DANG
& COMPANY
Chartered Accountants

9897580625, 9634982466, 8806145592
dangvaibhav@gmail.com
www.dangandcompany.com
30, Tyagi Road, Dehradun-248001

16th March 2026

To
The Accounts Officer
Nagar Nigam Almora
Almora

Subject : Submission of Financial Statement for the Financial Year ending 31st March 2025

Dear Sir,

As regards to the subject matter, our firm has been appointed by Nagar Nigam Almora, to carry out the above project in Nagar Nigam Almora. We have compared and compiled the books of accounts based on double entry accounting system and also prepared Balance Sheet, Income & Expenditure Account along with Schedules, Annexures, Accounting Policies, Notes to Accounts, and Bank Reconciliations on the basis of records produced before us and considering various Input received from Nagar Nigam Almora.

We request you to kindly review the financial statement being submitted & confirm the same and release our professional and Consultancy fees (bill attached)

Thanking you

Yours Faithfully

For Dang & Company
Chartered Accountants
FRN: 019904C

DANG & COMPANY Dehradun Chartered Accountants

CA Gurkiran Kaur Dang
FCA Partner
Mem. No. 435169

NAGAR NIGAM ALMORA

Registered Office: Nagar Nigam, Almora, Uttarakhand

Financial Accounts
for the Financial Year 2024-25

Prepared By:

CA

Dang & Co
Chartered Accountants
CA Gurkiran Kaur Dang
30, Tyagi Road
Dehradun-248001

NAGAR NIGAM ALMORA

Balance Sheet as on 31.03.2025

Amount in Rs.

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
LIABILITIES				
	Own Fund Reserve & Surplus			
3-10	Corporation Fund/ Municipal Fund	B-1	(41,00,749.28)	(1,14,08,929.00)
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	9,77,60,045.77	10,46,65,860.77
	Total Own Fund Reserves and Surplus		**9,36,59,296.49**	**9,32,56,931.77**
3-20	**Grants, Contributions for specific purposes**	B-4	**9,78,72,250.79**	**8,43,50,520.79**
	Loans			
3-30	Secured loans	B-5	3,33,15,394.00	3,70,23,314.00
3-31	Unsecured loans	B-6	-	-
	Total Loans		**3,33,15,394.00**	**3,70,23,314.00**
3-60	Provisions	B-10	1,23,335.00	3,61,52,512.00
	Total Current Liabilities and Provisions		**1,23,335.00**	**3,61,52,512.00**
	TOTAL LIABILITIES		**22,49,70,276.81**	**25,07,83,277.30**
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		22,24,88,934.00	21,24,19,524.00
4-11	Less: Accumulated Depreciation		11,11,49,268.69	9,56,79,765.23
	Net Block		**11,13,39,665.31**	**11,67,39,758.77**
4-12	Capital work-in-progress	B-12	**4,89,000.00**	**4,89,000.00**
	Total Fixed Assets		**11,18,28,665.31**	**11,72,28,758.77**
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
	Total Investments Current assets, Loans & advances		-	-
4-30	Stock in hand (Inventories)	B-15	2,28,079.00	2,28,079.00
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	94,55,528.67	1,11,56,557.19
4-32	Less: Accumulated provision against bad and doubtful receivables		14,66,052.10	14,66,052.11
	Net amount outstanding		79,89,476.57	96,90,505.08
4-40	Prepaid expenses	B-17	1,31,208.66	1,31,208.66
4-50	Cash and Bank Balances	B-18	12,89,92,932.79	10,40,57,925.79
4-60	Loans, advances and deposits	B-19	1,34,74,300.00	1,94,46,800.00
4-61	Less: Accumulated provision against Loans		-	-
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	28,00,634.00	24,92,860.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	3,48,73,752.00	3,30,39,474.00
	Net amount outstanding			
	Total Current Assets, Loans & Advances		**11,31,41,611.02**	**13,35,54,518.53**
4-70	Other Assets	B-20	-	-
4-80	**Miscellaneous Expenditure (to the extent not written off)**	B-21	-	-
	TOTAL ASSETS		**22,49,70,276.81**	**25,07,83,277.30**
	Notes to the Balance Sheet	B-22		-

