
	EXPENDITURE			
2-10	Establishments Expenses	I-10	11,47,55,315.00	10,45,42,901.00
2-20	Administrative Expenses	I-11	68,46,701.72	1,80,68,198.37
2-30	Operations & Maintenance	I-12	10,57,26,169.00	3,70,05,259.20
2-40	Interest & Finance Expenses	I-13	896.80	750.18
2-50	Programme Expenses	I-14	2,00,25,887.00	3,33,19,662.08
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write-off	I-16	-	1,373.00
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		5,06,52,546.00	6,00,07,032.26
B	Total- EXPENDITURE		29,80,07,515.52	25,29,45,176.09
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		27,82,003.10	1,57,76,202.35
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		27,82,003.10	1,57,76,202.35
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		27,82,003.10	1,57,76,202.35

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Name of ULB- Nagar Nigam Pithoragarh
Statement of Cash Flow Statement as on 31st March 2025

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation		
Sales of Goods and Services	57,35,053.00	37,49,402.00
Grants related to Revenue/General Grants	29,31,97,113.62	26,42,23,857.44
Interest Received	17,93,350.00	7,48,119.00
Other Receipts	64,002.00	-
Less: Cash Payment for:		
Employee Costs	12,16,02,016.72	12,26,11,099.37
Superannuation		
Suppliers	12,57,52,056.00	7,03,24,921.28
Interest Paid	896.80	750.18
Other Payments	5,06,52,546.00	6,00,08,405.26
Net cash generated from/ (used in) operating activities (a)	27,82,003.10	1,57,76,202.35
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	-11,34,55,604.00	-10,34,14,166.54
(Increase)/ Decrease in Special funds/ grants	2,01,76,492.38	4,31,52,342.42
(Increase)/ Decrease in Reserves	11,34,55,604.00	7,51,92,982.54
(Increase)/ Decrease in funds	-	-2,00,000.00
(Purchase) of Investments		
(Increase)/ Decrease in Liabilities	13,98,162.00	-31,67,141.00
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received	-	-
Interest income received		-4,90,567.63
(Increase)/ Decrease in Debtors	-	-
Net cash generated from/ (used in) investing activities (b)	2,15,74,654.38	1,10,73,449.79
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received		
Less:		
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)	-	-
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	2,43,56,657.48	2,68,49,652.14
Cash and cash equivalents at beginning of period	16,67,63,539.25	13,99,13,887.11
Cash and cash equivalents at end of period	19,11,20,196.73	16,67,63,539.25
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	19,11,20,196.73	16,67,63,539.25
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	19,11,20,196.73	16,67,63,539.25

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Schedules to Balance Sheet
Name of ULB- Nagar Nigam Pithoragarh

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	-27,03,069.62		-27,03,069.62	-	-27,03,069.62
310-90	Excess of Income & Expenditure	-	27,82,003.10	27,82,003.10	-	27,82,003.10
	Total Municipal fund (310)	-27,03,069.62	27,82,003.10	78,933.48	-	78,933.48



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Schedules to Balance Sheet
Name of ULB- Nagar Nigam Pithoragarh

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

(Amount in Rs.)

Particulars	Special Fund 1	Special Fund 2	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)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-	-
(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)	-	-	-	-	-	-	-
Grant Total of Special Funds	-	-	-	-	-	-	-





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Schedules to Balance Sheet
Name of ULB- Nagar Nigam Pithoragarh

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	543.00	-	543.00	-	543.00
312-12	Grant Against Fixed Assets	71,30,30,447.46	16,41,08,150.00	87,71,38,597.46	5,06,52,546.00	82,64,86,051.46
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
Total Reserve funds		71,30,30,990.46	16,41,08,150.00	87,71,39,140.46	5,06,52,546.00	82,64,86,594.46




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Schedules to Balance Sheet
Name of ULB- Nagar Nigam Pithoragarh

