

ANNUAL ACCOUNTS

Financial Year 2024-25

NAGAR PANCHAYAT DWARAHAT DWARAHAT

Registered Office

DWARAHAT, ALMORA
Uttarakhand

Executive Officer
Accounts Officer

Mr. Jeewan Singh Rawat
Mr. Mukesh Mathpal

Auditors

CA

ACG & CO.

Chartered Accountants

CA. Anuj Arora

CA. Deepanshu Agarwal

Head Office

Court Road, Jaspur Khurd,
Near Naman Sweets, Kashipur,
Uttarakhand -244713

Corporate Office

407, 4th Floor, Indraprakash Building,
Connaught Place, Delhi -110021

Branch Offices


New Delhi, Surat, Panipat

Contact Number

Ph. 05947-261181, 8800806692, 9837232949

E- Mail Id

office@acgco.in , accounts@acgco.in


अध्यासकी अधिकारी
नगर पंचायत द्वाराहाट
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नगर पंचायत द्वाराहाट
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**ACG & Co.**

Chartered Accountants

Reg. Off.: Court Road, Jaspur Khurd,
Nr. Naman Sweets, Kashipur, Uttarakhand- 244713
M.: 8800806692 / 9837232949 / 9953642443
GSTIN: 05ABQFA7327R1ZP PAN : ABQFA7327R
Email : office@acgco.in / accounts@acgco.in
Website : www.acgco.in

INDEPENDENT AUDITOR'S REPORT

To
The Executive Officer,
NAGAR PANCHAYAT DWARAHAT
District- Almora

Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PANCHAYAT DWARAHAT 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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जिला कार्यालय Off.: 407, 4th Floor, Indra Prakash Building, Barakhambha Raod, Connaught Place, New Delhi-110001



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PRESENCE AT : UTTARAKHAND | UTTAR PRADESH | HARYANA | NEW DELHI | HIMACHAL PRADESH

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.

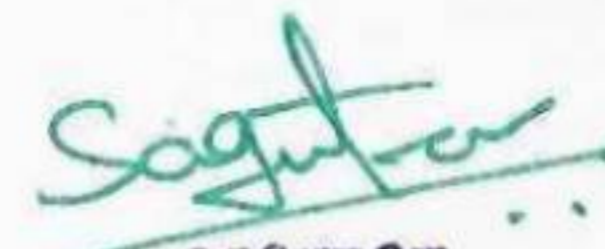
Place: Kashipur
Date: 04.09.2025

FOR ACG & Co.
CHARTERED ACCOUNTANTS



CA ANUJ ARORA
Partner
FRN: 028477N


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BALANCE SHEET
NAGAR PANCHAYAT DWARAHAT
BALANCE SHEET AS ON 31/03/2025

LIABILITIES

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
RESERVE & SURPLUS			
310	Municipal Fund	Sch B-1	53953126.71
311	Earmarked Funds	Sch B-2	0.00
312	Reserve	Sch B-3	39480297.40
Total Reserve & Surplus			93433424.11
320	Grants & Contributions for Specific purpose	Sch B-4	17720607.86
			17720607.86
LOANS			
330	Secured Loans	Sch B-5	0.00
331	Unsecured Loans	Sch B-6	0.00
Total Loans			0.00
CURRENT LIABILITIES & PROVISIONS			
340	Deposits Received	Sch B-7	0.00
341	Deposits for Work	Sch B-8	0.00
350	Other Liabilities	Sch B-9	573525.00
360	Provisions	Sch B-10	0.00
Total Current Liabilities & Provisions			573525.00
TOTAL LIABILITIES			111727556.97

ASSETS

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
FIXED ASSETS			
410	Fixed Assets - Gross Block	Sch B-11	95795769.10
	Less: Depreciation		6631605.00
	Fixed Assets - Net Block		89164164.10
412	Capital Work in Progress		0.00
Total Fixed Assets			89164164.10
INVESTMENTS			
420	Investments - General Funds	Sch B-12	0.00
421	Investments - Other Funds	Sch B-13	0.00
Total Investments			0.00
CURRENT ASSETS, LOANS AND ADVANCES			
430	Stock-in-hand (Inventories)	Sch B-14	0.00
431	Sundry Debtors (Receivables) - Gross Amount	Sch B-15	75019.00
432	Less: Accumulated Provisions Outstanding		0.00
	Net Amount Outstanding		75019.00
440	Prepaid Expenses	Sch B-16	0.00
450	Cash and Bank Balances	Sch B-17	20556549.47
460	Loans, Advances and Deposits	Sch B-18	1931824.40
461	Less: Accumulated Provisions Outstanding		0.00
	Net Amount Outstanding		0.00
Total Current Assets, Loans & Advances			22563392.87
470	Other Assets	Sch B-19	0.00
480	Miscellaneous Expenditure to be Written Off	Sch B-20	0.00
TOTAL ASSETS			111727556.97

Note: Compiled on the basis of the records provided to us.

