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# ANNUAL ACCOUNTS

Financial Year 2024-25

<b>NAGAR PALIKA PARISHAD</b> DHARCULA
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Registered Office

DHARCULA

Uttarakhand - 262545

Executive Officer  
Accounts Officer

MR. SAURABH TRIPATHI

MR. BHOORA SINGH

Auditors

CA

**ACG & CO.**

*Chartered Accountants*

*CA. Anuj Arora*

*CA. Deepanshu Agarwal*

Head Office

Court Road, Near Naman Sweets,

Kashipur, Uttrakhand -244713

Corporate Office

407,4th Floor, indraprakash Building

Connaught Place, New Delhi -110001

Branch office

New Delhi, Noida, Panipat, Palampur

Contact

Ph. 05947-261181, 8800806692, 9837232949

E-Mail

office@acgco.in, accounts@acgco.in

Website

www.acgco.in

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**ACG & Co.**  
Chartered Accountants

Reg. Off.: Court Road, Jaspur Khur  
Nr. Naman Sweets, Kashipur, Uttarakhand- 2447  
M.: 8800806692 / 9837232949 / 995364244  
GSTIN: 05ABQFA7327R1ZP PAN : ABQFA7327  
Email : office@acgco.in / accounts@acgco.in  
Website : www.acgco.in

**CHARTERED ACCOUNTANT REPORT**

To  
The Executive Officer,  
Nagar Palika Parishad Dharcula  
District- Pithoragarh

**Report on the Financial Statements**

We have audited the accompanying financial statements of Nagar Palika Parishad Dharcula which comprise the Balance Sheet as at March 31, 2025 and Income and Expenditure Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the ULB in accordance with the Uttarakhand Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditors consider internal control relevant to the ULB's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ULB's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

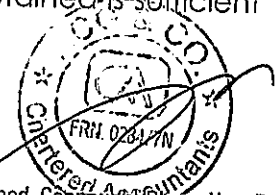
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नगर पालिका पारिशद धारचूला  
पिथौरागढ़

लेखा निपिक

नगर पालिका पारिशद

Corporate Off.: 407, 4th Floor, Indra Prakash Building, Barakhamba Road, Connaught Place, New Delhi - 110001

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In our opinion and to the best of our information and according to the explanations given to us and read with Schedule 33 of the report, the financial statements give a true and fair view in conformity with the Uttarakhand Municipal Accounts Manual:

- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31 2025 and
- b) In the case of the Income and Expenditure Account, of the surplus/ deficit for the year ended on that date

We further report that:


- a) we have obtained all the information and explanations which is to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) We are taking the opening balances from Balance Sheet of financial year ending 2023-24 as provided to us by the ULB.
- c) We have not conducted the physical cash verification as ULB explained to us no physical cash is carried by them.
- d) in our opinion proper books of account as required by law have been kept by the Municipality so far as appears from our examination of those books;
- e) the Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account;
- f) In our opinion, the Balance Sheet and Income and Expenditure Account comply with the Uttarakhand Municipal Accounts Manual;


A statement on additional matters is given in the annexure.


Place: Kashipur  
Date: 06.10.2025

FOR ACG & CO.  
CHARTERED ACCOUNTANTS

  
CA. Deepanshu Agarwal  
Partner

  
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पिथौरागढ़

  
लेखाकार  
नगर पालिका परिषद  
धारचूला (पिथौरागढ़)

  
उप निपिकारी  
नगर पालिका परिषद, धारचूला  
(पिथौरागढ़)

**NAGAR PALIKA PARISHAD, DHARCULA**  
**DISTT. PITHORAGARGH, UTTARAKHAND**

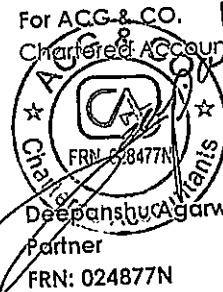
Balance Sheet As On 31/03/2025

<b>LIABILITIES</b>			
CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
	<b>RESERVE &amp; SURPLUS</b>		
310	Municipal Fund	Sch B-1	237079920.10
311	Earmarked Funds	Sch B-2	0.00
312	Reserve	Sch B-3	9735819.23
	<b>Total Reserve &amp; Surplus</b>		<b>246815739.33</b>
320	Grants & Contributions for Specific purpose	Sch B-4	67178034.99
	<b>LOANS</b>		
330	Secured Loans	Sch B-5	39182.00
331	Unsecured Loans	Sch B-6	0.00
	<b>Total Loans</b>		<b>39182.00</b>
	<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		
340	Deposits Received	Sch B-7	3962973.60
341	Deposits for Work	Sch B-8	0.00
350	Other Liabilities	Sch B-9	0.00
360	Provisions	Sch B-10	0.00
	<b>Total Current Liabilities &amp; Provisions</b>		<b>3962973.60</b>
	<b>TOTAL LIABILITIES</b>		<b>317995929.92</b>

<b>ASSETS</b>			
CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
	<b>FIXED ASSETS</b>		
410	Fixed Assets - Gross Block	Sch B-11	258609377.73
	Less: Depreciation		16514474.00
	Fixed Assets - Net Block		242094903.73
412	Capital Work in Progress		0.00
	<b>Total Fixed Assets</b>		<b>242094903.73</b>
	<b>INVESTMENTS</b>		
420	Investments - General Funds	Sch B-12	0.00
421	Investments - Other Funds	Sch B-13	0.00
	<b>Total Investments</b>		<b>0.00</b>
	<b>CURRENT ASSETS, LOANS AND ADVANCES</b>		
430	Stock-in-hand (Inventories)	Sch B-14	454585.00
431	Sundry Debtors (Receivables) - Gross Amount	Sch B-15	4316464.00
432	Less: Accumalated Provisions Outstanding		0.00
	Net Amount Outstanding		4316464.00
440	Prepaid Expenses	Sch B-16	0.00
450	Cash and Bank Balances	Sch B-17	71129976.89
460	Loans, Advances and Deposits	Sch B-18	0.00
461	Less: Accumalated Provisions Outstanding		0.00
	Net Amount Outstanding		0.00
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>75901025.89</b>
470	Other Assets	Sch B-19	0.00
480	Miscellaneous Expenditure to be Written Off	Sch B-20	0.00
	<b>TOTAL ASSETS</b>		<b>317995929.62</b>

Date : 06.10.2025  
Place : Kashipur

For ACG & CO.  
Chartered Accountants



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पिथौरागढ़

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नगर पालिका परिषद  
धारचूला (पिथौरागढ़)

अधिसारी अधिकारी  
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# NAGAR PALIKA PARISHAD, DHARCULA INCOME & EXPENDITURE STATEMENT

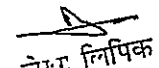
Income & Expeniture Statement for the period from 01/04/2024 to 31/03/2025


CODE NO.	HEADS OF ACCOUNT	SCHEDULE NO.	AMOUNT
110	Tax Revenue	Sch IE-1	774540.00
120	Assigned Revenue and Compensation	Sch IE-2	0.00
130	Rental Income from Municipal Properties	Sch IE-3	1487744.00
140	Fees & User Charges	Sch IE-4	666786.00
150	Sale & Hire Charges	Sch IE-5	0.00
160	Revenue Grants, Contibution & Subsidies	Sch IE-6	53486939.31
170	Income from Investments	Sch IE-7	0.00
171	Interest Income	Sch IE-8	81675.00
180	Other Income	Sch IE-9	974057.00
<b>TOTAL INCOME (A)</b>			<b>5,74,71,741.31</b>
210	Establishment Expenses	Sch IE-10	27565136.00
220	Administrative Expenses	Sch IE-11	3566758.00
230	Operation & Maintenance Expenses	Sch IE-12	6992147.00
240	Interest & Finance Expenses	Sch IE-13	7777.00
250	Programme Expenses	Sch IE-14	29570.00
260	Revenue Grants, Contibution & Subsidies	Sch IE-15	1444665.00
270	Provisions & Write Off	Sch IE-16	0.00
271	Miscellaneous Expenses	Sch IE-17	0.00
272	Depreciation		16514474.00
<b>TOTAL EXPENDITURE (B)</b>			<b>5,61,20,527.00</b>
	Gross Surplus/(Deficit) of Income over Expenditure beofre Prior Period Items	<b>(A-B)</b>	1351214.31
280	<b>Add:</b> Prior Period Items	Sch IE-18	0.00
	Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items		1351214.31
290	<b>Less:</b> Transfer to Reserve Fund		0.00
<b>NET BALANCE BEING SURPLUS/(DEFICIT) CARRIED</b>			<b>13,51,214.31</b>


Date : 06.10.2025  
Place : Kashipur

For ACG & CO.  
Chartered Accountants

  
 FRN: 028477N  
 Deepanshu Agarwal  
 Partner/Accountants  
 FRN: 024877N

  
 लेखाधिकारी  
 नगर पालिका परिषद धारचूला  
 (विशंकरगढ़)

