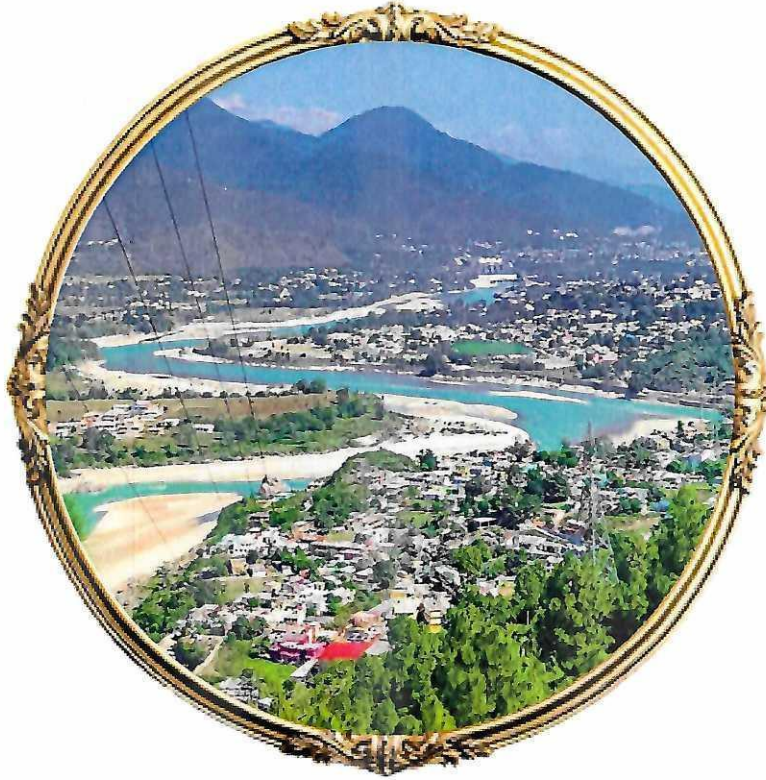


NAGAR NIGAM SRINAGAR (GARHWAL)
UTTARAKHAND



FINANCIAL STATEMENTS
2024-25

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Mob. : +91-9412079010
+91-7088845300

VED VRAT & ASSOCIATES
CHARTERED ACCOUNTANTS

Srinagar (Garhwa!) - 246174, Uttarakhand, India



The Mayor,
Nagar Nigam Srinagar,
District Pauri,
Uttarakhand.

Dear Sir,

Re: Audit Report on the accounts of Nagar Nigam Srinagar, District Pauri, Uttarakhand for the year ended 31st March, 2025.

We have audited the attached Balance Sheet of **Nagar Nigam Srinagar, District Pauri, Uttarakhand** as at 31st March, 2025 and related Income & Expenditure Account along with Receipts & Payments Account for the year ended on that date annexed there to. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Nagarpalika, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:-

1. We have obtained all the information & explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account have been kept by the Nagarnigam, so far as it appears from our examination of the books;
3. The statements of accounts dealt with this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, subject to our comments, observation & recommendations as given in the Schedule 'B-22', gives the information in the manner so required and give a true and fair view:
 - a. in the case of the Balance Sheet, of the State of affairs of the Nagar Nigam as at 31st March, 2025.
 - b. in the case of Income & Expenditure Account of the Income and Expenditure of its accounting year ended on that date.
 - c. in the case of Receipts and Payments Account of the Receipts and Payments of its accounting year ended on that date.

Place: Srinagar (Garhwal)
Dated: Dec. 29, 2025



For Ved Vrat & Associates
Chartered Accountants


(CA. Ved Vrat Sharma)
F.C.A.

UDIN: 25091240XWVHYG6899

NAGAR NIGAM SRINAGAR
District- Pauri
Uttarakhand

BALANCE SHEET AS ON 31st MARCH 2025

Code no	Description of items	Schedule No.	Current Year			Previous Year		
			Amount	Amount	Amount	Amount	Amount	Amount
	SOURCES OF FUNDS							
	Reserves and Surplus							
3-10	Municipal(General) Fund	B-1			1,30,87,169.32			1,18,64,620.68
3-11	Earmarked Funds	B-2			-			-
3-12	Reserves	B-3			33,19,92,764.76			21,66,82,503.76
3-20	Grants, Contributions for specific purpose	B-4			13,73,59,575.28			21,56,79,938.37
	Loans							
3-30	Secured loans	B-5			-			-
3-31	Unsecured loans	B-6			-			-
	TOTAL				48,24,39,509.36			44,42,27,062.81
	APPLICATION OF FUNDS							
4-10	Fixed Assets including Statues & Heritage Assets	B-11						
	Gross Block		50,87,71,671.00			37,17,28,253.00		
4-11	Less: Accumulated Depreciation		17,67,78,906.24			15,50,45,749.24		
	Net Block			33,19,92,764.76			21,66,82,503.76	
4-12	Capital work-in-progress	B-12			-	33,19,92,764.76		-
	Investments							21,66,82,503.76
4-20	Investment - General Fund	B-13						
4-21	Investment - Other Fund	B-14						
	Working Capital Current assets, loans & advances							
4-30	Stock in hand (Inventories)	B-15						
	Sundry Debtors (Receivables)							
4-31	Gross amount outstanding	B-16	72,31,993.50			72,56,733.50		
4-32	Less: Accumulated provision against bad and doubtful receivables			72,31,993.50			72,56,733.50	
4-40	Prepaid expenses	B-17					27,202.22	
4-50	Cash and Bank Balances	B-18			15,02,32,057.82			22,86,52,905.91
4-60	Loans, advances and deposits	B-19						
	Less:							
	Current Liabilities and Provisions							
3-40	Deposits received	B-7			16,90,452.72			24,50,403.72
3-41	Deposit works	B-8						
3-50	Other liabilities (Sundry Creditors)	B-9			53,26,854.00			59,41,878.86
3-60	Provisions	B-10				15,04,46,744.60		
4-70	Other Assets	B-20						22,75,44,559.05
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21						
	Capital Deficit							
	TOTAL				48,24,39,509.36			44,42,27,062.81
	Notes to the Balance Sheet	B-22						

Schedules "B-1 to B-22" form an integral part of the accounts.