Date : 04.09.2025
Place : Kashipur

For ACG & CO.
Chartered Accountants

Anuj Arora
Partner
FRN: 028477N

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INCOME & EXPENDITURE STATEMENT

NAGAR PANCHAYAT DWARAHAT

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	121923.00
120	Assigned Revenue and Compensation	Sch IE-2	0.00
130	Rental Income from Municipal Properties	Sch IE-3	195640.00
140	Fees & User Charges	Sch IE-4	1234500.00
150	Sale & Hire Charges	Sch IE-5	66080.00
160	Revenue Grants, Contibution & Subsidies	Sch IE-6	26577044.38
170	Income from Investments	Sch IE-7	0.00
171	Interest Income	Sch IE-8	56724.00
180	Other Income	Sch IE-9	0.00
TOTAL INCOME (A)			28251911.38
210	Establishment Expenses	Sch IE-10	7583597.00
220	Administrative Expenses	Sch IE-11	1334893.47
230	Operation & Maintenance Expenses	Sch IE-12	7413737.00
240	Interest & Finance Expenses	Sch IE-13	4208.30
250	Programme Expenses	Sch IE-14	98972.00
260	Revenue Grants, Contibution & Subsidies	Sch IE-15	3151041.00
270	Provisions & Write Off	Sch IE-16	0.00
271	Miscellaneous Expenses	Sch IE-17	0.00
272	Depreciation		6631605.00
TOTAL EXPENDITURE (B)			26218053.77
	Gross Surplus/(Deficit) of Income over Expenditure beofre Prior Period Items	(A-B)	2033857.61
280	Add: Prior Period Items	Sch IE-18	0.00
	Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items		2033857.61
290	Less: Transfer to Reserve Fund		0.00
NET BALANCE BEING SURPLUS/(DEFICIT) CARRIED			2033857.61

Note: Compiled on the basis of the records provided to us

Date : 04.09.2025

Place : Kashipur

For ACG & CO.

Chartered Accountants

Anuj Arora

Partner

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NAGAR PANCHAYAT DWARAHAT

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2025

	AMOUNT
PARTICULARS	31.03.2025
A. Cash Flow From Operating Activities :	
a. Surplus / (Deficit) over Expenditure	2033857.61
b. Add: Non Cash Items Debited in Income & Expenditure A/c	
Depreciation	6631605.00
Add: Non Operating Items Debited in Income & Expenditure A/c	0.00
Less: Non Operating Items Credited in Income & Expenditure A/c	
Rental Income	-195640.00
Sale of Stores & Spares	-66080.00
Interest Income	-56724.00
Misc. Income	0.00
Adjusted Income over Expenditure beofre changes in Current Assets and Current Liabilities and Extraordinary Items	8347018.61
d. Changes in Current Assets and Current Liabilities	
Less: Decrease in Liabilities	-630412.00
Add: Decrease in Receivables	1183497.47
Cash Generated From Operations	8900104.08
--Less: Income Tax paid	0.00
Net Cash Flow From Operation Activities (A)	8900104.08
B. Cash Flow From Investing Activities :	
a. Less: Purchase of Fixed Assets	-2921028.00
b. Add: Rental Income	195640.00
c. Add: Interst Income	56724.00
d. Add: Misc. Income	0.00
e. Less: Increase in Genral Fund Investments	0.00
f. Add: Sale of Stores & Spares	66080.00
Net Cash Flow From Operation Activities (B)	-2602584.00
C. Cash Flow From Financing Activities :	
a. Add: Grant Utilised for Specific Purpose	7957730.62
b. Add: Capital Changes	-4598156.00
Net Cash Flow From Operation Activities (C)	3359574.62
Net Increase/(Decrease) in Cash & Cash Equivalent (A+B+C)	9657094.70
Add: Opening Balance of Cash & Cash Equivalents	10899454.77
Closing Balance of Cash & Cash Equivalents	20556549.47
Components of Cash & Cash Equivalents	
--Cash in Hand	0.00
--Balance with Scheduled Banks	20556549.47
Cash & Bank Balance	20556549.47




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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 Nil value.