  
 लेखाकार  
 नगर पालिका परिषद  
 धारचूला (विशंकरगढ़)

  
 अधिष्ठात्री अधिकारी  
 नगर पालिका परिषद, धारचूला  
 (विशंकरगढ़)

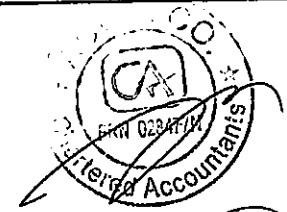
# NAGAR PALIKA PARISHAD DHARCULA

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31<sup>ST</sup> MARCH 2025

	PARTICULARS	AMOUNT
		31.03.2025
A.	<b>Cash Flow From Operating Activities :</b>	
a.	Surplus / (Deficit) over Expenditure	1351214.31
b.	<u>Add:</u> Non Cash Items Debited in Income & Expenditure A/c Depreciation	16514474.00
	<u>Add:</u> Non Operating Items Debited in Income & Expenditure A/c	0.00
	<u>Less:</u> Non Operating Items Credited in Income & Expenditure A/c Rental Income	-1487744.00
	Sale of Stores & Spares	0.00
	Interest Income	-81675.00
	Misc. Income	-974057.00
c.	Adjusted Income over Expenditure beofre changes in Current Assets and Current Liabilities and Extraordinary Items	15322212.31
d.	Changes in Current Assets and Current Liabilities	-125691.00
	<u>Less:</u> Decrease in Liabilities	0.00
	<u>Add:</u> Increase in Liabilities	236932.00
	<u>Add:</u> Decrease in Receivables	15433453.31
	Cash Generated From Operations	0.00
	--Less: Income Tax paid	15433453.31
	<b>Net Cash Flow From Operation Activities (A)</b>	15433453.31
B.	<b>Cash Flow From Investing Activities :</b>	
a.	<u>Less:</u> Purchase of Fixed Assets	-33889188.00
b.	<u>Add:</u> Rental Income	1487744.00
c.	<u>Add:</u> Interst Income	81675.00
d.	<u>Add:</u> Misc. Income	974057.00
e.	<u>Less:</u> Increase in Genral Fund Investments	0.00
f.	<u>Add:</u> Sale of Stores & Spares	0.00
	<b>Net Cash Flow From Operation Activities (B)</b>	-31345712.00
C.	<b>Cash Flow From Financing Activilles :</b>	
a.	<u>Add:</u> Grant Utilised for Specific Purpose	34439778.69
b.	<u>Add:</u> Capital Changes	9980552.00
c.	<u>Less:</u> Loan Repayment	-71049.50
	<b>Net Cash Flow From Operation Activities (C)</b>	44349281.19
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	28437022.50
	Add: Opening Balance of Cash & Cash Equivalents	42692954.39
	<b>Closing Balance of Cash &amp; Cash Equivalents</b>	71129976.89
	Components of Cash & Cash Equivalents	0.00
	--Cash in Hand	71129976.89
	--Balance with Scheduled Banks	71129976.89
	<b>Cash &amp; Bank Balance</b>	71129976.89

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अभिधारी  
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# **NAGAR PALIKA PARISHAD DHARCHULA, UTTARAKHAND**

**Notes to Financial Statement for the Year ended on 31-03-2025**

## **SIGNIFICANT ACCOUNTING POLICIES**

### **1. Basis of preparation of Financial Statements:**

- a) The financial statements have been prepared on accrual basis under the historical cost convention except where stated to the contrary. They are prepared in a manner to comply with the material requirements of the applicable Accounting Standards prescribed and the provisions.
- b) A number of estimates and assumptions are used by the management for preparation of the financial statements, which are based on the current state of affairs. Changes in the state of affairs on account of changes in economic and global events in future may result in a change in outcome.

### **2. Method of Accounting:**

Mercantile method is adopted for preparation of Balance Sheet.

### **3. Fixed Assets, Depreciation & Amortization:**

Fixed assets are stated at cost less accumulated depreciation subject to the observation made hereunder:

#### **i) LAND & LAND APPURTENANT TO BUILDING**

In absence of the acquisition and or improvement cost, the land has been taken at value as on 31.03.2018

#### **ii) BUILDING / CULVERTS / FLYOVERS/ SUBWAYSETC.**

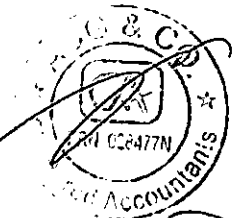
Where the construction cost is available, the same has been taken at cost.

#### **iii) ROAD, STREETLANES & FOOTPATHS**

Where the construction cost is available, the same has been taken at cost.

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iv) **DRAINS & WATER DISTRIBUTION SYSTEM**

Where the construction cost is available, the same has been taken at cost.

v) **PUBLIC LIGHTING SYSTEM**

Where the construction cost is available, the same has been taken at cost.

vi) **PLANTS & MACHINERY AND OFFICE EQUIPMENT**

Where the construction cost is available, the same has been taken at cost.

vii) **FURNITURE & FIXTURES**

Where the construction cost is available, the same has been taken at cost.

viii) **VEHICLES**

In cases where cost and date of acquisition are available, depreciated value as on 31.03.2021 (calculated on the basis of 15 % depreciation on WDV method) has been taken.

ix) Gains or Losses arising on account of Disposal or discarding of assets is determined on the basis of difference between the book value and the value realized on disposal/discarding of the asset, which is dealt with in the Statement of Profit and Loss.

4. **Amortization:**

a) The depreciation has been charged on written down value method on cost as for the Opening Balance Sheet as on 01.04.2024 at the given below rates-

S. No.	Assets	Rate of Depreciation
1	Building	5.00%
2	Road & Bridges	5.00%
3	Sewerage & Drainage	5.00%

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धारचूला (विश्वैरागढ़)

3-11-2024  
नगर पालिका परिषद, धारचूला

4	Water Ways	5.00%
5	Plant & Machinery	10.00%
6	Statues Art & Antiques	5.00%
7	Public Lightings	15.00%
8	Park and Ground	15.00%
9	Common Hall	5.00%
10	Vehicles	15.00%
11	Office & Other Equipment's	10.00%
12	Furniture & Fittings	10.00%
13	Fittings and Electrical Appliances	10.00%
14	Dustbin	5.00%
15	Public toilet	5.00%

**5. REVENUE RECOGNITION:**

The revenue is recognized to the extent it is probable that amounts would be realized has accounted for as part of taxes.

**6. INTEREST:**

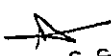
The interest has been recognized on receipt basis. It has been shown separately but accounted for as part of taxes.


**7. GOVERNMENT GRANT & SUBSIDIES:**



All the Government Grant and Subsidies have been account for on receipt basis and have been accounted for income-Expenditure Statement.

**2. NOTES TO ACCOUNTS:**

- The Different between the Total Assets and Total Liabilities has been taken a Municipal General Fund.
- The Various Quantitative & cost details with regards to Fixed Assets & Stock in hand have been taken as provided & made available by concerned departments of Urban Local Bodies.
- The Balances as on 31.03.2025 as per the Cash Book & PLA have taken as Closing Balances with Banks & PLA.

  
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धारचूला (पिथौरागढ़)

  
  
अभिषेक कुमार शर्मा  
नगर पालिका परिषद, धारचूला  
पिथौरागढ़

**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULES TO BALANCE SHEET**

**SCHEDULE B-1: MUNICIPAL GENERAL FUND {Major Code No. 310}**

Minor Code No.	Particulars	Opening Balance	Additions	Total	Deductions	Closing Balance
310-10	Municipal Fund	235728705.79	0.00	235728705.79	0.00	235728705.79
310-90	Excess of Income Over Expenditure	0.00	1351214.31	1351214.31	0.00	1351214.31
	<b>TOTAL</b>	<b>235728705.79</b>	<b>1351214.31</b>	<b>237079920.10</b>	<b>0.00</b>	<b>237079920.10</b>