As per our separate audit report of even date attached.

Place: Srinagar (Garhwal)
Dated: Dec. 29, 2025

Rpa
लेखाकार
नगर निगम
श्रीनगर गढ़वाल

Accountant
लेखाधिकारी
नगर निगम
श्रीनगर गढ़वाल

City Commissioner
कमल आहुवाल
नगर निगम
श्रीनगर गढ़वाल

For Ved Vrat & Associates
Chartered Accountants
(Signature)
(CA Ved Vrat Sharma)
F.C.A.
UDIN: 25091240XVWHYG6899



NAGAR NIGAM SRINAGAR
District- Pauri
Uttarakhand

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	25,94,312.00	21,07,058.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	16,10,731.00	42,34,359.00
1-40	Fees & User Charges	I-4	64,69,024.00	75,61,769.00
1-50	Sale & Hire Charges	I-5	15,21,580.00	4,24,280.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	15,11,14,069.00	11,44,39,569.62
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	1,87,049.00	1,94,529.37
1-80	Other Income	I-9	-	1,50,000.00
A	Total - INCOME		16,34,96,765.00	12,91,11,564.99
	EXPENDITURE			
2-10	Establishment Expenses	I-10	7,04,93,375.00	5,12,72,434.00
2-20	Administrative Expenses	I-11	49,26,001.22	91,16,701.78
2-30	Operations & Maintenance	I-12	6,19,23,106.14	2,14,77,183.00
2-40	Interest & Finance Expenses	I-13	-	5,005.06
2-50	Programme Expenses	I-14	28,47,877.00	48,63,280.91
2-60	Revenue Grants, Contributions & subsidies	I-15	3,50,700.00	-
2-70	Provisions & Write off	I-16	-	1,09,283.00
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		2,17,33,157.00	2,05,02,853.72
B	Total - EXPENDITURE		16,22,74,216.36	10,73,46,741.47
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		12,22,548.64	2,17,64,823.52
2-80	Add: Prior period Items (Net)	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		12,22,548.64	2,17,64,823.52
2-90	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		12,22,548.64	2,17,64,823.52

Schedules "I-1 to I-18" form an integral part of the accounts.

As per our separate audit report of even date attached.

For Ved Vrat & Associates
Chartered Accountants

(CA Ved Vrat Sharma)
F.C.A.

UDIN: 25091240XWVHYG6899

Place: Srinagar (Garhwal)

Dated: Dec. 29, 2025 Accountant

City Commissioner

लेखाकार
नगर निगम
श्रीनगर गढ़वाल

लेखाधिकारी
नगर निगम
श्रीनगर गढ़वाल

नगर उपायुक्त
नगर निगम
श्रीनगर गढ़वाल



NAGAR NIGAM SRINAGAR
District- Pauri
Uttarakhand

Cash Flow Statement for the period from 01.04.2024 to 31.03.2025

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
a) Cash flows from Operating Activities:		
i) Cash Receipts from:		
Taxation		
Sales of Goods and Services	25,94,312.00	21,07,058.00
Grants related to Revenue/General Grants	96,01,335.00	1,22,20,408.00
Interest Received	15,11,14,069.00	11,44,39,569.62
Other Receipts	1,87,049.00	1,94,529.37
Total (i)	16,34,96,765.00	12,91,11,564.99
ii) Less: Cash Payments for		
Employee Cost	7,04,93,375.00	5,12,72,434.00
Superannuation	-	-
Suppliers	6,96,96,984.36	3,54,57,165.69
Interest Paid	-	5,005.06
Other Payments	2,20,83,857.00	2,06,12,136.72
Total (ii)	16,22,74,216.36	10,73,46,741.47
Cash generated from/(used in) operating activities (i-ii)	12,22,548.64	2,17,64,823.52
Less/Add: (Increase)/Decrease in Debtors	51,942.22	-18,94,641.72
Less/Add: (Decrease)/Increase in Current Liabilities	-13,74,975.86	-6,50,585.00
Net cash generated from/(used in) operating activities (a)	-1,00,485.00	1,92,19,596.80
b) Cash flows from Investing Activities:		
(Purchase) of fixed assets & CWIP	-11,53,10,261.00	-3,41,76,066.28
Increase/ (Decrease) in Special funds/grants	-7,83,20,363.09	2,88,34,243.09
(Increase)/ Decrease in Earmarked funds	-	-
(Purchase) of Investments	-	-
(Increase)/ Decrease in Reserve	11,53,10,261.00	1,55,51,641.29
Add:		
Proceeds from disposal of assets	-	-
Proceeds from disposal of investments	-	-
Investment income received	-	-
Interest income received	-	-
Net cash generated from/(used in) investing activities (b)	-7,83,20,363.09	1,02,09,818.10
c) Cash flows from financing Activities:		
Add:		
Loan from banks/others received	-	-
Corporation Fund	-	1,777.00
Less:		
Loan repaid during the period	-	-
Loans & advances to employees	-	-
Loans to others	-	-
Finance expenses	-	-
Net cash generated from (used in) financing activities (c)	-	1,777.00
Net increase/ (decrease) in cash & cash equivalents (a+b+c)	-7,84,20,848.09	2,94,31,191.90
Cash and cash equivalents at beginning of period	22,86,52,905.91	19,92,21,714.51
Cash and cash equivalents at end of period	15,02,32,057.82	22,86,52,905.91
Cash & cash equivalents at the end of the year comprises of :		
Balances at the end of the year:	15,02,32,057.82	22,86,52,905.91
i) Cash Balance	74,962.00	1,19,544.00
ii) Bank Balances	15,01,57,095.82	22,85,33,361.91
iii) Scheduled co-operative banks	-	-
iv) Balances with Post offices	-	-
v) Balances with other banks	-	-
Total	15,02,32,057.82	22,86,52,905.91

As per our separate audit report of even date attached.

