

M/S NAGAR PALIKA PARISHAD NAINITAL
Ayarpatta, Mallital, Nainital, Uttarakhand-263001

**FINANCIAL STATEMENTS
AND
AUDIT REPORT
F.Y 2021-22**



Manoj Vatsal & co.
Chartered Accountants
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MANOJ VATSAL & CO
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To
The Board Members
Nagar Palika Parishad Nainital

Report on the Financial Statement

1. We have audited the accompanying financial statement of **Nagar Palika Parishad Nainital**, which comprise the Balance Sheet as at March 31, 2022 and the statement of Income & Expenditure for the year ended on that date and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:

2. Management is responsible for the preparation of these Financial Statements in accordance with the applicable law of India. This Responsibility includes the design, implementation and maintenance of internal control relevant to preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error. Financial Statement are prepared according to National Municipal Accounting Manual/ Uttarakhand Municipal Accounting Manual.

Auditor's Responsibility

3. Our Responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from Material Misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedure selected depends on auditor's judgment, including the assessment of risk of material misstatement of the Financial Statement, whether due to fraud or error. In making those risk assessments the auditors considers internal control relevant to the entities preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained are sufficient an appropriate to provide a basis for our audit opinion.

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Opinion –

6. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.
- a) In the case of balance sheet, of the state of affairs of the Nagar Palika Parishad Nainital as at March 31, 2022;
- And
- b) In the case of Income & Expenditure Accounts, of the surplus for the year ended on that date;

For Manoj Vatsal & Co.
Chartered Accountants


Manoj Joshi
Partner
M.N.025757
UDIN: 23025757BGPYET3150



Place: Haldwani
Dated: 31.05.2023



MANOJ VATSAL & CO
CHARTERED ACCOUNTANTS

A. GENERAL

SIGNIFICANT ACCOUNTING POLICIES

THE FINANCIAL STATEMENTS HAVE BEEN PREPARED UNDER HISTORICAL COST CONVENTIONS AND ACCRUAL BASIS OF ACCOUNTING AND COMPLY WITH NATIONAL MUNICIPAL ACCOUNTING MANUAL/UTTARAKHAND MUNICIPAL ACCOUNTING MANUAL AND ACCOUNTING STANDARDS ISSUED BY THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA (ICAI).

B. ASSETS

1. AS PER AS-10, COST OF FIXED ASSETS INCLUDES COST INCURRED IN ACQUIRING OR INSTALLING OR CONSTRUCTION OF FIXED ASSETS UPTO THE DATE OF COMMISSIONING OF THE ASSETS AND OTHER EXPENSES INCURRED UPTO THAT DATE.
2. DEPRECIATION SHALL BE PROVIDED AT FULL RATE FOR THE ASSETS, WHICH ARE PURCHASED/CONSTRUCTED BEFORE OCT 3 OF THE ACCOUNTING YEAR. DEPRECIATION SHALL BE PROVIDED AT HALF THE RATE FOR THE ASSETS, WHICH ARE PURCHASED/CONSTRUCTED ON OR AFTER OCT 3 OF ACCOUNTING YEAR AS PER NMAM.
3. ON COMPLETION OF THE CONSTRUCTION OF A FIXED ASSET AND/OR ON ACQUISITION OF A FIXED ASSET OUT OF A SPECIAL FUND, THE AMOUNT EQUIVALENT TO THE COST OF SUCH FIXED ASSET IS TRANSFERRED FROM THE RESPECTIVE SPECIAL FUND TO MUNICIPAL FUND.
4. ALL FIXED ASSETS ARE CARRIED AT COST LESS ACCUMULATED DEPRECIATION.
5. AS PER AS-13, INVESTMENT IS RECOGNIZED AT COST OF INVESTMENT. THE COST OF INVESTMENT INCLUDES COST INCURRED IN ACQUIRING INVESTMENT AND OTHER INCIDENTAL EXPENSES INCURRED FOR ITS ACQUISITION.
6. INCOME ON INVESTMENTS MADE FROM SPECIAL FUND AND GRANTS UNDER SPECIFIC SCHEME ARE RECOGNIZED AND CREDITED TO INTEREST ON INVESTMENT A/C, WHENEVER ACCRUED.
7. THE STOCK LYING AT THE PERIOD-END IS VALUED AT COST IN ACCORDANCE WITH THE FIRST IN - FIRST OUT METHOD AS SPECIFIED IN AS-2.



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8. SUNDRY DEBTORS HAS BEEN RECOGNIZED AS SOON AS THE DEMAND IS RAISED. DIFFERENT TYPE OF DEBTORS:

- a. RECEIVABLE FROM PROPERTY TAX
- b. RECEIVABLE FROM RENTAL INCOME

9. WE HAVE TAKEN CASH BOOK AND BANK STATEMENTS FOR THE SAME WHICH ARE SUBJECT TO RECONCILIATION. IT INCLUDES NAGAR PANCHAYAT ALMORA BALANCES WITH BANKS AND BALANCES WITH TREASURY ACCOUNTS.