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.

iv) DRAINS & WATER DISTRIBUTION SYSTEM

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



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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 31.03.2024 (calculated on the basis of 15% depreciation on WDV method) has been taken.

ix) Gains or Losses arising on account of Disposal or discarding 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 as for Opening Balance Sheet as on 01.04.2023 at the given below rates-

S. No.	Assets	Rate of Depreciation
1.	Land	0.00%
2.	Building	5.00%
3.	Road & Bridges	5.00%
4.	Sewerage & Drainage	5.00%
5.	Waterways	5.00%
6.	Public Lightings	10.00%
7.	Plant & Machinery	10.00%
8.	Vehicles	15.00%
9.	Office & Other Equipment's	15.00%
10.	Furniture & Fittings	10.00%
11.	Electrical Appliances	15.00%
12.	Cleaning Equipment's	5.00%



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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:**

- a) The Different between the Total Assets and Total Liabilities has been taken a Municipal General Fund.
- b) 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.
- c) 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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**NAGAR PANCHAYAT DWARAHAT
SCHEDULE TO BALANCE SHEET**

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

Particulars	Opening Balance	Additions	Total	Deductions	Closing Balance
Municipal Fund	52478259.10	0.00	52478259.10	0.00	52478259.10
Excess of Income Over Expenditure	0.00	2033857.61	2033857.61	558990.00	1474867.61
TOTAL	52478259.10	2033857.61	54512116.71	558990.00	53953126.71

There is an excess demand of Property Tax, Shop Rent and License Fees of total amounting to Rs. 5,58,990/- was raised in the Sundry Debtors (Receivables) in financial years by the organisation. In this year that demand is adjusted against the Municipal Fund to get the fair and true view of the demand with the consent of the Concerned Officer of the Organisation.

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

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Pension Fund	General Provident Fund
Opening Balance	0.00	0.00	0.00	0.00	0.00
Transfers 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
Transfers out of Funds					
Capital Expenditure on Fixed Assets	0.00	0.00	0.00	0.00	0.00
Revenue Expenditure on Salary, Wages etc.	0.00	0.00	0.00	0.00	0.00
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
GRANT TOTAL OF ALL EARMARKED FUNDS	0.00				

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

Particulars	Opening Balance	Additions	Total	Deductions	Closing Balance
Capital Contribution	43507772.40	2604130.00	46111902.40	6631605.00	39480297.40
Capital Reserves	0.00	0.00	0.00	0.00	0.00
Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
Special Fund Utilised	0.00	0.00	0.00	0.00	0.00
Statutory Reserves	0.00	0.00	0.00	0.00	0.00
General Reserves	0.00	0.00	0.00	0.00	0.00
Revaluation Reserves	0.00	0.00	0.00	0.00	0.00
TOTAL	43507772.40	2604130.00	46111902.40	6631605.00	39480297.40

Prepared By : ACG CO., Chartered Accountants, Kashipur, Uttarakhand - 244713, Contact : 8800806692, 9837232949, E-Mail : aroraagarwal@outlook.com

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**NAGAR PANCHAYAT DWARAHAT
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 Aayog Tied	15th Vitya Aayog Untied	PMAY	Swach Bharat Mission	Awasthapna Nidhi	Deviya Aapda	Paryavaran Mitro	Parking Grant	Rajya Vitya Aayog	Swathya Arohan Yagna
Opening Balance	1606058.46	1949437.40	0.00	1006741.00	33247.00	17878.00	28000.00	160000.00	4886515.38	75000.00
Contributions to the Special Funds										
Grants Received during the year	2895000.00	1058000.00	2226300.00	0.00	0.00	0.00	8000.00	0.00	24395000.00	25000.00
Interest/Dividend Earned on Grants Investments	0.00	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
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
Other Additions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	2895000.00	1058000.00	2226300.00	0.00	0.00	0.00	8000.00	0.00	24395000.00	25000.00
Total (a+b)	4501058.46	3007437.40	2226300.00	1006741.00	33247.00	17878.00	36000.00	160000.00	29281515.38	100000.00
Withdrawals out of Funds										
Capital Expenditure on Fixed Assets	934940.00	736059.00	0.00	0.00	33247.00	0.00	0.00	160000.00	739884.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	934940.00	736059.00	0.00	0.00	33247.00	0.00	0.00	160000.00	739884.00	0.00
Revenue Expenditure on Salaries, Wages etc. Rent Other administrative charges/operation and maintenance										
	0.00	0.00	2226300.00	1006741.00	0.00	17878.00	28000.00	0.00	16691520.38	75000.00
Sub-Total	0.00	0.00	2226300.00	1006741.00	0.00	17878.00	28000.00	0.00	16691520.38	75000.00
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
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
Grant Refunded (Interest Capitalised in Grant)	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
Total (c)	934940.00	736059.00	2226300.00	1006741.00	33247.00	17878.00	28000.00	160000.00	17431404.38	75000.00
Net Balance at the End of the Year (a+b-c)	3566118.46	2271378.40	0.00	0.00	0.00	0.00	8000.00	0.00	11850111.00	25000.00
GRAND TOTAL OF GRANTS & CONTRIBUTIONS FOR SPECIFIC PURPOSE										17720607.86