For Ved Vrat & Associates
Chartered Accountants

(CA Ved Vrat Sharma)
F.C.A.

UDIN: 25091240XWVHYG6899

Place: Srinagar (Garhwal)
Dated: Dec. 29, 2025

Accountant

City Commissioner



NAGAR NIGAM SRINAGAR
District- Pauri
Uttarakhand

Schedule B-1: Municipal (General) Fund as on 31.03.2025 [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	Municipal Fund	1,18,64,620.68	-	1,18,64,620.68	-	1,18,64,620.68
310-90	Excess of Income & Expenditure	-	12,22,548.64	12,22,548.64	-	12,22,548.64
	Total Municipal fund (310)	1,18,64,620.68	12,22,548.64	1,30,87,169.32	-	1,30,87,169.32

*Addition includes Adjustments to Opening Balance Sheet and also excess of Income over Expenditure.



NAGAR NIGAM SRINAGAR
District- Pauri
Uttarakhand

Schedule B-2: Earmarked Funds as on 31.03.2025

Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
Code No							
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Special Fund Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-	-
Code No							
(c) Payment 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	-	-	-	-	-	-	-



NAGAR NIGAM SRINAGAR
District- Pauri
Uttarakhand

Schedule B-3: Reserves as on 31.03.2025 [Code No 312]

Code No.	Particulars	Opening balance (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)
312-10	Capital Contribution	-	-	-	-	-
312-11	Capital Reserve	2,15,270.00	-	2,15,270.00	-	2,15,270.00
312-12	Grant against Fixed Assets	21,64,67,233.76	13,70,43,418.00	35,35,10,651.76	2,17,33,157.00	33,17,77,494.76
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-30	Special Funds (Utilised)	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	21,66,82,503.76	13,70,43,418.00	35,37,25,921.76	2,17,33,157.00	33,19,92,764.76



NAGAR NIGAM SRINAGAR
District- Pauri
Uttarakhand

Schedule B-4: Grants & Contribution for Specific Purposes as on 31.03.2025 [Code No 320]

Particulars	Grants from Central Government (Rs.)	Grants from State Government (Rs.)	Grants from Other Government Agencies (Rs.)	Grants from Financial Institutions (Rs.)	Grants from Welfare Bodies (Rs.)	Grants from International Organisations (Rs.)	Others (Rs.)
Code No.	1	2	3	4	5	6	7
a) Opening Balance	3,59,53,063.00	17,97,26,875.37	-	-	-	-	-
(b) Additions to the Grants *							
(i) Grant received during the year	2,30,86,000.00	16,25,85,000.00	-	-	-	-	-
(ii) Interest/ Dividend earned on Grant Investments	8,68,147.00	8,48,648.00	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Difference in the Opening Balance)	-	2,42,037.91	-	-	-	-	-
Total (b)	2,39,54,147.00	16,36,75,685.91	-	-	-	-	-
Total (a+b)	5,99,07,210.00	34,34,02,561.28	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets	2,60,84,661.00	11,09,58,757.00	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub Total	2,60,84,661.00	11,09,58,757.00	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages & allowances etc.	-	6,65,15,386.00	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	1,84,38,026.00	4,17,30,903.00	-	-	-	-	-
Sub -total	1,84,38,026.00	10,82,46,289.00	-	-	-	-	-
(iii) Other:							
Loss on disposal of Grant Investments	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-
Grants Transfer	22,22,463.00	-	-	-	-	-	-
Sub -total	22,22,463.00	-	-	-	-	-	-
Total (c) [i+ii+iii]	4,67,45,150.00	21,92,05,046.00	-	-	-	-	-
Net balance at the year end - (a+b)-(c)	1,31,62,060.00	12,41,97,515.28	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	1,31,62,060.00	12,41,97,515.28	-	-	-	-	-



NAGAR NIGAM SRINAGAR
District- Pauri
Uttarakhand

Schedule B-5: Secured Loans as on 31.03.2025 [Code No 330]

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

Schedule B-6: Unsecured Loans as on 31.03.2025 [Code No 331]

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



NAGAR NIGAM SRINAGAR
District- Pauri
Uttarakhand

Schedule B-7: Deposits Received as on 31.03.2025 [Code No 340]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors		
340-20	From Revenues	16,90,452.72	24,50,403.72
340-30	From Staff	-	-
340-80	From Others (Shops & Tenants)	-	-
	Total deposits received	16,90,452.72	24,50,403.72

Schedule B-8: Deposits Works as on 31.03.2025 [Code No 341]

Code No.	Particulars	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
341-10	Civil Works	-	-	-	-
341-20	Electrical Works	-	-	-	-
341-80	Others	-	-	-	-
	Total deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors) as on 31.03.2025 [Code No 350]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	-	22,81,131.86
350-11	Employee Liabilities	53,26,854.00	35,84,336.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable	-	76,411.00
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	53,26,854.00	59,41,878.86

Schedule B-10: Provisions as on 31.03.2025 [Code No. 360]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses	-	-
360-20	Provision for Interest	-	-
360-30	Provision for Other Assets	-	-
	Total Provisions	-	-