**SCHEDULE B-2: EARMARKED FUNDS {Major Code No. 311}**

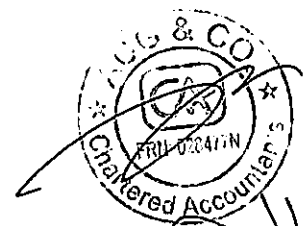
Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Pension Fund	General Provident Fund
(a) Opening Balance	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Special Funds					
Transfer from Municipal Funds	0.00	0.00	0.00	0.00	0.00
Interest/Dividend Earned on Investments of Funds	0.00	0.00	0.00	0.00	0.00
Profit on Disposal of Investments of Funds	0.00	0.00	0.00	0.00	0.00
Appreciation on Value of Investments of Funds	0.00	0.00	0.00	0.00	0.00
Other Additions	0.00	0.00	0.00	0.00	0.00
Total (b)	0.00	0.00	0.00	0.00	0.00
Total (a+b)	0.00	0.00	0.00	0.00	0.00
(c) Payments out of Funds					
i) Capital Expenditure on Fixed Assets	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00
ii) Revenue Expenditure on Salary, Wages etc.	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00
iii) Other Expenditure	0.00	0.00	0.00	0.00	0.00
Loss on Disposal of Investments of Fund	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Investments of Fund	0.00	0.00	0.00	0.00	0.00
Transfer to Municipal Fund	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00
Total (c)	0.00	0.00	0.00	0.00	0.00
Net Balance at the End of the Year (a+b-c)	0.00	0.00	0.00	0.00	0.00
<b>GRANT TOTAL OF ALL EARMARKED FUNDS</b>			<b>0.00</b>		

**SCHEDULE B-3: RESERVES {Major Code No. 312}**

Minor Code No.	Particulars	Opening Balance	Additions	Total	Deductions	Closing Balance
312-10	Capital Contribution	-244732.77	26495026.00	26250293.23	16514474.00	9735819.23
312-11	Capital Reserves	0.00	0.00	0.00	0.00	0.00
312-20	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Fund Utilised	0.00	0.00	0.00	0.00	0.00
312-40	Statutory Reserves	0.00	0.00	0.00	0.00	0.00
312-50	General Reserves	0.00	0.00	0.00	0.00	0.00
312-60	Revaluation Reserves	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>-244732.77</b>	<b>26495026.00</b>	<b>26250293.23</b>	<b>16514474.00</b>	<b>9735819.23</b>

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धारचूला (पिथारागढ़)



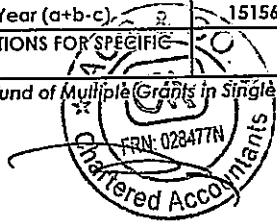
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धारचूला (पिथारागढ़)

**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO BALANCE SHEET**

**SCHEDULE B-4: GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES (Major Code No. 320)**

Particulars	Grants from Central Government					Grants from State Government					
	15th Vitya Ayog (Tied)	15th Vitya Ayog (Untied)	Touching Ground	PM Awas Yagna	Swasthya Arohan	Rajya Vitya Ayog	Touching Ground	Swasthya Arohan	Paryavaran Mitro	Paryatan Yojna	Other
<b>(a) Opening Balance</b>	10256500.00	4377602.00	267966.00	1440000.00	0.00	8775954.00	7430668.00	40000.00	120000.00	0.00	29566.30
<b>(b) Additions to the Special Funds</b>											
Grants Received during the year	9208000.00	3017000.00	0.00	0.00	0.00	85037000.00	0.00	18000.00	35000.00	0.00	0.00
Interest/Dividend Earned on Grants Investments	296135.00	296135.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Profit on Disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appreciation on Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Additions	0.00	2076001.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	9504135.00	5389136.00	0.00	0.00	0.00	85037000.00	0.00	18000.00	35000.00	0.00	0.00
Total (a+b)	19760635.00	9766738.00	267966.00	1440000.00	0.00	93812954.00	7430668.00	58000.00	155000.00	0.00	29566.30
<b>(c) Payments out of funds</b>											
i) Capital Expenditure on Fixed Assets	2527656.00	0.00	0.00	0.00	0.00	18941539.00	5025831.00	0.00	0.00	0.00	0.00
Other	2076001.00										
Sub-Total	4603657.00	0.00	0.00	0.00	0.00	18941539.00	5025831.00	0.00	0.00	0.00	0.00
ii) Revenue Expenditure on Salary, Wages etc	0.00	0.00	117058.31	1320000.00	0.00	35535407.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	117058.31	1320000.00	0.00	35535407.00	0.00	0.00	0.00	0.00	0.00
iii) Other Expenditure											
Loss on Disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant Refunded	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (c)	4603657.00	0.00	117058.31	1320000.00	0.00	54476946.00	5025831.00	0.00	0.00	0.00	0.00
Net Balance at the End of the Year (a+b-c)	15156978.00	9766738.00	150907.69	120000.00	0.00	39336008.00	2404837.00	58000.00	155000.00	0.00	29566.30
<b>GRANT TOTAL OF GRANTS &amp; CONTRIBUTIONS FOR SPECIFIC PURPOSE</b>											<b>67178034.99</b>

Note : Nagar Palika is transferring the fund of Multiple Grants in Single Bank Account, therefore it is not possible for us to credit the Interest earned in each and every Grant Head separately.



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नगर पालिका परिषद  
धारचूला (दिवीगढ़)

अतिरिक्त अधिकारी  
नगर पालिका परिषद, धारचूला  
(दिवीगढ़)

**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO BALANCE SHEET**

**SCHEDULE B-5: SECURED LOANS {Major Code No. 330}**

Minor Code No.	Particulars	Balance as on 31/03/2025
330-10	Loans from Central Governments	0.00
330-20	Loans from State Governments	0.00
330-30	Loans from Governments Bodies & Associates	0.00
330-40	Loans from International Agencies	0.00
330-50	Loans from Banks & Other Financial Institutions	39182.00
330-60	Other Term Loans	0.00
330-70	Bonds & Debentures	0.00
330-80	Other Loans	0.00
<b>TOTAL</b>		<b>39182.00</b>

**SCHEDULE B-6: UNSECURED LOANS {Major Code No. 331}**

Minor Code No.	Particulars	Balance as on 31/03/2025
331-10	Loans from Central Governments	0.00
331-20	Loans from State Governments	0.00
331-30	Loans from Governments Bodies & Associates	0.00
331-40	Loans from International Agencies	0.00
331-50	Loans from Banks & Other Financial Institutions	0.00
331-60	Other Term Loans	0.00
331-70	Bonds & Debentures	0.00
331-80	Other Loans	0.00
<b>TOTAL</b>		<b>0.00</b>

**SCHEDULE B-7: DEPOSITS RECEIVED {Major Code No. 340}**

Minor Code No.	Particulars	Balance as on 31/03/2025
340-10	From Contractors/Suppliers	3962973.60
340-20	Deposits - Revenue	0.00
340-30	From Staff	0.00
340-80	From Others	0.00
<b>TOTAL</b>		<b>3962973.60</b>

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सि.प.नर  
नगर पालिका परिषद  
धारचूला (पिथौरागढ़)

  
 अशोक कुमार  
 नगर पालिका परिषद, धारचूला  
 (पिथौरागढ़)

**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO BALANCE SHEET**

**SCHEDULE B-8: DEPOSITS WORKS {Major Code No. 341}**

Minor Code No.	Particulars	Opening Balance Amount	Additions During the Year	Utilisation Expenditure Amount	Closing Balance Amount
1	2	3	4	5	6
341-10	Capital Contribution	0.00	0.00	0.00	0.00
341-20	Capital Reserves	0.00	0.00	0.00	0.00
341-80	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Note:**

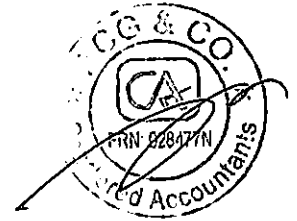
1. The amount received from the departments on whose behalf works have been undertaken would appear in Col. 4.
2. Expenditure incurred including percentage (departments) charges would appear in Col. 5.
3. Balance in Col. 6 would appear in the balance sheet as as liability.


**SCHEDULE B-9: OTHER LIABILITIES {Major Code No. 350}**


Minor Code No.	Particulars	Balance as on 31/03/2025
350-10	Creditors	0.00
350-11	Employee Liabilities	0.00
350-12	Interest Accrued and Due	0.00
350-20	Recoveries Payables	0.00
350-30	Government Dues Payables	0.00
350-40	Refund Payables	0.00
350-41	Advance Collection of Revenues	0.00
350-80	Others	0.00
350-90	Sale Proceeds	0.00
	<b>TOTAL</b>	<b>0.00</b>


**SCHEDULE B-10: PROVISIONS {Major Code No. 360}**

Minor Code No.	Particulars	Balance as on 31/03/2025
360-10	Provisions for Expenses	0.00
360-20	Provisions for Interest	0.00
360-30	Provisions for Other Assets	0.00
	<b>TOTAL</b>	<b>0.00</b>



  
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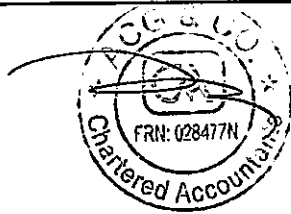
  
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 नगर पालिका परिषद  
 धारचूला (पिथौरागढ़)

  
 अधिशासी अधिकारी  
 नगर पालिका परिषद, धारचूला  
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**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO BALANCE SHEET**