Prepared By : ACG CO., Chartered Accountants, Kashipur, Uttarakhand - 244713, Contact : 8800806692, 9837232949, E-Mail : aroraagarwal@outlook.com



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NAGAR PANCHAYAT DWARAHAT
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	0.00
330-60	Other Term Loans	0.00
330-70	Bonds & Debentures	0.00
330-80	Other Loans	0.00
TOTAL		0.00

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
TOTAL		0.00

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

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

Prepared By : ACG CO., Chartered Accountants, Kashipur, Uttarakhand - 244713, Contact : 8800806692, 9837232949, E- Mail : office@acgco.in



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NAGAR PANCHAYAT DWARAHAT
SCHEDULE TO BALANCE SHEET

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

Major 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
	TOTAL	0.00	0.00	0.00	0.00


- 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}

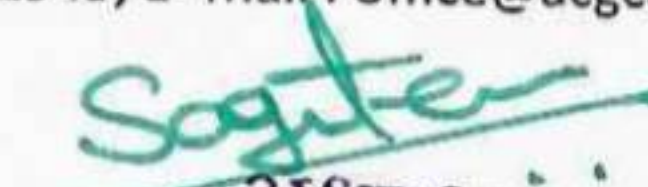
Major Code No.	Particulars	Balance as on 31/03/2025
350-10	Creditors	0.00
350-11	Employee Liabilities	573525.00
350-12	Interest Accured and Due	0.00
350-20	Recoveries Payables	0.00
350-30	Government Dues Payables	0.00
350-40	Refund Payables	0.00
350-41	Advance Collection of Revenues	0.00
350-80	Others	0.00
350-90	Sale Proceeds	0.00
	TOTAL	573525.00

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

Major 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
	TOTAL	0.00


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**NAGAR PANCHAYAT DWARAHAT
SCHEDULE TO BALANCE SHEET**

SCHEDULE B-11: FIXED ASSETS (Major Code No. 410 & 411)

PARTICULARS	Opening Balance	Addition Before 01/10/2024	Addition After 01/10/2024	Gross Balance	Depreciation	Closing balance
Land	1.00	0.00	0.00	1.00	0.00	1.00
Planting Ground	194351.00	0.00	0.00	194351.00	0.00	194351.00
Buildings	26758610.00	491524.00	0.00	27250134.00	1362507.00	25887627.00
Roads & Bridges	21934403.00	708254.00	24858.00	22667515.00	1132754.00	21534761.00
Sewerage and Drainage	12702288.00	22661.00	0.00	12724949.00	636247.00	12088702.00
Public Lighting	8134939.00	0.00	0.00	8134939.00	813494.00	7321445.00
Parks & Play Grounds	351922.00	0.00	254404.00	606326.00	47912.00	558414.00
Plant & Machinery	8144646.00	98800.00	0.00	8243446.00	824345.00	7419101.00
Vehicles	2787271.00	12018.00	0.00	2799289.00	419894.00	2379395.00
Office & Other Equipments	1805005.00	62100.00	0.00	1867105.00	280066.00	1587039.00
Furniture & Fittings	200233.00	182600.00	0.00	382833.00	38283.00	344550.00
Valuable Assets	590946.00	0.00	0.00	590946.00	59095.00	531851.00
Waterways	1917605.00	0.00	0.00	1917605.00	191761.00	1725844.00
Other Fixed Assets (Public Toilet)	886335.00	0.00	327750.00	1214085.00	105022.00	1109063.00
Other Fixed Assets (Dustbin)	1314205.00	0.00	0.00	1314205.00	131421.00	1182784.00
Other Fixed Assets (Cleaning Equipments)	5151981.10	736059.00	0.00	5888040.10	588804.00	5299236.10
TOTAL	92874741.10	2314016.00	607012.00	95795769.10	6631605.00	89164164.10



Prepared By : ACG CO., Chartered Accountants, Kashipur, Uttarakhand - 244713, Contact : 8800806692, 9837232949, E- Mail : office@acgco.in

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**NAGAR PANCHAYAT DWARAHAT
SCHEDULES TO BALANCE SHEET**

DETAIL OF ADDITION MADE DURING THE YEAR IN THE FIXED ASSETS

485-10 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	1.00	0.00	0.00	1.00	0.00	1.00
	TOTAL	1.00	0.00	0.00	1.00	0.00	1.00

