

2018-20192018 - 2019**NAGAR PALIKA PARISHAD VIKAS NAGAR**

Income and Expenditure Statement for the period from 1-Apr-2018 to 31-Mar-2019

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	3,972,111	2,697,611
1-20	Assigned Revenues & Compensation	I-2	-	18,280
1-30	Rental Income from Municipal Properties	I-3	606,009	1,400,163
1-40	Fees & User Charges	I-4	2,277,800	2,837,728
1-50	Sale & Hire Charges	I-5	275,390	389,310
1-60	Revenue Grants, Contributions & Subsidies	I-6	48,305,279	52,641,146
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	604,273	354,555
1-80	Other Income	I-9	-	-
A	Total - INCOME		56,040,862	60,338,793
	EXPENDITURE			
2-10	Establishment Expenses	I-10	36,172,954	35,739,796
2-20	Administrative Expenses	I-11	1,555,959	3,213,359
2-30	Operations & Maintenance	I-12	5,371,354	11,151,618
2-40	Interest & Finance Expenses	I-13	2,145	1,969
2-50	Programme Expenses	I-14	488,638	140,271
2-60	Revenue Grants, Contributions & subsidies	I-15	6,882,000	620,000
2-70	Provisions & Write off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		6,009,830	5,549,585
B	Total - EXPENDITURE		56,482,881	56,416,597
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(442,019)	3,922,196
2-80	Add: Prior period Items (Net)	1-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(442,019)	3,922,196
2-90	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		(442,019)	3,922,196

Note: Compiled from Books of account, records information & explanation provided before us

For and on behalf of Nagar Palika Parishad, Vikas Nagar

For Rawat Bartwal & Co.
(Chartered Accountants)

 Chairperson


 Executive Officer


 Devendra Rawat
 [FCA Partner]
 M.No. 108441

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

Minor Code No	Particulars	Current year (Rs.)	Prev. Year (Rs.)
1	2	3	4
110-01	Property tax	3,972,111	2,689,111
110-03	Sewerage Tax		6,500
110-80	Others Tax		2,000
110-10	Professional Tax		
110-11	Advertisement Tax		
	Sub-total	3,972,111	2,697,611
	Less :		
110-90	Tax Remissions and Refund [Schedule 1 - 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	3,972,111	2,697,611

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

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
	Property taxes	-	-
	Advertisement tax	-	-
	Others	-	-
	Total refund and remission of tax revenues	-	-



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

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others		18,280
120-20	Compensation in lieu of Taxes / duties	-	-
120-30	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	-	18,280

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

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	394,209	1,285,833
130-20	Rent from Office Buildings	31,800	28,630
130-30	Rent from Guest Houses	180,000	85,700
130-40	Rent from lease of lands		-
130-80	Other rents		-
	Sub-Total	606,009	1,400,163
	Less:		
130-90	Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	606,009	1,400,163

Schedule I-4: Fees & User Charges [Code No 140]**Schedule I-4 (a): Fees & User Charges - Function wise**

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
	Municipal Body	2,277,800	2,837,728
	Total income from fees & user charges - Function wise	2,277,800	2,837,728



Schedule I-4 (b): Fees & User Charges - Income head-wise [Code 140]

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	451,550	8,675
140-11	Licensing Fees	177,833	147,400
140-12	Fees for Grant of Permit		-
140-13	Fees for Certificate or Extract	97,791	78,173
140-14	Development Charges		-
140-15	Regularisation Fees		-
140-20	Penalties and Fines		-
140-40	Other Fees	595,334	421,116
140-50	User Charges	573,312	260,740
140-60	Entry Fees		-
140-70	Service / Administrative Charges	381,980	1,921,624
140-80	Other Charges		-
	Sub-Total	2,277,800	2,837,728
140-90	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges - Income head-wise	2,277,800	2,817,814

Schedule I-5 : Sale & Hire Charges [Code No 1501]**Schedule I-5 (a): Sale & Hire Charges - Function wise**

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
	Municipal Body	275,390	389,310
	Total Income from Sale & Hire charges - Function wise	275,390	389,310

Schedule I-5 (b): Sale & Hire Charges - Income head-wise [Code No 150]

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products		
150-11	Sale of Forms & Publications	274,590	389,060
150-12	Sale of stores & scrap		-
150-30	Sale of Others		-
150-40	Hire Charges for Vehicles	800	250
150-41	Hire Charges for Equipment		-
	Total income from Sale & Hire charges - income head-wise	275,390	389,310



Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No 160]