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	2,59,04,852.19	12,91,68,333.97	-	-	-	-	-
(b) Addition to the Grants*							
(i) Grant received during the year	5,21,65,812.00	36,44,03,291.00	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	5,21,65,812.00	36,44,03,291.00	-	-	-	-	-
Total (a+b)	7,80,70,664.19	49,35,71,624.97	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	2,29,12,663.38	14,11,95,486.62	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub - total	2,29,12,663.38	14,11,95,486.62	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	11,47,55,315	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others	4,04,85,138	7,70,44,008	-	-	-	-	-
Sub - total	4,04,85,138	19,17,99,323	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-
inter grant/bank charges Grants Refunded	-	-	-	-	-	-	-
Sub -total	-	-	-	-	-	-	-
Total (c) [i+ii+iii]	6,33,97,801.00	33,29,94,810	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)	1,46,72,863.19	16,05,76,815.35	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	1,46,72,863.19	16,05,76,815.35	-	-	-	-	-



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Schedules to Balance Sheet
Name of ULB- Nagar Nigam Pithoragarh

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	-	-
330-40	Secured Loans from international agencies	-	-
330-50	Secured Loans from banks & other financial institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & debentures	-	-
330-80	Other Loans	-	-
Total Secured Loans		-	-




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Schedules to Balance Sheet
Name of ULB- Nagar Nigam Pithoragarh

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 & Associations	-	-
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	61,74,189.63	50,80,172.63
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit From staff	-	-
340-80	Deposit - Others	-	-
Total deposits received		61,74,189.63	50,80,172.63

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

Code No.	Name of Funding agency	Amount in Rs.					Income earned
		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)		
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
Name of ULB- Nagar Nigam Pithoragarh

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		
350-11	Employee Liabilities	74,90,758.00	71,86,613.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
Total Other liabilities (Sundry Creditors)		74,90,758.00	71,86,613.00

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	63,60,897.00	63,60,897.00
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
Total Provisions		63,60,897.00	63,60,897.00




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Schedules to Balance Sheet
Name of ULB- Nagar Palika Parishad Pitthoragh

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
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	15,57,818.00	-	-	15,57,818.00	-	-	-	-	15,57,818.00	15,57,818.00
410-20	Buildings	35,95,38,967.00	89,06,102.00	-	36,84,45,069.00	4,91,00,736.89	1,59,17,803.00	-	6,50,18,539.89	30,34,26,529.11	31,04,38,230.11
410-21	Parks & Playgrounds	1,21,36,295.00	24,67,475.00	-	1,46,03,770.00	37,38,594.38	4,87,660.00	-	42,26,254.38	1,03,77,515.62	83,97,700.62
	Infrastructure Assets										
410-30	Roads and Bridges	25,30,09,114.00	9,22,72,965.00	-	34,52,82,079.00	10,01,70,077.18	1,10,52,480.00	-	11,12,22,557.18	23,40,59,521.82	15,28,39,036.82
410-31	Sewerage and drainage	11,98,13,732.80	2,45,70,105.00	-	14,43,83,837.80	3,11,85,222.71	53,41,235.00	-	3,65,26,457.71	10,78,57,380.09	8,86,28,510.09
410-32	Waterways	3,17,12,291.00	24,02,383.00	-	3,41,14,674.00	12,25,041.06	16,27,268.00	-	28,52,309.06	3,12,62,364.94	3,04,87,249.94
410-33	Public Lighting	2,14,10,715.00	-	-	2,14,10,715.00	66,89,627.12	22,08,163.00	-	88,97,790.12	1,25,12,924.88	1,47,21,087.88
	Other assets										
410-40	Plants & Machinery	64,26,674.00	10,00,088.00	-	74,26,762.00	24,88,565.47	7,22,321.00	-	32,10,886.47	42,15,875.53	39,38,108.53
410-50	Vehicles	1,29,12,291.00	75,99,852.00	-	2,05,12,143.00	79,73,930.14	16,31,104.00	-	96,05,034.14	1,09,07,108.86	49,38,360.86
410-60	Office & other equipment	40,42,032.44	6,97,040.00	-	47,39,072.44	12,04,975.32	4,98,456.00	-	17,03,431.32	30,35,641.12	28,37,057.12
410-70	Furniture, fixtures, fittings and electrical appliances	40,40,779.00	83,05,940.00	-	1,23,46,719.00	7,62,922.30	8,92,440.00	-	16,55,362.30	1,06,91,356.70	32,77,856.70
410-22	Statues, heritage assets, antiques & other works of art	45,32,125.00	1,02,035.00	-	46,34,160.00	-	-	-	-	46,34,160.00	45,32,125.00
410-80	Other fixed assets and non-current assets (Includes Intangible Assets)	10,51,96,041.00	1,57,84,165.00	-	12,09,80,206.00	1,55,43,603.67	1,02,73,616.00	-	2,58,17,219.67	9,51,62,986.33	8,96,52,437.33
	Total	93,63,28,875.24	16,41,08,150.00	-	1,10,04,37,025.24	22,00,83,296.24	5,06,52,546.00	-	27,07,35,842.24	82,97,01,183.00	71,62,45,579.00