C. LIABILITIES

1. PROVISION IN RESPECT OF OUTSTANDING DEMAND, IF ANY, IS MADE AS PER THE NORMS PROVIDED IN THE UTTARAKHAND MUNICIPAL ACCOUNTS MANUAL.
2. DEPOSITS RECEIVED AS THE SECURITY DEPOSITS AND EARNEST DEPOSIT FROM CONTRACTORS/SUPPLIERS ARE RECOGNIZED ON THE BASIS OF RECEIPT AND PAYMENT.
3. AS PER AS-15, STATUTORY DEDUCTIONS FROM SALARIES INCLUDING THOSE FOR INCOME TAX, PROFESSION TAX, PROVIDENT FUND CONTRIBUTIONS ETC. ARE RECOGNIZED AS LIABILITY IN THE SAME PERIOD IN WHICH THE CORRESPONDING SALARY IS RECOGNIZED AS EXPENSE.
4. AS PER AS-12, GRANTS RECEIVED TOWARDS CAPITAL EXPENDITURES ARE TREATED AS A LIABILITY TILL SUCH TIME THAT THE FIXED ASSET IS CONSTRUCTED OR ACQUIRED. ON CONSTRUCTION/ACQUISITION OF A FIXED ASSET OUT OF THE GRANT SO RECEIVED, THE EXTENT OF LIABILITY CORRESPONDING TO THE VALUE OF THE ASSET SO CONSTRUCTED/ACQUIRED IS REDUCED AND THE AMOUNT IS TREATED AS A CAPITAL RECEIPT AND IS TRANSFERRED FROM THE RESPECTIVE GRANT ACCOUNT TO THE MUNICIPAL FUND.

D. EXPENSE

1. EXPENDITURE IN RESPECT OF MATERIAL, EQUIPMENT, ETC., PROCURED IS RECOGNIZED ON ACCRUAL BASIS, I.E ON ADMISSION OF BILL BY THE ULB IN RELATION TO MATERIAL, EQUIPMENT, ETC., DELIVERED.
2. EXPENSES ON SALARIES AND OTHER ALLOWANCES ARE RECOGNIZED AS AND WHEN THEY ARE DUE FOR PAYMENTS (I.E AT THE MONTH OF END).
3. BONUS, EX-GRATIA, OVERTIME ALLOWANCE, OTHER ALLOWANCES AND REIMBURSEMENTS TO THE EMPLOYEES ARE RECOGNIZED AS AN EXPENSE AS AND WHEN THEY ARE DUE FOR PAYMENT.
4. ALL REVENUE EXPENDITURES INCURRED ARE RECOGNIZED ON ADMISSION OF THE BILLS FOR PAYMENTS BY THE NAGAR PANCHAYAT.
5. OTHER REVENUE EXPENDITURES ARE TREATED AS EXPENDITURES IN THE PERIOD IN WHICH THEY ARE INCURRED.
6. ANY EXPENDITURE OF A REVENUE NATURE, WHICH IS INCURRED SPECIFICALLY ON SCHEME/PROJECT FOR WHICH A SPECIAL FUND HAS BEEN CREATED, IS CHARGED TO THAT SPECIAL FUND.



E. INCOME

1. AS PER AS-9, REVENUE IN RESPECT OF PROPERTY TAX , RENTAL INCOME AND THE OTHER CHARGES ARE RECOGNIZED IN THE PERIOD IN WHICH THEY BECOME DUE AND DEMANDS ARE ASCERTAINABLE.
2. ASSIGNED REVENUES ARE ACCOUNTED UPON ACTUAL COLLECTION
3. GENERAL GRANTS, WHICH ARE OF A REVENUE NATURE, ARE RECOGNIZED AS INCOME ON ACTUAL RECEIPT.
4. INCOME ON INVESTMENTS MADE FROM SPECIAL FUND IS RECOGNIZED AND CREDITED TO INTEREST RECEIVED ON INVESTMENT, WHENEVER ACCRUE.

For Manoj Vatsal & Co
Chartered Accountants


Manoj Joshi
M.N.025757
UDIN: 23025757BGPYET3150



Place: Haldwani
Dated: 31.05.2023



MANOJ VATSAL & CO
CHARTERED ACCOUNTANTS

NAGAR PALIKA PARISHAD NAINITAL

Schedule B-21

Notes to Accounts forming part of Balance sheet as at 31/03/2022

1. National Municipal Accounting Manual

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

2. Municipal Fund (Schedule B-1):

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

Earmarked Fund / Reserve Funds (Schedule B-2 & B-3)

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

3. Grants & Contribution (Schedule B-4)

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

4. Other Liabilities (Schedule B-9)

5. Other Liabilities major portion represent amount due to GOVERNMENT i.e;

Government Dues	:	6,57,384.00
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6. Fixed Assets & Accumulated Depreciation thereon (Schedule B-11)

Fixed Assets are taken in the Balance sheet on the basis of Historical Cost/ Cost of Acquisition Less Accumulated Depreciation.

