

कार्यालय नगर निगम, देहरादून।

पत्रांक: 676 / लेखा / न0नि0दे0दून / 2025-26

दिनांक 25.06.2025

सेवा में,

निदेशक,
शहरी विकास निदेशालय
उत्तराखण्ड, देहरादून।

विषय- वित्तीय वर्ष 2021-22 के वित्तीय विवरण (Financial Statement) के प्रेषण के सम्बन्ध में

महोदय,

उपरोक्त विषयक आपके कार्यालय के क्रम में सी0ए0 फर्म मै0 टिबरेवाल चन्द एंड कम्पनी द्वारा नगर निगम, देहरादून के तैयार किये गये वित्तीय वर्ष 2021-22 के वित्तीय विवरण (Financial Statement) की प्रति इस पत्र के साथ संलग्न कर आपकी सेवा में प्रेषित की जा रही है।

कृपया प्राप्ति स्वीकार करने का कष्ट करें।

संलग्न- उपरोक्तानुसार।

भवदीय

व्यक्तिगत वित्तीय अधिकारी
नगर निगम, देहरादून

लेखा
कृपया आचार्य करें।

27/06/25.



ANNUAL FINANCIAL STATEMENT FOR F.Y. 2021-22

Consultancy Service for financial management support to urban local bodies for providing human resources in field of accounting with expertise in training and accounting software for preparation of OBS and updating accounts for three years along with AFS, Training implementing MAS- Cluster VII (Dehradun & Uttarkashi)

NAGAR NIGAM - DEHRADUN



ACCOUNTANT'S COMPILATION REPORT

To
The Municipal Commissioner
Nagar Nigam, Dehradun

We have compiled the accompanying financial statements of ULB Dehradun based on information you have provided. These financial statements comprise the Balance Sheet of ULB Dehradun as at March 31, 2022, the Statement of Profit and Loss, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

We have applied our expertise in accounting and financial reporting to assist the ULB in the preparation and presentation of these financial statements on the basis of accounting principles described in Note to the financial statements. We have complied with relevant ethical requirements.

These financial statements and the accuracy and completeness of the information used to compile them is the responsibility of the ULB.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by the ULB to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the basis of accounting principles as described in Note to the financial statements.

As stated in Note to accounts, the financial statements are prepared and presented in accordance with accounting principles as prescribed in Uttarakhand Municipal Accounting Manual-2021. The financial statements are prepared for the purpose described in Note to the financial statements. Accordingly, these financial statements may not be suitable for other purposes.

For, Tibrewal Chand & Co.
Chartered Accountants

Yours Sincerely,

CA Roshan Jain

Partner

Membership No. : 518422


: Office :

1st Floor, KK - 5, Civil Township, Rourkela - 769004
Plot No 395/2, Rishabh Nagar, New Rajendra Nagar, Near Maharana Pratap College, Raipur - 492001
303, S.S. Vihar Apartment, Near Railway Heart Hospital, Karbigahiya, Patna - 800001
Plot No. 2A, Krishna Puri, Sodala, Jaipur - 302006

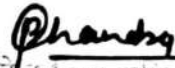
Nagar Nigam - Dehradun
Balance Sheet as on 31st March 2022

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Liabilities				
	Own Fund Reserve & Surplus			
3-10	Corporation Fund/ Municipal Fund	B-1	1,818,075,621.77	1,738,180,066.26
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	1,490,939,118.34	955,003,141.87
	Total Own Fund Reserves and Surplus		3,309,014,740.11	2,693,183,208.13
3-20	Grants, Contributions for specific purposes	B-4	653,574,014.69	977,921,233.09
	Loans			
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	Total Loans		-	-
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	1,000,000.00	-
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	132,938,321.00	74,285,631.00
3-60	Provisions	B-10	-	209,176.00
	Total Current Liabilities and Provisions		133,938,321.00	74,494,807.00
	TOTAL LIABILITIES		4,096,527,075.80	3,745,599,248.22
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		2,098,385,917.72	1,385,116,226.72
4-11	Less: Accumulated Depreciation		607,446,799.02	430,113,085.49
	Net Block		1,490,939,118.70	955,003,141.23
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		1,490,939,118.70	955,003,141.23
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	293,047,466.99	194,021,098.00
	Total Investments Current		293,047,466.99	194,021,098.00
4-30	Stock in hand (Inventories)	B-15	-	14,355,187.45
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	952,531,910.56	806,090,391.75
4-32	Less: Accumulated provision		87,018,250.88	-
	Net amount outstanding		865,513,659.69	806,090,391.75
4-40	Prepaid expenses	B-17	703,487.12	-
4-50	Cash and Bank Balances	B-18	1,446,085,327.16	1,776,105,479.09
4-60	Loans, advances and deposits	B-19	23,950.70	23,950.70
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		238,015.70	23,950.70
	Total Current Assets, Loans & Advances		2,605,587,956.66	2,790,596,106.99
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		4,096,527,075.80	3,745,599,248.22
	Notes to the Balance Sheet	B-22	-0.00	-