485-10 TOWNSHIP GROUND

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	194351.00	0.00	0.00	194351.00	0.00	194351.00
	TOTAL	194351.00	0.00	0.00	194351.00	0.00	194351.00

485-10 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	26758610.00	0.00	0.00	26758610.00	1337931.00	25420679.00
04-07-2024	Sewerage Tank	0.00	491524.00	0.00	491524.00	24576.00	466948.00
	TOTAL	26758610.00	491524.00	0.00	27250134.00	1362507.00	25887627.00

485-10 ROAD & BRIDGES

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	21934403.00	0.00	0.00	21934403.00	1096720.00	20837683.00
01-04-2024	Road & Pavements	0.00	170642.00	0.00	170642.00	8532.00	162110.00
01-07-2024	Road & Pavements	0.00	202788.00	0.00	202788.00	10139.00	192649.00
01-07-2024	Road & Pavements	0.00	74853.00	0.00	74853.00	3743.00	71110.00
04-08-2024	Road & Pavements	0.00	259971.00	0.00	259971.00	12999.00	246972.00
04-10-2024	Road & Pavements	0.00	0.00	24858.00	24858.00	621.00	24237.00
	TOTAL	21934403.00	708254.00	24858.00	22667515.00	1132754.00	21534761.00

485-10 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	12702288.00	0.00	0.00	12702288.00	635114.00	12067174.00
04-08-2024	Sewerage and Drainage	0.00	22661.00	0.00	22661.00	1133.00	21528.00
	TOTAL	12702288.00	22661.00	0.00	12724949.00	636247.00	12088702.00

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NAGAR PANCHAYAT DWARAHAT
SCHEDULES TO BALANCE SHEET

483-02 FISSIC LIGHTINGS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01.10.2024	Opening Balance	8134939.00	0.00	0.00	8134939.00	813494.00	7321445.00
	TOTAL	8134939.00	0.00	0.00	8134939.00	813494.00	7321445.00

483-03 FISS & PLAYGROUNDS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01.10.2024	Opening Balance	351922.00	0.00	0.00	351922.00	35192.00	316730.00
01.10.2024	Park & Play Ground	0.00	0.00	109926.00	109926.00	5496.00	104430.00
01.10.2024	Park & Play Ground	0.00	0.00	130670.00	130670.00	6534.00	124136.00
01.10.2024	Park & Play Ground	0.00	0.00	13808.00	13808.00	690.00	13118.00
	TOTAL	351922.00	0.00	254404.00	606326.00	47912.00	558414.00

483-04 FISS & MACHINERY

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01.10.2024	Opening Balance	8144646.00	0.00	0.00	8144646.00	814465.00	7330181.00
01.10.2024	Trapping Machine	0.00	98800.00	0.00	98800.00	9880.00	88920.00
	TOTAL	8144646.00	98800.00	0.00	8243446.00	824345.00	7419101.00

483-05 VEHICLES

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01.10.2024	Opening Balance	2787271.00	0.00	0.00	2787271.00	418091.00	2369180.00
01.10.2024	Vehicle	0.00	12018.00	0.00	12018.00	1803.00	10215.00
	TOTAL	2787271.00	12018.00	0.00	2799289.00	419894.00	2379395.00

483-06 OFFICE & OTHER EQUIPMENTS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01.10.2024	Opening Balance	1805005.00	0.00	0.00	1805005.00	270751.00	1534254.00
01.10.2024	Inventar	0.00	45500.00	0.00	45500.00	6825.00	38675.00
01.10.2024	Computer & Printer	0.00	16600.00	0.00	16600.00	2490.00	14110.00
	TOTAL	1805005.00	62100.00	0.00	1867105.00	280066.00	1587039.00

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**NAGAR PANCHAYAT DWARAHAT
SCHEDULES TO BALANCE SHEET**

410-70 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	200233.00	0.00	0.00	200233.00	20023.00	180210.00
09-08-2024	Office Furniture	0.00	182600.00	0.00	182600.00	18260.00	164340.00
	TOTAL	200233.00	182600.00	0.00	382833.00	38283.00	344550.00

410-70 VALUABLE 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	590946.00	0.00	0.00	590946.00	59095.00	531851.00
	TOTAL	590946.00	0.00	0.00	590946.00	59095.00	531851.00

410-80 WATERWAYS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	1917605.00	0.00	0.00	1917605.00	191761.00	1725844.00
	TOTAL	1917605.00	0.00	0.00	1917605.00	191761.00	1725844.00

