

## Accountant's Compilation Report

To  
The Municipal Commissioner,  
Nagar Nigam, Dehradun

We have compiled the accompanying financial statements of the Urban Local Body (ULB), Dehradun, based on the information provided by the management. These financial statements comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

We have applied our expertise in accounting and financial reporting to assist the ULB in the preparation and presentation of these financial statements in accordance with the accounting principles described in the Notes to the Financial Statements. We have complied with all relevant ethical requirements, including principles of integrity, objectivity, professional competence, and due care.

These financial statements, including the accuracy and completeness of the information used to compile them, are the sole responsibility of the management of the ULB Dehradun.

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

As stated in the Notes to the Financial Statements, these accounts are prepared and presented in accordance with the principles prescribed in the **Uttarakhand Municipal Accounting Manual-2021**. These statements are prepared for the specific purposes described in the Notes; accordingly, they may not be suitable for other purposes or for use by parties not familiar with this framework.

For M/s. Sandeep S Mittal & Company

Chartered Accountants

*Sandeep Mittal*

Sandeep Mittal

FCA

Date: 28 Jan 2025

Place: Dehradun



**Nagar Nigam - Dehradun**

**Financial Statement**

**For The Financial Year 2024 - 2025**

**NAGAR NIGAM DEHRADUN**  
Balance Sheet as on 31st March 2025

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>Liabilities</b>				
	<b>Own Fund Reserve &amp; Surplus</b>			
3-10	Corporation Fund/ Municipal Fund	B-1	2,67,23,81,351.55	1,92,99,47,276.44
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	3,31,41,32,926.86	2,44,76,64,764.01
	<b>Total Own Fund Reserves and Surplus</b>		<b>5,98,65,14,278.41</b>	<b>4,37,76,11,980.45</b>
3-20	Grants, Contributions for specific purposes	B-4	1,45,16,89,998.01	1,96,21,07,923.77
	<b>Loans</b>			
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	<b>Total Loans</b>		<b>-</b>	<b>-</b>
	<b>Current Liabilities and Provisions</b>			
3-40	Deposits received	B-7	47,51,368.00	47,51,368.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	1,64,07,125.00	41,98,22,480.58
3-60	Provisions	B-10	-	-
	<b>Total Current Liabilities and Provisions</b>		<b>2,11,58,493.00</b>	<b>42,45,73,848.58</b>
	<b>TOTAL LIABILITIES</b>		<b>7,45,93,62,769.42</b>	<b>6,76,42,93,752.80</b>
<b>ASSETS</b>				
4-10	Fixed Assets	B-11		
	Gross Block		5,08,80,12,966.22	3,84,36,50,303.22
4-11	Less: Accumulated Depreciation		1,70,38,56,184.14	1,16,41,71,180.56
	Net Block		<b>3,38,41,56,782.08</b>	<b>2,67,94,79,122.66</b>
4-12	Capital work-in-progress	B-12	-	-
	<b>Total Fixed Assets</b>		<b>3,38,41,56,782.08</b>	<b>2,67,94,79,122.66</b>
	<b>Investments</b>			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	24,17,32,197.00	22,86,00,771.24
	<b>Total Investments Current</b>		<b>24,17,32,197.00</b>	<b>22,86,00,771.24</b>
4-30	Stock in hand (Inventories)	B-15	-	51,18,452.00
	<b>Sundry Debtors (Receivables)</b>			
4-31	Gross amount outstanding	B-16	1,18,98,29,946.39	1,14,81,39,807.89
4-32	Less: Accumulated provision		10,14,63,040.35	8,81,87,196.13
	Net amount outstanding		1,08,83,66,906.04	1,05,99,52,611.76
4-40	Prepaid expenses	B-17	6,38,132.00	2,05,470.12
4-50	Cash and Bank Balances	B-18	2,74,39,23,686.30	2,79,08,72,831.08
4-60	Loans, advances and deposits	B-19	5,45,066.00	64,494.20
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>4,07,52,05,987.34</b>	<b>4,08,48,14,630.40</b>
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	<b>TOTAL ASSETS</b>		<b>7,45,93,62,769.42</b>	<b>6,76,42,93,752.80</b>
	Notes to the Balance Sheet	B-22	-	-

For M/s. Sandeep S Mittal & Company  
Chartered Accountants

*Sandeep*

(Sandeep Mittal)  
F.C.A  
FRN. 0012971C  
UDIN : 26404579MQKDDV1379



Nagar Nigam - Dehradun

Income and Expenditure Statement for the period from 01/04/2024 to 31/03/2025

Code No.	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
1-10	Tax Revenue	1-1	73,81,60,308.00	73,98,02,620.00
1-20	Assigned Revenues & Compensation	1-2	-	-
1-30	Rental Income from Municipal Properties	1-3	1,05,69,134.00	78,43,214.00
1-40	Fees & User Charges	1-4	5,42,85,706.39	5,80,45,071.66
1-50	Sale & Hire Charges	1-5	1,76,10,075.00	59,51,160.00
1-60	Revenue, Grants, Contributions & Subsidies	1-6	1,85,05,35,962.94	1,11,22,04,171.20
1-70	Income from Investments	1-7	1,77,64,572.00	65,825.00
1-71	Interest Earned	1-8	4,55,34,228.00	3,74,59,389.00
1-80	Other Income	1-9	1,06,15,298.00	34,95,209.00
1-90	Income from Commercial Projects	1-19	-	-
<b>A</b>	<b>Total- INCOME</b>		<b>2,74,50,75,284.33</b>	<b>1,96,48,66,659.86</b>
	<b>EXPENDITURE</b>			
2-10	Establishments Expenses	1-10	1,20,93,43,524.00	1,06,71,90,954.00
2-20	Administrative Expenses	1-11	15,78,01,700.32	16,24,48,050.30
2-30	Operations & Maintenance	1-12	31,98,90,721.00	32,34,70,211.62
2-40	Interest & Finance Expenses	1-13	2,57,723.35	3,40,600.93
2-50	Programme Expenses	1-14	8,04,10,818.00	8,52,54,826.74
2-60	Revenue, Grants, Contributions & Subsidies	1-15	-	-
2-70	Provisions & Write-off	1-16	1,32,75,844.22	8,96,754.00
2-71	Miscellaneous Expenses	1-17	6,11,225.78	-
2-72	Depreciation		48,44,38,856.15	29,80,24,662.30
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>2,26,60,30,412.82</b>	<b>1,93,76,26,059.89</b>
<b>A-B</b>	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		47,90,44,871.51	2,72,40,599.97
2-80	Add :- Prior Period Items (Net)	1-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		47,90,44,871.51	2,72,40,599.97
2-90	Less:- Transfer to Reserve Funds			
	<b>Net Balance being surplus/(deficit) carried over to Municipal Fund</b>		<b>47,90,44,871.51</b>	<b>2,72,40,599.97</b>