**SCHEDULE B-11:FIXED ASSETS {Major Code No. 410 & 411}**

MINOR CODE NO.	PARTICULARS	Opening Balance	Addition Before 01.10.2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
410-10	Land	86004.00	0.00	0.00	86004.00	0.00	86004.00
410-20	Buildings	75997702.80	11747633.00	6676803.00	94422138.80	4554189.00	89867949.80
410-30	Roads & Bridges	89884549.08	2748816.00	3425457.00	96058822.08	4717303.00	91341519.08
410-40	Sewerage and Drainage	13003768.75	2877796.00	3314167.00	19195731.75	876932.00	18318799.75
410-50	Waterways	410970.96	231675.00	1429313.00	2071958.96	135730.00	1936228.96
410-60	Plant & Machinery	1578777.93	24780.00	0.00	1603557.93	240534.00	1363023.93
410-80	Public Lighting	13492425.96	0.00	956440.00	14448865.96	2095597.00	12353268.96
410-110	Vehicles	5885519.68	0.00	0.00	5885519.68	882828.00	5002691.68
410-120	Office & Other Equipments	10507358.38	46308.00	0.00	10553666.38	1583050.00	8970616.38
410-130	Furniture & Fittings	382966.38	410000.00	0.00	792966.38	79297.00	713669.38
410-140	Fittings & Electrical Appliances	5533964.89	0.00	0.00	5533964.89	553396.00	4980568.89
410-150	Other Fixed Assets	4873801.93	0.00	0.00	4873801.93	487380.00	4386421.93
410-160	Dustbin	3082379.00	0.00	0.00	3082379.00	308238.00	2774141.00
<b>TOTAL</b>		<b>224720189.73</b>	<b>18087008.00</b>	<b>15802180.00</b>	<b>258609377.73</b>	<b>16514474.00</b>	<b>242094903.73</b>



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अधिसारी अधिकारी  
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**NAGAR PALIKA PARISHAD DHARCULA**  
**ANNEXURES TO BALANCE SHEET**

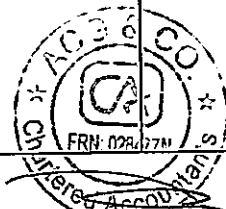
**DETAIL OF ADDITION MADE DURING THE YEAR IN THE FIXED ASSETS**

**410-10 LAND**

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	86004.00	0.00	0.00	86004.00	0.00	86004.00
	<b>TOTAL</b>	<b>86004.00</b>	<b>0.00</b>	<b>0.00</b>	<b>86004.00</b>	<b>0.00</b>	<b>86004.00</b>

**410-20 BUILDING**

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	75997702.80	0.00	0.00	75997702.80	3799885.00	72197817.80
05-04-2024	Touching Ground	0.00	2672975.00	0.00	2672975.00	133649.00	2539326.00
05-04-2024	Residential Building	0.00	666326.00	0.00	666326.00	33316.00	633010.00
05-04-2024	Retention Wall	0.00	212595.00	0.00	212595.00	10630.00	201965.00
05-04-2024	Retention Wall	0.00	725593.00	0.00	725593.00	36280.00	689313.00
05-04-2024	Retention Wall	0.00	202955.00	0.00	202955.00	10148.00	192807.00
03-05-2024	Retention Wall	0.00	242471.00	0.00	242471.00	12124.00	230347.00
03-05-2024	Retention Wall	0.00	234432.00	0.00	234432.00	11722.00	222710.00
14-05-2024	Goshala Chamber	0.00	244194.00	0.00	244194.00	12210.00	231984.00
30-05-2024	Retention Wall	0.00	243891.00	0.00	243891.00	12195.00	231696.00
18-06-2024	Retention Wall	0.00	217332.00	0.00	217332.00	10867.00	206465.00
18-06-2024	Retention Wall	0.00	239935.00	0.00	239935.00	11997.00	227938.00
03-07-2024	Touching Ground	0.00	2352856.00	0.00	2352856.00	117643.00	2235213.00
05-07-2024	Retention Wall	0.00	246506.00	0.00	246506.00	12325.00	234181.00
05-07-2024	Retention Wall	0.00	248253.00	0.00	248253.00	12413.00	235840.00
24-07-2024	Parafit Construction	0.00	853184.00	0.00	853184.00	42659.00	810525.00
03-08-2024	Gandhi Chowk Construction Work	0.00	780751.00	0.00	780751.00	39038.00	741713.00
03-08-2024	Public Toilets	0.00	885306.00	0.00	885306.00	44265.00	841041.00
03-08-2024	Retention Wall	0.00	242705.00	0.00	242705.00	12135.00	230570.00
12-08-2024	Retention Wall	0.00	235373.00	0.00	235373.00	11769.00	223604.00
08-10-2024	Retention Wall	0.00	0.00	91271.00	91271.00	2282.00	88989.00
08-10-2024	Retention Wall	0.00	0.00	197206.00	197206.00	4930.00	192276.00
08-10-2024	Retention Wall	0.00	0.00	804163.00	804163.00	20104.00	784059.00
05-11-2024	Retention Wall	0.00	0.00	853245.00	853245.00	21331.00	831914.00
19-03-2025	Retention Wall	0.00	0.00	122197.00	122197.00	3055.00	119142.00
19-03-2025	Retention Wall	0.00	0.00	887772.00	887772.00	22194.00	865578.00
19-03-2025	Retention Wall	0.00	0.00	246097.00	246097.00	6152.00	239945.00
19-03-2025	Retention Wall	0.00	0.00	248377.00	248377.00	6209.00	242168.00
19-03-2025	Retention Wall	0.00	0.00	38662.00	38662.00	967.00	37695.00
19-03-2025	Retention Wall	0.00	0.00	463542.00	463542.00	11589.00	451953.00
20-03-2025	Public Toilets	0.00	0.00	190268.00	190268.00	4757.00	185511.00
20-03-2025	Retention Wall	0.00	0.00	230766.00	230766.00	5769.00	224997.00
20-03-2025	Retention Wall	0.00	0.00	245985.00	245985.00	151.00	239835.00



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आ. व. अधिकारी  
धारचूला

**NAGAR PALIKA PARISHAD DHARCULA  
ANNEXURES TO BALANCE SHEET**

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE	ADDITION AFTER	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	184416.00	0.00	0.00	89884549.08	4494227.00	85390322.08
05-04-2024	Roads & Pavements	0.00	249809.00	0.00	249809.00	12490.00	237319.00
14-05-2024	Roads & Pavements	0.00	174541.00	0.00	174541.00	8727.00	165814.00
14-05-2024	Roads & Pavements	0.00	59773.00	0.00	59773.00	2989.00	56784.00
18-06-2024	Roads & Pavements	0.00	243004.00	0.00	243004.00	12150.00	230854.00
05-07-2024	Roads & Pavements	0.00	245808.00	0.00	245808.00	12290.00	233518.00
05-07-2024	Roads & Pavements	0.00	206879.00	0.00	206879.00	10344.00	196535.00
05-07-2024	Roads & Pavements	0.00	318668.00	0.00	318668.00	15933.00	302735.00
24-07-2024	Roads & Pavements	0.00	191939.00	0.00	191939.00	9597.00	182342.00
24-07-2024	Roads & Pavements	0.00	244280.00	0.00	244280.00	12214.00	232066.00
24-07-2024	Roads & Pavements	0.00	232064.00	0.00	232064.00	11862.00	220461.00
03-08-2024	Roads & Pavements	0.00	237239.00	0.00	237239.00	11862.00	225377.00
03-08-2024	Roads & Pavements	0.00	160396.00	0.00	160396.00	8020.00	152376.00
02-09-2024	Roads & Pavements	0.00	215710.00	0.00	215710.00	5393.00	210317.00
10-08-2024	Roads & Pavements	0.00	125333.00	0.00	125333.00	3133.00	122200.00
02-01-2025	Roads & Pavements	0.00	206926.00	0.00	206926.00	5173.00	201753.00
02-01-2025	Roads & Pavements	0.00	359124.00	0.00	359124.00	8978.00	350146.00
19-03-2025	Roads & Pavements	0.00	389830.00	0.00	389830.00	9746.00	380084.00
19-03-2025	Roads & Pavements	0.00	186395.00	0.00	186395.00	4660.00	181735.00
19-03-2025	Roads & Pavements	0.00	118190.00	0.00	118190.00	2955.00	115235.00
20-03-2025	Roads & Pavements	0.00	62806.00	0.00	62806.00	1570.00	61236.00
20-03-2025	Roads & Pavements	0.00	229260.00	0.00	229260.00	5732.00	223528.00
25-03-2025	Roads & Pavements	0.00	245520.00	0.00	245520.00	6138.00	239382.00
25-03-2025	Roads & Pavements	0.00	224327.00	0.00	224327.00	5608.00	218719.00
25-03-2025	Roads & Pavements	0.00	244452.00	0.00	244452.00	6111.00	238341.00
25-03-2025	Roads & Pavements	0.00	166454.00	0.00	166454.00	4161.00	162293.00
25-03-2025	Roads & Pavements	0.00	651130.00	0.00	651130.00	16278.00	634852.00
27-03-2025	Roads & Pavements	0.00	2748816.00	0.00	2748816.00	4717303.00	91341519.08