	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	35,257,931	44,321,245
160-20	Re-imbursement of expenses	157,268	2,150,314
160-30	Contribution towards schemes	6,880,250	620,000
160-40	Contribution towards Fixed Assets	6,009,830	5,549,587
	Total Revenue Grants, Contributions & Subsidies	48,305,279	52,641,146

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

Code No	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments	-	-
170-20	Dividend	-	-
170-30	Income from projects taken up on commercial basis	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
	Total Income from Investments	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	604,273	354,555
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-80	Other Interest	-	-
	Total. - Interest Earned	604,273	354,555



Schedule I-9: Other Income [Code No180]

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

Schedule I-10: Establishment Expenses [code no 210]**Schedule I-10 (a): Establishment Expenses - Function wise**

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
	Municipal Body	36,172,954	35,739,796
	Total establishment expenses - Function wise	36,172,954	-

Schedule I-10 (b): Establishment Expenses - Expenditure head-wise

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	31,590,000	25,710,979
210-20	Benefits and Allowances		214,149
210-30	Pension	3,508,811	8,649,563
210-40	Other Terminal & Retirement Benefits	1,074,143	1,165,105
	Total establishment expenses - expense head wise	36,172,954	35,739,796

Schedule I-11: Administrative Expenses [Code No 220]**Schedule I-11 (a): Administrative Expenses - Function wise**

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
	Municipal Body	1,555,959	3,213,359
	Total Administrative expenses- Function wise	1,555,959	3,213,359



Schedule I-11 (b) : Administrative Expenses - Expenditure Head-Wise

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes		-
220-11	Office maintenance	90,391	141,417
220-12	Communication Expenses	66,546	77,130
220-20	Books & Periodicals		-
220-21	Printing and Stationery	254,138	142,715
220-30	Travelling & Conveyance	45,036	1,091,345
220-40	Insurance	91,700	78,057
220-50	Audit Fees		-
220-51	Legal Expenses	395,027	564,130
220-52	Professional and other Fees	136,542	461,749
220-60	Advertisement and Publicity	254,074	466,088
220-61	Membership & subscriptions		-
220-80	Other Administrative Expenses	222,505	190,728
	Total administrative expenses - expense head wise	1,555,959	3,213,359

Schedule I-12: Operations and Maintenance [Code No 230]**Schedule I-12 (a): Operations & Maintenance Expenses - Function wise**

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
	Municipal Body	5,371,354	11,151,618
	Total Operations & Maintenance expenses -Function wise	5,371,354	11,151,618

Schedule I-12 (b): Operations & Maintenance - Expenditure head-wise

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	2,548,419	2,150,314
230-20	Bulk Purchases		-
230-30	Consumption of Stores	1,024,053	3,207,853
230-40	Hire Charges		-
230-50	Repairs & maintenance -Infrastructure Assets	279,636	1,814,915
230-51	Repairs & maintenance - Civic Amenities	495,585	436,805
230-52	Repairs & maintenance - Buildings		283,380
230-53	Repairs & maintenance - Vehicles	181,636	386,485
230-59	Repairs & maintenance - Others	183,004	2,249,414
230-80	Other operating & maintenance expenses	659,021	622,452
	Total operations & maintenance - expense head wise	5,371,354	11,151,618



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

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government		-
240-20	Interest on Loans from 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	2,145	1,969
240-80	Other Finance Expenses		-
	Total Interest & Finance Charges	2,145	1,969

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

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses		-
250-20	Own Programmes	420,778	84,937
250-10	Swachh Bharat Mission	67,860	-
250-30	Share in Programmes of others	-	55,334
	Total Programme Expenses	488,638	140,271

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

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
260-10	Grants (Give details)	-	-
260-20	Contributions	6,882,000	620,000
260-30	Subsidies	-	-
	Total Revenue Grants, Contributions & Subsidies	6,882,000	620,000



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

Code No.	Particulars	Current Year Amount (Rs.)	Prev. Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	-	-
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	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Prev. 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.)	Prev. Year Amount (Rs.)
1	2	3	4
	Income		
280-10	Taxes		
280-20	Other - Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	Other income	-	-
	Sub - Total Income (a)	-	-
	Expenses		
280-50	Refund of Taxes	-	-
280-60	Refund of Other - Revenues	-	-
280-80	Other Expenses	-	-
	Sub - Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-