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

There is no specific investment held by **Nagar Palika Parishad Nainital** during the year ended 31.03.2022.

8. Receivable Income (Schedule B-15)

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

9. Cash & Bank Balance (Schedule B-17)

Cash & Bank Balance have been taken at actual appearing in Cash Book , Bank Statement.

10. Tax Revenues (Schedule I-1)

This schedule contains income of the **Nagar Palika Parishad Nainital** from Property Taxes from residential building. We have gathered information regarding demand raised during the year by **Nagar Palika Parishad Nainital** for whole year and accounted it on accrual basis.

11. Rental income from Municipal Properties (Schedule I-3)

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

12. Fees & User Charges (Schedule I-4)

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

13. Sale & Hire Charges (Schedule I-5)

This schedule contains income of the **Nagar Palika Parishad Nainital** from Sale of Tender Form and sale of Form & Publications. We have taken fees and charges on receipt basis from the cash book maintained by **Nagar Palika Parishad Nainital**.

14. Grants, Contribution & Subsidies (Schedule I-6)

This Schedule contains the Revenue Grants received from the government for salary and other revenue expenditure.

15. Interest Earned (Schedule I-8)

This schedule contains the income from interest on saving bank accounts



16. Other Incomes-(Schedule I-9)

The amount shown under this schedule pertains to miscellaneous income.

17. Establishment Expenses (Schedule I-10)

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

18. Administration Expenses (Schedule I-11)

This schedule contains Administration Expenses of **Nagar Palika Parishad Nainital** like Communication expenses, Printing and Stationery. Legal Expense, Advocate Fees, Advertisement and Publicity etc.

19. Operating & Maintenance (Schedule I-12)

This schedule contains Operating & Maintenance of **Nagar Palika Parishad Nainital**, there is sudden increase in Power & Fuel expenses and Operating & Maintenance expenses in this year due to Door to Door Garbage Clearance Scheme.

20. Prior Period Items (Schedule I-18)

21. Disclaimer:

1. All the financial figures and comments in specific or general terms made are based on documents, information and explanations provided by officers and staff of **Nagar Palika Parishad Nainital**. During the course of engagement of our team, the veracity of comments or explanations provided in report are so far based on the existing practices observed and information obtained from the **Nagar Palika Parishad Nainital**. The scope of work of

the Consultant was not to carry out any sort of audit rather it was limited to do a cross check wherever it was feasible.

2. Although the Consulting team has made every effort to obtain information comprehensively for every department of the **Nagar Palika Parishad Nainital RA** and has also widely circulated the team's requirements in this regard, it is possible that some

relevant information or documentation has not been made available to the team. It is therefore specifically stated that this report is based upon and restricted to the set of



documents, information, comments and explanations provided by the officers and staff of Nagar Palika Parishad Nainital and therefore any such documents information comments and explanations not provided to the Consulting team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments information and explanations on present document.

3. *The consulting Team is not responsible for any legal or other liability that may arise in any way at any point of time from this report or any interpretations whatsoever that may be put on the whole or part of it. Likewise, the consulting team is not responsible for any legal consequences arising out of non-compliance by the Nagar Palika Parishad Nainital of any of its statutory or other Governmental obligations that may become apparent now or any time in the future.*

For Manoj Vatsal & Co
Chartered Accountants

Manoj Joshi
Manoj Joshi
M.N.025757
UDIN: 23025757BGPYET3150



Place: Haldwani
Dated: 31.05.2023

NAGAR PALIKA PARISHAD NAINITAL
BALANCE SHEET AS ON 31st MARCH 2022

S.No.	Description of items	Schedule No.	Current Year As on March 31, 2022	Previous Year As on March 31, 2021
			Amount In (₹)	Amount In (₹)
	A. EQUITY AND LIABILITIES			
	a. Reserve & Surplus			
3-10	1 Reserves and Surplus			
	1 Municipal (General) Fund	B-1	590,342,227	441,510,866
3-12	2 Reserves and Surplus	B-2	19,205,355	10,975,817
3-20	3 Grants, Contributions for specific purposes Loans	B-3	58,381,642	50,848,774
3-31	3 Unsecured loans	B-4	-	50,000,000
	b. Current liabilities			
3-40	1 Deposits received	B-5	2,192,797	1,932,715
3-50	2 Other liabilities	B-6	45,896,288	120,841,474
3-60	3 Provisions	B-7	-	1,193
	TOTAL LIABILITIES		716,018,310	676,110,839
	B. ASSETS			
4-10	a. Fixed Assets	B-8		
	1 Gross Block		628,047,604	616,049,607
4-11	Less: Accumulated Depreciation		68,206,977	58,538,778
	Net Block		559,840,627	557,510,829
	2 Capital work-in-progress		-	-
4-20	b. Investments			
	c. Working Capital Current assets, loans & advances			
4-30	1 Stock in hand (Inventories)		-	-
	2 Sundry Debtors (Receivables)	B-9		
4-31	Gross amount outstanding		54,700,877	47,130,770
4-32	Less: Accumulated provision against bad and doubtful receivables		-	-
	Net Amount Outstanding		54,700,877	47,130,770
4-50	3 Cash and Bank Balances	B-10	96,331,911	66,523,066
	5 Loans, advances and deposits	B-11	3,299,765	3,003,784
	less: Accumulated provision against Loans		-	-
	Net Amount outstanding		3,299,765	3,003,784
4-70	d. Other Assets	B-12	1,845,129	1,942,389
4-80	e. Miscellaneous Expenditure (to the extent not written off)		-	-
	TOTAL		716,018,310	676,110,839