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Schedules to Balance Sheet
Name of ULB- Nagar Nigam Pithoragarh

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	-	-	-	-
Parks and Playgrounds	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant and Machinery	-	-	-	-
Total	-	-	-	-

- 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 (Rs)	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		-	-	-
Total of Investments General Fund				-	-




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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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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	<u>Receivables for Property Taxes</u>				
	Current Year	2,29,773.00	-	2,29,773.00	2,29,773.00
	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	2,29,773.00	-	2,29,773.00	2,29,773.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	<u>Net Receivables of Property Taxes</u>	2,29,773.00	-	2,29,773.00	2,29,773.00
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	-	-	-	-
	<u>Net Receivables of Other Taxes</u>	-	-	-	-
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				
	Current Year	5,47,766.00	-	5,47,766.00	5,47,766.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	1,373.00	(1,373.00)	-
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	5,47,766.00	1,373.00	5,46,393.00	5,47,766.00
	Total of Sundry Debtors (Receivables)	7,77,539.00	1,373.00	7,76,166.00	7,77,539.00

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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Name of ULB- Nagar Nigam Pithoragarh

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	2,43,505.38	2,43,505.38
440-30	Operations & maintenance	-	-
Total Prepaid expenses		2,43,505.38	2,43,505.38

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	1,25,774.00	-
Balance with Bank - Municipal Funds			
450-21	Nationalised Banks	1,92,75,981.50	13,62,903.50
450-22	Other Scheduled Banks		-
450-23	Scheduled Co-operative Banks	53,67,260.88	2,37,74,779.60
450-24	Post Office	-	-
450-25	Treasury account	-	-
	Sub-total	2,46,43,242.38	2,51,37,683.10
Balance with Bank - Special Funds			
450-41	Nationalised Banks	-	-
450-42	Other Scheduled Banks	2,72,30,051.95	3,35,56,279.75
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	Sub-total	2,72,30,051.95	3,35,56,279.75
Balance with Bank - Grant Funds			
450-61	Nationalised Banks	4,22,476.40	4,11,280.40
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
450-65	Treasury -Grant Funds	13,86,98,652.00	10,76,58,296.00
	Sub-total	13,91,21,128.40	10,80,69,576.40
Total Cash and Bank balances		19,11,20,196.73	16,67,63,539.25




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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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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	40,67,577.00	34,72,333.00
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	16,67,476.00	2,77,069.00
Sub-total		57,35,053.00	37,49,402.00
110-90	Less		
	Tax Remissions and Refund [Schedule I - 1 (a)]		
Sub-total		-	-
Total tax revenue		57,35,053.00	37,49,402.00

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 Licence Fees	-	-
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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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	54,39,349.00	21,46,533.00
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	-	-
130-80	Other rents	68,410.00	-
Sub-Total		55,07,759.00	21,46,533.00
130-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total Rental Income from Municipal Properties		55,07,759.00	21,46,533.00




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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 Charges	3,31,859.00	52,040.00
140-11	Licensing Fees	4,57,128.00	18,75,902.00
140-12	Fees for Grant of Permit		-
140-13	Fees for Certificate or Extract		15,01,674.00
140-14	Development Charges	15,46,382.00	16,11,020.00
140-15	Regularisation Fees		
140-20	Penalties and Fines	21,800.00	1,17,400.00
140-40	Other Fees	7,19,815.00	1,64,91,180.00
140-50	User Charges	7,56,837.00	4,28,720.00
140-60	Entry Fees		
140-70	Service/ Administrative Charges	3,09,473.00	1,57,208.00
140-80	Other Charges	-	-
Sub-Total		41,43,294.00	2,22,35,144.00
140-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total income from Fees & User Charges		41,43,294.00	2,22,35,144.00




