



ANNUAL FINANCIAL STATEMENT FOR F.Y. 2023-24

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

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, 2024, 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

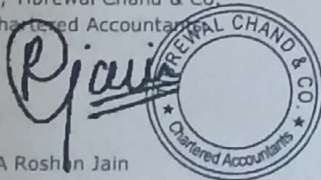
: Office :

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 2024

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	1,929,947,276.44	1,917,163,500.47
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	2,447,664,704.01	1,940,929,789.10
	Total Own Fund Reserves and Surplus		4,377,611,980.45	3,858,093,289.57
3-20	Grants, Contributions for specific purposes	B-4	1,962,107,923.77	1,094,926,928.75
	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	4,751,368.00	9,071,368.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	419,822,480.58	309,020,137.30
3-60	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		424,573,848.58	318,091,505.30
	TOTAL LIABILITIES		6,764,293,752.80	5,271,111,723.62
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		3,843,650,303.22	2,807,076,307.72
4-11	Less: Accumulated Depreciation		1,164,171,180.56	866,146,518.26
	Net Block		2,679,479,122.66	1,940,929,789.46
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		2,679,479,122.66	1,940,929,789.46
	Investments			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	228,600,771.24	208,354,607.99
	Total Investments Current		228,600,771.24	208,354,607.99
4-30	Stock in hand (Inventories)	B-15	5,118,452.00	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	1,148,139,807.89	972,453,211.65
4-32	Less: Accumulated provision		88,187,196.13	87,458,281.13
	Net amount outstanding		1,059,952,611.76	884,994,930.52
4-40	Prepaid expenses	B-17	205,470.12	351,141.12
4-50	Cash and Bank Balances	B-18	2,790,872,831.08	2,236,437,741.33
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		64,494.20	43,513.20
	Total Current Assets, Loans & Advances		4,084,814,630.40	3,330,181,934.16
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		6,764,293,752.80	5,271,111,723.62
	Notes to the Balance Sheet	B-22	-	0.00

For, Tibrewal Chand & Co.
Chartered Accountants



CA Roshan Jain
Authorized Signatory
M. No. 518422

Prakash
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नगर निगम, देहरादून

Nagar Nigam - Dehradun

Income and Expenditure Statement for the period from 01/04/2023 to 31/03/2024

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	739,802,620.00	566,009,078.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	7,843,214.00	6,908,432.00
1-40	Fees & User Charges	I-4	58,045,071.66	93,561,092.47
1-50	Sale & Hire Charges	I-5	5,951,160.00	1,932,757.00
1-60	Revenue, Grants, Contributions & Subsidies	I-6	1,112,204,171.20	1,211,280,820.24
1-70	Income from Investments	I-7	65,825.00	185,909.66
1-71	Interest Earned	I-8	37,459,389.00	36,532,286.00
1-80	Other Income	I-9	3,495,209.00	132,231,336.00
1-90	Income from Commercial Projects	I-19	-	-
A	Total- INCOME		1,964,866,659.86	2,048,641,711.37
	EXPENDITURE			
2-10	Establishments Expenses	I-10	1,067,190,954.00	1,125,414,666.00
2-20	Administrative Expenses	I-11	162,448,050.30	103,763,972.50
2-30	Operations & Maintenance	I-12	323,470,211.62	445,402,937.30
2-40	Interest & Finance Expenses	I-13	340,600.93	218,513.87
2-50	Programme Expenses	I-14	85,254,826.74	78,980,539.06
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisiions & Write-off	I-16	896,754.00	546,372.00
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		298,024,662.30	258,699,719.24
B	Total- EXPENDITURE		1,937,626,059.89	2,013,026,719.97
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		27,240,599.97	35,614,991.40
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		27,240,599.97	35,614,991.40
2-90	Less:- Transfer to Reserve Funds		-	-
	Net Balance being surplus/(deficit) carried over to Municipal Fund		27,240,599.97	35,614,991.40

For, Tibrewal Chand & Co.