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SCHEDULE A: NOTES ON ACCOUNT

For Nagar Palika Parishad Nainital

For- Manoj Vatsal & Co.

Chartered Accountant

Manoj Joshi
Manoj Joshi
M.N. 025757
Partner



Place: Haldwani
Dated: 31.05.2023

NAGAR PALIKA PARISHAD NAINITAL
INCOME AND EXPENDITURE STATEMENT FOR THE
YEAR ENDED 31ST MARCH 2022

S.No.	Description of items	Schedule No.	Current Year As on March 31, 2022	Previous Year As on March 31, 2021
			Amount In (')	Amount In (')
	A. Revenue			
1-10	Tax Revenue	I-1	22,394,868	17,554,389
1-30	Rental Income from Municipal Properties	I-2	35,674,312	20,127,246
1-40	Fees and User Charges	I-3	4,792,755	4,982,405
1-50	Sale and Hire Charges	I-4	2,941,911.00	3,148,551.25
1-60	Revenue Grants, Contribution and Subsidies	I-5	341,183,859	147,393,000
1-71	Interest Earned	I-6	863,364	299,964
1-80	Other Income	I-7	2,553,673	1,986,790
	Total Revenue		410,404,743	195,492,344
	B. Expenditure			
2-10	Establishment Expenses	I-8	236,791,098	237,430,575
2-30	Operations & Maintenance	I-9	11,965,771	5,901,679
2-20	Administrative Expenses	I-10	2,304,310	2,978,997
2-40	Interest & Finance Charges	I-11	2,321.22	1,275.89
2-50	Programme Expenses	I-12	431,668	403,809
2-71	Miscellaneous Expenses	I-13	179,126	921,505
2-72	Depreciation	B-8	9,668,199	9,819,215
	Total Expenditure		261,342,494	257,457,055
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items	[A-B]	149,062,249	(61,964,711)
D	Add: Prior period Items (Net)	I-14	97,018	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items	[C-D]	149,159,267	(61,964,711)
F	Net balance being surplus/ deficit carried over to Municipal Fund		149,159,267	(61,964,711)

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SCHEDULE A: NOTES ON ACCOUNT

For- Manoj Vatsal & Co.

Chartered Accountant

Manoj Joshi
Manoj Joshi
M.N. 025757

Partner



For Nagar Palika Parishad Nainital

Place: Haldwani

Dated: 31.05.2023

NAGAR PALIKA PARISHAD NAINITAL
Statement of Cash Flow For the year ended March 31st, 2022

S.No.	Particulars	Current Year Amount In (₹)	Previous Year Amount In (₹)
a.	Cash flows from operating activities		
	Gross surplus/ (deficit) over expenditure	149,159,267	(61,964,711)
	Adjustments for		
	Add: Depreciation	9,668,199	9,819,215
	Interest & finance expenses	-	-
	Less: Investment income	863,364	299,964
	Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary	157,964,102	(52,445,460)
	Changes in current assets and current liabilities		
	(Increase) / decrease in Sundry debtors	(7,570,106)	(2,042,972)
	(Increase) / decrease in advances	(295,981)	(2,115,873)
	(Increase) / decrease in other current assets	97,260	(144,897)
	(Decrease)/ increase in Deposits received	(67,825)	(370,233)
	(Decrease)/ increase in other current liabilities	(74,945,185)	12,856,482
	(Decrease)/ increase in provisions	(1,193)	597
	Net cash generated from/ (used in) operating activities (a)	75,181,071	(44,262,357)
b.	Cash flows from investing activities		
	(Purchase) of fixed assets & CWIP	(11,997,997)	(2,373,046)
	(Increase) / Decrease in Special funds/grants	7,532,868	(9,591,800)
	(Increase) / Decrease in Reserves	8,229,538	3,171,463
	(Increase) / Decrease in Earmarked funds		
	(Purchase) of Investments		
	Add: Interest income received	863,364	299,964
	Net cash generated from/ (used in) investing activities (b)	4,627,774	(8,493,419)
c.	Cash flows from financing activities		
	Add: Loans from banks/others received	-	50,000,000
	Less: Loans & advances to employees		
	Loans repaid during the period	50,000,000	
	Net cash generated from (used in) financing activities (c)	(50,000,000)	50,000,000
	Net increase/ (decrease) in cash and cash equivalents (a + b + c)	29,808,845	(2,755,776)
	Cash and cash equivalents at beginning of period	66,523,066	69,278,843
	Cash and cash equivalents at end of period	96,331,911	66,523,066
	Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of		
	i. Cash Balances	-	-
	ii. Bank Balances	-	-
	iii. Scheduled co-operative banks	2,514,108	2,209,960
	iv. Balances with PLA Account	47,571,645	17,732,860
	v. Balances with other banks	46,246,158	46,580,246
	Total	96,331,911	66,523,066