For M/s. Sandeep S Mittal & Company  
Chartered Accountants

*Sandeep Mittal*

(Sandeep Mittal)

F.C.A

FRN. 0012971C

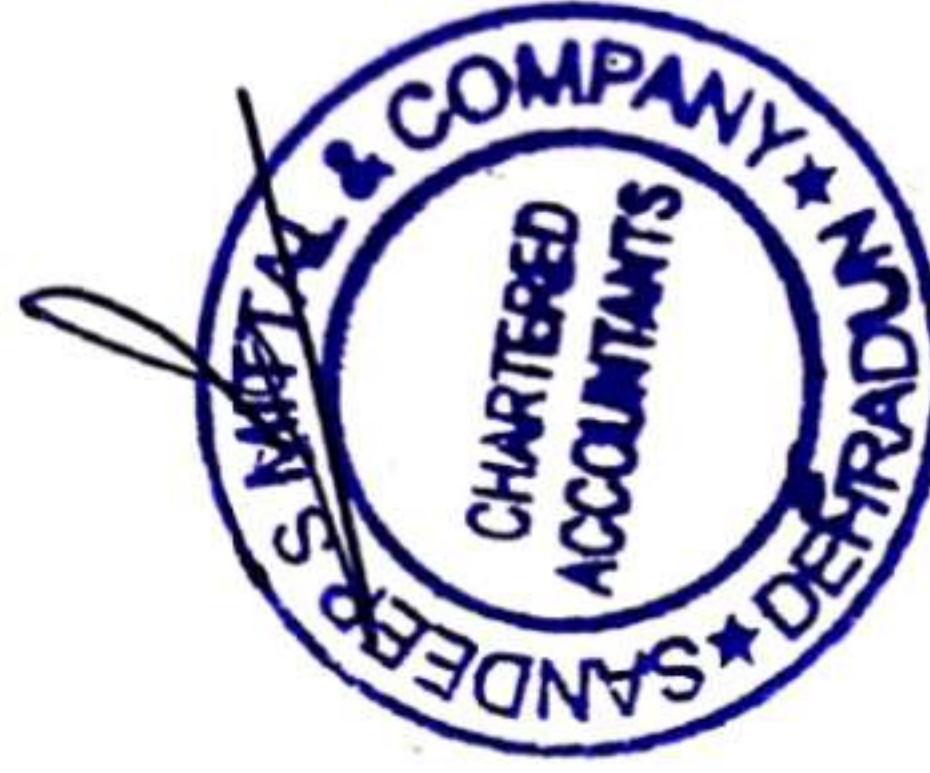
UDIN : 26404579MQKDDV1379



**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 year account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
		3	4	5 (3+4)	6	7 (5-6)
1	2					
310-10	Corporation / Municipal Fund	1,92,99,47,276.44	26,33,89,203.60	2,19,33,36,480.04		2,19,33,36,480.04
310-90	Excess of Income over Expenditure	-	47,90,44,871.51	47,90,44,871.51	-	47,90,44,871.51
	<b>Total Municipal fund (310)</b>	1,92,99,47,276.44	74,24,34,075.11	2,67,23,81,351.55	-	2,67,23,81,351.55



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	15,85,249.00	23,95,655.00	39,80,904.00	-	39,80,904.00
312-12	Grant against Fixed Assets	2,44,60,79,455.01	1,34,85,11,424.00	3,79,45,90,879.01	48,44,38,856.15	3,31,01,52,022.86
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	<b>Total Reserve funds</b>	<b>2,44,76,64,704.01</b>	<b>1,35,09,07,079.00</b>	<b>3,79,85,71,783.01</b>	<b>48,44,38,856.15</b>	<b>3,31,41,32,926.86</b>



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 Societies	Grants from International Organisations	Others
Code No.	1	2	3	4	5	6	7
(a) Opening Balance	98,49,15,506.16	97,40,85,517.61	31,06,900.00	-	-	-	-
(b) Addition to the Grants*							
(i) Grant received during the year	39,95,67,026.00	1,87,67,25,132.00	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	2,44,99,539.88	18,68,209.00	1,21,051.00	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	36,64,06,545.82	5,54,74,893.00	-	-	-	-	-
<b>Total (b)</b>	<b>79,04,73,111.70</b>	<b>1,93,40,68,234.00</b>	<b>1,21,051.00</b>	-	-	-	-
<b>Total (a+b)</b>	<b>1,77,53,88,617.86</b>	<b>2,90,81,53,751.61</b>	<b>32,27,951.00</b>	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	32,29,57,053.23	95,99,27,423.00	-	-	-	-	-
Others	-	-	-	-	-	-	-
<b>Sub - total</b>	<b>32,29,57,053.23</b>	<b>95,99,27,423.00</b>	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	80,50,00,000.00	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others	37,12,27,912.57	39,52,11,631.99	-	-	-	-	-
<b>Sub - total</b>	<b>37,12,27,912.57</b>	<b>1,20,02,11,631.99</b>	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-
inter grant/bank charges Grants Refunded	36,00,121.00	-	-	-	-	-	-
Others	12,95,30,030.17	24,76,26,150.50	-	-	-	-	-
<b>Sub -total</b>	<b>13,31,30,151.17</b>	<b>24,76,26,150.50</b>	-	-	-	-	-
<b>Total (c) [i+ii+iii]</b>	<b>82,73,15,116.97</b>	<b>2,40,77,65,205.49</b>	-	-	-	-	-
<b>Net balance as on at the year end-- (a+b)-(c)</b>	<b>94,80,73,500.89</b>	<b>50,03,88,546.12</b>	<b>32,27,951.00</b>	-	-	-	-
<b>Total Grants &amp; Contribution for Specific Purposes</b>	<b>94,80,73,500.89</b>	<b>50,03,88,546.12</b>	<b>32,27,951.00</b>	-	-	-	-

**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	-	-
<b>Total Secured Loans</b>		-	-



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	-	-
<b>Total Un-Secured Loans</b>		-	-