NAGAR NIGAM SRINAGAR
District- Pauri
Uttarakhand

Schedule B-11: Fixed Assets as on 31.03.2025 [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 current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	4,48,055.00	-	-	4,48,055.00	-	-	-	-	4,48,055.00	4,48,055.00
410-20	Building	2,17,56,260.00	2,42,58,030.00	-	4,60,12,290.00	60,15,903.96	14,38,424.00	-	74,54,327.96	3,85,57,962.04	1,57,40,356.04
410-21	Parks & Playgrounds	33,45,950.00	-	-	33,45,950.00	14,55,537.53	89,795.00	-	15,45,332.53	18,00,617.47	18,90,412.47
	Sub-total	2,55,50,265.00	2,42,58,030.00	-	4,98,08,295.00	74,71,441.49	18,28,219.00	-	89,99,660.49	4,08,06,634.51	1,80,78,823.81
	Infrastructure Assets										
410-22	Statues, heritage assets, antiques & other works of art	28,16,776.00	-	-	28,16,776.00	-	1,33,797.00	-	1,33,797.00	26,82,979.00	28,16,776.00
410-30	Roads and Bridges	6,01,78,938.00	9,03,62,546.00	-	15,05,41,484.00	3,07,10,802.44	41,76,574.00	-	3,48,87,376.44	11,56,54,107.56	2,94,68,135.56
410-31	Sewerage and drainage	4,54,53,854.00	-	-	4,54,53,854.00	2,25,46,006.44	14,50,067.00	-	2,39,96,073.44	2,14,57,780.56	2,29,07,847.56
410-32	Water ways	10,56,706.00	4,17,000.00	-	14,73,705.00	8,79,289.57	24,428.00	-	9,03,717.57	5,69,987.43	1,77,415.43
410-33	Public Lighting	2,14,77,860.00	1,71,21,311.00	-	3,86,05,171.00	96,09,123.32	15,44,719.00	-	1,11,53,842.32	2,74,51,328.68	1,18,68,736.68
	Sub-total	13,09,84,133.00	10,79,06,857.00	-	23,88,90,990.00	6,37,45,221.77	73,29,585.00	-	7,10,74,806.77	16,78,16,183.23	6,72,38,911.23
	Other assets										
410-40	Plants & Machinery	95,60,993.00	-	-	95,60,993.00	14,18,892.31	7,73,500.00	-	21,92,392.31	73,68,600.69	81,42,100.69
410-50	Vehicles	2,23,71,850.00	14,11,631.00	-	2,37,83,481.00	1,13,41,960.74	11,14,891.00	-	1,24,56,851.74	1,13,26,629.26	1,10,29,889.26
410-60	Office & other equipment	31,97,230.00	-	-	31,97,230.00	23,15,182.11	79,995.00	-	23,95,177.11	7,62,052.89	8,42,047.89
410-70	Furniture, fixtures, fittings and electrical appliances	7,02,886.00	-	-	7,02,886.00	66,127.42	60,490.00	-	1,26,617.42	5,76,248.58	6,36,738.58
410-80	Other fixed assets	17,94,00,916.00	34,68,900.00	-	18,28,69,816.00	6,85,85,923.40	1,08,46,477.00	-	7,95,33,400.40	10,33,36,415.60	11,07,13,992.60
	Sub-total	21,51,93,855.00	48,80,531.00	-	22,00,74,386.00	8,38,29,085.98	1,28,75,353.00	-	9,67,04,438.98	12,33,69,947.02	13,13,64,769.02
	Total	37,17,28,253.00	13,70,43,418.00	-	50,87,71,671.00	15,50,45,749.24	2,17,33,157.00	-	17,67,78,906.24	33,19,92,764.76	21,66,82,503.76

Note: 1: Rate of Depreciation on assets calculated on the basis of the estimated life of the assets as per Uttarakhand Municipal Accounting Manual i.e. 4.75% on Building, Park & Playground, Statues, Heritage Assets and Road & Bridges, 6.33% on Sewerage & Drainage, Water ways and Electrical Lighting Equipments, 9.5% on Furniture, Plant & Equipments, Vehicles, Office & Other Equipments and Other Fixed Assets.



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Schedule B-12: Capital Work in Progress -(CWIP) as on 31.03.2025 [Code 412]

Code No.	Particulars	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP at the end of FY
1	(A)	(B)	(C)	(D)	(E=B+C+D)
412	Building		-	-	-
	Parks and Playgrounds		-	-	-
	Roads and Bridges		-	-	-
	Sewerage and Drainage		-	-	-
	Water Ways		-	-	-
	Public Lighting		-	-	-
	Plant and Machinery		-	-	-
	Total		-	-	-



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Schedule B-13: Investments - General Fund as on 31.03.2025 [Code 420]

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities		-	-	-
420-20	State Government Securities		-	-	-
420-30	Debentures 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		-	-	-

Schedule B-14: Investments - Other Funds as on 31.03.2025 [Code 421]

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



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Schedule B-15: Stock in Hand (Inventories) as on 31.03.2025 [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	-	-

Schedule B-16: Sundry Debtors (Receivables) as on 31.03.2025 [Code No 431]

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
431-10	Receivables for Property Taxes				
	Less than 5 years *	12,00,638.00	-	12,00,638.00	2,89,570.00
	5 years to 10 years	-	-	-	-
	10 years to 15 years	-	-	-	-
	More than 15 years	-	-	-	-
	Sub - total	12,00,638.00	-	12,00,638.00	2,89,570.00
431-91	Less: State Government Cess /Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	12,00,638.00	-	12,00,638.00	2,89,570.00
431-19	Receivable of Other Taxes				
	Less than 3 years*	-	-	-	-
	3 years to 5 years	-	-	-	-
	5 years to 10 years	-	-	-	-
	10 years to 15 years	-	-	-	-
	More than 15 years	-	-	-	-
	Sub- total	-	-	-	-
431-99	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
431-30	Receivables of Cess Income				
	Less than 3 years*	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub- total	-	-	-	-
431-40	Receivables for Fees and User Charges				
	Less than 3 years*	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
431-50	Receivables from Other Sources				
	Less than 3 years*	60,31,355.50	-	60,31,355.50	69,01,507.75
	More than 3 years*	-	-	-	65,655.75
	Sub - total	60,31,355.50	-	60,31,355.50	69,67,163.50
	Receivables from Government	-	-	-	-
	Total of Sundry Debtors (Receivables)	72,31,993.50	-	72,31,993.50	72,56,733.50