2018-2019

2018-2019

NAGAR PALIKA PARISHAD VIKAS NAGAR
Balance Sheet As on 31-March-2019

Final

Code No.	Description of Items	Schedule Number	Amount in Rupees	
			Current Year Amount	Previous Year Amount
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	16,669,423	17,099,860
3-11	Earmarked Funds	B-2	4,897,810	3,654,283
3-12	Reserves	B-3	78,293,149	65,945,122
	Total Reserves & Surplus		99,860,382	86,699,265
3-20	Grants, Contribution for specific purpose	B-4	47,304,735	32,754,473
	Loans			
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	Current Liabilities & Provisions			
3-40	Deposits Received	B-7	12,904,293	12,253,563
3-41	Deposit Works	B-8	-	-
3-50	Other Liabilities	B-9	2,064,860	501,219
3-60	Provisions	B-10	891,000	3,088,333
	Total Current Liabilities & Provisions		15,860,153	15,843,115
	TOTAL LIABILITIES		163,025,270	135,296,853
	ASSETS			
4-10	Fixed Assets	B-11		
	Gross Block		147,593,780	127,197,295
4-11	Less: Accumulated Depreciation		53,882,207	47,872,378
	Net Block		93,711,573	79,324,917
4-12	Capital Work-in-Progress		-	-
	Total Fixed Assets		93,711,573	79,324,917
	Investments			
4-20	Investments - General Funds	B-12	-	-
4-21	Investments - Other Funds	B-13	1,266,334	1,266,334
	Total Investments		1,266,334	1,266,334
	Current Assets, Loans & Advances			
4-30	Stock in Hand (Inventories)	B-14	4,640,137	3,793,790
	Sundry Debtors (Receivables)			
4-31	Gross Amount Outstanding	B-15	2,545,668	6,695,694
4-32	Less: Accumulated Provisions against bad and doubtful Sundry Debtors		-	-
	Net Amount Outstanding		2,545,668	6,695,694
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	56,229,357	39,583,917
4-60	Loans, Advances and Deposits	B-18	4,632,201	4,632,201
4-61	Less: Accumulated Provisions against Loans & Advances		-	-
	Net Amount Outstanding		4,632,201	4,632,201
	Total Current Assets, Loans & Advances		68,047,363	54,705,602
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditures (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		163,025,270	135,296,853

Note to Accounts-Schedule-A


Note: Compiled from Books of account, records information & explanation provided before us

For and on behalf of Nagar Palika Parishad, Vikas Nagar

For Rawat Bartwal & Co.
(Chartered Accountants)

Chairperson


Executive Officer


Devendra Rawat
[FCA Partner]
M.No. 108441

Schedule B-1: Municipal (General Fund) [Code No. 310]

Amount in Rupees

Code No.	Particulars	Opening Balance	Additions during the year	Total	Deduction during the year	Balance at the end of the current year
1	2	3	4	5 = 3 + 4	6	7 = 5 - 6
310-10	Municipal Fund	17,099,860	11,581	17,111,441	442,019	16,669,423
			-	-	-	-
	Total Municipal Fund	17,099,860	11,581	17,111,441	442,019	16,669,423

Schedule B-2: Earmarked Fund [Code No. 311]

Amount in Rupees

Particulars	Pension Fund	NPS Fund
Code No.	311-50	311-60
(a) Opening Balance	2,280,949	1,373,334
(b) Additions to the Special Fund		
(i) Transfer from Municipal Fund	-	-
(ii) Interest/Dividend earned on the Funds Investment	-	-
(iii) Profit of Disposal of Special Fund Investment	-	-
(iv) Appreciation in Value of Special Fund Investment	-	-
(v) Other Additions (Contribution toward funds)	1,414,068	2,059,256
Total (b)	1,414,068	2,059,256
Total (a) + (b)	3,695,017	3,432,590
(c) Payments out of Funds		
(i) Capital Expenditure on:		
Fixed Assets	-	-
Other	-	-
Sub Total	-	-
(ii) Revenue Expenditure on:		
Salaries, Wages and Allowances etc.	-	-
Rent	-	-
Other Administrative Charges(Pension paid/ PF Loan)	1,532,737	697,060
Sub Total	1,532,737	697,060
(iii) Others:		
Loss on Disposal of Special Fund Investment	-	-
Diminution in the value of Special Fund Investment	-	-
Transferred to Municipal Fund	-	-
Sub Total	-	-
Total c(i+ii+iii)	1,532,737	697,060
Net Balance at the year end (a+b)-(c)	2,162,280	2,735,530

Schedule B-3: Reserves [Code no. 312]

Amount in Rupees

Code No.	Particulars	Opening Balance	Additions during the year	Total	Deduction during the year	Balance at the end of the current year
1	2	3	4	5 = (3)+(4)	6	7 = (5) - (6)
312-10	Capital Contribution	4,145,994	-	4,145,994	-	4,145,994
312-11	Capital Reserve	61,010	-	61,010	-	61,010
312-12	Grant Against Fixed Assets	61,738,118	18,357,857	80,095,975	6,009,830	74,086,145
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-30	Special Funds (Utilised)	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	Total Reserves Funds	65,945,122	18,357,857	84,302,979	6,009,830	78,293,149