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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	6,09,054.00	16,02,168.00
150-12	Sale of stores & scrap	-	-
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
Total income from Sale & Hire charges		6,09,054.00	16,02,168.00

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	28,29,37,006.62	23,82,40,012.44
160-20	Re-imbusement of expenses	-	-
160-30	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Subsidies		28,29,37,006.62	23,82,40,012.44

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	-	-
170-20	Dividend	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
Total Income from Investments		-	-




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Name of ULB- Nagar Nigam Pithoragarh

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	17,93,350.00	7,48,119.00
171-20	Interest on Loans and advances to	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
Total. - Interest Earned		17,93,350.00	7,48,119.00

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	64,002.00	-
Total. Other Income		64,002.00	-

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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Name of ULB- Nagar Nigam Pithoragarh

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	8,58,80,867.00	8,21,75,521.00
210-20	Benefits and Allowances	3,51,094.00	2,68,010.00
210-30	Pension	2,11,87,882.00	2,20,99,370.00
210-40	Other Terminal & Retirement Benefits	32,67,160.00	
210-50	Outsourcing Fees	40,68,312.00	
	Total establishment expenses	11,47,55,315.00	10,45,42,901.00

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	4,000.00	-
220-11	Office maintenance	6,93,793.72	1,05,47,799.00
220-12	Communication Expenses	21,662.00	21,948.00
220-20	Books & Periodicals	3,28,087.00	40,000.00
220-21	Printing and Stationery	5,12,639.00	11,57,005.00
220-30	Travelling & Conveyance	13,26,769.00	20,55,464.00
220-40	Insurance	2,58,676.00	3,05,069.37
220-50	Audit Fees		-
220-51	Legal Expenses	3,78,300.00	8,32,200.00
220-52	Professional and other Fees	21,78,000.00	12,22,113.00
220-60	Advertisement and Publicity	4,06,545.00	13,65,902.00
220-61	Membership & subscriptions		-
220-80	Other Administrative Expenses	7,38,230.00	5,20,698.00
	Total administrative expenses	68,46,701.72	1,80,68,198.37



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Name of ULB- Nagar Nigam Pithoragarh

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	89,98,542.00	1,19,67,635.20
230-20	Bulk Purchases of Electricity	3,24,08,571.00	-
230-30	Consumption of Stores		14,10,094.00
230-40	Hire Charges		45,472.00
230-41	Repair and Maintenance Statues and Heritage Assets	5,00,000.00	
230-50	Repairs & maintenance -Infrastructure Assets	4,60,26,886.00	98,27,661.00
230-51	Repairs & maintenance - Civic Amenities	97,45,066.00	10,13,309.00
230-52	Repairs & maintenance - Buildings	44,29,088.00	10,59,488.00
230-53	Repairs & maintenance - Vehicles	8,41,876.00	9,32,409.00
230-59	Repairs & maintenance - Others	30,490.00	60,952.00
230-80	Other operating & maintenance expenses	27,45,650.00	1,06,88,239.00
	Total Operating & Maintenance Expense	10,57,26,169.00	3,70,05,259.20

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	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	896.80	750.18
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	896.80	750.18



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Name of ULB- Nagar Nigam Pithoragarh

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	-	-
250-20	Own Programmes	2,00,25,887.00	3,33,19,662.08
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	2,00,25,887.00	3,33,19,662.08

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)	-	-
260-20	Contributions Given (Give details)	-	-
260-30	Subsidies Given (Give details)	-	-
	Total Revenue Grants, Contributions & Subsidies given	-	-

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	-	1,373.00
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	1,373.00

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	-	-
	Total Prior Period (Net) (a-b)	-	-




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Bank Reconciliation Statement for the year 2024-25
Name of ULB- Nagar Nigam Pithoragarh

Almora Urban Cooperative Bank A/c (AUCB) No. 005100100000074

Particulars				Amount in Rs.
				As at 31st March, 2025
Balance as per Cash book as on 31/03/2025				21,70,044.13
Add: Cheques issued but not cleared by Bank				
S. No.	Cheque No.	Date	Amount	
1	143207	31-03-2025	10,68,551.00	
2	143208	31-03-2025	11,745.00	
3	143209	31-03-2025	11,745.00	
4	143210	31-03-2025	23,490.00	
5	143211	31-03-2025	1,35,465.00	
6	143213	31-03-2025	4,949.00	
				12,55,945.00
Balance as per passbook as on 31/03/2025				34,25,989.13