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Schedule B-17: Prepaid Expenses as on 31.03.2025 [Code No 440]

Code No.	Particulars	Current year Amount (Rs)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment	-	-
440-20	Administrative	-	27,202.22
440-30	Operations & maintenance	-	-
	Total Prepaid expenses	-	27,202.22

Schedule B-18: Cash and Bank Balances as on 31.03.2025 [Code No 450]

Code No.	Particulars	Current year Amount (Rs)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	74,962.00	1,19,544.00
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	57,56,584.31	91,35,190.31
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
450-25	Treasury	-	-
	Sub-total	57,56,584.31	91,35,190.31
	Balance with Bank – Special Funds		
450-41	Nationalised Banks	70,40,936.40	37,18,233.40
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	Sub-total	70,40,936.40	37,18,233.40
	Balance with Bank – Grant Funds		
450-61	Nationalised Banks	4,05,71,678.11	6,22,71,996.20
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
450-65	Treasury	9,67,87,897.00	15,34,07,942.00
	Sub-total	13,73,59,575.11	21,56,79,938.20
	Total Cash and Bank balances	15,02,32,057.82	22,86,52,905.91



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SCHEDULES FORMING PART OF THE BALANCE SHEET
FOR THE YEAR ENDED 31ST MARCH, 2025

Schedule - "B-15" Cash & Bank Balance as on 31.03.2025 [Code No. 450]

Code No.	Particulars		Current Year		Previous Year
450-10	Cash		74,962.00		1,19,544.00
	Balance with Bank – Municipal Funds				
450-21	Nationalised Banks				
	Indian Bank S/A 50443518288	4,16,789.80		13,22,738.80	
	Indian Bank S/A 50335784957	9,66,029.77		25,49,420.77	
	S.B.I. S/A 10972178880	43,71,826.74		52,61,144.74	
	S.B.I. S/A 35855796906	1,938.00		1,886.00	
450-22	Other Scheduled Banks		57,56,584.31		91,35,190.31
450-23	Scheduled Co-operative Banks		-		-
450-24	Post Office		-		-
450-25	Treasury		-		-
	Sub-total		57,56,584.31		91,35,190.31
	Balance with Bank – Special Funds				
450-41	Nationalised Banks		70,40,936.40		37,18,233.40
450-42	Other Scheduled Banks		-		-
450-43	Scheduled Co-operative Banks		-		-
450-44	Post Office		-		-
	Sub-total		70,40,936.40		37,18,233.40
	Balance with Bank – Grant Funds				
450-61	Nationalised Banks				
	Indian Bank S/A 50542169491 (CG)	1,14,38,559.00		3,42,76,866.00	
	Indian Bank S/A 50138761525 (CG)	15,24,762.00		14,83,298.00	
	Indian Bank S/A 50461365646 (SG)	77,88,507.20		75,74,684.20	
	S.B.I. S/A 35855801000 (SG)	48,88,585.00		46,32,443.00	
	C.B.I. A/C 3227465378 (SG)	82,414.00		-	
450-62	Other Scheduled Banks		2,57,22,827.20		4,79,67,291.20
	HDFC S/A 50100285338718 (CG)	1,98,739.00		1,92,899.00	
	HDFC S/A 50100024316291 (SG)	3,06,912.00		2,97,893.00	
	HDFC A/C 20781450000151 (SG)	64,746.91		-	
	Axis S/A 920010061337905 (SG)	1,42,78,453.00		-	
450-63	Scheduled Co-operative Banks		1,48,48,850.91	1,38,13,913.00	1,43,04,705.00
450-64	Post Office		-		-
450-65	Treasury		9,67,87,897.00		15,34,07,942.00
	Sub-total		13,73,59,575.11		21,56,79,938.20
	Total (Rs.)		15,02,32,057.82		22,86,52,905.91



NAGAR NIGAM SRINAGAR
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Schedule B-19: Loans, advances and deposits as on 31.03.2025 [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 Contractors	-	-	-	-
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 (a): Accumulated Provisions against Loans, Advances, and Deposits as on 31.03.2025 (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 as on 31.03.2025 [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 (T.D.S.)	-	-
	Total Other Assets	-	-

Schedule B-21: Miscellaneous Expenditure (to the extent not written off) as on 31.03.2025 [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	-	-



NAGAR NIGAM SRINAGAR
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Schedule I-1: Tax Revenue 01.04.2024 to 31.03.2025 [Code No 110]

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-01	Property tax	23,96,312.00	21,08,928.00
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	1,98,000.00	-
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	-	-
	Sub-total	25,94,312.00	21,08,928.00
110-90	Less Tax Remissions and Refund [Schedule 1 - 1 (a)]	-	1,870.00
	Sub-total	25,94,312.00	21,07,058.00
	Total tax revenue	25,94,312.00	21,07,058.00

Schedule I-1 (a): Remission and Refund of taxes 01.04.2024 to 31.03.2025

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100100	Property taxes	-	1,870.00
1101100	Advertisement tax	-	-
1108000	Others	-	-
	Total refund and remission of tax revenues	-	1,870.00

Schedule I-2 : Assigned Revenues & Compensation 01.04.2022 to 31.03.2025 [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	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	-	-