SCHEDULE A: NOTES ON ACCOUNT

Nagar Palika Parishad Nainital

For- Manoj Vatsal & Co.
Chartered Account

Manoj Joshi
M.N. 025757
Partner



Place: Haldwani
Dated: 31.05.2023

NAGAR PALIKA PARISHAD NAINITAL
NAINITAL
Schedule forming part of the financial statements as on 31st March 2022

Code No	Particulars	Rate of Dep	Schedule B-6: Fixed Assets - [Code No 410]					Net block		
			Balance as at 1 April, 2021	Balance as at 31 March, 2022	Balance as at 1 April, 2021	Balance as at 31 March, 2022	Accumulated Depreciation for the year	Disposals/A adjustments	Balance as at 31 March, 2022	Balance as at 31 March, 2021
	Assets against own Fund									
410-10	Land	0	479,755,760	479,755,760	-	-	-	-	479,755,760	479,755,760
410-20	Buildings	10	61,042,318	62,052,065	1,010,747	28,470,280	3,308,394	-	30,262,391	32,572,038
	Infrastructure Assets									
410-30	Roads & Nalle	10	13,488,333	13,587,105	78,772	5,072,428	847,931	-	7,846,746	8,415,905
410-33	Street Lights	10	30,005,036	30,005,036	-	14,068,129	1,594,591	-	15,853,720	15,946,507
	Other assets									
410-40	Plants & Machinery	15	434,534	434,534	-	260,451	26,112	-	268,583	174,083
410-50	Vehicles	15	15,665,042	15,685,042	-	6,770,200	1,332,711	-	8,103,011	8,884,742
410-60	Office equipments	15	398,642	885,185	286,543	161,863	67,112	-	228,975	236,779
410-70	Furniture, fixtures	10	577,599	577,599	-	213,357	36,425	-	249,782	354,242
410-80	Photo Copier	15	38,204	38,204	-	24,418	2,218	-	35,836	14,786
410-90	Computers	40	737,228	737,228	-	566,458	68,308	-	634,766	170,770
			602,133,496	603,518,758	1,385,052	55,658,684	7,284,802	-	52,883,486	546,535,012
	Assets against Grant Fund									
410-20	Buildings	10	81,400	1,962,819	1,881,219	11,803	155,907	-	1,67,710	1,794,909
	Infrastructure Assets									
410-21	Parks & Playgrounds	10	-	1,165,813	-	-	58,291	-	58,291	1,107,522
410-30	Roads & Drainage	10	-	5,818,441	5,818,441	-	481,775	-	481,775	5,336,666
410-33	Street Lights	10	2,512,305	2,519,335	-	365,304	215,403	-	550,707	1,938,628
	Other assets									
410-40	Plants & Machinery	15	9,345,581	9,352,231	6,250	2,141,132	1,081,189	-	3,222,381	6,125,860
410-50	Vehicles	15	1,916,895	3,416,695	1,500,000	409,693	338,550	-	748,243	2,888,452
410-70	Furniture, fixtures	10	52,500	52,500	-	12,102	4,040	-	16,142	36,358
410-80	Computers	40	-	241,212	241,212	-	48,242	-	48,242	192,970
			13,915,941	24,528,845	10,612,945	2,940,094	2,383,397	-	5,323,491	19,205,355
			616,049,607	628,047,604	11,997,997	58,538,778	9,668,199	-	58,206,977	559,840,627
	Previous Year Figures		600,174,380	513,876,581	13,502,181	38,496,389	10,223,174	-	48,719,063	564,956,998
										561,677,991



NAGAR PALIKA PARISHAD NAINITAL
Schedule forming part of financial statements as on 31st March 2022