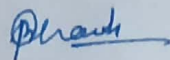
Chartered Accountants


CA Roshan Jain

Authorized Signatory

M. No. 518422





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नगर निगम, देहरादून

Nagar Nigam - Dehradun
Statement of Cash Flow Statement as on 31st March 2024

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from Operating Activities		
Cash Receipt from:		
Taxation	739,802,620.00	564,254,178.00
Sales of Goods and Services	5,951,160.00	1,983,420.00
Grants related to Revenue/General Grants	1,112,204,171.20	1,494,780,618.44
Interest Received	37,525,214.00	36,813,675.66
Other Receipts	69,383,494.66	227,910,328.47
Less: Cash Payment for:		
Employee Costs	1,067,190,954.00	1,108,316,227.00
Superannuation	-	-
Suppliers	571,173,088.66	626,827,729.06
Interest Paid	340,600.93	218,513.87
Other Payments	298,921,416.30	258,699,719.24
Cash generated from/ (used in) operating activities	27,240,599.97	331,680,031.40
Less/ Add: (Increase) / Decrease in Current Assets	-179,930,462.24	-14,101,630.65
Less/ Add: (Decrease) / Increase in Current Liabilities	106,482,343.28	166,611,166.30
Net cash generated from/ (used in) operating activities (a)	-46,207,518.99	484,189,567.05
b. Cash flows from Investing Activities		
(Purchase) of fixed assets & CWIP	-738,549,333.20	-449,741,406.76
Increase/ (Decrease) in Special funds/ grants	867,180,995.02	158,006,899.86
(Increase)/ Decrease in Earmarked funds	-	-
(Purchase) of Investments	-20,246,163.25	-5,360,813.12
(Increase)/ Decrease in Reserve	506,734,914.91	448,156,158.12
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)	615,120,413.48	151,060,838.10
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received	-	-
Corporation Fund	-14,456,824.00	154,863,993.32
Less:		
Loan repaid during the period	-	-
Loans & advances to employees	-	-
Loans to others	-	-
Finance expenses	20,981.00	-238,015.70
Net cash generated from (used in) financing activities (c)	-14,477,805.00	155,102,009.02
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	554,435,089.49	790,352,414.17
Cash and cash equivalents at beginning of period	2,236,437,741.33	1,446,085,327.16
Cash and cash equivalents at end of period	2,790,872,831.08	2,236,437,741.59
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
i. Cash Balances	187,313.00	16,487.00
ii. Bank Balances	2,790,685,518.08	2,236,421,254.33
iii. Scheduled co-operative banks	-	-
iv. Balances with Post offices	-	-
v. Balances with other banks	-	-
Total	2,790,872,831.08	2,236,437,741.33

For, Tibrewal Chand & Co.
Chartered Accountants

CA Roshan Jain
Authorized Signatory
M. No. 518422

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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	1,917,163,500.47	870,358.00	1,918,033,858.47	15,327,182.00	1,902,706,676.47
310-90	Excess of Income & Expenditure	-	27,240,599.97	27,240,599.97	-	27,240,599.97
	Total Municipal fund (310)	1,917,163,500.47	28,110,957.97	1,945,274,458.44	15,327,182.00	1,929,947,276.44



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	1,939,344,540.10	804,759,577.21	2,744,104,117.31	298,024,662.30	2,446,079,455.01
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	1,940,929,789.10	804,759,577.21	2,745,689,366.31	298,024,662.30	2,447,664,704.01



Schedules to Balance Sheet
Nagar Nigam - Dehradun

Schedule B-4: Grants & Contribution for Specific Purposes [Code No. 320]										(Amount in Rs.)	
Code No.	Particulars	Grants from Central Govt.	Grants from State Govt.	Grants from Local Govt. (Municipal Corp., District Board, Panchayat)	Grants from Financial Inst.	Grants from Welfare Bodies	Grants from Industrial Organisations	Grants from Others	Grants from Others	Grants from Others	Grants from Others
	(a) Opening Balance	506,034,078.17	588,892,850.58								
	(b) Addition to the Grants*										
	(i) Grant received during the year	728,803,246.25	1,956,422,042.00								
	(ii) Interest/Dividend earned on Grant Investments										
	(iii) Profit on disposal of Grant Investments	-	-								
	(iv) Appreciation in Value of Grant Investments	-	-								
	(v) Other addition (Specify nature)										
	Total (b)	728,803,246.25	1,956,422,042.00								
	Total (a+b)	1,234,837,324.42	2,545,314,892.58								
	(c) Payments out of funds										
	(i) Capital Expenditure on										
	Fixed Assets*	149,675,024.21	655,084,553.00								
	Others										
	Sub - total	149,675,024.21	655,084,553.00								
	(ii) Revenue Expenditure on										
	Salary, Wages and allowances etc.	-									
	Rent	-									
	Others	98,525,756	700,337,922								
	Sub - total	98,525,756	700,337,922								
	(iii) Other:										
	Loss on disposal of grant Investments	-	-								
	Diminution in Value of Grant Investments	-	-								
	Inter grant/bank charges Grants Refunded	1,721,038	212,700,000								
	Others	-	-								
	Sub -total	1,721,038	212,700,000								
	Total (c) [(i)+(ii)+(iii)]	249,921,818.26	1,568,122,475								
	Net balance as on at the year end— (a+b)-(c)	984,915,506.16	977,192,417.61								
	Total Grants & Contribution for Specific Purposes	984,915,506.16	977,192,417.61								