Schedule I-3: Rental income from Municipal Properties 01.04.2024 to 31.03.2025 [Code No 130]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	16,10,731.00	42,34,359.00
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of land & Shops	-	-
130-80	Other rents	-	-
	Sub-Total	16,10,731.00	42,34,359.00
130-90	Less: Rent Remission and Refunds	-	-
	Sub-total	16,10,731.00	42,34,359.00
	Total Rental Income from Municipal Properties	16,10,731.00	42,34,359.00



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Schedule I-4: Fees & User Charges 01.04.2024 to 31.03.2025 [Code No 140]
Schedule I-4 (a): Fees & User Charges – Function wise

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body		
	Administration	64,69,024.00	75,61,769.00
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total income from fees & user charges – Function wise	64,69,024.00	75,61,769.00

Schedule I-4 (b): Fees & User Charges – Income head-wise [Code 140]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges		
140-11	Licensing Fees	1,60,300.00	6,660.00
140-12	Fees for Grant of Permit	11,25,825.00	10,40,337.00
140-13	Fees for Certificate or Extract	-	-
140-14	Development Charges	10,396.00	16,057.00
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	-	-
140-40	Other Fees	64,300.00	57,000.00
140-50	User Charges	13,22,590.00	15,21,873.00
140-60	Entry Fees	9,68,810.00	10,76,448.00
140-70	Service / Administrative Charges	-	-
140-80	Other Charges	28,16,843.00	38,43,397.00
	Sub-Total	-	-
140-90	Less: Rent Remission and Refunds	64,69,024.00	75,61,769.00
	Sub-total	-	-
	Total income from Fees & User Charges – Income headwise	64,69,024.00	75,61,769.00
		64,69,024.00	75,61,769.00

Schedule I-5 : Sale & Hire Charges 01.04.2024 to 31.03.2025 [Code No 150]
Schedule I-5 (a): Sale & Hire Charges – Function wise

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body		
	Administration	15,21,580.00	4,24,280.00
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total income from Sale & Hire charges – Function wise	15,21,580.00	4,24,280.00

Schedule I-5 (b): Sale & Hire Charges – Income head-wise [Code No 150]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products		
150-11	Sale of Forms & Publications	-	2,000.00
150-12	Sale of stores & scrap	3,56,380.00	4,22,280.00
150-30	Sale of Others	5,05,200.00	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
	Total income from Sale & Hire charges – income head-wise	6,60,000.00	-
		15,21,580.00	4,24,280.00



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Schedule I-6: Revenue Grants, Contributions & Subsidies 01.04.2024 to 31.03.2025 [Code No160]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	15,11,14,069.00	11,44,39,569.62
160-20	Re-imbusement of expenses	-	-
160-30	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	15,11,14,069.00	11,44,39,569.62

Schedule I-7: Income from Investments – General Fund 01.04.2024 to 31.03.2025 [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	-	-
170-30	Income from projects taken up on commercial basis	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
	Total Income from Investments	-	-

Schedule I-8: Interest Earned 01.04.2024 to 31.03.2025 [Code No 171]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	1,87,049.00	1,94,529.37
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-80	Others	-	-
	Total – Interest Earned	1,87,049.00	1,94,529.37

Schedule I-9: Other Income 01.04.2024 to 31.03.2025 [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 assets	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	-	1,50,000.00
	Total- Other Income	-	1,50,000.00



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Schedule I-10: Establishment Expenses 01.04.2024 to 31.03.2025 [code no 210]

Schedule I-10 (a): Establishment Expenses – Function wise

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Office Establishment	-	-
	Taxation Section	-	-
	Electricity Division	-	-
	Engineering Services	-	-
	Cleaning Section	-	-
	Pension Fund Section	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total establishment expenses – Function wise	7,04,93,375.00	5,12,72,434.00

Schedule I-10 (b): Establishment Expenses – Expenditure head-wise

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	5,49,32,104.00	4,44,67,878.00
210-20	Benefits and Allowances	-	6,95,822.00
210-30	Pension	1,55,61,271.00	61,08,734.00
210-40	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses – expense head wise	7,04,93,375.00	5,12,72,434.00

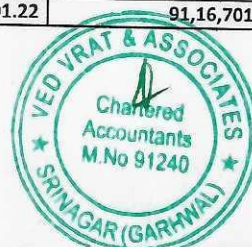
Schedule I-11: Administrative Expenses 01.04.2024 to 31.03.2025 [Code No 220]

Schedule I-11 (a): Administrative Expenses – Function wise

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body	-	-
	Administration	49,26,001.22	91,16,701.78
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total Administrative expenses – Function wise	49,26,001.22	91,16,701.78

Schedule I-11 (b): Administrative Expenses – Expenditure head-wise

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	3,55,390.00	42,510.00
220-11	Office Maintenance	-	52,44,679.00
220-12	Communication Expenses	71,068.00	27,958.00
220-20	Books & Periodicals	-	18,341.00
220-21	Printing and Stationery	8,22,488.00	3,18,771.00
220-30	Travelling & Conveyance	53,877.00	12,95,789.00
220-40	Insurance	8,69,097.22	3,35,302.78
220-50	Audit Fees	-	-
220-51	Legal Expenses	-	52,250.00
220-52	Professional and other Fees	-	3,51,440.00
220-60	Advertisement and Publicity	17,87,726.00	14,27,004.00
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	9,66,355.00	2,657.00
	Total administrative expenses – expense head wise	49,26,001.22	91,16,701.78



NAGAR NIGAM SRINAGAR
District- Pauri
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Schedule I-12: Operations and Maintenance 01.04.2024 to 31.03.2025 [Code No 230]
Schedule I-12 (a): Operations & Maintenance Expenses – Function wise