For, Tibrewal Chand & Co.
Chartered Accountants


CA Roshan Jain
Authorized Signatory
M. No. 518422




वरिष्ठ वित्त अधिकारी
नगर निगम, देहरादून

Nagar Nigam - Dehradun

Income and Expenditure Statement for the period from 01/04/2021 to 31/03/2022

Code No.	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	510,133,931.00	-
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	2,657,224.00	-
1-40	Fees & User Charges	I-4	106,967,502.44	-
1-50	Sale & Hire Charges	I-5	2,877,652.00	-
1-60	Revenue, Grants, Contributions & Subsidies	I-6	1,121,290,188.93	-
1-70	Income from Investments	I-7	24,165,361.00	-
1-71	Interest Earned	I-8	27,778,227.00	-
1-80	Other Income	I-9	3,727,049.75	-
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		1,799,597,136.12	-
	EXPENDITURE			
2-10	Establishments Expenses	I-10	942,050,060.00	-
2-20	Administrative Expenses	I-11	25,844,782.88	-
2-30	Operations & Maintenance	I-12	472,662,269.45	-
2-40	Interest & Finance Expenses	I-13	53,025.26	-
2-50	Programme Expenses	I-14	15,705,547.00	-
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write-off	I-16	86,642,456.63	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		177,333,713.53	
B	Total- EXPENDITURE		1,720,291,854.75	-
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		79,305,281.37	-
2-80	Add :- Prior Period Items (Net)	I-18	423,986.66	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		78,881,294.71	-
2-90	Less:- Transfer to Reserve Funds		-	
	Net Balance being surplus/(deficit) carried over to Municipal Fund		78,881,294.71	-

For, Tibrewal Chand & Co.

Chartered Accountants



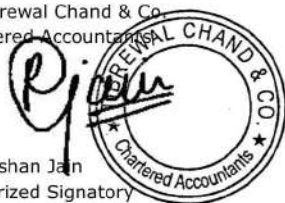
CA Roshan Jain
Authorized Signatory
M. No. 518422

Phandey
वरिष्ठ वित्त अधिकारी
नगर निगम, देहरादून

Nagar Nigam - Dehradun
Statement of Cash Flow Statement as on 31st March 2022

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from Operating Activities		
Cash Receipt from:		
Taxation	510,133,931.00	-
Sales of Goods and Services	2,877,652.00	-
Grants related to Revenue/General Grants	1,121,290,188.93	-
Interest Received	51,943,588.00	-
Other Receipts	113,351,776.19	-
Less: Cash Payment for:		
Employee Costs	942,050,060.00	-
Superannuation	-	-
Suppliers	514,212,599.33	-
Interest Paid	53,025.26	-
Other Payments	264,400,156.82	-
Cash generated from/ (used in) operating activities	78,881,294.71	-
Less/ Add: (Increase) / Decrease in Current Assets	-45,771,567.61	-
Less/ Add: (Decrease) / Increase in Current Liabilities	59,443,514.00	-
Net cash generated from/ (used in) operating activities (a)	92,553,241.10	
b. Cash flows from Investing Activities		
(Purchase) of fixed assets & CWIP	-535,935,977.47	
Increase/ (Decrease) in Special funds/ grants	-324,347,218.40	
(Increase)/ Decrease in Earmarked funds		
(Purchase) of Investments	-99,026,368.99	
(Increase)/ Decrease in Reserve	535,935,976.47	
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received		
Interest income received		
Net cash generated from/ (used in) investing activities (b)	-423,373,588.39	-
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received	-	
Corporation Fund	1,014,260.80	
Less:		
Loan repaid during the period	-	
Loans & advances to employees	-	
Loans to others		
Finance expenses	214,065.00	
Net cash generated from (used in) financing activities (c)	800,195.80	-
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	-330,020,151.49	-
Cash and cash equivalents at beginning of period	1,776,105,479.09	
Cash and cash equivalents at end of period	1,446,085,327.87	
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:	1,446,085,327.16	-
i. Cash Balances	20,712.00	
ii. Bank Balances	1,446,064,615.16	
iii. Scheduled co-operative banks	-	
iv. Balances with Post offices	-	
v. Balances with other banks	-	
Total	1,446,085,327.16	-