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	4,751,368.00	9,071,368.00
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit From staff	-	-
340-80	Deposit - Others	-	-
Total deposits received		4,751,368.00	9,071,368.00

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

Code No.	Name of Funding agency	Amount in Rs.				
		Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)	Income earned
1	2	3	4	5	6	7
341-10-01		-	-	-	-	-
341-10-02		-	-	-	-	-
341-10-03		-	-	-	-	-
341-10-04		-	-	-	-	-
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	335,213,420.24	217,623,988.00
350-11	Employee Liabilities	78,069,026.00	89,950,233.00
350-12	Interest Accrued and Due		-
350-20	Recoveries Payable	6,409,595.34	1,445,916.30
350-30	Government Dues Payable	130,439.00	
350-40	Refunds Payable		-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
Total Other liabilities (Sundry Creditors)		419,822,480.58	309,020,137.30

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	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
								-	-	1,585,249.00	1,585,249.00
410-10	Land	1,585,249.00	-	-	1,585,249.00	-	-	-	82,728,692.47	327,941,302.78	283,112,887.78
410-20	Buildings	354,932,905.25	55,737,090.00	-	410,669,995.25	71,820,017.47	10,908,675.00	-	46,862,062.84	23,311,713.16	17,960,906.17
410-21	Parks & Playgrounds	56,411,429.00	13,762,347.00	-	70,173,776.00	38,450,522.83	8,411,540.01	-	-	-	-
	<i>Infrastructure Assets</i>										
410-30	Roads and Bridges	1,301,219,715.00	517,717,895.00	-	1,818,937,610.00	489,948,068.55	165,423,112.00	-	655,371,180.55	1,163,566,429.45	811,271,646.45
410-31	Sewerage and drainage	424,495,980.00	157,432,845.00	-	581,928,825.00	91,933,332.14	34,904,587.51	-	126,837,919.65	455,090,905.35	332,562,647.86
410-32	Waterways	9,287,318.00	14,297,904.00	-	23,585,222.00	3,519,647.21	1,561,445.65	-	5,081,092.86	18,504,129.14	5,767,670.79
410-33	Public Lighting	474,333,523.00	57,774,769.00	-	532,108,292.00	103,834,187.95	48,091,813.38	-	151,926,001.33	380,182,290.67	370,499,335.05
	<i>Other assets</i>										
410-40	Plants & Machinery	84,033,064.00	90,074,976.00	-	174,108,040.00	19,589,183.74	8,956,633.95	-	28,545,817.69	145,562,222.31	64,443,880.26
410-50	Vehicles	77,950,247.47	118,605,761.00	-	196,556,008.47	40,896,718.50	13,799,564.38	-	54,696,282.88	141,859,725.59	37,053,528.97
410-60	Office & other equipment	5,536,942.00	2,992,830.50	-	8,529,772.50	1,714,395.82	1,545,311.22	-	3,259,707.04	5,270,065.46	3,822,546.18
410-70	Furniture, fixtures, fittings and electrical appliances	11,086,277.00	1,636,458.00	-	12,722,735.00	4,065,236.20	4,065,236.20	-	8,130,472.40	4,592,262.60	7,021,040.80
410-22	Statues, heritage assets, antiques & other works of art	294,478.00	2,101,177.00	-	2,395,655.00	-	-	-	-	2,395,655.00	294,478.00
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	5,909,180.00	4,439,943.00	-	10,349,123.00	375,207.85	356,743.00	-	731,950.85	9,617,172.15	5,533,972.15
	Total	2,807,076,307.72	1,036,573,995.50	-	3,843,650,303.22	866,146,518.26	298,024,662.30	-	1,164,171,180.56	2,679,479,122.66	1,940,929,789.46



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 (B)	CWIP created during the year (C)	CWIP capitalised during the year (D)	CWIP at the end of FY (E=B+C-D)
(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	-
421-60	Units of Mutual Funds		-	-	-
421-80	Other Investments		-	229,346,431.24	208,354,607.99
Total of Investments Other			2,000,000.00	228,600,771.24	208,354,607.99

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	5,118,452.00	-
430-20	Loose Tools	-	-
430-30	Others	-	-
Total Stock in hand		5,118,452.00	-