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE	ADDITION AFTER	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	184416.00	0.00	0.00	89884549.08	4494227.00	85390322.08
05-04-2024	Roads & Pavements	0.00	249809.00	0.00	249809.00	12490.00	237319.00
14-05-2024	Roads & Pavements	0.00	174541.00	0.00	174541.00	8727.00	165814.00
14-05-2024	Roads & Pavements	0.00	59773.00	0.00	59773.00	2989.00	56784.00
18-06-2024	Roads & Pavements	0.00	243004.00	0.00	243004.00	12150.00	230854.00
05-07-2024	Roads & Pavements	0.00	245808.00	0.00	245808.00	12290.00	233518.00
05-07-2024	Roads & Pavements	0.00	206879.00	0.00	206879.00	10344.00	196535.00
05-07-2024	Roads & Pavements	0.00	318668.00	0.00	318668.00	15933.00	302735.00
24-07-2024	Roads & Pavements	0.00	191939.00	0.00	191939.00	9597.00	182342.00
24-07-2024	Roads & Pavements	0.00	244280.00	0.00	244280.00	12214.00	232066.00
03-08-2024	Roads & Pavements	0.00	232064.00	0.00	232064.00	11862.00	220461.00
03-08-2024	Roads & Pavements	0.00	160396.00	0.00	160396.00	8020.00	152376.00
02-09-2024	Roads & Pavements	0.00	215710.00	0.00	215710.00	5393.00	210317.00
10-08-2024	Roads & Pavements	0.00	125333.00	0.00	125333.00	3133.00	122200.00
02-01-2025	Roads & Pavements	0.00	206926.00	0.00	206926.00	5173.00	201753.00
02-01-2025	Roads & Pavements	0.00	359124.00	0.00	359124.00	8978.00	350146.00
19-03-2025	Roads & Pavements	0.00	389830.00	0.00	389830.00	9746.00	380084.00
19-03-2025	Roads & Pavements	0.00	186395.00	0.00	186395.00	4660.00	181735.00
19-03-2025	Roads & Pavements	0.00	118190.00	0.00	118190.00	2955.00	115235.00
20-03-2025	Roads & Pavements	0.00	62806.00	0.00	62806.00	1570.00	61236.00
20-03-2025	Roads & Pavements	0.00	229260.00	0.00	229260.00	5732.00	223528.00
25-03-2025	Roads & Pavements	0.00	245520.00	0.00	245520.00	6138.00	239382.00
25-03-2025	Roads & Pavements	0.00	224327.00	0.00	224327.00	5608.00	218719.00
25-03-2025	Roads & Pavements	0.00	244452.00	0.00	244452.00	6111.00	238341.00
25-03-2025	Roads & Pavements	0.00	166454.00	0.00	166454.00	4161.00	162293.00
25-03-2025	Roads & Pavements	0.00	651130.00	0.00	651130.00	16278.00	634852.00
27-03-2025	Roads & Pavements	0.00	2748816.00	0.00	2748816.00	4717303.00	91341519.08

CHIEF ACCOUNTANT  
NAGAR PALIKA PARISHAD DHARCULA  
27-03-2025

27-03-2025  
27-03-2025

**NAGAR PALIKA PARISHAD DHARCULA**  
**ANNEXURES TO BALANCE SHEET**

**410-40 SEWERAGE AND DRAINAGE**

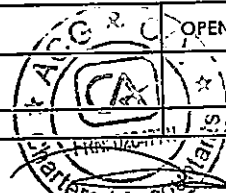
DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	13003768.75	0.00	0.00	13003768.75	650188.00	12353580.75
05-04-2024	Sewerage & Drainage	0.00	172213.00	0.00	172213.00	8611.00	163602.00
05-04-2024	Sewerage & Drainage	0.00	352965.00	0.00	352965.00	17648.00	335317.00
05-04-2024	Sewerage & Drainage	0.00	366015.00	0.00	366015.00	18301.00	347714.00
05-04-2024	Sewerage & Drainage	0.00	352619.00	0.00	352619.00	17631.00	334988.00
05-04-2024	Sewerage & Drainage	0.00	242248.00	0.00	242248.00	12112.00	230136.00
05-04-2024	Sewerage & Drainage	0.00	283025.00	0.00	283025.00	14151.00	268874.00
03-05-2024	Sewerage & Drainage	0.00	445174.00	0.00	445174.00	22259.00	422915.00
03-05-2024	Sewerage & Drainage	0.00	214366.00	0.00	214366.00	10718.00	203648.00
14-05-2024	Sewerage & Drainage	0.00	226487.00	0.00	226487.00	11324.00	215163.00
29-05-2024	Sewerage & Drainage	0.00	222684.00	0.00	222684.00	11134.00	211550.00
30-05-2024	Sewerage & Drainage	0.00	0.00	243274.00	243274.00	6082.00	237192.00
08-10-2024	Sewerage & Drainage	0.00	0.00	56968.00	56968.00	1424.00	55544.00
07-03-2025	Sewerage & Drainage	0.00	0.00	247552.00	247552.00	6189.00	241363.00
19-03-2025	Sewerage & Drainage	0.00	0.00	72584.00	72584.00	1815.00	70769.00
19-03-2025	Sewerage & Drainage	0.00	0.00	224106.00	224106.00	5603.00	218503.00
19-03-2025	Sewerage & Drainage	0.00	0.00	210129.00	210129.00	5253.00	204876.00
20-03-2025	Sewerage & Drainage	0.00	0.00	185677.00	185677.00	4642.00	181035.00
20-03-2025	Sewerage & Drainage	0.00	0.00	691619.00	691619.00	17290.00	674329.00
20-03-2025	Sewerage & Drainage	0.00	0.00	975904.00	975904.00	24398.00	951506.00
25-03-2025	Sewerage & Drainage	0.00	0.00	89844.00	89844.00	2246.00	87598.00
25-03-2025	Sewerage & Drainage	0.00	0.00	89870.00	89870.00	2247.00	87623.00
26-03-2025	Sewerage & Drainage	0.00	0.00	226640.00	226640.00	5666.00	220974.00
26-03-2025	Sewerage & Drainage	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>13003768.75</b>	<b>2877796.00</b>	<b>3314167.00</b>	<b>19195731.75</b>	<b>876932.00</b>	<b>18318799.75</b>

**410-50 WATER WAYS**

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	410970.96	0.00	0.00	410970.96	41097.00	369873.96
14-05-2024	Water Distribution System	0.00	231675.00	0.00	231675.00	23168.00	208507.00
29-03-2025	Water Distribution System	0.00	0.00	659328.00	659328.00	32966.00	626362.00
29-03-2025	Water Distribution System	0.00	0.00	309717.00	309717.00	15486.00	294231.00
29-03-2025	Water Distribution System	0.00	0.00	88659.00	88659.00	4433.00	84226.00
29-03-2025	Water Distribution System	0.00	0.00	371609.00	371609.00	18580.00	353029.00
29-03-2025	Water Distribution System	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>410970.96</b>	<b>231675.00</b>	<b>1429313.00</b>	<b>2071958.96</b>	<b>135730.00</b>	<b>1936228.96</b>

**410-60 PLANT & MACHINERY**

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	157877.93	0.00	0.00	157877.93	236817.00	1341960.93
31-05-2024	Attendance Machine	0.00	24780.00	0.00	24780.00	3717.00	21063.00
	<b>TOTAL</b>	<b>157877.93</b>	<b>24780.00</b>	<b>0.00</b>	<b>1603557.93</b>	<b>240534.00</b>	<b>1363023.93</b>



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**NAGAR PALIKA PARISHAD DHARCULA**  
**ANNEXURES TO BALANCE SHEET**

**410-80 PUBLIC LIGHTINGS**

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	13492425.96	0.00	0.00	13492425.96	2023864.00	11468561.96
31-03-2025	LED Lights	0.00	0.00	956440.00	956440.00	71733.00	884707.00
	<b>TOTAL</b>	<b>13492425.96</b>	<b>0.00</b>	<b>956440.00</b>	<b>14448865.96</b>	<b>2095597.00</b>	<b>12353268.96</b>

**410-110 VEHICLES**

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	5885519.68	0.00	0.00	5885519.68	882828.00	5002691.68
	<b>TOTAL</b>	<b>5885519.68</b>	<b>0.00</b>	<b>0.00</b>	<b>5885519.68</b>	<b>882828.00</b>	<b>5002691.68</b>