410-90 OTHER FIXED ASSETS (PUBLIC TOILETS)

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	886335.00	0.00	0.00	886335.00	88634.00	797701.00
07-12-2024	Public Toilets	0.00	0.00	327750.00	327750.00	16388.00	311362.00
	TOTAL	886335.00	0.00	327750.00	1214085.00	105022.00	1109063.00

410-90 OTHER FIXED ASSETS (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	1314205.00	0.00	0.00	1314205.00	131421.00	1182784.00
	TOTAL	1314205.00	0.00	0.00	1314205.00	131421.00	1182784.00

410-90 OTHER FIXED ASSETS (CLEANING 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	5151981.10	0.00	0.00	5151981.10	515198.00	4636783.10
01-08-2024	Cleaning Equipment	0.00	249375.00	0.00	249375.00	24938.00	224437.00
02-08-2024	Cleaning Equipment	0.00	486684.00	0.00	486684.00	48668.00	438016.00
	TOTAL	5151981.10	736059.00	0.00	5888040.10	588804.00	5299236.10



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NAGAR PANCHAYAT DWARAHAT
SCHEDULE TO BALANCE SHEET

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

Minor Code No.	Particulars	With whom Invested	Face Value	Current Yaer Carrying Cost
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
TOTAL		0.00	0.00	0.00

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

Minor Code No.	Particulars	With whom Invested	Face Value	Current Yaer Carrying Cost
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
TOTAL		0.00	0.00	0.00

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

Minor Code No.	Particulars	Balance as on 31/03/2025
430-10	Stores	0.00
430-20	Loose Tools	0.00
430-80	Others	0.00
TOTAL		0.00

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NAGAR PANCHAYAT DWARAHAT
SCHEDULE TO BALANCE SHEET

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

Minor Code No.	Particulars	Gross Amount	Accumalated Provision Against Debtors	Net Amount
431-10	Receivables for Property Taxes			
	Less than 5 Years	75019.00	0.00	75019.00
	More than 5 Years		0.00	
	Sub-Total	75019.00	0.00	75019.00
431-91	Less: State Govt.Levies in Property Taxes	0.00	0.00	0.00
	Net Receoverable Property Taxes	75019.00	0.00	75019.00
431-19	Receivables for Other Taxes			
	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
431-99	Less: State Govt.Levies in Other Taxes	0.00	0.00	0.00
	Net Receoverable Other Taxes	0.00	0.00	0.00
431-20	Receivables for Cess			
	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	Receivables for Fees & User Charges			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years			
	Sub-Total	0.00	0.00	0.00
431-40	Receivables from Other Sources			
	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	Receivables from Government	0.00	0.00	0.00
	TOTAL	75019.00	0.00	75019.00

Note: There is an excess demand of Property Tax, Shop Rent and License Fees of total amounting to Rs. 5,58,990/- was raised in the Sundry Debtors (Receivables) in past financial years by the organisation. In this year that demand is adjusted against the Municipal Fund to get the fair and true view of the demand with the consent of the Concerned Officer of the Organisation.

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NAGAR PANCHAYAT DWARAHAT
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
	TOTAL	0.00

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
	<u>Balance With Bank - Municipal Funds</u>	
450-21	Nationalised Banks	55314.22
450-22	Other Scheduled Banks	2406342.79
450-23	Scheduled Co-operative Banks	0.00
450-24	Post Office	0.00
	Sub-Total	2461657.01
	<u>Balance With Bank - Special Funds</u>	
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
	Sub-Total	0.00
	<u>Balance With Bank - Grant Funds</u>	
450-61	Nationalised Banks	18094892.46
450-62	Other Scheduled Banks	0.00
450-63	Scheduled Co-operative Banks	0.00
450-64	Post Office	0.00
	Sub-Total	18094892.46

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NAGAR PANCHAYAT DWARAHAT

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	1931824.40
	Sub-Total	1931824.40
461	Less Accumulated Provision	0.00
461-10	Loans to others	0.00
461-20	Advances	0.00
461-30	Deposits	0.00
	TOTAL	1931824.40

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
	TOTAL	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
	TOTAL	0.00


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NAGAR PANCHAYAT DWARAHAT
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

Minor Code No.	Particulars	Amount 31.03.2025
110-01	Property Tax	121923.00
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
		121923.00
110-90	<u>Less:</u> Tax Remission & Refund	0.00
	TOTAL	121923.00

SCHEDULE IE-2: ASSIGNED REVENUES & COMPENSATION

Minor Code No.	Particulars	Amount 31.03.2025
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
	TOTAL	0.00

