

ACCOUNTANT'S COMPILATION REPORT

We have compiled the accompanying financial statements of Nagar Panchayat, Pipalkoti, Chamoli, Uttarakhand based on information provided. These financial statements comprise the Balance Sheet as at March 31, 2025 the statement of Income and Expenditure account and the statement of Cash Flow for the year then ended.

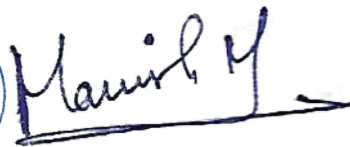
We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist in the preparation and presentation of these financial statements in accordance with 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 the management's responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information 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 M/s Manish Negi & Co.,
Chartered Accountants**



Date: 04.02.2026
Place: Dehradun
UDIN: 26411283QMPPEU6891

(Manish Negi)
Partner, FCA
Mem.No.411283
FRN: 015114C

NAGAR PANCHAYAT PIPALKOTI, CHAMOLI, UTTARAKHAND

BALANCE SHEET AS ON 31.03.2025

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
LIABILITIES				
3-10	Own Fund Reserve & Surplus Corporation Fund/Municipal	B-1	9,88,594.83	-1,58,676.45
3-11	Earmarked Funds	B-2	8,03,026.00	4,77,349.00
3-12	Reserves	B-3	7,46,86,886.24	6,69,72,017.02
	Total Own Fund Reserves and Surplus		7,64,78,507.07	6,72,90,689.57
3-20	Grants, Contributions for specific Loans	B-4	93,60,681.98	76,44,648.98
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	Total Loans		-	-
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	0.00	0.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	9,19,083.00	13,03,479.00
3-60	Provisions	B-10	9,05,000.00	9,05,000.00
	Total Current Liabilities and Provisions		18,24,083.00	22,08,479.00
	TOTAL LIABILITIES		8,76,63,272.05	7,71,43,817.55
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		11,02,06,529.00	9,28,01,138.00
4-11	Less: Accumulated Depreciation		3,71,02,114.76	2,58,29,120.98
	Net Block		7,31,04,414.24	6,69,72,017.02
4-12	Capital work-in-progress	B-12	24,86,895.00	6,44,895.00
	Total Fixed Assets		7,55,91,309.24	6,76,16,912.02
	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	8,64,040.00	3,97,880.00
4-32	Less: Accumulated provision		-	-
	Net amount outstanding		8,64,040.00	3,97,880.00
4-40	Prepaid expenses	B-17	17,374.00	17,374.00
4-50	Cash and Bank Balances	B-18	1,11,33,142.81	90,54,245.53
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		1,11,50,516.81	90,71,619.53
	Total Current Assets, Loans & Advances		8,76,05,866.05	7,70,86,411.55
4-70	Other Assets	B-20	57,406.00	57,406.00
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		8,76,63,272.05	7,71,43,817.55
	Notes to the Balance Sheet	B-22		

For Manish Negi & Co.
Chartered Accountants



Manish Negi

(CA Manish Negi)

Partner, FCA

Mem.No.411283

FRN: 015114C

Date: 04.02.2026

Place: Dehradun

NAGAR PANCHAYAT PIPALKOTI, CHAMOLI, UTTARAKHAND

**INCOME AND EXPENDITURE ACCOUNT
(for the financial year ending on 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	1-1	9,07,160.00	5,01,280.00
1-20	Assigned Revenues & Compensation	1-2	-	-
1-30	Rental Income from Municipal Properties	1-3	200.00	-
1-40	Fees & User Charges	1-4	9,92,652.00	9,86,319.00
1-50	Sale & Hire Charges	1-5	2,28,940.28	39,000.00
1-60	Revenue Grants Contributions & Subsidies	1-6	2,87,46,043.78	2,68,29,845.73
1-70	Income from Investments	1-7	-	-
1-71	Interest Earned	1-8	22,435.00	9,141.00
1-80	Other Income	1-9	-	-
1-90	Income from Commercial Projects	1-19	-	-
A	Total- INCOME		3,08,97,431.06	2,83,65,585.73
	EXPENDITURE			
2-10	Establishments Expenses	1-10	1,41,40,653.00	85,19,230.00
2-20	Administrative Expenses	1-11	9,43,783.00	12,95,144.67
2-30	Operations & Maintenance	1-12	33,34,323.00	90,57,811.00
2-40	Interest & Finance Expenses	1-13	-	-
2-50	Programme Expenses	1-14	58,407.00	4,36,533.00
2-60	Revenue Grants Contributions & Subsidies	1-15	-	-
2-70	Provisiions & Write-off	1-16	-	-
2-71	Miscellaneous Expenses	1-17	-	-
2-72	Depreciation		1,12,72,993.78	87,31,358.46
B	Total- EXPENDITURE		2,97,50,159.78	2,80,40,077.13
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		11,47,271.28	3,25,508.60
2-80	Add:- Prior Period Items (Net)	1-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		11,47,271.28	3,25,508.60
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		11,47,271.28	3,25,508.60