AS PER OUR REPORT OF EVEN DATE ATTACHED

FOR DANG & CO
CHARTERED ACCOUNTANTS

DANG & COMPANY
Dehradun
Chartered Accountants

GURKIRAN KAUR DANG
F.C.A.PARTNER
M.NO. 435169
UDIN: 26435169XCIFWW5991

PLACE : DEHRADUN
DATE : 16/03/2026

FOR
NAGAR NIGAM HARIDWAR

LEKHA ADHIKARI | **NAGAR AAYUKT** | **MAYOR**

Tax Invoice

NAGAR NIGAM ALMORA

Income and Expenditure Statement for the period from 01.04.2024 to 31.03.2025

Income & Expenditure Account

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	1,58,16,750.00	1,46,82,036.43
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	1,35,74,473.00	83,54,292.00
1-40	Fees & User Charges	I-4	1,20,35,796.00	1,53,25,922.10
1-50	Sale & Hire Charges	I-5	19,06,501.00	35,27,366.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	22,30,33,085.00	22,23,02,514.87
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	9,62,523.00	5,21,450.20
1-80	Other Income	I-9	-	2,33,046.17
1-90	Income from Commercial Projects	I-19	-	-
A	**TOTAL - INCOME**		**26,73,29,128.00**	**26,49,46,627.77**
	EXPENDITURE			
2-10	Establishment Expenses	I-10	19,30,94,674.00	19,97,30,419.00
2-20	Administrative Expenses	I-11	46,07,766.00	63,18,295.40
2-30	Operations & Maintenance	I-12	3,08,27,207.00	1,88,63,679.00
2-40	Interest & Finance Expenses	I-13	1,725.02	4,944.56
2-50	Programme Expenses	I-14	16,28,382.00	1,14,92,098.00
2-60	Revenue Grants, Contributions & subsidies	I-15	1,42,41,690.00	-
2-70	Provisions & Write off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		1,54,69,503.00	1,19,60,053.31
B	**Total – EXPENDITURE**		**25,98,70,947.02**	**24,83,69,489.27**
A-B	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items*		74,58,180.98	1,65,77,138.50
2-80	Add: Prior period Items (Net)	I-18		-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		74,58,180.98	1,65,77,138.50
2-90	**Less:** Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		74,58,180.98	1,65,77,138.50

AS PER OUR REPORT OF EVEN DATE ATTACHED

FOR DANG & CO
CHARTERED ACCOUNTANTS

GURKIRAN KAUR DANG
F.C.A.PARTNER
M.NO. 435169
UDIN: 26435169XCIFWW5991

DANG & COMPANY
Dehradun
Chartered Accountants

FOR
NAGAR NIGAM HARIDWAR

LEKHA ADHIKARI

NAGAR AAYUKT

MAYOR

PLACE : DEHRADUN
DATE : 16/03/2026

The various schedules to the Balance Sheet have been provided below:

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	(2,79,86,068.76)		(2,79,86,068.76)	-	(2,79,86,068.76)
310-90	Excess of Income & Expenditure	1,65,77,138.50	74,58,180.98	2,40,35,319.48	1,50,000.00	2,38,85,319.48
	Total Municipal fund (310)	**(1,14,08,929.00)**	**74,58,181.00**	**(39,50,749.00)**	**1,50,000.00**	**(41,00,749.28)**

*Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

** Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income

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)	-	-	-	-	-	-	-
(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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Schedule B-3: Reserves [Code No 312]

Amount in Rs.

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	104.00	-	104.00	-	104.00
312-12	Grants against Fixed Assets (Annexure-1)	10,46,65,756.77	11,60,163.00	10,58,25,919.77	80,65,978.25	9,77,59,941.52
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	**10,46,65,860.77**	**11,60,163.00**	**10,58,26,023.77**	**80,65,978.25**	**9,77,60,045.77**

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

Amount in Rs.

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	3,33,15,394.00	3,70,23,314.00
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	**3,33,15,394.00**	**3,70,23,314.00**

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

Amount in Rs.