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	47,51,368.00	47,51,368.00
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit From staff	-	-
340-80	Deposit - Others	-	-
<b>Total deposits received</b>		<b>47,51,368.00</b>	<b>47,51,368.00</b>

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	Civil Works	-	-	-	-	-
341-10-02	Electrical Works	-	-	-	-	-
341-10-03	Others Works	-	-	-	-	-
<b>Total of deposit works</b>		-	-	-	-	-



**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	-	33,52,13,420.24
350-11	Employee Liabilities	1,49,06,612.00	7,80,69,026.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	12,41,912.00	64,09,595.34
350-30	Government Dues Payable	2,58,601.00	1,30,439.00
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
<b>Total Other liabilities (Sundry Creditors)</b>		<b>1,64,07,125.00</b>	<b>41,98,22,480.58</b>

**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	-	-
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
<b>Total Provisions</b>		<b>-</b>	<b>-</b>



Schedules to Balance Sheet  
Nagar Nigam - Dehradun

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	6	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	10	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		
410-10	Land	15,85,249.00	-	-	15,85,249.00	-	-	-	-	15,85,249.00	15,85,249.00	15,85,249.00	
410-20	Buildings	41,56,98,654.25	24,09,17,055.00	-	65,66,15,709.25	8,27,28,692.47	1,96,10,979.12	-24,30,525.67	10,47,70,197.26	55,18,45,511.99	33,29,69,961.78	33,29,69,961.78	
410-21	Parks & Playgrounds	7,01,73,776.00	9,99,11,208.00	-	17,00,84,984.00	4,68,62,062.84	2,07,06,178.97	-17,34,574.98	6,93,02,816.79	10,07,82,167.22	2,33,11,713.16	2,33,11,713.16	
	<b>Infrastructure Assets</b>												
410-30	Roads and Bridges	1,81,39,08,951.00	62,62,93,383.00	-	2,44,02,02,334.00	65,53,71,180.55	30,25,61,295.73	-4,69,45,666.21	1,00,48,78,142.49	1,43,53,24,191.51	1,15,85,37,770.45	1,15,85,37,770.45	
410-31	Sewerage and drainage	58,19,28,825.00	7,62,30,449.00	-	65,81,59,274.00	12,68,37,919.65	4,04,36,595.33	-	16,72,74,514.98	49,08,84,759.02	45,50,90,905.35	45,50,90,905.35	
410-32	Waterways	2,35,85,222.00	2,55,82,075.00	-	4,91,67,297.00	50,81,092.86	40,20,325.28	-	91,01,418.14	4,00,65,878.86	1,85,04,129.14	1,85,04,129.14	
410-33	Public Lighting	53,21,08,292.00	7,03,22,683.00	-	60,24,30,975.00	15,19,26,001.33	5,47,72,468.26	-11.99	20,66,98,481.58	39,57,32,493.42	38,01,82,290.67	38,01,82,290.67	
	<b>Other assets</b>												
410-40	Plants & Machinery	17,41,08,040.00	3,76,17,864.00	-	21,17,25,904.00	2,85,45,817.69	1,81,33,332.68	-47,80,621.02	5,14,59,771.39	16,02,66,132.61	14,55,62,222.31	14,55,62,222.31	
410-50	Vehicles	19,65,56,008.47	5,48,65,640.00	-	25,14,21,648.47	5,46,96,282.88	2,00,31,623.13	-10,13,396.28	7,57,41,302.29	17,56,80,346.18	14,18,59,725.59	14,18,59,725.59	
410-60	Office & other equipment	85,29,772.50	29,35,429.00	-	1,14,65,201.50	32,59,707.04	19,06,066.67	-9,33,935.71	60,99,709.42	53,65,492.08	52,70,065.46	52,70,065.46	
410-70	Furniture, fixtures, fittings and electrical	1,27,22,735.00	5,54,336.00	-	1,32,77,071.00	81,30,472.40	12,52,668.96	28,94,430.31	64,88,711.05	67,88,359.96	45,92,262.60	45,92,262.60	
410-22	Statues, heritage assets, antiques & other works	23,95,655.00	-	-	23,95,655.00	-	-	-	-	23,95,655.00	23,95,655.00	23,95,655.00	
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	1,03,49,123.00	91,32,541.00	-	1,94,81,664.00	7,31,950.85	10,07,322.02	-3,01,845.88	20,41,118.75	1,74,40,545.25	96,17,172.15	96,17,172.15	
	<b>Total</b>	<b>3,84,36,50,303.22</b>	<b>1,24,43,62,663.00</b>	<b>-</b>	<b>5,08,80,12,966.22</b>	<b>1,16,41,71,180.56</b>	<b>48,44,38,856.15</b>	<b>-5,52,46,147.43</b>	<b>1,70,38,56,184.14</b>	<b>3,38,41,56,782.08</b>	<b>2,67,94,79,122.66</b>	<b>2,67,94,79,122.66</b>	



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	-	-	-	-
<b>Total</b>	-	-	-	-

\* 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		-	-	-
<b>Total of Investments General Fund</b>				-	-



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)
1	2	3	4	5
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.	20,00,000.00	-7,45,660.00
421-60	Units of Mutual Funds		-	-
421-80	Other Investments	Fixed Deposits	-	24,24,77,857.00
<b>Total of Investments Other</b>			<b>20,00,000.00</b>	<b>24,17,32,197.00</b>

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	-	51,18,452.00
430-20	Loose Tools	-	-
430-30	Others	-	-
<b>Total Stock in hand</b>		<b>-</b>	<b>51,18,452.00</b>



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.)
1	2	3	4 (Code No. 432)	5= 3 - 4
431-10	<u>Receivables for Property Taxes</u>			
	Current Year	76,39,53,219.99		76,39,53,219.99
	Receivables outstanding for more than 2 years but not exceeding 3 years	40,50,58,786.40	10,12,64,696.60	30,37,94,089.80
	3 years to 4 years	-	-	-
	4 years to 5 years	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-
	Sub - total	1,16,90,12,006.39	10,12,64,696.60	1,06,77,47,309.79
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-
	<u>Net Receivables of Property Taxes</u>	1,16,90,12,006.39	10,12,64,696.60	1,06,77,47,309.79
431-19	<u>Receivables of Other Taxes</u>			
	Current Year	1,56,22,344.00	-	1,56,22,344.00
	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	1,56,22,344.00	-	1,56,22,344.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-
	<u>Net Receivables of Other Taxes</u>	1,56,22,344.00	-	1,56,22,344.00
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	44,02,221.00	-	44,02,221.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	7,93,375.00	1,98,343.75	5,95,031.25
	3 years to 4 years	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-
	Sub - total	51,95,596.00	1,98,343.75	49,97,252.25
	<b>Total of Sundry Debtors (Receivables)</b>	1,18,98,29,946.39	10,14,63,040.35	1,08,83,66,906.04