For, Tibrewal Chand & Co.
Chartered Accountants



CA Roshan Jain
Authorized Signatory
M. No. 518422

Schedules to Balance Sheet
Nagar Nigam - Dehradun

Schedule B-1: Corporation Fund/ Municipal Fund [Code No. 310]

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	1,738,180,066.26	1,014,260.80	1,739,194,327.06	-	1,739,194,327.06
310-90	Excess of Income & Expenditure	-	78,881,294.71	78,881,294.71	-	78,881,294.71
	Total Municipal fund (310)	1,738,180,066.26	79,895,555.51	1,818,075,621.77	-	1,818,075,621.77



Schedules to Balance Sheet
Nagar Nigam - Dehradun

Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund [Code No. 311]

(Amount in Rs.)

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-	-
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-	-
Sub -Total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
Net balance at the year end --- (a+b)-(c)	-	-	-	-	-	-	-
Grant Total of Special Funds	-	-	-	-	-	-	-



Schedules to Balance Sheet
Nagar Nigam - Dehradun

Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	-	-	-	-	-
312-11	Capital Reserve	1,585,249.00	-	1,585,249.00	-	1,585,249.00
312-12	Grant against Fixed Assets	953,417,892.87	713,269,690.00	1,666,687,582.87	177,333,713.53	1,489,353,869.34
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
Total Reserve funds		955,003,141.87	713,269,690.00	1,668,272,831.87	177,333,713.53	1,490,939,118.34



Schedules to Balance Sheet
Nagar Nigam - Dehradun

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

(Amount in Rs.)

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
(a) Opening Balance	261,203,354.41	716,717,878.68		-	-	-	
(b) Addition to the Grants*							
(i) Grant received during the year	348,642,276.00	1,125,371,118.00	-	-	-	-	
(ii) Interest/Dividend earned on Grant Investments	4,569,157.00	1,246,375.00	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)			-	-	-	-	-
Total (b)	353,211,433.00	1,126,617,493.00	-	-	-	-	-
Total (a+b)	614,414,787.41	1,843,335,371.68	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	78,790,375.00	636,064,524.00	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub - total	78,790,375.00	636,064,524.00	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others	122,965,075	802,030,458	-	-	-	-	-
Sub - total	122,965,075	802,030,458	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-
inter grant/bank charges Grants Refunded	139,395,712	24,930,000	-	-	-	-	-
Others	-	-					
Sub -total	139,395,712	24,930,000	-	-	-	-	-
Total (c) [i+ii+iii]	341,151,162.30	1,463,024,982	-	-	-	-	-
Net balance as on at the year end-- (a+b)-(c)	273,263,625.11	380,310,389.58	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	273,263,625.11	380,310,389.58	-	-	-	-	-



**Schedules to Balance Sheet
Nagar Nigam - Dehradun**

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

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



Schedules to Balance Sheet
Nagar Nigam - Dehradun

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers	1,000,000.00	-
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit From staff	-	-
340-80	Deposit - Others	-	-
Total deposits received		1,000,000.00	-

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

Code No.	Name of Funding agency	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Amount in Rs.	
					Balance outstanding at the end of the current year Amount (Rs)	Income earned
1	2	3	4	5	6	7
341-10-01		-	-	-	-	-
341-10-02		-	-	-	-	-
341-10-03		-	-	-	-	-
341-10-04		-	-	-	-	-
Total of deposit works		-	-	-	-	-