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	-	-

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers	28,00,634.00	24,92,860.00
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit From staff	-	-
340-80	Deposit - Others		
	Total deposits received	**28,00,634.00**	**24,92,860.00**

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

Amount in Rs

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

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	2,54,92,575.00	2,33,16,180.00
350-11	Employee Liabilities	93,40,293.00	97,13,494.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	40,884.00	9,800.00
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	Total Other liabilities (Sundry Creditors)	**3,48,73,752.00**	**3,30,39,474.00**

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2.00	3.00	4.00
360-10	Provision for Expenses		6,20,178.00
360-20	Provision for Interest	1,23,335.00	-
360-30	Other Provisions		-
	Total Provisions	**1,23,335.00**	**6,20,178.00**

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

Amount Rs.

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	4,89,000.00	-	-	4,89,000.00
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant and Machinery	-	-	-	-

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

Amount Rs.

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	FDR with Indian Bank and PNB			
	Total of Investments General Fund	-	-	-	-

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

Amount Rs.

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	-	-	-	-

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

Amount Rs.

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	2,28,079.00	2,28,079.00
	Total Stock in hand	2,28,079.00	2,28,079.00

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

Amount Rs.

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 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	46,69,486.72	14,66,052.10	32,03,434.62	
	Sub – total	**46,69,486.72**	**14,66,052.10**	**32,03,434.62**	-
350-30	Less: State Government Cess /Levies in Taxes – Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	**46,69,486.72**	**14,66,052.10**	**32,03,434.62**	-
431-19	Receivable 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	-	-	-	-
350-30	Less: State Government Cesses/Levies in Taxes – Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
431-30	Receivables of Cess Current Year Receivables outstanding for more than 2 years but not exceeding 3 years 3 Years to 4 years More than 5 Years Sick or Closed Industries	-	-	-	-
	Sub – total	-	-	-	-
431-40	Receivables from Other Sources 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	47,86,041.95	-	47,86,041.95	
	Sub – total	**47,86,041.95**	-	**47,86,041.95**	-
	Receivables from Government		-	-	
	Total of Sundry Debtors (Receivables)	**94,55,528.67**	**14,66,052.10**	**79,89,476.57**	-

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

Amount Rs.

Code No. Current year	Particulars	Amount (Rs.)	Previous Year Amount (Rs)
1	2	3	4
440-10	Establishment	-	-
440-20	Administrative	1,31,208.66	1,31,208.66
440-30	Operations & maintenance	-	-
	Total Prepaid expenses	1,31,208.66	1,31,208.66

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

Amount Rs.

Code No. Current year	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	**Cash**	2,54,883.26	-
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	1,69,88,126.66	1,25,10,024.66
450-22	Other Scheduled Banks	72,98,992.06	1,05,40,341.26
450-23	Scheduled Co-operative Banks	2,69,03,190.90	76,04,233.90
450-24	Post Office		
450-25	Treasury account	-	-
	Sub-total	5,11,90,309.62	3,06,54,599.82
	Balance with Bank – Special Funds		
450-41	Nationalised Banks	-	-
450-42	Other Scheduled Banks	10,85,468.30	12,10,831.30
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	Sub-total	10,85,468.30	12,10,831.30
	Balance with Bank – Grant Funds		
450-61	Nationalised Banks	-	118.00
450-62	Other Scheduled Banks	3,73,56,729.61	2,66,79,462.43
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office		
450-65	Treasury - Grant Funds	3,91,05,542.00	4,55,12,914.00
	Sub-total	7,64,62,271.61	7,21,92,494.43
	Total Cash and Bank balances	12,89,92,932.79	10,40,57,925.55

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

Amount Rs.

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	1,94,46,800.00	59,72,500.00	-	1,34,74,300.00
460-50	Advance to Others	-	-	-	-
460-60	Deposit with External Agencies	-		-	-
460-80	Other Current Assets	-	-	-	-
	Sub –Total	1,94,46,800.00	59,72,500.00	-	1,34,74,300.00
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B – 19 (a)	-	-	-	-
	Total Loans, advances, and deposits	1,94,46,800.00	59,72,500.00	-	1,34,74,300.00

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

Amount Rs.