**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	6,38,132.00	2,05,470.12
440-30	Operations & maintenance	-	-
<b>Total Prepaid expenses</b>		<b>6,38,132.00</b>	<b>2,05,470.12</b>

**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 and Cheques-in-hand	9,76,968.00	1,87,313.00
	<b>Balance with Bank - Municipal Funds</b>		
450-21	Nationalised Banks	1,29,32,64,918.64	1,00,03,01,725.91
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	1,02,096.70	-
450-24	Post Office	-	-
450-25	Treasury account	-	-
	<b>Sub-total</b>	<b>1,29,33,67,015.34</b>	<b>1,00,03,01,725.91</b>
	<b>Balance with Bank - Special Funds</b>		
450-41	Nationalised Banks	-	-
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Balance with Bank - Grant Funds</b>		
450-61	Nationalised Banks	94,61,78,771.96	1,01,48,16,364.18
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office	-	-
450-65	Treasury	50,34,00,931.00	77,55,67,427.99
	<b>Sub-total</b>	<b>1,44,95,79,702.96</b>	<b>1,79,03,83,792.17</b>
<b>Total Cash and Bank balances</b>		<b>2,74,39,23,686.30</b>	<b>2,79,08,72,831.08</b>



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	64,494.20	4,39,001.00	4,62,769.20	40,726.00
460-60	Deposit with External Agencies	-	5,04,340.00	-	5,04,340.00
460-80	Other Current Assets	-	-	-	-
	<b>Sub -Total</b>	64,494.20	9,43,341.00	4,62,769.20	5,45,066.00
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	-	-	-
	<b>Total Loans, advances, and deposits</b>	64,494.20	9,43,341.00	4,62,769.20	5,45,066.00

**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	-	-
	<b>Total Accumulated Provision</b>	-	-

**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	-	-
	<b>Total Other Assets</b>	-	-

**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	-	-
	<b>Total Miscellaneous Expenditure</b>	-	-



**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	65,58,23,452.00	65,58,23,452.00
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	7,88,44,881.00	8,11,35,298.00
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	34,91,975.00	28,43,870.00
<b>Sub-total</b>		<b>73,81,60,308.00</b>	<b>73,98,02,620.00</b>
110-90	Less Tax Remissions and Refund [Schedule I - 1 (a)]		-
<b>Sub-total</b>		-	-
<b>Total tax revenue</b>		<b>73,81,60,308.00</b>	<b>73,98,02,620.00</b>

**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	-	-
<b>Total refund and remission of tax revenues</b>		-	-

**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	-	-
<b>Total assigned revenues &amp; compensation</b>		-	-

**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	52,77,373.00	78,43,214.00
130-20	Rent from Office Buildings	9,54,184.00	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	43,37,577.00	-
130-80	Other rents	-	-
<b>Sub-Total</b>		<b>1,05,69,134.00</b>	<b>78,43,214.00</b>
130-90	Less: Rent Remission and Refunds	-	-
<b>Sub-total</b>		-	-
<b>Total Rental Income from Municipal Properties</b>		<b>1,05,69,134.00</b>	<b>78,43,214.00</b>



**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	2,30,000.00	4,12,724.00
140-11	Licensing Fees	65,04,879.39	42,18,728.00
140-12	Fees for Grant of Permit	5,58,600.00	9,158.00
140-13	Fees for Certificate or Extract	10,04,248.00	7,75,933.00
140-14	Development Charges	-	66,73,788.00
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	68,08,116.00	43,71,961.00
140-40	Other Fees	-	2,72,62,232.66
140-50	User Charges	80,76,948.00	21,03,337.00
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	3,11,02,915.00	1,22,08,920.00
140-80	Other Charges	-	8,290.00
<b>Sub-Total</b>		<b>5,42,85,706.39</b>	<b>5,80,45,071.66</b>
140-90	Less: Rent Remission and Refunds	-	-
<b>Sub-total</b>		<b>-</b>	<b>-</b>
<b>Total income from Fees &amp; User Charges</b>		<b>5,42,85,706.39</b>	<b>5,80,45,071.66</b>



**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	1,76,10,075.00	59,51,160.00
150-12	Sale of stores & scrap	-	-
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
<b>Total income from Sale &amp; Hire charges</b>		<b>1,76,10,075.00</b>	<b>59,51,160.00</b>

**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	1,36,60,97,106.79	1,11,22,04,171.20
160-20	Re-imbusement of expenses	-	-
160-30	Contribution towards schemes	-	-
160-40	Contribution towards Assets	48,44,38,856.15	
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>1,85,05,35,962.94</b>	<b>1,11,22,04,171.20</b>

**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	1,77,64,572.00	65,825.00
170-20	Dividend	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
<b>Total Income from Investments</b>		<b>1,77,64,572.00</b>	<b>65,825.00</b>



**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	4,55,29,628.00	3,74,59,389.00
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	4,600.00	-
<b>Total. - Interest Earned</b>		<b>4,55,34,228.00</b>	<b>3,74,59,389.00</b>

**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	7,72,108.00	-
180-30	Profit on Disposal of Fixed asses	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provisions written back	-	1,67,839.00
180-80	Miscellaneous Income	98,43,190.00	33,27,370.00
<b>Total. Other Income</b>		<b>1,06,15,298.00</b>	<b>34,95,209.00</b>

**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	-	-
<b>Total Income from Commercial projects</b>		<b>-</b>	<b>-</b>



**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	1,01,76,89,324.00	1,02,06,15,560.00
210-20	Benefits and Allowances	17,24,315.00	30,17,958.00
210-30	Pension	14,35,17,354.00	1,40,44,218.00
210-40	Other Terminal & Retirement Benefits	4,64,12,531.00	2,95,13,218.00
<b>Total establishment expenses</b>		<b>1,20,93,43,524.00</b>	<b>1,06,71,90,954.00</b>