Schedules to Balance Sheet
Nagar Nigam - Dehradun

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	62,857,291.00	22,760,140.00
350-11	Employee Liabilities	68,196,374.00	50,816,312.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	1,884,656.00	709,179.00
350-30	Government Dues Payable		
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
Total Other liabilities (Sundry Creditors)		132,938,321.00	74,285,631.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses	-	209,176.00
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
Total Provisions		-	209,176.00



Schedules to Balance Sheet
Nagar Nigam - Dehradun

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

Code No	Particulars	Opening Balance	Additions during the period	Gross Block Deductions during the period	Total at the end of the year	Opening Balance	Additions during the period	Accumulated Depreciation Deductions during the period	Total at the end of the year	At the end of current year	Net Block At the end of previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	1,585,249.00	-	-	1,585,249.00	-	-	-	-	1,585,249.00	1,585,249.00
410-20	Buildings	247,012,792.25	54,145,722.00	-	301,158,514.25	52,469,557.74	8,840,674.03	-	61,310,231.77	239,848,282.48	194,543,234.51
410-21	Parks & Playgrounds	48,036,716.00	6,893,509.00	-	54,930,225.00	18,161,857.56	9,786,778.92	-	27,948,636.48	26,981,588.52	29,874,858.44
	Infrastructure Assets										
410-30	Roads and Bridges	584,184,221.00	328,317,953.00	-	912,502,174.00	235,460,100.94	100,262,840.42	-	335,722,941.36	576,779,232.64	348,724,120.06
410-31	Sewerage and drainage	208,950,407.00	145,683,360.00	-	354,633,767.00	45,368,868.49	20,602,244.18	-	65,971,112.67	288,662,654.33	163,581,538.51
410-32	Waterways	8,425,927.00	861,391.00	-	9,287,318.00	1,755,056.79	882,295.21	-	2,637,352.00	6,649,966.00	6,670,870.21
410-33	Public Lighting	176,825,319.00	139,285,342.00	-	316,110,661.00	38,174,539.08	24,867,595.00	-	63,042,134.08	253,068,526.92	138,650,779.92
	Other assets										
410-40	Plants & Machinery	28,192,992.00	28,456,261.00	-	56,649,253.00	7,492,874.33	4,371,552.37	-	11,864,426.70	44,784,826.30	20,700,117.67
410-50	Vehicles	70,125,582.47	7,226,665.00	-	77,352,247.47	28,698,286.89	6,246,134.92	-	34,944,421.81	42,407,825.66	41,427,295.58
410-60	Office & other equipment	1,017,949.00	2,045,650.00	-	3,063,599.00	358,773.00	466,700.29	-	825,473.29	2,238,125.71	659,176.00
410-70	Furniture, fixtures, fittings and electrical appliances	10,332,726.00	353,838.00	-	10,686,564.00	2,054,489.67	993,712.39	-	3,048,202.06	7,638,361.94	8,278,236.33
410-22	Statues, herilage assets,antiques & other works of art	294,478.00	-	-	294,478.00	-	-	-	-	294,478.00	294,478.00
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	131,868.00	-	-	131,868.00	118,681.00	13,185.80	-	131,866.80	1.20	13,187.00
	Total	1,385,116,226.72	713,269,691.00	-	2,098,385,917.72	430,113,085.49	177,333,713.53	-	607,446,799.02	1,490,939,118.70	955,003,141.23



Schedules to Balance Sheet
Nagar Nigam - Dehradun

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

Details of Fixed Asset head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP at the end of FY
(A)	(B)	(C)	(D)	(E=B+C-D)
Buildings	-	-	-	-
Parks and Playgrounds	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant and Machinery	-	-	-	-
Total	-	-	-	-

- A list of Contract-wise CWIP at the end of the FY will be annexed to this schedule

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

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government Securities		-	-	-
420-20	State Government Securities		-	-	-
420-30	Debenture and Bonds		-	-	-
420-40	Preference Shares		-	-	-
420-50	Equity Shares		-	-	-
420-60	Units of Mutual Funds		-	-	-
420-80	Other Investments		-	-	-
Total of Investments General Fund				-	-