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	-	-

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

Amount Rs.

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]

Amount Rs.

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

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Schedules to Income and Expenditure Account

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

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	1,71,02,591.00	1,69,37,420.00
110-02	Water tax	-	-
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	-	-
110-11	Advertisement tax		-
110-12	Pilgrimage Tax	-	
110-80	Other taxes	-	
	Sub-total	**1,71,02,591.00**	**1,69,37,420.00**
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]	12,85,841.00	22,55,383.57
	Sub-total	12,85,841.00	22,55,383.57
	Total tax revenue	**1,58,16,750.00**	**1,46,82,036.43**

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

Code No. *	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
1100100	Property taxes	12,85,841.00	22,55,383.57
1101100	Advertisement tax	-	-
1108000	Others	-	-
	Total refund and remission of tax revenues	**12,85,841.00**	**22,55,383.57**

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	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	1,35,74,473.00	83,54,292.00
130-20	Rent from Office Buildings/Shops		
130-30	Rent from Guest Houses		-
130-40	Rent from lease of lands		
130-80	Other rents		
	Sub-Total	**1,35,74,473.00**	**83,54,292.00**
130-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**1,35,74,473.00**	**83,54,292.00**

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Schedule I-4: Fees & User Charges [Code No 140]

1119.16	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	-	76,620.00
140-11	Licensing Fees	41,33,982.00	42,53,141.00
140-12	Fees for Grant of Permit		92.00
140-13	Fees for Certificate or Extract	1,14,889.00	1,00,650.00
140-14	Development Charges	81,324.00	49,58,797.00
140-15	Regularisation Fees		
140-20	Penalties and Fines	8,814.00	1,17,596.00
140-40	Other Fees	55,91,240.00	49,51,074.10
140-50	User Charges	7,96,165.00	3,86,690.00
140-60	Entry Fees	13,09,382.00	
140-70	Service / Administrative Charges		4,81,262.00
140-80	Other Charges		
	Sub-Total	**1,20,35,796.00**	**1,53,25,922.10**
140-90	Less: Rent Remission and Refunds		-
	Sub-total	-	-
	Total income from Fees & User Charges	**1,20,35,796.00**	**1,53,25,922.10**

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	1,15,431.00	
150-11	Sale of Forms & Publications	4,66,210.00	28,68,376.00
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles	13,24,860.00	6,58,990.00
150-41	Hire Charges for Equipment		
	Total income from Sale & Hire charges	**19,06,501.00**	**35,27,366.00**

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	22,30,33,085.00	22,23,02,514.87
160-20	Re-imbursement of expenses		
160-30	Contribution towards schemes		
160-40	Recovery of Depreciation Expense		
	Total Revenue Grants, Contributions & Subsidies	**22,30,33,085.00**	**22,23,02,514.87**

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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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	9,62,523.00	5,21,450.20
171-20	Interest on Loans and advances to Employees		
171-30	Interest on loans to others		
171-40	Other Interest		
	Total. – Interest Earned	**9,62,523.00**	**5,21,450.20**

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Schedule I-9: Other Income [code no 180]

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		79,316.00
180-30	Profit on Disposal of Fixed asset		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/Liabilities		
180-60	Excess Provisions written back		
180-70	Excess Provisions written back		1,53,730.17
180-80	Miscellaneous Income		
	Total. Other Income	-	**2,33,046.17**

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	15,44,13,777.00	18,26,84,279.00
210-20	Benefits and Allowances	5,27,730.00	1,62,544.00
210-30	Pension		
210-40	Other Terminal & Retirement Benefits	3,81,53,167.00	1,68,83,596.00
	Total establishment expenses	**19,30,94,674.00**	**19,97,30,419.00**