**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	9,10,378.00	58,42,545.00
220-11	Office maintenance	9,68,50,636.00	11,43,76,059.00
220-12	Communication Expenses	8,98,072.20	3,14,198.14
220-20	Books & Periodicals	12,141.00	13,588.00
220-21	Printing and Stationery	48,70,935.00	39,92,146.16
220-30	Travelling & Conveyance	3,04,631.00	60,06,075.00
220-40	Insurance	11,92,500.12	10,45,658.00
220-50	Audit Fees	4,96,782.00	6,77,875.00
220-51	Legal Expenses	95,88,268.00	-
220-52	Professional and other Fees	1,45,57,836.00	1,81,01,227.00
220-60	Advertisement and Publicity	2,79,89,655.00	1,19,30,479.00
220-61	Membership & subscriptions	23,600.00	-
220-80	Other Administrative Expenses	1,06,266.00	1,48,200.00
<b>Total administrative expenses</b>		<b>15,78,01,700.32</b>	<b>16,24,48,050.30</b>



**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	4,57,47,144.00	3,81,39,443.00
230-20	Bulk Purchases	0	-
230-30	Consumption of Stores	3,03,89,894.00	61,77,880.00
230-40	Hire Charges	5,24,30,880.00	2,52,31,699.00
230-41	Repairs & maintenance - Statues & Heritage asstes		-
230-50	Repairs & maintenance -Infrastructure Assets	63,13,050.00	94,27,127.00
230-51	Repairs & maintenance - Civic Amenities	5,92,258.00	52,66,813.00
230-52	Repairs & maintenance - Buildings	1,29,18,915.00	76,95,170.00
230-53	Repairs & maintenance - Vehicles	84,77,237.00	47,14,417.12
230-59	Repairs & maintenance - Others	96,61,280.00	8,94,417.50
230-80	Other operating & maintenance expenses	15,33,60,063.00	22,59,23,245.00
<b>Total Operating &amp; Maintenance Expense</b>		<b>31,98,90,721.00</b>	<b>32,34,70,211.62</b>

**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	2,57,723.35	3,40,600.93
240-80	Other Finance Expenses	-	-
<b>Total Interest &amp; Finance Charges</b>		<b>2,57,723.35</b>	<b>3,40,600.93</b>



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	37,54,000.00	-
250-20	Own Programmes	7,66,56,818.00	8,52,54,826.74
250-30	Share in Programmes of others	-	-
<b>Total Programme Expenses</b>		<b>8,04,10,818.00</b>	<b>8,52,54,826.74</b>

**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)	-	-
<b>Total Revenue Grants, Contributions &amp; Subsidies given</b>		<b>-</b>	<b>-</b>

**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	1,32,75,844.22	8,96,754.00
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
<b>Total Provisions &amp; Write off</b>		<b>1,32,75,844.22</b>	<b>8,96,754.00</b>

**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	6,11,225.78	-
<b>Total Miscellaneous expenses</b>		<b>6,11,225.78</b>	<b>-</b>

**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	-	-
<b>Total Prior Period (Net) (a-b)</b>		<b>-</b>	<b>-</b>



## Schedule B – 22 Notes to the Balance Sheets

### Part 1 - Notes to Accounts

#### Objective of Financial Statements

1. **True and Fair View:** The fundamental goal is to present an accurate picture of the ULB's financial status (Balance Sheet) and operational results (Income & Expenditure Statement) at the end of the financial period.
2. **Accountability and Transparency:** Financial statements are essential tools for ensuring that the ULB's management and elected officials are accountable to the public, citizens, and higher levels of government for the efficient use of public funds.
3. **Decision Making:** The information helps internal management and external stakeholders (like investors, creditors, and government agencies) make informed decisions regarding resource allocation, service delivery, and future planning.
4. **Assessing Financial Health:** They provide insight into the ULB's economic resources, obligations, earning capacity, and cash flows, which is vital for evaluating creditworthiness and long-term sustainability.
5. **Compliance and Audit:** The statements ensure compliance with statutory requirements, acts (like the Municipal Corporation Act), and accounting standards, forming the basis for audit reports by bodies like the Comptroller and Auditor General (CAG) of India.
6. 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.



## Significant of Accounting Policy

Significant accounting policies include:

### 7. Basis of Accounting

- **Accrual System:** Financial statements are prepared on an **accrual basis** using the **double-entry system** of accounting. This means transactions are recorded when they occur, regardless of when cash is received or paid.
- **Historical Cost and Going Concern:** Financial statements generally follow the historical cost convention and the going concern assumption.
- **Consistency:** Accounting policies are expected to be applied consistently throughout the period.
- All figures are in Indian Rupees.

8. **Revenue Recognition:** Revenue from demands raised by the Urban Local Body (ULB), such as property tax, is recognized on an accrual basis when due and ascertainable. However, income with uncertain amounts or nature is generally recognized upon actual receipt.

9. **Recognition of Expenditure:** Most expenses, including staff costs, are recognized on an accrual basis monthly. Expenditure on works is accounted for when running bills are approved and the work is certified. Provisions for liabilities are recognized as deemed necessary based on consistent policy.

10. **Fixed Assets and Depreciation:** Fixed assets are valued at cost minus accumulated depreciation, with cost including purchase and installation expenses. Assets acquired through gifts are recorded at a nominal value. Depreciation is calculated using the Straight-Line Method based on asset useful life and prescribed rates with specific rules for Capitalizing depreciation (Full year if before 1 October and half year after 1 October). Capital work in progress is transferred to the relevant asset accounts upon completion.

11. **Grants and Borrowings:** Grants for specific capital expenditure are treated as a liability until the asset is ready, then transferred to capital contribution. Borrowings are accounted for upon actual receipt of funds.

12. Previous year figures have been given and re arranged whenever required.

13. **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.

14. **Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes.