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

Minor Code No.	Particulars	Amount 31.03.2025
130-10	Rent from Civic Amenities	110200.00
130-20	Rent from Office Buildings	0.00
130-30	Rent from Guest Houses	12120.00
130-40	Rent from Lease of Lands	0.00
130-80	Other Rents - Tehbajari	73320.00
		195640.00
130-90	<u>Less:</u> Tax Remission & Refund	0.00
	TOTAL	195640.00

Prepared By : ACG CO., Chartered Accountants, Kashipur, Uttarakhand - 244713, Contact : 8800806692, 9837232949, E- Mail : office@acgco.in

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SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

Minor Code No.	Particulars	Amount 31.03.2025
140-10	Empanelment & Registration Charges	63242.00
140-11	Licensing Fees	126900.00
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	4400.00
140-40	Other Fees	0.00
140-50	User Charges	895410.00
140-60	Entry Fees	0.00
140-70	Service/Administrative Charges	0.00
140-80	Other Charges	144548.00
		1234500.00
140-90	<u>Less:</u> Tax Remission & Refund	0.00
	TOTAL	1234500.00

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

Minor Code No.	Particulars	Amount 31.03.2025
150-10	Sale of Products	0.00
150-11	Sale of Forms & Publications	66080.00
150-12	Sale of Stores & Spares	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
	TOTAL	66080.00

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

Minor Code No.	Particulars	Amount 31.03.2025
160-10	Revenue Grants	19945439.38
160-20	Reimbursement of Expenses	0.00
160-30	Contributions towards Schemes	0.00
	Amortization of Capital Contributions & subsidies	6631605.00
	TOTAL	26577044.38

Prepared By : ACG CO., Chartered Accountants, Kashipur, Uttarakhand - 244713, Contact : 8800806692, 9837232949, E-Mail : office@acgco.in

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SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

Minor Code No.	Particulars	Amount 31.03.2025
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
TOTAL		0.00

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

Minor Code No.	Particulars	Amount 31.03.2025
171-10	Interest from Bank Accounts	56724.00
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
TOTAL		56724.00

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

Minor Code No.	Particulars	Amount 31.03.2025
180-10	Deposits Forfieted	0.00
180-11	Lapsed Deposits	0.00
180-20	Insurance Cliam 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	0.00
TOTAL		0.00

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NAGAR PANCHAYAT DWARAHAT
SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

Minor Code No.	Particulars	Amount 31.03.2025
210-10	Salaries, Wages & Bonus	5766578.00
210-20	Benefits & Allowances	0.00
210-30	Pension	1817019.00
210-40	Other Terminal & Retirement Expenses	0.00
TOTAL		7583597.00

SCHEDULE IE-11: ADMINISTRATION EXPENSES {Major Code No. 220}

Minor Code No.	Particulars	Amount 31.03.2025
220-10	Rent, Rates & Taxes	175581.00
220-11	Office Maintenances	94298.00
220-12	Communication Expenses	18262.00
220-20	Books & Periodicals	7124.00
220-21	Printing & Stationery	61457.00
220-30	Travelling & Conveyance	23880.00
220-40	Insurance	65851.00
220-50	Audit Fees	0.00
220-51	Legal Expenses	0.00
220-52	Professional & Other Fees	198517.00
220-60	Advertisement & Publicity	45982.00
220-61	Membership & Subscription	0.00
220-80	Others	643941.47
TOTAL		1334893.47

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SCHEDULE TO INCOME EXPENDITURE ACCOUNT

SCHEDULE IE-12: OPERATION & MAINTENANCE {Major Code No. 230}

Minor Code No.	Particulars	Amount 31.03.2025
230-10	Power & Fuel	1507908.00
230-20	Bulk Purchases	0.00
230-30	Consumption of Stores	0.00
230-40	Hire Charges	0.00
230-50	Repiar & Maintenance - Infrastructure Assets	0.00
230-51	Repiar & Maintenance - Civic Amenities	0.00
230-52	Repiar & Maintenance - Buildings	252526.00
230-53	Repiar & Maintenance - Vehicle	89315.00
230-59	Repiar & Maintenance - Others	179134.00
230-80	Other Operating & Maintenance Expenses	5384854.00
TOTAL		7413737.00

SCHEDULE IE-13: INTEREST & FINANCE {Major Code No. 230}

Minor Code No.	Particulars	Amount 31.03.2025
240-10	Interest on Loan from Central Government	0.00
240-20	Interest on Loan from State Government	0.00
240-30	Interest on Loan from Government Bodies & Associations	0.00
240-40	Interest on Loan from International Associations	0.00
240-50	Interest on Loan from Banks & Other Financial Institutions	3813.00
240-60	Other Interest	0.00
240-70	Bank Charges	395.30
240-80	Other Financial Expenses	0.00
TOTAL		4208.30