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		1,87,436.00
220-11	Office maintenance	1,91,424.00	3,37,414.00
220-12	Communication Expenses	1,05,887.00	13,621.00
220-20	Books & Periodicals		2,814.00
220-21	Printing and Stationery	1,45,962.00	2,64,342.00
220-30	Travelling & Conveyance	28,88,544.00	44,15,337.00
220-40	Insurance	2,54,247.00	6,73,407.40
220-50	Audit Fees		1,67,126.00
220-51	Legal Expenses	50,670.00	
220-52	Professional and other Fees		24,840.00
220-60	Advertisement and Publicity	5,22,095.00	2,31,958.00
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	4,48,937.00	
	Total administrative expenses	**46,07,766.00**	**63,18,295.40**

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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	2,39,398.00	
230-20	Bulk Purchases		
230-30	Consumption of Stores	5,10,531.00	11,81,178.00
230-40	Hire Charges		25,800.00
230-41	Repairs & maintenance –Heritage	6,00,463.00	1,600.00
230-50	Repairs & maintenance –Infrastructure Assets	2,12,91,186.00	95,26,776.00
230-51	Repairs & maintenance - Civic Amenities	32,82,159.00	9,55,649.00
230-52	Repairs & maintenance – Buildings	2,62,164.00	8,87,237.00
230-53	Repairs & maintenance – Vehicles	12,29,254.00	6,69,315.00
230-59	Repairs & maintenance – Others	2,34,457.00	8,62,407.00
230-80	Other operating & maintenance expenses	31,77,595.00	47,53,717.00
	Total Operating & Maintenance Expense	**3,08,27,207.00**	**1,88,63,679.00**

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	1,725.02	4,944.56
240-80	Other Finance Expenses		
	Total Interest & Finance Charges	**1,725.02**	**4,944.56**

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	3,32,025.00	
250-20	Own Programmes	12,96,357.00	1,14,92,098.00
250-30	Share in Programmes of others		
	Total Programme Expenses	**16,28,382.00**	**1,14,92,098.00**

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants Given (Give details)	1,42,41,690.00	
260-20	Contributions Given (Give details)		
260-30	Subsidies Given (Give details)		
	Total Revenue Grants, Contributions & Subsidies given	**1,42,41,690.00**	-

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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	-	-
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 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)	-	-

Schedule I-19: Income From Commercial Projects [Code No 190]

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

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

Code No	Particulars	Gross Block: Opening Balance	Gross Block: Before 30/09	Gross Block: After 30/09	Gross Block: Total Additions during the year	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Before 30/09	Accumulated Depreciation: After 30/09	Accumulated Depreciation: Total Dep during the year	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3			4	5	6	7			8	9	10	11	12
410-10	Land	104.00			-		104.00		-	-	-	-	-	104.00	104.00
410-20	Buildings	11,54,45,346.00			-		11,54,45,346.00	5,68,93,979.55	36,59,617.47	-	36,59,617.47	-	6,05,53,597.02	5,48,91,748.98	5,85,51,366.45
410-21	Parks & Playgrounds	8,06,014.00			-		8,06,014.00	5,51,897.01	25,550.64	-	25,550.64	-	5,77,447.65	2,28,566.35	2,54,116.99
	Infrastructure Assets														
410-30	Roads, Bridges & Flyover	3,50,45,053.00		15,89,539.00	15,89,539.00		3,66,34,592.00	2,33,39,740.81	47,55,613.69	1,07,850.22	48,63,463.91	-	2,82,03,204.72	84,31,387.28	1,17,05,312.19
410-31	Severage and drainage	86,29,485.00			-		86,29,485.00	10,39,807.58	5,46,246.40	-	5,46,246.40	-	15,86,053.98	70,43,431.02	75,89,677.42
410-32	Waterways	79,99,471.00	16,88,986.00		16,88,986.00		96,88,457.00	2,30,064.89	13,14,723.61	-	13,14,723.61		15,44,788.50	81,43,668.50	77,69,408.11
410-33	Public Lighting	42,99,416.00	39,750.00		39,750.00		43,39,166.00	22,76,644.63	5,88,824.83	-	5,88,824.83	-	28,65,469.46	14,73,696.54	20,22,771.37
	Other assets													-	-
410-40	Plants & Machinery	84,74,454.00	68,000.00	11,241.00	79,241.00		85,53,695.00	19,46,503.59	8,54,245.40	562.05	8,54,807.45	-	28,01,311.04	57,52,383.96	65,27,950.41
410-50	Vehicles (New Block)	1,49,66,098.00			-		1,49,66,098.00	69,69,363.78	14,21,779.31	-	14,21,779.31	-	83,91,143.09	65,74,954.91	79,96,734.22
410-60	Office & other equipment	20,40,320.00	44,726.00	900.00	45,626.00		20,85,946.00	7,70,758.50	1,98,079.37	42.75	1,98,122.12	-	9,68,880.62	11,17,065.38	12,69,561.50
410-70	Furniture, fixtures, fittings and electrical appliances	29,75,763.00	2,500.00	4,10,097.00	4,12,597.00		33,88,360.00	9,00,661.98	2,82,934.99	19,479.61	3,02,414.59	-	12,03,076.57	21,85,283.43	20,75,101.02
410-80	Other fixed assets and non-current assets (Includes Intangible Assets)	1,17,38,000.00	59,72,500.00	2,41,171.00	62,13,671.00		1,79,51,671.00	7,60,342.91	16,82,497.50	11,455.62	16,93,953.12	-	24,54,296.03	1,54,97,374.97	1,09,77,657.09
	Total	**21,24,19,524.00**	**78,16,462.00**	**22,52,948.00**	**1,00,69,410.00**	-	**22,24,88,934.00**	**9,56,79,766.23**	**1,53,30,113.21**	**1,39,390.25**	**1,54,69,503.45**	-	**11,11,49,268.68**	**11,13,39,665.32**	**11,67,39,768.77**