Union Bank of India	543902010013875	4,04,831.00	4,04,831.00	-
Union Bank of India	543902170005004	7,200.00	7,200.00	-
Bank of Baroda	41460100000706	32,27,951.00	32,27,951.00	-
HDFC Bank	50100348195421	7,41,395.00	7,41,395.00	-
HDFC Bank	50100499441999	25,28,54,630.00	25,28,64,948.00	10,318.00
HDFC Bank	50100546327801	52,03,59,928.13	52,03,59,928.13	-
HDFC Bank	50100550453851	3,12,028.00	3,12,028.00	-
HDFC Bank	50100565255723	34,22,951.00	34,22,951.00	-
HDFC Bank	50100620893281	4,26,45,783.64	4,26,45,783.64	-
HDFC Bank	50200091586811	1,99,882.00	1,99,882.00	-
HDFC Bank	50100631367604			-
HDFC Bank	02251450000422	4,05,431.17	4,05,431.17	-
ICICI Bank	016405005934	1,14,79,723.00	1,97,01,411.00	82,21,688.00
ICICI Bank	159405001312	87,77,880.38	87,77,880.38	-
IndusInd Bank	100075159046	10,28,07,341.39	10,28,07,341.39	-
Kotak Mahindra Bank	6047304453	2,38,93,512.28	2,38,93,512.28	-
Kotak Mahindra Bank	9111269863	5,84,84,113.81	5,84,84,113.81	-
Punjab National Bank	3712000100304975	35,02,596.00	35,02,596.00	-
State Bank Of India	31492957070	11,33,532.50	11,33,532.50	-
State Bank Of India	36045	20,20,094.29	20,20,094.29	-
Union Bank of India	543901010029022	60,548.75	60,548.75	-
Union Bank of India	5439010029087	23,39,278.50	23,39,278.50	-
Union Bank of India	543901010029101	18,43,509.23	18,43,509.23	-
Union Bank of India	543901010029102	9,72,372.04	9,72,372.04	-
Union Bank of India	543902010017031	15,08,010.34	15,08,010.34	-
Union Bank of India	543902010017066	35,08,727.75	35,08,727.75	-
Union Bank of India	543902010000065	7,65,57,844.20	7,65,57,844.20	-
Union Bank of India	543902010007132	1,17,01,248.72	1,55,26,258.72	38,25,010.00
Union Bank of India	543902010013936	1,49,30,264.66	1,49,30,264.66	-
Union Bank of India	543902170000051	36,82,587.80	56,35,892.80	19,53,305.00
Union Bank of India	543902170000052	29,65,967.31	29,65,967.31	-
Union Bank of India	543902170000053	52,42,550.79	52,42,550.79	-
Union Bank of India	543902170000064	5,77,18,739.12	7,10,88,785.12	1,33,70,046.00
Union Bank of India	543901010029099	3,47,774.03	3,47,774.03	-
Union Bank of India	543902010000055	5,17,726.23	5,17,726.23	-
Union Bank of India	543902010000056	3,57,90,940.00	3,57,90,940.00	-
Union Bank of India	543902010015739	3,10,641.58	3,10,641.58	-
Uttarakhand Gramin Bank	76023512168	1,08,76,750.00	1,08,76,750.00	-
Yes Bank	011594600001301	2,61,20,664.00	2,61,20,664.00	-
Treasure Bank	Treasury SFC PLA	50,34,00,931.00	50,34,00,931.00	-
Almora Urban Co.Operative Bank	00433	1,02,096.70	1,02,096.70	-
<b>Total</b>		<b>2,74,29,46,718.30</b>	<b>2,77,03,27,085.30</b>	<b>2,73,80,367.00</b>



25. Annual Financial Statement as on 31st March 2025 has been compiled based on the documents and information provided by the ULB.

For M/s. Sandeep S Mittal & Company  
Chartered Accountants

*Sandeep Mittal*

Sandeep Mittal

FCA

Date: 28 Jan 2026

Place: Dehradun



**Nagar Nigam - Dehradun**  
Statement of Cash Flow as on 31st March 2025

Particulars	Current Year (Rs.)	Previous Year (Rs.)
<b>a. Cash flows from Operating Activities</b>		
<b>Cash Receipt from:</b>		
. Taxation	73,81,60,308.00	73,98,02,620.00
. Sales of Goods and Services	1,76,10,075.00	59,51,160.00
. Grants related to Revenue/General Grants	1,85,05,35,962.94	1,11,22,04,171.20
. Interest Received	-	3,75,25,214.00
. Other Receipts	7,54,70,138.39	6,93,83,494.66
<b>Less: Cash Payment for:</b>		
. Employee Costs	1,20,93,43,524.00	1,06,71,90,954.00
. Superannuation	-	-
. Suppliers	55,87,14,465.10	57,11,73,088.66
. Interest Paid	-	3,40,600.93
. Other Payments	49,77,14,700.37	29,89,21,416.30
. Cash generated from operating activities	<b>41,60,03,794.86</b>	<b>2,72,40,599.97</b>
. Less:- Increase/(Decrease) in Current Assets	-2,42,09,075.96	-17,99,30,462.24
. Add:- Increase/(Decrease) in Current Liabilities	-40,34,15,355.84	10,64,82,343.28
<b>Net cash from operating activities (a)</b>	<b>-1,16,20,636.94</b>	<b>-4,62,07,518.99</b>
<b>b. Cash flows from Investing Activities</b>		
1 (Purchase) of fixed assets & CWIP	-70,46,77,659.42	-73,85,49,333.20
2 Increase/(Decrease) in Special funds/grants	-51,04,17,925.76	86,71,80,995.02
3 (Increase)/ Decrease in Earmarked funds	-	-
4 (Purchase) of Investments	-1,31,31,425.76	-2,02,46,163.25
5 Increase/(Decrease) in Reserve	86,64,68,222.85	50,67,34,914.91
<b>Add</b>		
Proceeds from disposal of assets	-	-
Proceeds from disposal of investment	-	-
Investments Income Received	1,77,64,572.00	-
Interest Income Received	4,55,34,228.00	-
<b>Net Cash Generated from / (used in ) Investing Activities (b)</b>	<b>-29,84,59,988.09</b>	<b>61,51,20,413.48</b>
<b>C. Cash flows from Financing Activities</b>		
<b>Add:-</b>		
Loan from banks/ Others Received	-	-
Corporation Fund	26,33,89,203.60	-1,44,56,824.00
<b>Less:-</b>		
Loan repaid During the Period	-	-
Loans & Advances to Employees	-	-
Loans to Others	-	-
Finance expenses	2,57,723.35	20,981.00
<b>Net cash from financing activities (c)</b>	<b>26,31,31,480.25</b>	<b>-1,44,77,805.00</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents (a+b+c)</b>	<b>-4,69,49,144.78</b>	<b>55,44,35,089.49</b>
<b>Cash and Cash equivalents at the beginning of period</b>	<b>2,79,08,72,831.08</b>	<b>2,23,64,37,741.33</b>
<b>Cash and Cash equivalents at the end of period</b>	<b>2,74,39,23,686.30</b>	<b>2,79,08,72,831.08</b>
<b>Cash and Cash equivalents at the end of the year comprises of the following account</b>	<b>2,74,39,23,686.30</b>	<b>2,79,08,72,831.08</b>
<b>Balances at the end of the year:</b>		
i. Cash Balances	9,76,968.00	1,87,313.00
ii. Bank Balances	2,74,28,44,621.60	2,79,06,85,518.08
iii. Schedule Co. Operative Banks	1,02,096.70	-
iv. Balances with Post Office	-	-
v. Balances With Other Bank	-	-
v. Cash at beginning of period	-	-
Cash at end of period	-	-
<b>Total</b>	<b>2,74,39,23,686.30</b>	<b>2,79,08,72,831.08</b>