**410-120 OFFICE & OTHER EQUIPMENTS**

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	10507358.38	0.00	0.00	10507358.38	1576104.00	8931254.38
31-05-2024	Office Printer	0.00	46308.00	0.00	46308.00	6946.00	39362.00
	<b>TOTAL</b>	<b>10507358.38</b>	<b>46308.00</b>	<b>0.00</b>	<b>10553666.38</b>	<b>1583050.00</b>	<b>8970616.38</b>

**410-130 FURNITURE & FITTINGS**

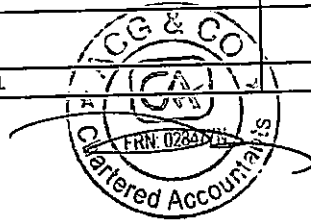
DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	382966.38	0.00	0.00	382966.38	38297.00	344669.38
05-07-2025	Office Visitors Chairs	0.00	410000.00	0.00	410000.00	41000.00	369000.00
	<b>TOTAL</b>	<b>382966.38</b>	<b>410000.00</b>	<b>0.00</b>	<b>792966.38</b>	<b>79297.00</b>	<b>713669.38</b>

**410-140 FITTINGS & ELECTRICAL APPLIANCES**

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	5533964.89	0.00	0.00	5533964.89	553396.00	4980568.89
	<b>TOTAL</b>	<b>5533964.89</b>	<b>0.00</b>	<b>0.00</b>	<b>5533964.89</b>	<b>553396.00</b>	<b>4980568.89</b>

**410-150 OTHER FIXED ASSETS**

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	4873801.93	0.00	0.00	4873801.93	487380.00	4386421.93
	<b>TOTAL</b>	<b>4873801.93</b>	<b>0.00</b>	<b>0.00</b>	<b>4873801.93</b>	<b>487380.00</b>	<b>4386421.93</b>



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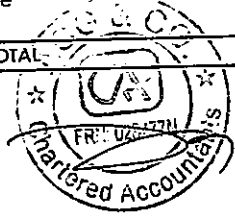
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धारचूला (पिथौरागढ़)

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(पिथौरागढ़)

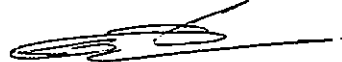
**NAGAR PALIKA PARISHAD DHARCULA**  
**ANNEXURES TO BALANCE SHEET**


410-160 DUSTBIN

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	3082379.00	0.00	0.00	3082379.00	308238.00	2774141.00
	TOTAL	3082379.00	0.00	0.00	3082379.00	308238.00	2774141.00



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धारचूला (पिथौरागढ़)

  
अधिसूची अधिकारी  
नगर पालिका परिषद, धारचूला  
(पिथौरागढ़)

**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO BALANCE SHEET**

**SCHEDULE B-12: INVESTMENTS - GENERAL FUNDS {Major Code No. 420}**

Minor Code No.	Particulars	With whom Invested	Face Value	Current Year Carrying Cost
		0.00	0.00	0.00
420-10	Central Government Securities	0.00	0.00	0.00
420-20	State Government Securities	0.00	0.00	0.00
420-30	Debentures & Bonds	0.00	0.00	0.00
420-40	Preferences Shares	0.00	0.00	0.00
420-50	Equity Shares	0.00	0.00	0.00
420-60	Units of Mutual Funds	0.00	0.00	0.00
420-80	Other Investments	0.00	0.00	0.00
<b>TOTAL</b>				

**SCHEDULE B-13: INVESTMENTS - OTHER FUNDS {Major Code No. 421}**

Minor Code No.	Particulars	With whom Invested	Face Value	Current Year Carrying Cost
		0.00	0.00	0.00
421-10	Central Government Securities	0.00	0.00	0.00
421-20	State Government Securities	0.00	0.00	0.00
421-30	Debentures & Bonds	0.00	0.00	0.00
421-40	Preferences Shares	0.00	0.00	0.00
421-50	Equity Shares	0.00	0.00	0.00
421-60	Units of Mutual Funds	0.00	0.00	0.00
421-80	Other Investments	0.00	0.00	0.00
<b>TOTAL</b>				

**SCHEDULE B-14: STOCK-IN-HAND (INVENTORIES) {Major Code No. 430}**

Minor Code No.	Particulars	Balance as on 31/03/2025
430-10	Stores	454585
430-20	Loose Tools	0
430-80	Others	0
<b>TOTAL</b>		<b>454585</b>



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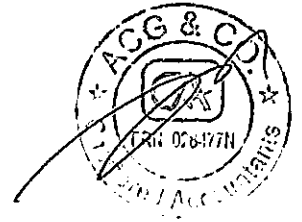
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धारचूला (पिथौरागढ़)

लेखा लिपिक  
नगर पालिका परिषद, धा  
(पिथौरागढ़)

**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO BALANCE SHEET**

**SCHEDULE B-15: SUNDRY DEBTORS (RECEIVABLES) {Major Code No. 431 & 432}**

Minor Code No.	Particulars	Gross Amount	Accumulated Provision Against Debtors	Net Amount
431-10	<u>Receivables for Property Taxes</u>			
	Less than 5 Years	627650.00	0.00	627650.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	627650.00	0.00	627650.00
431-91	<u>Less: State Govt. Levies in Property Taxes</u>			
	Net Receivable Property Taxes	0.00	0.00	0.00
		627650.00	0.00	627650.00
431-19	<u>Receivables for Other Taxes</u>			
	Less than 5 Years	3688814.00	0.00	3688814.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	3688814.00	0.00	3688814.00
431-99	<u>Less: State Govt. Levies in Other Taxes</u>			
	Net Receivable Other Taxes	0.00	0.00	0.00
		3688814.00	0.00	3688814.00
431-20	<u>Receivables for Cess</u>			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-30	<u>Receivables for Fees &amp; User Charges</u>			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-40	<u>Receivables from Other Sources</u>			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-50	<u>Receivables from Government</u>			
		0.00	0.00	0.00
	<b>TOTAL</b>	<b>4316464.00</b>	<b>0.00</b>	<b>4316464.00</b>



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नगर पालिका परिषद  
धारचूला (पिथौरागढ़)

अधिनगर पालिका  
नगर पालिका परिषद, धारचूला  
(पिथौरागढ़)

**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO BALANCE SHEET**

**SCHEDULE B-16: PREPAID EXPENSES {Major Code No. 440}**

Minor Code No.	Particulars	Balance as on 31/03/2025
440-10	Establishment Expenses	0.00
440-20	Administration Expenses	0.00
440-30	Operations & Maintenance	0.00
<b>TOTAL</b>		<b>0.00</b>

**SCHEDULE B-17: CASH & BANK BALANCES {Major Code No. 450}**

Minor Code No.	Particulars	Balance as on 31/03/2025
450-10	Cash	0.00
<b><u>Balance With Bank - Municipal Funds</u></b>		
450-21	Nationalised Banks	850.00
450-22	Other Scheduled Banks	0.00
450-23	Scheduled Co-operative Banks	3980658.20
450-24	Post Office	0.00
<b>Sub-Total</b>		<b>3981508.20</b>
<b><u>Balance With Bank - Special Funds</u></b>		
450-41	Nationalised Banks	0.00
450-42	Other Scheduled Banks	0.00
450-43	Scheduled Co-operative Banks	0.00
450-44	Post Office	0.00
<b>Sub-Total</b>		<b>0.00</b>
<b><u>Balance With Bank - Grant Funds</u></b>		
450-61	Nationalised Banks	270907.69
450-62	Other Scheduled Banks	41953845.00
450-63	Scheduled Co-operative Banks	24923716.00
450-64	Post Office	0.00
<b>Sub-Total</b>		<b>67148468.69</b>
<b>TOTAL</b>		<b>71129976.89</b>

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नगर पालिका परिषद  
धारचूला, (पिथौरागढ़)

अधिसायी  
नगर पालिका परिषद, धारचूला  
(पिथौरागढ़)

**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO BALANCE SHEET**

**SCHEDULE B-18: Loans, Advances and Deposits [Major Code. 460 and 461]**


Minor Code No.	Particulars	Balance as on 31/03/2025
460-10	Loans and advances to employees	0.00
460-20	Employer provident Funds Loans	0.00
460-30	Loans to others	0.00
460-40	Advance to Supplier & contractor	0.00
460-50	Advance to Others	0.00
460-60	Deposit with external Agencies	0.00
460-80	Other Current Assets	0.00
	<b>Sub-Total</b>	0.00
461	Less Accumulated Provision	0.00
461-10	Loans to others	0.00
461-20	Advances	0.00
461-30	Deposits	0.00
	<b>Total</b>	0.00