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

Amount in Rs

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others	TOTAL
(a) Opening Balance	2,68,59,580.43	5,74,90,940.36		-	-	-	-	8,43,50,520.79
(b) Additions to the Grants *	-							
(i) Grant received during the year	3,52,40,690.00	19,06,63,400.00	36,36,000.00	-	-	-	-	-
(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)	3,52,40,690.00	19,06,63,400.00	36,36,000.00	-	-	-	-	22,95,40,090.00
Total (a+b)	6,21,00,270.43	24,81,54,340.36	36,36,000.00	-	-	-	-	31,38,90,610.79
(c) Payments out of funds	-	-	-					-
(i) Capital expenditure on	-	-	-					-
Fixed Assets*	11,60,163.00	-	-	-	-	-	-	11,60,163.00
Others	-	-	-	-	-	-	-	-
Sub –total	11,60,163.00	-	-	-	-	-	-	11,60,163.00
(ii) Revenue Expenditure on	-	-	-					-
Salary, Wages and allowances	-	19,12,41,286.00	-	-	-	-	-	19,12,41,286.00
Rent	-	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-	-
Sub –total	-	19,12,41,286.00	-	-	-	-	-	19,12,41,286.00
(iii) Other:	-	-	-					-
Loss on disposal of Grant Investments	-	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-	-
Others	2,06,41,625.00	29,75,286.00	-	-	-	-	-	2,36,16,911.00
Grants Refunded	-	-	-	-	-	-	-	-
Sub –total	2,06,41,625.00	29,75,286.00	-	-	-	-	-	2,36,16,911.00
Total (c) [i+ii+iii]	2,18,01,788.00	19,42,16,572.00	-	-	-	-	-	21,60,18,360.00
Net balance at the year end – (a+b)-(c)	4,02,98,482.43	5,39,37,768.36	36,36,000.00	-	-	-	-	9,78,72,250.79
Total Grants & Contribution for Specific Purposes								

Note: Grant funds received from Central / State Government are to be shown as grant funds and not to be mixed up with earmarked funds