Schedules to Balance Sheet
Nagar Nigam - Dehradun

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

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
421-10	Central Government Securities		-	-	-
421-20	State Government Securities		-	-	-
421-30	Debenture and Bonds		-	-	-
421-40	Preference Shares		-	-	-
421-50	Equity Shares	Dehradun Smart City Ltd.	2,000,000.00	-745,660.00	-745,660.00
421-60	Units of Mutual Funds		-	-	-
421-80	Other Investments		-	293,793,126.99	194,766,758.00
Total of Investments Other			2,000,000.00	293,047,466.99	194,021,098.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430-10	Stores	-	14,355,187.45
430-20	Loose Tools	-	-
430-30	Others	-	-
Total Stock in hand		-	14,355,187.45



Schedules to Balance Sheet
Nagar Nigam - Dehradun

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4	6
431-10	Receivables for Property Taxes				
	Current Year	590,579,645.06		590,579,645.06	763,953,220.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	346,569,826.50	86,642,456.38	259,927,370.13	
	3 years to 4 years	-	-	-	
	4 years to 5 years	-	-	-	
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	937,149,471.56	86,642,456.38	850,507,015.19	763,953,220.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	Net Receivables of Property Taxes	937,149,471.56	86,642,456.38	850,507,015.19	763,953,220.00
431-19	Receivables of Other Taxes				
	Current Year	13,255,667.00	-	13,255,667.00	38,670,022.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	-
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	13,255,667.00	-	13,255,667.00	38,670,022.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	Net Receivables of Other Taxes	13,255,667.00	-	13,255,667.00	38,670,022.00
431-30	Receivables of Cess				
	Current Year	-	-	-	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	-
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	-	-	-	-
431-40	Receivables from Other Sources				
	Current Year	1,644,530.50	-	1,644,530.50	3,467,149.75
	Receivables outstanding for more than 2 years but not exceeding 3 years	212,894.00	106,447.00	106,447.00	
	3 years to 4 years	121,500.50	121,500.50	-	-
	More than 5 years/ Sick or Closed Industries	147,847.00	147,847.00	-	-
	Sub - total	2,126,772.00	375,794.50	1,750,977.50	3,467,149.75
	Total of Sundry Debtors (Receivables)	952,531,910.56	87,018,250.88	865,513,659.69	806,090,391.75

Note:

The provision made against accrual items would not affect the opening/closing balances of the Demand and Collection Ledgers for the purpose of recovery dues from the concerned parties/individuals.



Schedules to Balance Sheet
Nagar Nigam - Dehradun

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment	-	-
440-20	Administrative	703,487.12	-
440-30	Operations & maintenance	-	-
Total Prepaid expenses		703,487.12	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	20,712.00	-
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	719,243,554.56	670,577,749.54
450-22	Other Scheduled Banks	23,861,930.70	39,648,131.75
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
450-25	Treasury account	-	-
	Sub-total	743,105,485.26	710,225,881.29
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	-	-
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	Sub-total	-	-
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	402,697,151.90	283,717,307.80
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
450-65	Treasury	300,261,978.00	782,162,290.00
	Sub-total	702,959,129.90	1,065,879,597.80
Total Cash and Bank balances		1,446,085,327.16	1,776,105,479.09



Schedules to Balance Sheet
Nagar Nigam - Dehradun

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

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	-	-	-	-
460-20	Employee Provident Fund Loans	-	-	-	-
460-30	Loans to Others	-	-	-	-
460-40	Advance to Suppliers and Contractor	-	-	-	-
460-50	Advance to Others	23,950.70	214,065.00	-	238,015.70
460-60	Deposit with External Agencies	-	-	-	-
460-80	Other Current Assets	-	-	-	-
	Sub -Total	23,950.70	214,065.00	-	238,015.70
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	-	-	-
	Total Loans, advances, and deposits	23,950.70	214,065.00	-	238,015.70

Schedule B-19 (1): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
461-10	Loans to Others	-	-
461-20	Advances	-	-
461-30	Deposits	-	-
	Total Accumulated Provision	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
470-10	Deposit Works	-	-
470-20	Other asset control accounts	-	-
	Total Other Assets	-	-

Schedule B-21: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

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



Schedules to Income and Expenditure Account
Nagar Nigam - Dehradun

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

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	496,754,871.00	-
110-02	Water tax	-	-
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	-	-
110-05	Lighting Tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	-	-
110-11	Advertisement tax	54,608,805.00	-
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	1,075,830.00	-
	Sub-total	552,439,506.00	-
110-90	Less		
	Tax Remissions and Refund [Schedule I - 1 (a)]	42,305,575.00	-
	Sub-total	42,305,575.00	-
	Total tax revenue	510,133,931.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100100	Property taxes	-	-
1101100	Advertisement tax	42,305,575.00	-
1108000	Others	-	-
	Total refund and remission of tax revenues	42,305,575.00	-