Schedule B-1: Municipal (General) Fund - [Code No 310]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
310-10	Municipal Fund		
310-10	Opening balance as per the last account		
	Additions during the year	550,622,093	546,707,862
	Transfer against payment from grant	-	-
	Less Deductions during the year	-	3,914,431
	Difference in previous year balance sheet	327,907	-
	Balance at the end of the current year	550,294,186	550,622,093
310-90	Income & Expenditure Account		
310-90	Opening balance as per the last account		
	Additions during the year	(109,111,227)	(47,146,516)
	Net Surplus during the year	149,159,267	(61,964,711)
	Deductions during the year	-	-
	Balance at the end of the current year	40,048,641	(109,111,227)
	Total Municipal fund	590,342,227	441,510,866

Schedule B-2: Reserves [Code No 312]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
312-11	Capital Reserve		
	Balance as per the last account		
	Addition during the year	10,975,817	11,718,785
	Less Deductions during the year	10,612,935	1,000,651
	Balance at the end of the current year	2,362,882	1,718,134
		19,205,355	10,975,817

Schedule B-4: Unsecured Loans [Code No 331]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
310-90			
331-20	Loans from State government	-	50,000,000
	Balance at the end of the current year	-	50,000,000

Schedule B-5: Deposits Received - [Code No 340]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
340-10	From Contractors	1,911,797	1,545,355
340-80	From Others	281,000	393,300
	Total deposits received	2,192,797	1,938,655

Schedule B-6: Other Liabilities - [Code No 350]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
350-10	Sundry Creditors	1,461,046	92,848
350-11	Employees Liability	35,625,363	102,801,333
350-20	Recoveries payable	160,512	11,547
350-30	Government Dues Payable	857,394	512,489
350-41	Advance Collection of Revenues	6,357,102	15,788,377
350-80	Others	1,633,882	1,633,882
	Total Other liabilities (Sundry Creditors)	45,896,288	120,841,474



Schedule B-7: Provisions - [Code No 360]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
360-10	Provision for Expenses	-	1,193
	Total Provisions	-	1,193

Schedule B-10 : Cash and Bank Balances - [Code No 450]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
450-10	Cash		-
	Balance with Bank Municipal Funds		-
450-21	Nationalised Banks	45,025,833	42,410,717
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	2,514,108	2,209,960
450-24	Post Office	-	-
	Balance in PLA Fund	47,571,645	17,732,860
	Sub-total	95,111,586	62,353,537
	Balance with Bank - DNULM		-
450-21	Nationalised Banks	-	1,056,660
	Balance with Bank - PMAY		-
450-21	Nationalised Banks	30	6,838
450-21	Balance with Bank - Durga Pooja		-
	Nationalised Banks	1,220,295	3,108,031
	Total Cash and Bank balances	96,331,911	66,523,066

Schedule B-11 : Loans, advances and deposits [Code 460]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
460-10	Loans and advances to employees	2,903,784	2,903,784
460-20	Employee Provident Fund Loans	-	-
460-30	Loans to Others	-	-
460-40	Advance to Suppliers and Contractors	295,981	-
460-50	Advance to Others	-	-
460-60	Fixed Deposit with Bank	100,000	100,000
	Total	3,299,765	3,003,784

Schedule B-12 : Other Assets [Code No 470]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
470-20	Prepaid Taxes - IT Department	17,355	17,355
470-20	Balance in Cash Ledger GST	351,074	508,273
470-20	Fund Receivable - Treasury	1,332,899	1,332,899
470-20	Sundry Balance R/Off	1	1
440-20	Prepaid Insurance	98,800	38,861
460-60	Security Electricity	45,000	45,000
	Total	1,845,129	1,942,389



NAGAR PALIKA PARISHAD NAINITAL
Schedule forming part of financial statements for the year ending 31st March 2022

Schedule I-1: Tax Revenue - [Code No 110]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
110-01	House Tax		
110-03	Scavenging Tax	13,206,876	10,106,620
110-80	Boat Tax	12,939,401	9,608,616
110-80	Lake Frantage Tax	19,450	16,080
110-80	Show Tax	684	1,368
110-80	Horse Tax	2,040	1,420
110-80	Other Tax	2,255	103,240
	Sub-Total	18,050	-
		26,188,756	19,837,344
110-90	Tax Rebate & Adjustments		
		3,793,888	2,282,955
	Sub-Total	3,793,888	2,282,955
	Total	22,394,868	17,554,389

Schedule I-2: Rental Income from Municipal Properties - [Code No 130]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
130-10	Rent from Bld/Shops & Temporary Occupations	3,923,898	2,664,707
130-20	Parking Rent & Other Additional Rents	31,382,028	17,254,153
130-80	Premium from Palika Buildings/Shops	366,000	206,000
130-80	Nazul Rent	2,386	2,386
	Sub-Total	35,674,312	20,127,246
130-90	Rent Remission & Adjustments	-	-
	Sub-Total	-	-
	Total	35,674,312	20,127,246

Schedule I-3: Fees and User Charges - [Code No 140]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
140-11	Licensing Fee	500,550	391,870
140-13	Copying Fee	56,651	42,446
140-20	Penalty, Adjustment & Late Fee	129,254	130,602
140-40	Other Fee	3,232,300	4,114,787
140-50	User Charges	874,000	302,700
	Total	4,792,755	4,982,405