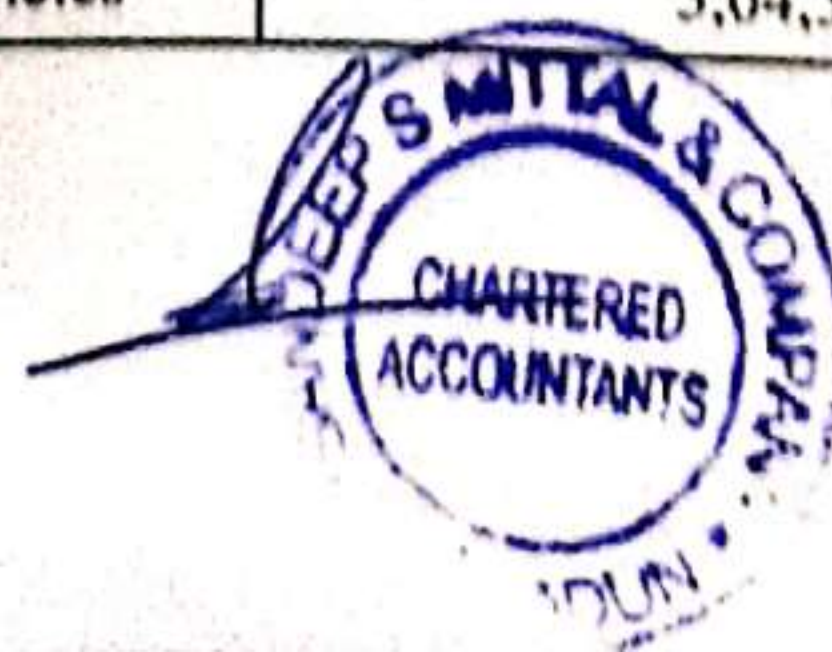


**Nagar Nigam - Dehradun**  
**Trial Balance as on 31st March 2025**

Particulars	Amount in Rupees	
	as on 31st March 2025	
	Closing Balance	
	Debit	Credit
<b>Current Liabilities</b>		<b>6,98,03,17,897.91</b>
<b>310 Municipal (General) Fund</b>		<b>2,19,33,36,480.04</b>
31010 Municipal Fund		2,19,33,36,480.04
<b>312 Reserves</b>		<b>3,31,41,32,926.86</b>
<b>31211 Capital Reserve</b>		<b>39,80,904.00</b>
3121101 Capital Reserve Land		15,85,249.00
3121101 Capital Reserve Statue		23,95,655.00
<b>31212 Grant Against Fixed Assets</b>		<b>3,31,01,52,022.86</b>
3121201 Grant Against Fixed Assets		3,31,01,52,022.86
<b>320 Grants , Contributions for Specific Purposes</b>		<b>1,45,16,89,998.01</b>
32010 Central Government		94,80,73,500.89
32020 State Government		50,03,88,546.12
32030 Grant From Other Government Agencies		32,27,951.00
<b>340 Deposits Received</b>		<b>47,51,368.00</b>
34010 From Contractors and Suppliers		47,51,368.00
<b>350 Other Liabilities (Sundry Creditors)</b>		<b>1,64,07,125.00</b>
35011 Employee Liabilities		1,49,06,612.00
35020 Recoveries Payable		12,41,912.00
35030 Government Dues Payable		2,58,601.00
<b>Fixed Assets</b>	<b>5,08,80,12,966.22</b>	<b>1,70,38,56,184.14</b>
<b>410 Fixed Assets</b>	<b>5,08,80,12,966.22</b>	
41010 Land	15,85,249.00	
41020 Buildings	65,66,15,709.25	
41021 Parks and Playgrounds	17,00,84,984.00	
41022 Statues, Heritage Assets, Antiques and Other Works of Art	23,95,655.00	
41030 Roads and Bridges	2,44,02,02,334.00	
41031 Sewerage and Drainage	65,81,59,274.00	
41032 Water Ways	4,91,67,297.00	
41033 Public Lighting	60,24,30,975.00	
41040 Plant and Machinery	21,17,25,904.00	
41050 Vehicles	25,14,21,648.47	
41060 Office and Other Equipment	1,14,65,201.50	
41070 Furniture, Fixtures, Fittings and Electric Appliances	1,32,77,071.00	
41080 Other Fixed Assets	1,94,81,664.00	



<b>411 Accumulated Depreciation</b>		1,70,38,56,184.14
41120 Buildings		10,47,70,197.26
41121 Parks and Playgrounds		6,93,02,816.79
41130 Roads and Bridges		1,00,48,78,142.49
41131 Sewerage and Drainage		16,72,74,514.98
41132 Water Ways		91,01,418.14
41133 Public Lighting		20,66,98,481.58
41140 Plant and Machinery		5,14,59,771.39
41150 Vehicles		7,57,41,302.29
41160 Office and Other Equipmen		60,99,709.42
41170 Furniture, Fixtures, Fittings and Electric Appliances		64,88,711.05
41180 Other Fixed Assets		20,41,118.75
<b>Current Assets</b>	<b>4,17,74,20,612.69</b>	<b>10,22,14,625.35</b>
<b>450 Cash-in-Hand</b>	<b>9,76,968.00</b>	
<b>45010 Cash-in -Hand</b>	<b>9,76,968.00</b>	
4501001 Cash-in Hand	3,84,890.00	
4501002 Cheques in Hand	5,92,078.00	
<b>450 Bank Accounts</b>	<b>2,74,29,46,718.30</b>	
45021 Nationalized Banks -Municipal Fund	1,29,32,64,918.64	
45023 Schedule Co-Operative Banks - Municipal Fund	1,02,096.70	
45061 Nationalized Banks -Grant Funds	94,61,78,771.96	
45065 Treasury-Grant Funds	50,34,00,931.00	
<b>421 Investments-Other Fund</b>	<b>24,24,77,857.00</b>	<b>7,45,660.00</b>
42150 Investments – GF - Equity Shares		7,45,660.00
42180 Investment in FDR and Equity	24,24,77,857.00	
<b>430 Stock-in-Hand</b>	-	
<b>431 Sundry Debtors (Receivables)</b>	<b>1,18,98,35,871.39</b>	<b>5,925.00</b>
43110 Receivables for Property Taxes	1,16,90,12,006.39	
43111 Receivables for Advertisement	1,56,28,269.00	5,925.00
43140 Receivables From Other Sources	51,95,596.00	
<b>432 Accumulated Provisions Against Debtors (Receivables)</b>		<b>10,14,63,040.35</b>
43210 Provision for Outstanding Property		10,12,64,696.60
43230 Provision for Outstanding Fees and User Charges		1,98,343.75
<b>440 Pre-Paid Expenses</b>	<b>6,38,132.00</b>	
44020 Administration	6,38,132.00	
<b>460 Loans, Advances and Deposits</b>	<b>5,45,066.00</b>	
46010 Loans and Advances to Employees		
46050 Advance to Others	40,726.00	
46060 Deposits with External Agencies	5,04,340.00	