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body	57,11,655.14	80,00,987.00
	Administration	14,38,720.00	1,34,76,196.00
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total Operations & Maintenance expenses - Function wise	71,50,375.14	2,14,77,183.00

Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	13,57,150.00	-
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	18,43,661.00	49,32,085.00
230-40	Hire Charges	-	30,300.00
230-41	Repairs & maintenance –Statues & Heritage Assets	-	2,81,083.00
230-51	Repairs & maintenance –Infrastructure Assets	2,46,923.00	17,04,605.00
230-52	Repairs & maintenance - Civic Amenities	54,64,732.14	10,52,914.00
230-53	Repairs & maintenance – Buildings	-	19,98,755.00
230-54	Repairs & maintenance – Vehicles	81,570.00	3,36,683.00
230-59	Repairs & maintenance – Other Assets	-	1,45,811.00
230-80	Other operating & maintenance expenses	5,29,29,070.00	1,09,94,947.00
	Total operations & maintenance - expense head wise	6,19,23,106.14	2,14,77,183.00

Schedule I-13: Interest & Finance Charges 01.04.2024 to 31.03.2025 [Code No 240]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government	-	-
240-20	Interest on Loans from 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	-	5,005.06
	Total Interest & Finance Charges	-	5,005.06

Schedule I-14: Programme Expenses 01.04.2024 to 31.03.2025 [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	28,47,877.00	48,63,280.91
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	28,47,877.00	48,63,280.91



NAGAR NIGAM SRINAGAR
District- Pauri
Uttarakhand

Schedule I-15: Revenue Grants, Contributions & Subsidies 01.04.2024 to 31.03.2025 [Code No 260]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants (Interest Refund to Directorate)	-	-
260-20	Contributions (PM Swanidhi)	40,700.00	-
260-30	Subsidies (PM Awas Yojna)	3,10,000.00	-
	Total Revenue Grants, Contributions & Subsidies	3,50,700.00	-

Schedule I-16: Provisions & Write off 01.04.2024 to 31.03.2025 [Code No 270]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	-	1,09,283.00
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	-	1,09,283.00

Schedule I-17: Miscellaneous Expenses 01.04.2024 to 31.03.2025 [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 (Security Refund)	-	-
	Total Miscellaneous expenses	-	-

Schedule I-18: Prior Period Items (Net) 01.04.2024 to 31.03.2025 [Code No 280]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Income		
280-10	Taxes	-	-
280-20	Other – Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	Other income	-	-
	Sub – Total Income (a)	-	-
	Expenses		
280-50	Refund of Taxes	-	-
280-60	Refund of Other – Revenues	-	-
280-80	Other Expenses	-	-
	Sub – Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-



NAGAR NIGAM SRINAGAR
District- Pauri
Uttarakhand

BANK RECONCILIATION STATEMENT
AS ON 31.03.2025

Indian Bank A/C 50335784957

Particulars				Amount
Balance as per Cash Book				9,66,029.77
Add: Cheque issued but not presented for payment till 31.03.2025				
	Date	Ch. No.	Amount	
	01.02.2025	479571	28,000.00	
	05.02.2025	479579	6,300.00	
	20.03.2025	479498	31,640.00	
	20.03.2025	479506	20,480.00	
	20.03.2025	479512	5,310.00	
	20.03.2025	479515	10,000.00	
	20.03.2025	479516	10,000.00	
	20.03.2025	479519	25,956.00	
	29.03.2025	479521	7,965.00	
	29.03.2025	479522	10,000.00	
	29.03.2025	479523	24,000.00	
	29.03.2025	479524	1,530.00	
	29.03.2025	479525	23,600.00	
	29.03.2025	479526	5,191.00	
	29.03.2025	479527	15,346.00	
	29.03.2025	479528	12,300.00	
	29.03.2025	479529	5,000.00	
	29.03.2025	479530	22,000.00	
	29.03.2025	479531	21,400.00	
	29.03.2025	479532	17,000.00	
	29.03.2025	479533	3,500.00	
	29.03.2025	479534	16,770.00	
	29.03.2025	479536	17,500.00	
	29.03.2025	479537	5,880.00	
	29.03.2025	479538	24,140.00	
	29.03.2025	479539	590.00	
	29.03.2025	479540	5,000.00	
	29.03.2025	462367	5,000.00	
	29.03.2025	462368	19,000.00	
Balance as per Bank Pass Book				4,00,398.00
				13,66,427.77

Indian Bank A/C 50443518288

Particulars				Amount
Balance as per Cash Book				4,16,789.80
Add: Cheque issued but not presented for payment till 31.03.2025				
	Date	Ch. No.	Amount	
	05.02.2025	392308	17,600.00	17,600.00
Balance as per Bank Pass Book				4,34,389.80

Indian Bank A/C 7677844003

Particulars				Amount
Balance as per Cash Book				-
Add: Cheque issued but not presented for payment till 31.03.2025				
	Date	Ch. No.	Amount	
	29.03.2025	4760973	25,100.00	
	29.03.2025	5023410	15,600.00	40,700.00
Balance as per Bank Pass Book				40,700.00