**SCHEDULE B-19: OTHER ASSETS {Major Code No. 470}**

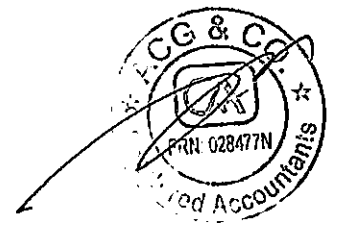
Minor Code No.	Particulars	Balance as on 31/03/2025
470-10	Deposits Works - Expenditure	0.00
470-20	Inter Units Accounts	0.00
	<b>TOTAL</b>	0.00


**SCHEDULE B-20: MISC. EXPENDITURE {Major Code No. 480}**

Minor Code No.	Particulars	Balance as on 31/03/2025
480-10	Loan Issue Expenses	0.00
480-20	Discount on Issue of Loans	0.00
480-30	Others	0.00
	<b>TOTAL</b>	0.00

  
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नगर पालिका परिषद  
धारचूला (पिथौरागढ़)



  
अधिशक्ति  
नगर पालिका परिषद, धारचूला  
(पिथौरागढ़)

**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO INCOME AND EXPENDITURE STATEMENT**

**SCHEDULE IE-1: TAX REVENUE {Major Code No. 110}**

Minor Code No.	Particulars	Amount
		774540.00
110-01	Property Tax	0.00
110-02	Water Tax	0.00
110-03	Sewerage Tax	0.00
110-04	Elementary Education Tax	0.00
110-05	Vehicle Tax	0.00
110-06	Tax on Animals	0.00
110-07	Electricity Tax	0.00
110-08	Professional Tax	0.00
110-09	Advertisement Tax	0.00
110-10	Pilgrimage Tax	0.00
110-51	Octroi & Toll	0.00
110-52	Cess	0.00
110-80	Other Taxes	0.00
		774540.00
110-90	Less: Tax Remission & Refund	0.00
	<b>TOTAL</b>	<b>774540.00</b>

**SCHEDULE IE-2: ASSIGNED REVENUES & COMPENSATION**  
**{Major Code No. 120}**

Minor Code No.	Particulars	Amount
		0.00
120-10	Taxes & Duties Collected by Others	0.00
120-20	Compensation in lieu of Taxes/Duties	0.00
120-30	Compensation in lieu of Concessions	0.00
	<b>TOTAL</b>	<b>0.00</b>

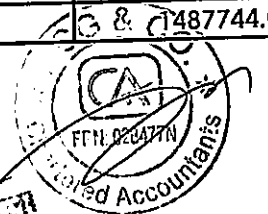
**SCHEDULE IE-3: RENTAL INCOME FROM MUNICIPAL PROPERTIES**  
**{Major Code No. 130}**

Minor Code No.	Particulars	Amount
		0.00
130-10	Rent from Civic Amenities	0.00
130-20	Rent from Office Buildings	0.00
130-30	Rent from Guest Houses	0.00
130-40	Rent from Lease of Lands	1145862.00
130-80	Other Rents (Monthly Tehbazari)	341882.00
	Other Rents (Dainik Tehbazari)	1487744.00
		0.00
130-90	Less: Tax Remission & Refund	0.00
	<b>TOTAL</b>	<b>1487744.00</b>

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पिथौराबाद

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नगर पालिका परिषद  
पिथौराबाद

अभिषेक  
नगर पालिका धारचूला  
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**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO INCOME AND EXPENDITURE STATEMENT**

**SCHEDULE IE-4: FEES & USER CHARGES {Major Code No. 140}**

Minor Code No.	Particulars	Amount
140-10	Empanelment & Registration Charges	6386.00
140-11	Licensing Fees	660400.00
140-12	Fees for Grant of Permit	0.00
140-13	Fees for Certificate & Extract	0.00
140-14	Development Charges	0.00
140-15	Regularization Charges	0.00
140-20	Penalties & Fines	0.00
140-40	Other Fees	0.00
140-50	User Charges	0.00
140-60	Entry Fees	0.00
140-70	Service/Administrative Charges	0.00
140-80	Other Charges	0.00
		<b>666786.00</b>
140-90	Less: Tax Remission & Refund	0.00
	<b>TOTAL</b>	<b>666786.00</b>

**SCHEDULE IE-5: SALE & HIRE CHARGES {Major Code No. 150}**

Minor Code No.	Particulars	Amount
150-10	Sale of Products	0.00
150-11	Sale of Forms & Publications	0.00
150-12	Sale of Stores & Scrap	0.00
150-30	Sale of Other Items	0.00
150-40	Hire Charges of Vehicle	0.00
150-41	Hire Charges of Equipments	0.00
	<b>TOTAL</b>	<b>0.00</b>

**SCHEDULE IE-6: REVENUE GRANTS, CONTRIBUTION & SUBSIDIES**  
**{Major Code No. 160}**

Minor Code No.	Particulars	Amount
160-10	Revenue Grants	36972465.31
160-20	Reimbursement of Expenses	0.00
160-30	Contributions towards Schemes	0.00
	Depreciation	16514474.00
	<b>TOTAL</b>	<b>53486939.31</b>

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धारचूला

नगर पालिका धारचूला  
धारचूला (जिल्हा कार्यालय)

ACG & CO  
Chartered Accountants  
FRN: 028477N

**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO INCOME AND EXPENDITURE STATEMENT**

**SCHEDULE IE-7: INCOME FROM INVESTMENTS {Major Code No. 170}**

Minor Code No.	Particulars	Amount
170-10	Interest Income on Investments	0.00
170-20	Dividend on Investments	0.00
170-30	Income from Projects taken on Commercial Basis	0.00
170-40	Profit on Sale of Investment	0.00
170-50	Other	0.00
<b>TOTAL</b>		<b>0.00</b>

**SCHEDULE IE-8: INTEREST EARNED {Major Code No. 171}**

Minor Code No.	Particulars	Amount
171-10	Interest from Bank Accounts	81675.00
171-20	Interest on Loans & Advances to Employees	0.00
171-30	Interest on Loans to Others	0.00
171-80	Other Interest Income	0.00
<b>TOTAL</b>		<b>81675.00</b>

**SCHEDULE IE-9: OTHER INCOME {Major Code No. 180}**

Minor Code No.	Particulars	Amount
180-10	Deposits Forfeited	0.00
180-11	Lapsed Deposits	0.00
180-20	Insurance Claim Recovery	0.00
180-30	Profit on Disposal of Fixed Assets	0.00
180-40	Recovery from Employees	0.00
180-50	Unclaimed Refund Payable/Liabilities Written Back	0.00
180-60	Excess Provisions Written Back	0.00
180-80	Miscellaneous Income	974057.00
<b>TOTAL</b>		<b>974057.00</b>

**SCHEDULE IE-10: ESTABLISHMENT EXPENSES**  
**{Major Code No. 210}**

Minor Code No.	Particulars	Amount
210-10	Salaries, Wages & Bonus	23860444.00
210-20	Benefits & Allowances	1061804.00
210-30	Pension	2642888.00
210-40	Other Terminal & Retirement Expenses	0.00
<b>TOTAL</b>		<b>27565136.00</b>

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धारचूला (पिथौरागढ़)

अधिकांश  
नगर पालिका परिषद  
(पिथौरागढ़)

CA  
FRN 2284771  
Chartered Accountants

ACG CO. CHARTERED ACCOUNTANTS, COURT ROAD, KASHIPUR KHURD, KASHIPUR-244713 (Cont : 8800806692, 9837232949)



**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO INCOME AND EXPENDITURE STATEMENT**

**SCHEDULE IE-14: PROGRAMME EXPENSES {Major Code No. 250}**

Minor Code No.	Particulars	Amount
250-10	Election Expenses	0.00
250-20	Own Programme	29570.00
250-30	Share in Programme of Other	0.00
<b>TOTAL</b>		<b>29570.00</b>

**SCHEDULE IE-15: GRANT, CONTRIBUTION & SUBSIDIES**  
**{Major Code No. 260}**

Minor Code No.	Particulars	Amount
260-10	Grants	1444665.00
260-20	Contributions	0.00
260-30	Subsidies	0.00
<b>TOTAL</b>		<b>1444665.00</b>

**SCHEDULE IE-16: PROVISIONS & WRITE OFF {Major Code No. 270}**

Minor Code No.	Particulars	Amount
270-10	Provisions for Doubtful Receivables	0.00
270-20	Provisions for Other Assets	0.00
270-30	Revenues Written Off	0.00
270-40	Assets Written Off	0.00
270-50	Miscellaneous Written Off	0.00
<b>TOTAL</b>		<b>0.00</b>

**SCHEDULE IE-17: MISCELLANEOUS EXPENSES {Major Code No. 271}**

Minor Code No.	Particulars	Amount
271-10	Loss on Disposal of Assets	0.00
271-20	Loss on Disposal of Investments	0.00
271-30	Decline in Value of Investments	0.00
<b>TOTAL</b>		<b>0.00</b>