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	<u>Receivables for Property Taxes</u>				
	Current Year	736,473,421.04		736,473,421.04	834,396,764.02
	Receivables outstanding for more than 2 years but not exceeding 3 years	326,671,400.85	88,085,582.63	238,585,818.22	
	3 years to 4 years	-	-	-	
	4 years to 5 years	-	-	-	
	More than 5 years/ Sick or Closed Industries	-	-	-	
	Sub - total	1,063,144,821.89	88,085,582.63	975,059,239.26	834,396,764.02
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	<u>Net Receivables of Property Taxes</u>	1,063,144,821.89	88,085,582.63	975,059,239.26	834,396,764.02
431-19	<u>Receivables of Other Taxes</u>				
	Current Year	80,820,233.00	-	80,820,233.00	48,796,106.00
	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	80,820,233.00	-	80,820,233.00	48,796,106.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	<u>Net Receivables of Other Taxes</u>	80,820,233.00	-	80,820,233.00	48,796,106.00
431-30	<u>Receivables of Cess</u>				
	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	<u>Receivables from Other Sources</u>				
	Current Year	2,576,541.00	-	2,576,541.00	1,802,060.50
	Receivables outstanding for more than 2 years but not exceeding 3 years	1,598,212.00	101,613.50	1,496,598.50	
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	4,174,753.00	101,613.50	4,073,139.50	1,802,060.50
	Total of Sundry Debtors (Receivables)	1,148,139,807.89	88,187,196.13	1,059,952,611.76	884,994,930.52

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	205,470.12	351,141.12
440-30	Operations & maintenance	-	-
Total Prepaid expenses		205,470.12	351,141.12

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	187,313.00	16,487.00
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	1,000,301,725.91	1,149,780,648.76
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office	-	-
450-25	Treasury account	-	-
	Sub-total	1,000,301,725.91	1,149,780,648.76
	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	1,014,816,364.18	848,163,178.57
450-62	Other Scheduled Banks		-
450-63	Scheduled Co-operative Banks		-
450-64	Post Office		-
450-65	Treasury	775,567,427.99	238,477,427.00
	Sub-total	1,790,383,792.17	1,086,640,605.57
Total Cash and Bank balances		2,790,872,831.08	2,236,437,741.33



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	-	-	-	-
460-60	Deposit with External Agencies	43,513.20	20,981.00	-	64,494.20
460-80	Other Current Assets	-	-	-	-
	Sub - Total	43,513.20	-	-	-
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	20,981.00	-	64,494.20
	Total Loans, advances, and deposits	43,513.20	20,981.00	-	64,494.20

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		
110-02	Water tax	655,823,452.00	497,865,992.00
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	81,135,298.00	65,978,546.00
110-12	Pilgrimage Tax		
110-80	Other taxes	2,843,870.00	2,164,540.00
	Sub-total	739,802,620.00	566,009,078.00
110-90	Less		-
	Tax Remissions and Refund [Schedule I - 1 (a)]		-
	Sub-total		
	Total tax revenue	739,802,620.00	566,009,078.00

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		-
1108000	Others	-	-
	Total refund and remission of tax revenues	-	-

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	7,843,214.00	6,908,432.00
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	7,843,214.00	6,908,432.00
130-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	7,843,214.00	6,908,432.00



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	412,724.00	2,738,754.00
140-11	Licensing Fees	4,218,728.00	17,367,950.00
140-12	Fees for Grant of Permit	9,158.00	10,450.00
140-13	Fees for Certificate or Extract	775,933.00	406,966.00
140-14	Development Charges	6,673,788.00	3,055,906.00
140-15	Regularisation Fees		
140-20	Penalties and Fines	4371961	3,581,748.00
140-40	Other Fees	27262232.66	3,400,245.51
140-50	User Charges	2103337	13,358,796.96
140-60	Entry Fees		
140-70	Service/ Administrative Charges	12208920	49,640,276.00
140-80	Other Charges	8,290.00	-
	Sub-Total	58,045,071.66	93,561,092.47
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	58,045,071.66	93,561,092.47



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		71,000.00
150-11	Sale of Forms & Publications	5,951,160.00	1,861,757.00
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		5,951,160.00	1,932,757.00

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	1,112,204,171.20	1,211,280,820.24
160-20	Re-imbursement of expenses		-
160-30	Contribution towards schemes		-
Total Revenue Grants, Contributions & Subsidies		1,112,204,171.20	1,211,280,820.24