Uttarakhand Gramin Bank (UGB) 4321155779

Particulars				Amount in Rs.
				As at 31st March, 2025
Balance as per Cash book as on 31/03/2025				65,02,965.95
Add: Cheques issued but not cleared by Bank				
S. No.	Cheque No.	Date	Amount	
1	1224426	26-04-2025	5,093.00	
2	1224427	26-04-2025	2,547.00	
3	124428	26-04-2025	8,854.00	
4	1224429	26-04-2025	1,186.00	
				17,680.00
Less: Amount received in cash book but not cleared by bank				
1	E Transfer	01-04-2025	2,547.00	
2	E Transfer	01-04-2025	4,482.00	
3	E Transfer	01-04-2025	6,500.00	
4	E Transfer	01-04-2025	2,546.00	
5	E Transfer	01-04-2025	4,372.00	
6	E Transfer	01-04-2025	1,273.00	
7	E Transfer	01-04-2025	586.00	
8	E Transfer	01-04-2025	1,274.00	
9	E Transfer	01-04-2025	600.00	
10	E Transfer	01-04-2025	6,500.00	
				30,680.00
Balance as per passbook as on 31/03/2025				64,89,965.95

Uttarakhand Gramin Bank (UGB) 76025176074

Particulars				Amount in Rs.
				As at 31st March, 2025
Balance as per Cash book as on 31/03/2025				2,07,27,086.00
Add: Cheques issued but not cleared by Bank				
S. No.	Cheque No.	Date	Amount	
1	49577	29-03-2025	37,729.00	
2	49581	29-03-2025	37,728.00	
3	49580	29-03-2025	4,241.00	
4	49579	29-03-2025	31,664.00	
5	49578	29-03-2025	18,864.00	
				1,30,226.00
Balance as per passbook as on 31/03/2025				2,08,57,312.00



(Signature)
 सहायक
 नगर निगम, पिथौरागढ़

नगर निगम, पिथौरागढ़

Name of ULB- Nagar Nigam Pithoragarh
Cash and Bank Balance as on 31st March 2025

45010 Cash-in-Hand	1,25,774.00
4501001 Cash-in-Hand	1,25,774.00
45021 Nationalized Banks -Municipal Fund	1,92,75,981.50
45021012 Almora Urban Co-Operative Bank-356	56,983.00
4502101 STATE BANK OF INDIA#10886654315	1,02,337.91
4502102 INDIAN BANK#21661720781	4,62,385.00
4502105 CENTRAL BANK OF INDIA# 2123136835	3,496.19
4502106 Indusind Bank0413	34,978.82
4502108 AXIS BANK # 918010005239862	5,05,051.00
4502109 State Bank Of India 4235	65,064.10
4502110 State Bank of India#10886653810	59,575.98
4502111 NAINITAL BANK# 8134	12,934.50
4502112 HDFC 50100744687999	1,79,73,175.00
45023 Schedule Co-Operative Banks -Municipal Fund	53,67,260.88
4502301 Almora UUrban Co_operative Bank #0074	21,70,044.13
4502302 DISTRICT CO-OPRETIV BANK EVENING # 2721	2,04,172.75
4502303 UTTARAKHAND GRAMIN BANK#76017763028	37,602.00
4502307 Uttrakhand Gramin Bank 5973	29,55,442.00
45042 Other Schedule Banks-Special Funds	2,72,30,051.95
4504202 UTTARAKHAND GRAMIN BANK#0000076025176074	2,07,27,086.00
4504203 UTTARAKHANDGRAMIN BANK# 4321155779	65,02,965.95
45061 Nationalized Banks -Grant Funds	4,22,476.40
4506102 PZS-2440	4,22,476.40
45065 Treasury-Grant Funds	13,86,98,652.00
4506502 SFC	13,86,98,652.00
Grand Total	19,11,20,196.73




 लेखाधिकारी
 नगर निगम, पिथौरागढ़