Note: The totals of this Schedule should be equal to the amount as per the total in Schedule I - 1



Schedules to Income and Expenditure Account
Nagar Nigam - Dehradun

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others	-	-
120-20	Compensation in lieu of Taxes/ duties	-	-
120-30	Compensation in lieu of Concessions	-	-
Total assigned revenues & compensation		-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	2,657,224.00	-
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	-	-
130-80	Other rents	-	-
Sub-Total		2,657,224.00	-
130-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total Rental Income from Municipal Properties		2,657,224.00	-



Schedules to Income and Expenditure Account
Nagar Nigam - Dehradun

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	294,300.00	-
140-11	Licensing Fees	3,685,822.00	-
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	749,704.00	-
140-14	Development Charges	1,692,516.00	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	3,250,294.00	-
140-40	Other Fees	4,998,996.00	-
140-50	User Charges	28,139,039.44	-
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	64,156,831.00	-
140-80	Other Charges	-	-
Sub-Total		106,967,502.44	-
140-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total income from Fees & User Charges		106,967,502.44	-



Schedules to Income and Expenditure Account
Nagar Nigam - Dehradun

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

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products		-
150-11	Sale of Forms & Publications	2,877,652.00	-
150-12	Sale of stores & scrap	-	-
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
Total income from Sale & Hire charges		2,877,652.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	1,121,290,188.93	-
160-20	Re-imbursement of expenses	-	-
160-30	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Subsidies		1,121,290,188.93	-

Schedule I-7: Income from Investments - General Fund [Code No 170]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments	24,165,361.00	-
170-20	Dividend	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
Total Income from Investments		24,165,361.00	-



Schedules to Income and Expenditure Account
Nagar Nigam - Dehradun

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	27,778,227.00	-
171-20	Interest on Loans and advances to	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
Total. - Interest Earned		27,778,227.00	-

Schedule I-9: Other Income [Code No180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposits	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed asses	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provisions written back	344,789.75	-
180-80	Miscellaneous Income	3,382,260.00	-
Total. Other Income		3,727,049.75	-

Schedule I-19: Income from Projects taken on Commercial basis [Code No 190]

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



Schedules to Income and Expenditure Account
Nagar Nigam - Dehradun

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	752,715,471.00	-
210-20	Benefits and Allowances	4,452.00	-
210-30	Pension	159,283,844.00	-
210-40	Other Terminal & Retirement Benefits	30,046,293.00	-
	Total establishment expenses	942,050,060.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	521,849.00	-
220-11	Office maintenance	2,989,439.00	-
220-12	Communication Expenses	183,289.00	-
220-20	Books & Periodicals	89,989.00	-
220-21	Printing and Stationery	4,696,058.00	-
220-30	Travelling & Conveyance	294,205.00	-
220-40	Insurance	371,534.88	-
220-50	Audit Fees	-	-
220-51	Legal Expenses	493,455.00	-
220-52	Professional and other Fees	4,503,238.00	-
220-60	Advertisement and Publicity	11,701,726.00	-
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	-	-
	Total administrative expenses	25,844,782.88	-



Schedules to Income and Expenditure Account
Nagar Nigam - Dehradun

Schedule I-12: Operations and Maintenance [Code No 230]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	94,891,456.00	-
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	19,765,153.45	-
230-40	Hire Charges	70,634,611.00	-
230-41	Repairs & maintenance - Statues & Heritage asstes	-	-
230-50	Repairs & maintenance - Infrastructure Assets	24,556,129.00	-
230-51	Repairs & maintenance - Civic Amenities	7,298,358.00	-
230-52	Repairs & maintenance - Buildings	4,293,260.00	-
230-53	Repairs & maintenance - Vehicles	9,818,261.00	-
230-59	Repairs & maintenance - Others	2,320,195.00	-
230-80	Other operating & maintenance expenses	239,084,846.00	-
Total Operating & Maintenance Expense		472,662,269.45	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from the Central Government	-	-
240-20	Interest on Loans from the State Government	-	-
240-30	Interest on Loans from Government Bodies & associations	-	-
240-40	Interest on Loans from International Agencies	-	-
240-50	Interest on Loans from Banks & Other Financial Institutions	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	53,025.26	-
240-80	Other Finance Expenses	-	-
Total Interest & Finance Charges		53,025.26	-