Date: 04.02.2026

Place: Dehradun

For Manish Negi & Co.
Chartered Accountants



Manish Negi

(CA Manish Negi)

Partner, FCA

Mem.No.411283

FRN: 015114C

NAGAR PANCHAYAT PIPALKOTI, CHAMOLI, UTTARAKHAND
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	9,07,160.00	5,01,280.00
Sales of Goods and Services	12,21,792.28	10,25,319.00
Grants related to Revenue/General Grants	2,87,46,043.78	2,68,29,845.73
Interest Received	22,435.00	9,141.00
Other Receipts		
Less: Cash Payment for:		
Employee Costs	1,84,18,759.00	1,88,72,185.67
Superannuation		
Depreciation	1,12,72,993.78	87,31,358.46
Interest Paid		
Other Payments	58,407.00	4,36,533.00
Net cash generated from/ (used in) operating activities (a)	11,47,271.28	3,25,508.60
Less/Add: (Increase) / Decrease in Debtors	-4,66,160.00	-3,97,880.00
Less/Add: (Increase) / Decrease in Current liability	-3,84,396.00	15,84,185.00
Net cash generated from/ (used in) operating activities (a)	2,96,715.28	15,11,813.60
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	-79,74,397.22	-2,02,82,421.54
(Increase)/ Decrease in Special funds/grants	17,16,033.00	-81,14,752.27
(Increase)/Decrease in funds	3,25,677.00	4,77,349.00
(Purchase) of Investments		
Increase/Decrease) in Reserve	77,14,869.22	1,96,37,526.54
Add:		
Proceeds from disposal of assets	-	3,189.67
Proceeds from disposal of investments		
Investments income received		
Interest income received		
Net cash generated from/ (used in) investing activities (b)	17,82,182.00	-82,79,108.60
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	-	-57,406.00
Finance expenses		
Net cash generated from (used in) financing activities (c)		-57,406.00
Net increase/ (decrease) in cash and cash equivalents (a+b+c)	20,78,897.28	-68,24,701.00
Cash and cash equivalents at beginning of period	90,54,245.53	1,58,78,946.53
Cash and cash equivalents at end of period	1,11,33,142.81	90,54,245.53
Cash and Cash equivalents at the end of the year	1,11,33,142.81	90,54,245.53
comprises of the following account		
balances at the end of the year:		
i. Cash Balances		
ii. Bank Balances	1,11,33,142.81	90,54,245.53
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	1,11,33,142.81	90,54,245.53

For Manish Negi & Co.
Chartered Accountants



 (CA Manish Negi)
 Partner, FCA

Date: 04.02.2026
Place: Dehradun

Mem.No.411283
FRN: 015114C

Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

Schedule B-1: orporation 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	-6,26,170.75		-6,26,170.75		-6,26,170.75
310-90	Excess of Income & Expenditure	4,67,494.30	11,47,271.28	16,14,765.58	-	16,14,765.58
Total Municipal fund (310)		-1,58,676.45	11,47,271.28	9,88,594.83	-	9,88,594.83



Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

Schedule B-2 Earmarked Funds - Special Funds /Sinking Fund / Trust & Agency Fund (Code No. 311)

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	4,77,349.00	-	-	-	-	-	-
(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)	3,25,677.00	-	-	-	-	-	-
Total (b)	3,25,677.00	-	-	-	-	-	-
Total (a+b)	8,03,026.00	-	-	-	-	-	-
(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)	8,03,026.00	-	-	-	-	-	-
Grant Total of Special Funds	8,03,026.00	-	-	-	-	-	-



Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

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	78.00		78.00		78.00
312-12	Grant against Fixed Assets	6,69,71,939.02	1,89,87,863.00	8,59,59,802.02	1,12,72,993.78	7,46,86,808.24
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
Total Reserve funds		6,69,72,017.02	1,89,87,863.00	8,59,59,880.02	1,12,72,993.78	7,46,86,886.24



Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

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	49,03,076.78	27,41,572.20	-	-	-	-	-
(b) Addition to the Grants*							
(i) Grant received during the year	53,72,000.00	3,26,12,000.00	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	1,42,075.00	44,371.00	-	-	-	-	-
(iii) Profit on disposal of Grant Investments			-	-	-	-	-
(iv) Appreciation in Value of Grant Investments			-	-	-	-	-
(v) Other addition (Specify nature)			-	-	-	-	-
Total (b)	55,14,075.00	3,26,56,371.00	-	-	-	-	-
Total (a+b)	1,04,17,151.78	3,53,97,943.20	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on Fixed Assets* Others	43,27,390.00	1,46,60,473.00	-	-	-	-	-
Sub - total	43,27,390.00	1,46,60,473.00	-	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances etc. Rent Others	24,16,308.00	1,50,50,242.00	-	-	-	-	-
Sub - total	24,16,308.00	1,50,50,242.00	-	-	-	-	-
(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]	67,43,698.00	2,97,10,715.00	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)			-	-	-	-	-
Total Grants & Contribution for Specific Purposes	36,73,453.78	56,87,228.20	-	-	-	-	-



Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

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		-	-



Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

Schedule B-6 Secured Loans (Code 331)

Code No.	Particulars	Current Year Amount (Rs)	PreviousYearAmount (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)	PreviousYearAmount (Rs)
1	2	3	4
340-10	Deposits From Contractors and suppliers	0	0
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit From staff	-	-
340-80	Deposit - Others	-	-
Total deposits received		0	0

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)	Amount in 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		-	-	-	-	-



Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

Schedule B- 9 Other Liabilities (Code No 350)

Code No.	Particulars	Current Year Amount (Rs)	PreviousYearAmount (Rs)
1	2	3	4
350-10	Creditors	0	646739
350-11	Employee Liabilities	622826	474232
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	296257	182508
350-30	Government Dues Payable		-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
Total Other liabilities (Sundry Creditors)		919083	1303479

Schedule B- 10 Provisions (Code No 360)

Code No.	Particulars	Current Year Amount (Rs)	PreviousYearAmount (Rs)
1	2	3	4
360-10	Provision for Expenses	9,05,000.00	9,05,000.00
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
Total Provisions		9,05,000.00	9,05,000.00



Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

Code No	Particulars	ASSETS				ACCUMULATED DEPRECIATION				At the end of current year	At the end of the previous year
		Opening Balance	Additions during the period	Deductions during the period	Gross Block Total at the end of the year	Opening Balance	Additions during the period	Deduction during the period	Accumulated Depreciation Total at the end of the year		
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	77.00	-	-	77.00	-	-	-	-	77.00	77.00
410-20	Buildings	32,03,558.00	-	-	32,03,558.00	1,52,329.14	1,01,552.79	-	2,53,881.93	29,49,676.07	30,51,228.86
410-21	Parks & Playgrounds	23,26,710.00	-	-	23,26,710.00	4,79,964.70	4,42,074.90	-	9,22,039.60	14,04,670.40	18,46,745.30
	Infrastructure Assets										
410-30	Roads and Bridges	5,15,27,629.00	1,00,97,583.00	-	6,16,25,212.00	1,97,53,291.06	81,32,324.66	-	2,78,85,615.72	3,37,39,596.28	3,17,74,337.94
410-31	Sewerage and drainage	36,03,924.00	2,39,768.00	-	38,43,692.00	5,41,481.20	2,35,717.05	-	7,77,198.25	30,66,493.75	30,62,442.80
410-32	Waterways	3,74,440.00	-	-	3,74,440.00	48,939.31	35,571.80	-	84,511.11	2,89,928.89	3,25,500.69
410-33	Public Lighting	25,32,495.00	35,81,386.00	-	61,13,881.00	10,85,455.16	4,57,737.41	-	15,43,192.57	45,70,688.43	14,47,039.84
	Other assets										
410-40	Plants & Machinery	26,13,120.00	5,02,872.00	-	31,15,992.00	3,47,224.05	2,96,019.24	-	6,43,243.29	24,72,748.71	22,65,895.95
410-50	Vehicles	26,58,757.00	19,88,890.00	-	46,47,647.00	10,76,270.55	3,47,054.19	-	14,23,324.74	32,24,322.26	15,82,486.45
410-60	Office & other equipment	10,37,659.00	2,28,778.00	-	12,66,437.00	3,36,938.33	1,81,906.38	-	5,18,844.71	7,47,592.29	7,00,720.67
410-70	Furniture, fixtures, fittings and electrical appliances	46,64,793.00	48,828.00	-	47,13,621.00	10,14,494.61	4,45,474.67	-	14,59,969.28	32,53,651.73	36,50,298.39
410-22	Statues, heritage assets, antiques & other works of art	-	-	-	-	-	-	-	-	-	-
410-80	non-current assets (includes Intangible)	1,82,57,976.00	7,17,286.00	-	1,89,75,262.00	9,92,732.87	5,97,560.71	-	15,90,293.58	1,73,84,968.42	1,72,65,243.13
	Total	9,28,01,138.00	1,74,05,391.00	-	11,02,06,529.00	2,58,29,120.98	1,12,72,993.78	-	3,71,02,114.76	7,31,04,414.24	6,69,72,017.02



Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

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	6,44,895.00	-	-	6,44,895.00
Parks and Playgrounds	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	18,42,000.00	-	18,42,000.00
Public Lighting	-	-	-	-
Plant and Machinery	-	-	-	-
Total	6,44,895.00	18,42,000.00	-	24,86,895.00

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

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		-	-	-	-



Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

Schedule B - 14 : Investments - Other funds (Code No. 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	-	-



Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

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	8,64,040.00	-	-	3,97,880.00
	Receivables outstanding for more than 2 years but not exceed 3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub-total	8,64,040.00	-	-	3,97,880.00
	Less: State Govt Cesses/ levies in Property Taxes - Control ac	-	-	-	-
	Net Receivables of Property Taxes	8,64,040.00	-	-	3,97,880.00
431-19	<u>Receivables of Other Taxes</u>				
	Current Year	-	-	-	-
	Receivables outstanding for more than 2 years but not exceed 3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub-total	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control ac	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
431-30	<u>Receivables of Cess</u>				
	Current Year	-	-	-	-
	Receivables outstanding for more than 2 years but not exceed 3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub-total	-	-	-	-
431-40	<u>Receivables from Other Sources</u>				
	Current Year	-	-	-	-
	Receivables outstanding for more than 2 years but not exceed 3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub-total	-	-	-	-
	Total of Sundry Debtors (Receivables)	8,64,040.00	-	-	3,97,880.00

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.



Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

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	17,374.00	17,374.00
440-30	Operations & maintenance	-	-
Total Prepaid expenses		17,374.00	17,374.00

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	10,18,829.83	9,81,642.55
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Bank		
450-24	Post Office		-
450-25	Treasury account		-
	Sub-total	10,18,829.83	9,81,642.55
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	7,53,631.00	4,27,954.00
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	Sub-total	7,53,631.00	4,27,954.00
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	52,83,378.98	64,68,630.98
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
450-65	Treasury -Grant Funds	40,77,303.00	11,76,018.00
	Sub-total	93,60,681.98	76,44,648.98
Total Cash and Bank balances		1,11,33,142.81	90,54,245.53

Schedules to Balance Sheet
Name of ULB- Nagar Panchayat Pipalkoti

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 8 - 18 (a))	-	-	-	-
	Total Loans advances and deposits	-	-	-	-

Schedule 8-19 (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	57,406.00	57,406.00
	Total Other Assets	57,406.00	57,406.00

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	-	-



Schedules to Income and Expenditure Account
Name of ULB- Nagar Panchayat Pipalkoti

Schedule I-1: Assigned Revenues & Compensation [Code No 110]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-01	Property tax	899160	501280
110-02	Water tax	8000	-
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		907160	501280
110-90	Less Tax Remissions and Refund [Schedule 1 - 1 (a)]	-	-
Sub-total		907160	501280
Total tax revenue		907160	501280

Schedule I-1(a): Remission & 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 Total of this schedule should be equal to the amount as per the total in schedule I- 1