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	65,825.00	185,909.66
170-20	Dividend		-
170-40	Profit in Sale of Investments		-
170-80	Others		-
Total Income from Investments		65,825.00	185,909.66



Schedules to Income and Expenditure Account
Nagar Nilgam - 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	-	-
171-20	Interest on Loans and advances to	37,459,389.00	36,532,286.00
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
	Total. - Interest Earned	37,459,389.00	36,532,286.00

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	-	130,000,000.00
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provisions written back	167,839.00	106,342.00
180-80	Miscellaneous Income	3,327,370.00	2,124,994.00
	Total. Other Income	3,495,209.00	132,231,336.00

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	1,020,615,560.00	1,070,223,038.00
210-20	Benefits and Allowances	3,017,958.00	1,093,205.00
210-30	Pension	14,044,218.00	23,950,286.00
210-40	Other Terminal & Retirement Benefits	29,513,218.00	30,148,137.00
	Total establishment expenses	1,067,190,954.00	1,125,414,666.00

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	5,842,545.00	586,896.00
220-11	Office maintenance	114,376,059.00	69,669,969.00
220-12	Communication Expenses	314,198.14	1,574,922.50
220-20	Books & Periodicals	13,588.00	
220-21	Printing and Stationery	3,992,146.16	2,043,035.00
220-30	Travelling & Conveyance	6,006,075.00	410,631.00
220-40	Insurance	1,045,658.00	1,450,055.00
220-50	Audit Fees	677,875.00	
220-51	Legal Expenses		1,650.00
220-52	Professional and other Fees	18101227	12,610,062.00
220-60	Advertisement and Publicity	11,930,479.00	15,094,907.00
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	148,200.00	321,845.00
	Total administrative expenses	162,448,050.30	103,763,972.50



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	38,139,443.00	48,883,166.00
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	6,177,880.00	21,816,942.00
230-40	Hire Charges	25,231,699.00	50,269,822.00
230-41	Repairs & maintenance - Statues & Heritage asstes	9,427,127.00	24,813,614.00
230-50	Repairs & maintenance - Infrastructure Assets	5,266,813.00	-
230-51	Repairs & maintenance - Civic Amenities	7,695,170.00	12,169,719.00
230-52	Repairs & maintenance - Buildings	4,714,417.12	4,975,331.00
230-53	Repairs & maintenance - Vehicles	894,417.50	21,503,568.30
230-59	Repairs & maintenance - Others	225,923,245.00	260,273,950.00
230-80	Other operating & maintenance expenses	323,470,211.62	445,402,937.30
	Total Operating & Maintenance Expense		

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	340,600.93	218,513.87
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	340,600.93	218,513.87



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	-	-
250-30	Share in Programmes of others	85,254,826.74	78,980,539.06
	Total Programme Expenses	85,254,826.74	78,980,539.06

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	896,754.00	-
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	896,754.00	-

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

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

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

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



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 2023 to 31st March 2024 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 2024 was stood with Rs 1,929,947,276.44 /- 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 2024 amounting to Rs. 2,447,664,704.01 /- 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. 3,843,650,303.22 and Accumulated Depreciation amounted to Rs 1,164,171,180.56 as on 31.3.2024.

7. Inventory

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

8. Deposit Received by ULB as on 31.3.2024 is Rs. 4,751,368.00 /-

9. Grants

9.1. The Closing balance of grant as on 31.3.2024 is Rs. 1,962,107,923.77 /-

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 31/03/2024	Age-wise analysis			
			Less than 2 Years	2-3 Years	3-4 Years	>4 Years
1	Sundry Receivables					
	Property Tax	736,473,421.04	326,671,400.85	0	0	0
	Other Taxes	80,820,233.00		0	0	0
	Fees and User Charges			0	0	0
	Other Sources	2,576,541.00	1,598,212.00			
	Total Receivables	81,98,70,195	32,82,69,613			
2	Sundry Payables					
	Contractors Payment	0	0	0	0	0
	Creditors	335,213,420.24	335,213,420.24	0	0	0
	Employee Liabilities	78,069,026.00	78,069,026.00	0	0	0
	Recoveries Payable	6,540,034.34	6,540,034.34	0	0	0
	Total Payables	419,822,480.58	419,822,480.58	0	0	0

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

- 1.2. The balances of bank as on 31.3.2024 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	1,000,301,725.91
2.	Treasurer	775,567,427.99
3.	National Banks -Grant Fund	1,014,816,364.18
TOTAL		2,790,685,518.08

- 1.3. Annual Financial Statement as on 31st March 2024 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