SCHEDULES FORMING PART OF THE BALANCE SHEET
FOR THE YEAR ENDED 31ST MARCH, 2025

Schedule - Fixed Assets

FIXED ASSETS AS ON 31ST MARCH, 2025

Particulars	ROD	W.D.V. As on 01.04.2024	Addition Before 180 Days	Depreciation Before 180 Days	Addition After 180 Days	Depreciation After 180 Days	Sale	W.D.V. As on 31.03.2025
Land	-	4,48,055.00	-	-	-	-	-	4,48,055.00
Buildings	4.75%	1,57,40,356.04	48,28,477.00	9,77,020.00	1,94,27,553.00	4,61,404.00	-	3,85,57,962.04
Parks & Playgrounds	4.75%	18,90,412.47	-	89,795.00	-	-	-	18,00,617.47
Statues, heritage Assets	4.75%	28,16,776.00	-	1,33,797.00	-	-	-	26,82,979.00
Roads & Bridges	4.75%	2,94,68,135.56	2,65,56,936.00	26,61,191.00	6,38,05,610.00	15,15,383.00	-	11,56,54,107.56
Sewerage & Drainage	6.33%	2,29,07,847.56	-	14,50,067.00	-	-	-	2,14,57,780.56
Water Ways	6.33%	1,77,415.43	-	11,230.00	4,17,000.00	-	-	5,69,987.43
Electrical Lighting Equip	6.33%	1,18,68,736.68	79,41,495.00	12,53,988.00	91,85,816.00	13,198.00	-	2,74,51,328.68
Furniture & Fixture	9.50%	6,36,738.58	-	60,490.00	-	2,90,731.00	-	5,76,248.58
Plants & Equipments	9.50%	81,42,100.69	-	7,73,500.00	-	-	-	73,68,600.69
Vehicles	9.50%	1,10,29,889.26	-	10,47,839.00	14,11,631.00	67,052.00	-	1,13,26,629.26
Office & Other Equip.	9.50%	8,42,047.89	-	79,995.00	-	-	-	7,62,052.89
Other Fixed Assets	9.50%	11,07,13,992.60	34,50,000.00	1,08,45,579.00	18,900.00	898.00	-	10,33,36,415.60
TOTAL (Rs.)		21,66,82,503.76	4,27,76,908.00	1,93,84,491.00	9,42,66,510.00	23,48,666.00	-	33,19,92,764.76

Schedule - Receivables

RECEIVABLES AS ON 31ST MARCH, 2025

Particulars	Balance as on 01.04.2024	Demand during the year	Total	Received	Discount	Balance as on 31.03.2025
House Tax	2,89,570.00	23,96,312.00	26,85,882.00	14,85,244.00	-	12,00,638.00
Others	69,67,163.50	49,84,456.00	1,19,51,619.50	59,20,264.00	-	60,31,355.50
TOTAL (Rs.)	72,56,733.50	73,80,768.00	1,46,37,501.50	74,05,508.00	-	72,31,993.50



NAGAR NIGAM SRINAGR,
DISTRICT PAURI, UTTARAKHAND

SCHEDULE 'B-22'

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2025

1. CONVENTION:

The financial statements of the Nagar Nigam have been prepared on the basis of double entry accrual system of accounting. These financial statements are compiled from the records produced before us and as per the information and explanations given to us.

2. ACCOUNTING PRINCIPLES:

1. INCOME:

1.1 Property and Other Taxes

a) Revenue in respect of Property and House Tax is recognized in the period in which they become due and demands are ascertainable.

b) Revenue in respect of Property transfer Charges/Mutation is recognized on actual receipt.

1.2 Rental, Fees and Other Sources of Income

a) Revenue in respect of Rent from properties is accrued based on terms of agreement.

b) Revenue in respect of Trade License Fees is accrued in the year to which it pertains.

c) Other Income in respect of which demand is ascertainable and can be raised in regular course of operation is recognized in the period in which they become due.

d) The Other Income which are of uncertain nature or for which amount is not ascertainable or where demand is not raised in regular course of operation is recognized on actual receipts.

e) Interest on Investments/ deposits is recognized on receipts basis.

f) Revenue from fines are recognized on cash basis, except where a Court imposes fine and the person against whom the fine has been imposed, has the right to contest before a due date. In such case, fine will be recognized after expiry of the due date.

g) Premium received against property is accounted for on receipts basis and transferred to Municipal Fund.

1.3 Assigned Revenues

a) Assigned revenues passed on by the Central/State Govt. Agencies to the Nagar Nigam is accounted during the year only upon actual collection.

b) Grants received from Govt. is recognized as income on actual receipts.

2. EXPENDITURE

2.1 Employee related transactions

a) Expenses on Salaries, Pension and other allowances is recognized as and when they are due for payment.

b) Gratuity is calculated upon retirement of the employee and will be due then.

c) Leave encashment will be recognized on actual payment basis.

2.2 Other Revenue Expenditure

a) Other Revenue Expenditure is treated as expenditure in the period in which they are incurred.



3. ASSETS

3.1 Fixed Assets

- a) All fixed assets is carried at cost less depreciation. The cost of fixed assets shall include cost incurred in acquiring or installing or constructing the fixed assets.
- b) Any addition to or improvement to the fixed assets that result in increasing the utility or useful life of the asset is capitalized and included in the cost of the fixed assets.
- c) Expenditure in the nature of repair and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is for less than a year is charged off as revenue expenditure.
- d) Fixed Assets register not maintained as per format of the Uttarakhand Municipal Accounting Manual.

3.2 Depreciation

- a) Depreciation on fixed assets not applied in the books of accounts.
- b) Rate of Depreciation on assets calculated on the basis of the estimated life of the assets as per Uttarakhand Municipal Accounting Manual and Method adopted for depreciation is written down value method at the rate specified in the Note of schedule B-11 of the fixed assets.

4. OTHER

- a) Security deposits to work contractor refunded during the year has been taken as refunded during the year in which it is paid.

5. BANK:


- a) Bank reconciliation statement attached.

6. INCOME TAX & T.D.S.:

- a) Income Tax Return of the Nagar Nigam should be filed every year.
- b) T.D.S. provisions should be followed properly.

Place : Srinagar (Garhwal)
Dated : Dec. 29, 2025

For Ved Vrat & Associates
Chartered Accountants


(CA. Ved Vrat Sharma)
F.C.A.

UDIN: 25091240XWVHYG6899