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Annexure - 1

Particulars	Gross Block						Accumulated Depreciation						Net Block
		Additions during the period						Additions during the period					
	Opening Balance	Before 30/09	After 30/09	Total Additions during the year	Deductions during the period	Cost at the end of the year	Opening Balance	Before 30/09	After 30/09	Total Dep during the year	Deductions during the period	Total at the end of the year	At the end of current year
Buildings	5,23,32,878.50							16,58,952.25	-	16,58,952.25	-	16,58,952.25	5,06,73,926.02
Infra Assets	3,13,99,727.10							42,60,943.00	-	42,60,943.00	-	42,60,943.00	2,71,38,784.10
Other Assets	2,09,33,151.40							19,88,649.00	-	19,88,649.00	-	19,88,649.00	1,89,44,502.
Waterways		11,60,163.00						1,57,434.00	-	1,57,434.00	-	1,57,434.00	10,02,729
								-	-	-	-	-	
Total	10,46,65,757.00	11,60,163.00	-	-	-	-	-	80,65,978.25	-	80,65,978.25	-	80,65,978.25	9,77,89,9

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SCHEDULE B-22:

NOTES TO FINANCIAL STATEMENTS

Introduction to Financial Statements

Nagar Nigam Almora ('the Nagar Nigam')

Almora Nagar Nigam is also referred to as a Municipal Corporation of Almora. It is a civic body that governs the town of Almora in Uttarakhand, India. It is responsible for providing necessary community services like health centers, educational institutes, and collection of housing and property tax.

Uttarakhand Municipal Accounting Manual ('the Manual'):

The Uttarakhand Municipal Accounting Manual prescribes the Accounting Principles to be followed by the Urban Local Bodies in Uttarakhand. The Manual further provides that the accounts of the ULBs shall be maintained as per double entry system of accounting on accrual basis as opposed to single entry cash-based accounting used earlier.

The Books of Nagar Nigam have been prepared according the Uttarakhand Municipal Accounting Manual 2021 and as per Generally Accepted Accounting Principles to the extent applicable, where underlying documents are prepared and provided by the Nagar Nigam.

Financial Statements - Scope:

The Financial Statements are prepared for Nagar Nigam in accordance with the Manual for the period beginning 1st April 2024 to 31st March 2025, i.e. - **Financial Year 2024-25** ('the Financial Year').

The Financial Statements have been prepared, based on the documents and records produced by the Nagar Nigam, Almora and consist of:

1. Balance Sheet as on 31st March 2025,
2. Income and Expenditure Account for the period ending 31stMarch 2025,

The Opening Balances have been verified by the Nagar Nigam and where modifications are required appropriate adjustment entries have been made through the Municipal Fund. It is also to be noted that all figures for income and expense account during the year as well as the balance sheet have been finalized after verification by the Nagar Nigam.

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Notes to accounts forming part of Balance Sheet

1. Municipal Fund (Schedule B-1):

This fund represents the accumulated amount of Municipal Fund increased or decreased by the Surplus or Deficit for the financial year, wherein a negative balance has been carried forward from previous year. Further a sum of Rs. 1,50,000/- has been adjusted therefrom on account of Grant returned under DM Vikas Nidhi on non-fulfilment of conditions stipulated therein. Since, no such Grant was outstanding in the balance sheet, the same has been adjusted in the Municipal Fund after approval of Management.

2. Earmarked Funds/Reserve Funds (Schedule B-2 and B-3):

The Nagar Nigam is maintaining Earmarked Funds in the nature of Pension Fund.

3. Grants for Fixed Assets (Liability):

Certain Fixed Assets have been purchased from Grants such as Finance Commission Grants, etc. In this regard, the grants have been transferred as per respective assets in Grants for Fixed Assets (Liability) account and have been written off in tandem with the depreciation charged on such assets.

In the financial statements the, the opening balance has been bifurcated among assets proportional to the value of different types of assets in the Fixed Asset Schedule and income has been recognized accordingly, since the actual asset wise bifurcation has not been provided by the Management.

4. Grants and Contributions:

Grants and Contributions for specific purposes received from Central Government, State government and Others has been utilised as on 31st March, 2025.

Cheques issued against work payments which are not yet debited from the bank account have not been deducted from Grants as well.

5. Other Liabilities:

a. **Provision For Expenses**: Expenses have been booked on accrual basis, wherein the payments for the month of March 2025, paid in April 2025 have been booked as current liability as on 31.03.2025.

The provision for previous year has been written off based on information and approval provided by the Management.

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b. **Provision for Interest on Grants**: have been booked in case of interest earned on balance of tied grant.