Schedules to Income and Expenditure Account
Name of ULB- Nagar Panchayat Pipalkoti

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

Code No.	Particulars	Current Year Amount	Previous Year Amount
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	200.00	-
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	200.00	-
	Less:		
130-90	Rent Remission and Refunds	-	-
	Sub-total	-	-
Total Rental Income from Municipal Properties		200.00	-



Schedules to Income and Expenditure Account
Name of ULB- Nagar Panchayat Pipalkoti

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	65100	
140-11	Licensing Fees	167600	100210
140-12	Fees for Grant of Permit	850	
140-13	Fees for Certificate or Extract		27410
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	17000	
140-40	Other Fees	11500	
140-50	User Charges	730602	858699
140-60	Entry Fees		
140-70	Service/ Administrative Charges		0
140-80	Fees Remission and Refund		-
Sub-Total		992652	986319
140-90	Less: Rent Remission and Refunds		-
Sub-total		-	-
Total income from Fees & User Charges		9,92,652.00	9,86,319.00



Schedules to Income and Expenditure Account
Name of ULB- Nagar Panchayat Pipalkoti

Schedule I-5: Sale & Hire Charges [Code No 150]

Detailed Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	94500	39000
150-11	Sale of Forms & Publications	134440.28	
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		228940.28	39000

Schedule I-6: Revenue Grants Contributions & Subsidies [Code No 160]

Detailed Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	2,87,46,043.78	2,68,29,845.73
160-20	Re-imbusement of expenses		
160-30	Contribution towards schemes		
Total Revenue Grants Contributions & Subsidies		2,87,46,043.78	2,68,29,845.73

Schedule I-7: Revenue Grants Contributions & Subsidies [Code No 170]

Detailed 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			



Schedules to Income and Expenditure Account
Name of ULB- Nagar Panchayat Pipalkoti

Schedule 1-8: 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	22435	9141
171-20	Interest on Loans and advances to	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
Total. Interest Earned		22435	9141

Schedule 1-9: 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		0	-

Schedule 1-19: 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		-	-



Schedules to Income and Expenditure Account
Name of ULB- Nagar Panchayat Pipalkoti

Schedule I-10: Establishment Expenses (Code No 210)

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
210-10	Salaries Wages and Bonus	14024181	7890099
210-20	Benefits and Allowances		
210-30	Pension	116472	629131
210-40	Other Terminal & Retirement Benefits		
Total establishment expenses		14140653	8519230

Schedule I-11: Administrative Expenses (Code No 220)

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
220-10	Rent Rates and Taxes	300000	228000
220-11	Office maintenance		136939
220-12	Communication Expenses		
220-20	Books & Periodicals		
220-21	Printing and Stationery	17066	42230
220-30	Travelling & Conveyance	109612	7960
220-40	Insurance	75428	46038.67
220-50	Audit Fees		
220-51	Legal Expenses	30000	13500
220-52	Professional and other Fees	243174	251340
220-60	Advertisement and Publicity	27214	70351
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	141289	498786
Total administrative expenses		943783	1295144.67



Schedules to Income and Expenditure Account
Name of ULB- Nagar Panchayat Pipalkoti

Schedule I-12: Operating & Maintenance (Code No 230)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	295227	1278430
230-20	Bulk Purchases		
230-30	Consumption of Stores	2958134	1638839
230-40	Hire Charges		
230-50	Repairs & maintenance -Infrastructure Assets	48300	
230-51	Repairs & maintenance - Civic Amenities		
230-52	Repairs & maintenance - Buildings		749327
230-53	Repairs & maintenance - Vehicles	32662	780133
230-59	Repairs & maintenance Others		189500
230-80	Other operating & maintenance expenses		4421582
Total Operating & Maintenance Expense		3334323	9057811

Schedule I-13: Total 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		
240-80	Other Finance Expenses		
Total Interest & Finance Charges		0	0



Schedules to Income and Expenditure Account
Name of ULB- Nagar Panchayat Pipalkoti

Schedule 1-14: Programme Expenses [Code No 250]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses	23,607.00	-
250-20	Own Programmes	34,800.00	4,36,533.00
250-30	Share in Programmes of others	-	-
Total Programme Expenses		58407.00	436533.00

Schedule 1-15: 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 1-16: 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	-	-
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		-	-

Schedule 1-17: 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 1-18: 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)		-	-