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SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

Minor Code No.	Particulars	Amount 31.03.2025
250-10	Election Expenses	0.00
250-20	Own Programme	98972.00
250-30	Share in Programme of Other	0.00
TOTAL		98972.00

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

Minor Code No.	Particulars	Amount 31.03.2025
260-10	Grants	3151041.00
260-20	Contributions	0.00
260-30	Subsidies	0.00
TOTAL		3151041.00

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

Minor Code No.	Particulars	Amount 31.03.2025
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
TOTAL		0.00

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

Minor Code No.	Particulars	Amount 31.03.2025
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
TOTAL		0.00

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SCHEDULE TO INCOME EXPENDITURE ACCOUNT

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

Minor Code No.	Particulars	Amount 31.03.2024
	<u>INCOME</u>	
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
	<u>EXPENSES</u>	
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
	TOTAL	0.00



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BANK RECONCILIATION
FINANCIAL YEAR 2024-25

BANK ACCOUNT: ALMORA URBAN C-OPERATIVE BANK LTD.

BALANCE AS PER LEDGER / CASH BOOK

DR. 286,327.05

Add: Cheques Issued but not presented for payment

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

DR. 286,327.05

BANK ACCOUNT: ALMORA ZILA SAHAKARI BANK LIMITED - A/C 009

BALANCE AS PER LEDGER / CASH BOOK

DR. 584,795.74

Add: Cheques Issued but not presented for payment

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

DR. 584,795.74

BANK ACCOUNT: HDFC BANK LIMITED - A/C 3610

BALANCE AS PER LEDGER / CASH BOOK

DR. 10,816.00

Add: Cheques Issued but not presented for payment

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

DR. 10,816.00

BANK ACCOUNT: KURMANCHAL NAGAR SAHAKRI BANK - A/C 3526

BALANCE AS PER LEDGER / CASH BOOK

DR. 1,535,220.00

Add: Cheques Issued but not presented for payment

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

DR. 1,535,220.00

BANK ACCOUNT: NAINITAL BANK LIMITED - A/C 2099

BALANCE AS PER LEDGER / CASH BOOK

DR. 1,958.00

Add: Cheques Issued but not presented for payment

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

DR. 1,958.00

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BANK ACCOUNT: PNB BANK 15 VITYA - A/C 1412

BALANCE AS PER LEDGER / CASH BOOK

DR.

5,837,496.86

Add: Cheques Issued but not presented for payment

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

DR.

5,837,496.86

BANK ACCOUNT: PNB BANK - A/C 66211

BALANCE AS PER LEDGER / CASH BOOK

DR.

374,284.60

Add: Cheques Issued but not presented for payment

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

DR.

374,284.60

BANK ACCOUNT: STATE BANK OF INDIA - A/C 2393

BALANCE AS PER LEDGER / CASH BOOK

DR.

42,540.22

Add: Cheques Issued but not presented for payment

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

DR.

42,540.22



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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 PachayatDwarahathas 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)

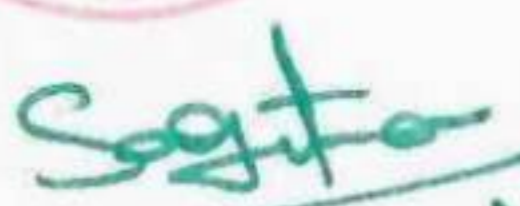
Fixed Assert are taken in the Balance Sheet on Written down value Method.

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

There is no specific investment held by Nagar PachayatDwarahatduring the Year ended 31.03.2025.


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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 Pachayat Dwarahat from property taxes from residential Building, Shop Rent. We have gathered information regarding demand raised during the year by Nagar Pachayat Dwarahat for whole year and accounted it on cash basis.

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


This schedule contains income of the Nagar Pachayat Dwarahat from rent from Municipal property. We have gathered information regarding demand raised during the year by Nagar Pachayat Dwarahat for whole year and accounted it on accrual basis.

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


This schedule contains income of the Nagar Pachayat Dwarahat 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 Panchayat Dwarahat.

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

This schedule contains income of the Nagar Pachayat Dwarahat 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 Pachayat Dwarahat.


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नगर पंचायत द्वाराहाट
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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 PachayatDwarahat. 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 PachayatDwarahat.



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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 PachayatDwarahat. 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 Panchayat. 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 PachayatDwarahatand 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 PachayatDwarahatand 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 PachayatDwarahatof any of its statutory or other Governmental obligations that may become apparent now or any time in the future.


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