Schedule I-4: Sale and User Charges - [Code No 150]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
150-10	Sale of Wood - Burning Ghat	457,100	398,500
150-11	Sale of Forms & Publications	81,144	213,500
150-12	Sale of Scrap	-	17,885
150-40	Hire Charges Vehicle - Zoo Shuttle Sewa	2,403,667	2,403,666
150-41	Hire Charges - Life jacket	-	115,000
	Total	2,941,911	3,148,551

Schedule I-5: Revenue Grants, Contribution and Subsidies - [Code No 160]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
160-10	Grant State Finance Commission	316,383,859	146,111,000
160-10	Grant For Covid -19 -Pandemic	-	1,232,000
160-10	Grant For Republic Day	-	50,000
160-10	Grant State Government	24,800,000.00	
	Total	341,183,859	147,393,000

Schedule I-6: Interest Earned - [Code No 171]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
171-10	Interest on Saving Bank A/c	863,364	299,964
	Total	863,364	299,964

Schedule I-7: Other Income - [Code No 180]			
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
180-10	Recovery from Employees	-	2,040
180-40	Excess provision written back	2,383,397	1,743,619
180-60	Provision for Depreciation W/off	20,276	41,131
180-60	Misc Income	150,000	200,000
180-60	Misc Income		
	Total	2,553,673	1,986,790



Schedule I-8: Establishment Expenses - [Code No 210]			
Code No.	Particulars	Current Year Amount (')	Previous Year Amount (')
1	2	3	4
210-10	Salary, Wages & Bonus	166,770,985	163,378,378
210-20	Benefits & Allowances	522,698	358,227
210-30	Pension Contribution	67,145,655	32,808,070
210-40	Other Terminal & Retirement Benefits	2,351,760	40,885,901
	Total	236,791,098	237,430,575

Schedule I-9: Operation & Maintenance - [Code No 230]			
Code No.	Particulars	Current Year Amount (')	Previous Year Amount (')
1	2	3	4
230-10	Power & Fuel Expenses	6,740,454	4,071,304
230-20	Wood Purchase - Burning Ghat	611,500	423,038
230-30	Consumption of store	437,708	75,936
230-40	Hire Charges	-	92,500
230-80	Other operating & maintenance expenses	951,520	351,547
230-53	Repair & Maintenance Buildings	353,750	31,125
230-52	Repair & Maintenance Roads	191,756	173,607
230-54	Vehicles Running & Maintenance	1,149,321	174,957
230-59	Repair & Maintenance Others	279,762	389,665
230-80	Cleaning & Sanitation Expenses	1,250,000	118,000
	Total	11,965,771	5,901,679

Schedule I-10: Administrative Expenses - [Code No 220]			
Code No.	Particulars	Current Year Amount (')	Previous Year Amount (')
1	2	3	4
220-10	Rent, Rates & Taxes	-	16,550
220-12	Communication Expenses	27,198	48,246
220-21	Printing & Stationery	430,901	348,875
220-30	Traveling Expenses	46,282	131,151
220-40	Insurance Expenses	283,866	109,442
220-52	Professional & Other Fees	1,399,777	926,997
220-60	Advertisement Expenses	7,124	717,749
220-80	Other Administrative Expenses	109,162	681,987
	Total	2,304,310	2,978,997



Schedule I-11: Interest & Finance Charges [Code No 240]			
230-30	Particulars	Current Year Amount (')	71374 Amount (')
1	2	3	4
240-70	Bank Charges	2,321	1,276
	Total	2,321	1,276

Schedule I-12: Programme Expenses - [Code No 250]			
Code No.	Particulars	Current Year Amount (')	Previous Year Amount (')
1	2	3	4
250-10	Own Programme.	431,668	403,809
	Total	431,668	403,809

Schedule I-13: Miscellaneous Expenses - [Code No 271]			
Code No.	Particulars	Current Year Amount (')	Previous Year Amount (')
1	2	3	4
271-80	Misc Expenses	179,126	921,505
	Total	179,126	921,505

Schedule I-14: Prior Period Items (Net) [Code No 280]			
Code No.	Particulars	Current Year Amount (')	4 Amount (')
1	2	3	4
	Income		
280-10	Taxes		
280-20	Other - Revenues	159,258	-
280-30	Recovery of revenues written off	-	-
280-40	Other income	-	-
	Sub - Total Income (a)	159,258	-
	Expenses		
280-50	Refund of Taxes		-
280-60	Refund of Other - Revenues		-
280-70	Other Expenses	62,240	-
	Sub - Total Income (b)	62,240	-
	Total Prior Period (Net) (a-b) -	97,018	-



NAGAR PALIKA PARISHAD NAINITAL
Schedule forming part of financial statements as on 31st March 2022