<b>Direct Incomes</b>		<b>2,74,50,75,284.33</b>
<b>110 Tax Revenue</b>		<b>73,81,60,308.00</b>
11001 Property Tax		65,58,23,452.00
11011 Advertisement Tax		7,88,44,881.00
11080 Other Taxes		34,91,975.00
<b>130 Rental Income From Municipal Properties</b>		<b>1,05,69,134.00</b>
13010 Rent From Civic Amenities		52,77,373.00
13080 Other Rents		26,88,040.00
13090 Rent Remission and Refunds		26,03,721.00
<b>140 Fee and User Charges</b>		<b>5,42,85,706.39</b>
14010 Empanelment and Registration		2,30,000.00
14011 Licensing Fees		65,04,879.39
14012 Fee for Grant of Permit		5,58,600.00
14013 Fees for Certificate Or Extract		10,04,248.00
14020 Penalties & Fines		68,08,116.00
14050 User Charges		80,76,948.00
14070 Service/ Administrative Charges		3,11,02,915.00
<b>150 Sale and Hire Charges</b>		<b>1,76,10,075.00</b>
15011 Sale of Forms and Publications		1,76,10,075.00
<b>160 Revenue Grants, Contributions &amp; Subsidies</b>		<b>1,85,05,35,962.94</b>
16010 Revenue Grant		5,12,74,385.00
3202006 State Government - Other Specific Purpose Grants		1,79,92,61,577.94
<b>170 Income From Investments</b>		<b>1,77,64,572.00</b>
1711002 Bank FDR Interest		1,77,64,572.00
<b>171 Interest Earned</b>		<b>4,55,34,228.00</b>
17110 Interest From Bank Accounts		4,55,29,628.00
17140 Other Interest		4,600.00
<b>180 Other Income</b>		<b>1,06,15,298.00</b>
1808000 Miscellaneous Income		25,62,479.00
18020 Insurance Claim Recovery		7,72,108.00
18080 Miscellaneous Income		72,80,711.00
<b>Direct Expenses</b>	<b>2,26,60,30,412.82</b>	
<b>210 Establishment Expenses</b>	<b>1,20,93,43,524.00</b>	
21010 Salaries, Wages and Bonus	1,01,76,89,324.00	
21020 Benefits and Allowances	17,24,315.00	
21030 Pension	14,35,17,354.00	
21040 Other Terminal and Retirement	4,64,12,531.00	



<b>220 Administrative Expenses</b>	<b>15,78,01,700.32</b>	
22010 Rent, Rates and Taxes Paid	9,10,378.00	
22011 Office-Maintenance	9,68,50,636.00	
22012 Communication Expenses	8,98,072.20	
22020 Books and Periodicals	12,141.00	
22021 Printing and Stationary	48,70,935.00	
22030 Traveling and Conveyance	3,04,631.00	
22040 Insurance	11,92,500.12	
22050 Audit-Fees	4,96,782.00	
22051 Legal Expenses	95,88,268.00	
22052 Professional and Other Fees	1,45,57,836.00	
22060 Advertisement and Publicity	2,79,89,655.00	
22061 Membership and Subscriptions	23,600.00	
22080 Others	1,06,266.00	
<b>230 Operation and Maintenance</b>	<b>31,98,90,721.00</b>	
23010 Power and Fuel	4,57,47,144.00	
23030 Consumption of Stores	3,03,89,894.00	
23040 Hire-Charges	5,24,30,880.00	
23050 Repair and Maintenance - Infrastructure Assets	63,13,050.00	
23051 Repair and Maintenance -Civic	5,92,258.00	
23052 Repair and Maintenance -Buildings	1,29,18,915.00	
23053 Repair and Maintenance -Vehicles	84,77,237.00	
23059 Repair and Maintenance -Others	96,61,280.00	
23080 Other Operating and Maintenance Expenses	15,33,60,063.00	
<b>240 Interest and Finance Charges</b>	<b>2,57,723.35</b>	
24070 Bank Charges	2,57,723.35	
<b>250 Programme Expenses</b>	<b>8,04,10,818.00</b>	
25010 Election Expenses	37,54,000.00	
25020 Own Programmes	7,66,56,818.00	
<b>270 Provisions and Write Offs</b>	<b>1,32,75,844.22</b>	
27010 Provision For Doubtful Receivables	1,32,75,844.22	
<b>271 Other Expenses and Losses</b>	<b>6,11,225.78</b>	
2718001 Other Misce Expenses	6,11,225.78	



272 Depreciation	48,44,38,856.15	
27220 Buildings	1,96,10,979.12	
27221 Parks and Play Grounds	2,07,06,178.97	
27230 Roads and Bridges	30,25,61,295.73	
27231 Sewerage and Drainage	4,04,36,595.33	
27232 Waterways	40,20,325.28	
27233 Public Lighting	5,47,72,468.26	
27240 Plant and Machinery	1,81,33,332.68	
27250 Vehicles	2,00,31,623.13	
27260 Office and Other Equipment	19,06,066.67	
27270 Furniture, Fixtures, Fittings and Electric Appliances	12,52,668.96	
2728001 Depreciation - Public Toilet	10,07,322.02	
<b>Grand Total</b>	<b>11,53,14,63,991.73</b>	<b>11,53,14,63,991.73</b>