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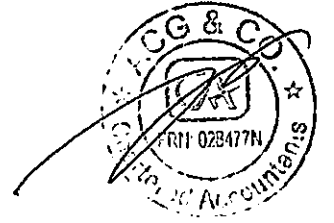
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CHARTERED ACCOUNTANTS  
अभिमानि  
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**NAGAR PALIKA PARISHAD DHARCHULA**  
**SCHEDULE TO INCOME AND EXPENDITURE STATEMENT**


**SCHEDULE IE-18: PRIOR PERIOD ITEMS (NET) {Major Code No. 280}**

Minor Code No.	Particulars	Amount
	<b><u>INCOME</u></b>	
280-10	Taxes	0.00
280-20	Other - Revenue	0.00
280-30	Recovery of Revenue Witten Off	0.00
280-40	Other Income	0.00
	Sub Total (a)	0.00
	<b><u>EXPENSES</u></b>	
280-50	Refund of Taxes	0.00
280-60	Refund of Other - Revenues	0.00
280-80	Other Expenses	0.00
	Sub Total (b)	0.00
	<b>TOTAL</b>	0.00



  
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 धारचूला (पिथौरागढ़)

  
 अभिप्रेतक व निष्पत्ती  
 नगर पालिका परिषद, धारचूला  
 (पिथौरागढ़)

**BANK RECONCILIATION**  
**FINANCIAL YEAR 2024-25**

**BANK ACCOUNT: PITHORAGARH ZILA SAHAKARI BANK LTD. - A/C 1386**  
BALANCE AS PER LEDGER / CASH BOOK DR. 4,14,050.50

Add: Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
-	-	-	-
Total			-

DR. 4,14,050.50

**BANK ACCOUNT: PITHORAGARH ZILA SAHAKARI BANK LTD. - A/C 523**  
BALANCE AS PER LEDGER / CASH BOOK DR. 35,66,608.20

Add: Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
1	31-03-2025	881112	1,247.00
2	31-03-2025	881113	8,683.00
3	31-03-2025	881114	25,000.00
4	31-03-2025	881115	150.00
5	31-03-2025	881116	700.00
6	31-03-2025	881117	30,921.00
7	31-03-2025	881118	3,599.00
8	31-03-2025	881119	49,920.00
Total			1,20,220.00

DR. 36,86,828.20

**BANK ACCOUNT: STATE BANK OF INDIA (AWASTHAPANA NIDHI) - A/C 7801**  
BALANCE AS PER LEDGER / CASH BOOK DR. 1,50,907.69

Add: Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
-	-	-	-
Total			-

DR. 1,50,907.69

**BANK ACCOUNT: UTTARAKHAND GRAMIN BANK LIMITED - 15TH FINANCE**  
BALANCE AS PER LEDGER / CASH BOOK DR. 2,49,23,716.00

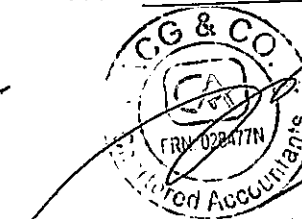
Add: Cheques Issued but not presented for payment

S. No.	Date	Cheque No.	Amount
1	31-03-2025	-	9,56,440.00
2	31-03-2025	-	1,08,344.00
3	31-03-2025	-	33,560.00
Total			10,98,344.00

DR. 2,60,22,060.00

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## SCHEDULE B-21

### Notes to the Accounts forming part of Balance Sheet as at 31/03/2025

#### 1. National Municipal Accounting Manual

The various accounting policies and methods prescribed under the National Municipal Accounting manual on treatment to various accounts and transactions for their conversion in to the double entry method with accrual system of accounting have been followed to the extent where applicable.

#### 2. Municipal Fund (Schedule B-1)

This fund represents accumulated amount of Municipal Fund increased/decreased with capital grant and surplus/deficit for the accounting period.

#### 3. Earmarked funds/Reserve Funds (Schedule B-2 & B-3)

During the course of compilation it was gathered that Nagar Palika Parishad Dharchula has not maintained any Earmarked Funds towards any future liability or otherwise.

#### 4. Grants & Contributions (Schedule B-4)

Grant represents unutilized amount at the end of the period (i.e. opening balance of Unutilized Grant and Grant has been received during the period less grant unutilized during the period).

#### 5. Fixed Assets and Depreciation thereon (Schedule B-11)

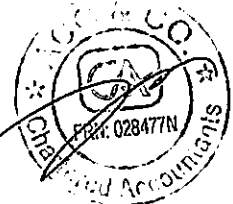
Fixed Asset are taken in the Balance Sheet on Written down value Method.

#### 6. Investment and Interest Accrued thereon (Schedule B-12 & B-13)

There is no specific investment held by Nagar Palika Parishad Dharchula during the Year ended 31.03.2025.

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धारचूला (पिथौरागढ़)



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**7. Receivable Income (Schedule B-15)**

Amount of Receivable of income heads such as property tax and rental income from shop has been taken on the basis of accounting entries passed during the year.

**8. Cash and Bank Balance (Schedule B-17)**

Cash and Bank Balance have been taken at actual appearing in cash Book, bank Statement.

**9. Tax Revenue (Schedule IE-1)**

This Schedule contains income of the Nagar Palika Parishad Dharchula from property taxes from residential Building, Shop Rent. We have gathered information regarding demand raised during the year by Nagar Palika Parishad Dharchula for whole year and accounted it on accrual basis.

**10. Rental Income from Municipal Properties (Schedule IE-3)**

This schedule contains income of the Nagar Palika Parishad Dharchula from rent from Municipal property. Nagar Palika Parishad Dharchula maintains a register for the same and We have gathered information regarding demand raised during the year by Nagar Palika Parishad Dharchula for whole year and accounted it on accrual basis.

**11. Fees and User Charges (Schedule IE-4)**

This schedule contains income of the Nagar Palika Parishad Dharchula from Development charges, license Fees and other user charges. We have taken fees and charges on receipt basis from the cash book maintained by Nagar Palika Parishad Dharchula.

**12. Sale and Hire Charges (Schedule IE-5)**

This schedule contains income of the Nagar Palika Parishad Dharchula from sale of tender Form and sale of form & publications. We have taken fees and charges on receipt basis from the cash book maintained by Nagar Palika Parishad Dharchula.

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CA  
F.No. 028/17/1  
Chartered Accountants  
अभिषेक कुमार  
नगर पालिका परिषद, धारचूला  
(पिथौरागढ़)

**13. Grants, Contributions & Subsidies (Schedule IE-6)**

This schedule contains the revenue Grants received from the government for incurring revenue expenditure as assigned.

**14. Interest Earned (Schedule IE-8)**

This schedule contains the income from Interest earned from Bank Accounts.

**15. Other Income (Schedule IE-9)**

This schedule contains the income earned from Miscellaneous heads.

**16. Establishment Expenses (Schedule IE-10)**

This schedule contains the Establishment Expenses i.e. salary expenses of Nagar Palika Parishad Dharchula. Accrual of the salary expense has been taken from the salary bills/sheets maintained by the ULB.

**17. Administrative Expenses (Schedule IE-11)**

This schedule contains the Administrative Expenses i.e. Communication expenses, Printing Stationery, Legal Expenses, Professional expenses, Advertisement and Publicity etc. of Nagar Palika Parishad Dharchula.

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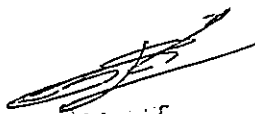
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(पिथौरागढ़)

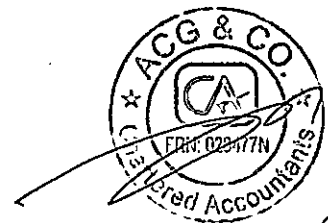



**DISCLAIMER :**

1. All the Financial figure and comments in specific or general terms made are based on documents, information and explanations provided by officers and staff of Nagar Palika Parishad Dharchula. During the course of engagement of our team, the veracity of comments or explanations provided in report are so far based on the existing practices observed and information's obtained from Nagar Panchyat. The Scope of work of the consultant was nor to carry out any sort of audit rather it was limited to do a cross check wherever it was feasible.
2. Although the consulting team has made every effort to obtain information comprehensively for every department of the Nagar Palika Parishad Dharchula and has also widely circulated the team's requirement in this regard, it is possible that some relevant information or documentation has not been made available to the team. It is therefore specifically stated that this report is based upon and restricted to the set of documents, information, comments and explanations provided by the officers and staff of Nagar Palika Parishad Dharchula and therefore any such documents information comments and explanations not provided to the consulting team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments information and explanations on present documents.
3. The Consulting Team is not responsible for any legal or other liability that may arise in any way at any point of time from this report or any interpretations whatsoever that may be put on the whole or part of it. Likewise, the consulting team is not responsible for any legal consequences arising out of non-compliance by the Nagar Palika Parishad Dharchula of any of its statutory or other Governmental obligations that may become apparent now or any time in the future.

  
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