Schedules to Income and Expenditure Account
Nagar Nigam - Dehradun

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses	-	-
250-20	Own Programmes	15,705,547.00	-
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	15,705,547.00	-

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	86,642,456.63	-
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	86,642,456.63	-

Schedule I-17: Miscellaneous Expenses [Code No 271]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Prior Period Income	-	-
	Prior Period Expenses	423,986.66	-
	Total Prior Period (Net) (a-b)	423,986.66	-



B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

ULB NAME: NAGAR NIGAM- Dehradun

Part I - Notes to Accounts

1. The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements is provided wherever necessary and any material fact which has a bearing on the Financial Statements has disclosed. Items that require disclosure in the notes to accounts include contingent liabilities, if any, events occurring after the Balance Sheet which have an impact on the Financial Statements, extraordinary items, if any, legal disputes, the final disposal of which will have an effect on the Financial Statements, etc.

2. ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from 1st April, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.

3. Basis of Accounting

3.1. The Financial Statements for the Financial Year 1st April 2021 to 31st March 2022 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual 2021.

3.2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.

3.3. All figures are in Indian Rupees.

4. Previous year's figures have been regrouped/ rearranged, wherever considered necessary.

5. Reserves and surplus

5.1. **Municipal General Fund:** The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31st March 2022 was stood with Rs. 1,818,075,621.77 /- after considering the effect of income & expenditure.

5.2. **Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. No such fund was available/ created at ULB.

5.3. **Reserves:** The Reserve which represents capital contribution was stood as on 31st March 2022 amounting to Rs. 1,490,939,118.34 /- that has been created by capitalizing the asset.

6. Fixed Assets and Depreciation



B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

6.1. Fixed assets owned is Rs. 2,098,385,917.72 and Accumulated Depreciation amounted to Rs. 607,446,799.02 as on 31.3.2022.

7. Inventory

7.1. Inventory items has been assumed to consumed during the year.

8. Deposit Received by ULB as on 31.3.2022 is Rs. 10,00,000/-

9. Grants

9.1. The Closing balance of grant as on 31.3.2022 is Rs. 653,574,014.69 /-

10. Investments

10.1. Investments are carried at cost. Any permanent fall in the carrying value of the investments are provided for.

11. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.



B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

Part II - Disclosure

1. General:

1.1. Age analysis of receivables and payables:

S. No.	Particulars	Balance as on 31/03/2022	Age-wise analysis			
			Less than 2 Years	2-3 Years	3-4 Years	>4 Years
1	Sundry Receivables					
	Property Tax	93,71,49,472	59,05,79,645	346,569,826.50	0	0
	Other Taxes	13,255,667.00	13,255,667.00	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	2,126,772.00	1,644,530.50	2,12,894	1,21,500	1,47,847
	Total Receivables	965,200,766.73	605,479,842.56	346,782,720.50	1,21,500	1,47,847
2	Sundry Payables					
	Contractors Payment	0	0	0	0	0
	Creditors	6,28,57,291	6,28,57,291	0	0	0
	Employee Liabilities	6,81,96,374	6,81,96,374	0	0	0
	Recoveries Payable	1,884,656.00	1,884,656.00	0	0	0
	Total Payables	132,938,321.00	132,938,321.00	0	0	0

Note: the ageing format similar to MIS 8 of UMAM 2021

1.2. The balances of bank as on 31.3.2022 as per detail provided by ULB are as follows. The details of these bank accounts are:

S No.	Bank Detail	Amount
1.	National Banks -Municipal Fund	719,243,554.56
2.	Other Schedule Bank	23,861,930.70
3.	Treasurer	300,261,978.00
4.	National Banks -Grant Fund	402,697,151.90
TOTAL		1,446,085,327.16

1.3. Annual Financial Statement as on 31st March 2022 has been compiled based on the documents and information provided by the ULB.



B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

For, Tibrewal Chand & Co.

Chartered Accountants



CA Roshan Jain

Authorized Signatory

M. No. 518422