Schedule B-9: Sundry Debtors (Receivables)					
S.No.	Particulars	Gross Amount (₹)	Provision for Outstanding Revenues (₹)	Net Amount (₹)	Previous Year Net Amount (₹)
1	2	3	4	5=3-4	5=3-4
431-10	Receivables for Property Taxes				
	House Tax	19,884,210	-	19,884,210	16,847,653
	Sub total	19,884,210	-	19,884,210	16,847,653
431-81	Less: State Government Cesses/Levies in Taxes – Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	19,884,210	-	19,884,210	16,847,653
431-19	Receivable of Other Taxes				
	Scavenging Tax	23,174,038	-	23,174,038	19,362,686
	Sub- total	23,174,038	-	23,174,038	19,362,686
431-30	Less: State Government Cesses/Levies in Taxes – Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	23,174,038	-	23,174,038	19,362,686
	Receivables for Fees and User Charges				
	Projection Fee	55,345	-	55,345	49,297
	Sub total	55,345	-	55,345	49,297
431-40	Receivables from Other Sources				
	Rent Dues	5,256,785	-	5,256,785	4,979,263
	Others	6,330,499	-	6,330,499	5,891,872
	Sub total	11,587,284	-	11,587,284	10,871,134
	Total of Sundry Debtors (Receivables)	54,700,877	-	54,700,877	47,130,770



NAGAR PALIKA PARISHAD NAINITAL

Schedule forming part of financial statements as on 31st March 2022
Schedule B-3: Grants & Contribution for Specific Purposes [Code No 320]

Amount in Rs.

S.No.	Particulars	Opening Balance	Additions to the Grants *			Payments out of funds			Net balance at the year end
			Grant received during the year	Interest/Dividend earned on Grant Investments	Total	Capital expenditure on	Revenue Expenditure	Other /Refund	
1	Rink Hall	70,000	-	-	70,000	-	-	-	70,000
2	Safai	50,000	-	-	50,000	-	-	-	50,000
3	Aapda	126,430	-	-	126,430	-	-	-	126,430
4	Aapda	92,658	-	-	92,658	-	-	-	92,658
5	Awasthapna -2006	130,078	-	-	130,078	-	-	-	130,078
6	Zila Yojna	158,412	-	-	158,412	-	-	-	158,412
7	Samaj Kalyan	64,681	-	-	64,681	-	-	-	64,681
8	Duda	523,284	-	-	523,284	-	-	-	523,284
9	Awasthapna -2015	16,318	-	-	16,318	-	-	-	16,318
10	Zila Yojna	7,881	-	-	7,881	-	-	-	7,881
11	Aapda	70,505	-	-	70,505	-	-	-	70,505
12	Nirmal Nagar	1,800,000	-	-	1,800,000	-	-	-	1,800,000
13	Sansad Nidhi	9,463	-	-	9,463	-	-	-	9,463
14	Aapda	90,193	-	-	90,193	-	-	-	90,193
15	Awasthapna2015	1,066,433	-	-	1,066,433	-	-	-	1,066,433
16	Awasthapna	55,984	-	-	55,984	-	-	-	55,984
17	Vaidhyak Nidhi	281,949	-	-	281,949	-	-	-	281,949
18	Awasthapna 2018	462,989	-	-	462,989	-	-	-	462,989
19	Library Grant	4,000,000	-	-	4,000,000	-	-	-	4,000,000
20	14Th Fc	21,607,397	19,534,000	-	41,141,397	-	17,081,568	-	24,059,829
21	14 th /15th Performance Grant	-	-	-	-	-	-	-	0
22	Awasthapna Lda	-	-	-	-	-	-	-	-
23	Swatch Bharat Mission	3,406,680	-	-	3,406,680	-	628,840	-	1,827,920
24	Amrit Yojna	2,943,650	-	-	2,943,650	-	1,028,097	-	2,943,650
25	Amritum	10,357,976	5,840,249	-	16,198,225	-	6,011,660	-	6,011,660
26	Solid Waste Management	1,925,766	-	-	1,925,766	-	-	-	1,925,766
27	Dnalm	1,013,804	576,000	18,882	1,608,686	-	103,733	-	1,608,686
28	Pmay	49,694	-	-	49,694	-	-	-	49,694
29	Grant - Swasthya Arohan	20,000	20,000	-	40,000	-	-	-	40,000
30	Grant - Prothshan Yojna	20,000	20,000	-	40,000	-	-	-	40,000
31	Grant - Pension	428,569	-	-	428,569	-	-	-	428,569
32	Grant for Covid-19	-	10,422,000	-	10,422,000	-	5,580,050	-	4,841,950
33	Grant for Deviya Aapda2021-22	-	6,357,004	-	6,357,004	-	-	-	6,357,004
	Current Year	50,848,774	42,769,253	18,882	93,636,909	-	30,633,481	-	58,381,642
	Previous Year	56,584,359	69,654,670	281,940	126,620,969	-	66,180,395	-	60,440,574