6. **Fixed Assets:**

Fixed Assets have been purchased from municipal funds balance as well as by utilization of grants. Where fixed assets have been purchased by utilization of grants, the grants have been transferred as per respective assets in Grants for Fixed Assets (Liability) account and have been written off in tandem with the depreciation charged on such assets.

General Notes to Fixed Assets:

(i) Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year

(ii) Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.

(iii) Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings, temporary structures, sheds, etc

(iv) Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.

(v) Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.

(vi) Water ways include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.

(vii) No depreciation is to be charged on Land or Capital Work in Progress.

Accumulated Depreciation: The depreciation charged on gross assets is reflected as Accumulated Depreciation Balance which is decreased from the gross Fixed Asset Balance.

7. **Cash and Bank Balances:**

Cash and Bank Balances have been taken from Cash Book and tallied with the respective Bank Statements (except in case of SBI bank No.: 6037), where provided. Certain Bank entries have been entered based on the records provided by Nagar Nigam from own books. Bank Reconciliation Statements are attached with the Bank Statements, where applicable. Interest Income for the financial year 2024-25 has been booked as per records made available by Nagar Nigam ~~Haridwar~~.

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8. Sundry Debtors

The amount of Sundry Debtors includes the balances outstanding to be received on account of income under various heads including Tax Revenue, Rental Income, etc. The said balance comprises of Opening Balance and current demand during the year after deducting the receipts in cash and bank book during the year.

9. Advance to Contractors

The advances paid to contractors have been adjusted to the tune of Rs.59,72,500 during the financial year based on the Register provided by the Management. Although, the adjustment pertain to previous year 2021-22, since the same was not duly recorded in the previous years, the same has been accounted for this year after approval from the Management.

10. Tax Revenue and Rental Income

The income in respect of Taxe Revenue as well as Rental Income have been booked based on the Assessment Registers provided by the Management for FY 2024-25.

11. Fees and User Charges

This schedule contains fees and user charges as levied by the Nagar Nigam on various exchange transactions such as License Fees for Trade and Hotels, Birth and Death Certificate Charges, Map approval charges, Mutation Charges etc. All such fees and charges have been booked as income on receipt of such income in accordance with the provisions of the Manual.

12. Sale and Hire Charges

This schedule contains income of Nagar Nigam from sale of Trees and various Forms and Publications by the Nagar Nigam. Such Charges have been booked on receipt basis.

13. Revenue from Grant, Contributions and Subsidies

This schedule contains income of Nagar Nigam from Grants and Contributions in regards to specific expenses incurred against such Grants and Contributions during the year.

This schedule also contains the revenue in regards to amortization of the Grants and Contributions against Fixed Assets recognized in tandem with depreciation charged on the corresponding asset.

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14. Interest Income

This schedule contains the interest income on bank accounts as well as fixed deposits held by Nagar Nigam, where such balance in bank is not against any particular grant balance. Accounting Policy change, Interest on TFC Grant Received during the year has been added to Grant Balance.

15. Establishment Expenses

The Establishment Expenses consist of staff expenses such as salary, post-retirement benefits and the like. Such expense has been booked from the estimates provided by the Nagar Nigam.

16. Administration Expenses

The Administrative Expenses consist of expenses in nature of Office and Administrative expenses such as travelling and conveyance for administrative purpose, Printing and Stationery, Legal Expenses, Communication and Advertisement Expenses and the like.

17. Operation and Maintenance Expenses

Operation and Maintenance Expenses are incurred by the Nagar Nigam to ensure day to day performance of its functions and include the likes of Power and Fuel Expenses, Consumption of Store and Repair and Maintenance expenses. Significant increase in current year expenses as compared to previous year expenses has been observed.

FOR DANG & CO

CHARTERED ACCOUNTANTS

GURKIRAN KAUR DANG
F.C.A. PARTNER
M.NO. 435169
UDIN:26435169KYMLHK6111

DANG & COMPANY
Dehradun
Chartered Accountants

PLACE : DEHRADUN
DATE : 16/03/2026

FOR
NAGAR NIGAM ALMORA

MAYOR

NAGAR AAYUKT

ACCOUNTS OFFICER