Schedule B-4: Grant, Contribution for specific purpose[Code No. 320]

Particulars	Amount in Rupees		
	Grant from Central Government	Grant from State Government	Grant from Others
Code No.	320-10	320-20	320-30
(a) Opening Balance	3,692,419	27,495,937	1,566,117
(b) Additions to the Grants			
(i) Grant Received during the year	20,580,300	52,717,000	339,000
(ii) Interest/Dividend earned on Grant Investment	-	-	-
(iii) Profit on Disposal on Grant Investment	-	-	-
(iv) Appreciation in value of Grant Investment	-	-	-
(v) Other Additions	-	-	-
Total (b)	20,580,300	52,717,000	339,000
Total (a+b)	24,272,719	80,212,937	1,905,117
(c) Payments out of funds			
(i) Capital Expenditure on:			
Fixed Assets	-	18,357,857	-
Other	-	-	-
Sub Total	-	18,357,857	-
(ii) Revenue Expenditure on:			
Salaries, Wages and Allowances etc.	-	30,314,522	-
Other Programme Expenses	-	-	-
Operation and Maintenance	1,870,400	1,156,663	506,346
Sub Total	1,870,400	31,471,185	506,346
(iii) Others:			
Loss on Disposal of Grant Fund Investment	-	-	-
Diminution in the value of Grant Fund Investment	-	-	-
Contribution toward Govt Schemes	6,880,250	-	-
Sub Total	6,880,250	-	-
Total c(i+ii+iii)	8,750,650	49,829,042	506,346
Net Balance at the year end (a+b)-(c)	15,522,069	30,383,895	1,398,771

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

Code No.	Particulars	Amount in Rupees	
		Current Year Amount	Previous Year Amount
1	2	3	4
330-10	Loans from Central Government	-	-
330-20	Loans from State Government	-	-
330-30	Loans from Government Bodies & Associations	-	-
330-40	Loans from International Agencies	-	-
330-50	Loans from Banks & Other Financial Institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other Loans	-	-
	Total Secured Loan	-	-



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

Amount in Rupees			
Code No.	Particulars	Current Year Amount	Previous Year Amount
1	2	3	4
331-10	Loans from Central Government	-	-
331-20	Loans from State Government	-	-
331-30	Loans from Government Bodies & Associations	-	-
331-40	Loans from International Agencies	-	-
331-50	Loans from Banks & Other Financial Institutions	-	-
331-60	Other Term Loans	-	-
331-70	Bonds & Debentures	-	-
331-80	Other Loans	-	-
	Total Unsecured Loan	-	-

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

Amount in Rupees			
Code No.	Particulars	Current Year Amount	Previous Year Amount
1	2	3	4
340-10	From Contractors	2,936,485	2,269,255
340-20	From Revenues	-	-
340-30	From Staff	-	-
340-80	From Others	9,969,308	9,984,308
	Total Deposits Received	12,905,793	12,253,563

Schedule B-8: Deposits Works [Code No. 341]

Amount in Rupees					
Code No.	Particulars	Opening Balance as the beginning of the year Amount	Additions during the current year Amount	Utilization / Expenditure Amount	Balance outstanding at the end of the current year Amount
1	2	3	4	5	6
341-10	Civil Works				
341-20	Electrical Works				
341-80	Others				
	Total Deposits Works	-	-	-	-



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

Code No.	Particulars	Amount in Rupees	
		Current Year Amount	Previous Year Amount
1	2	3	4
350-10	Creditors	69,523	91,481
350-11	Employee Liabilities	1,559,880	3,341
350-12	Interest Accrued & Due		-
350-20	Recoveries Payable	398,826	364,217
350-30	Government Dues Payable	36,631	42,180
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	Total Other Liabilities	2,064,860	501,219

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

Code No.	Particulars	Amount in Rupees	
		Current Year Amount	Previous Year Amount
1	2	3	4
360-10	Provision for Expenses	891,000	3,088,333
360-20	Provision for Interest	-	-
360-30	Provision for Other Assets	-	-
	Total Provisions	891,000	3,088,333



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

Code No.	Particulars	Gross Block (410)				Accumulated Depreciation (411)				Net Block	
		Opening Balance	Addition during the period	Deduction during the period	Cost at the end of the year	Opening Balance	Addition during the period	Deduction 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
410-10	Land	61,010	-	-	61,010	-	-	-	-	61,010	61,010
410-20	Buildings	56,626,766	1,138,386	-	57,765,152	19,710,372	1,874,276	-	21,584,648	36,180,504	36,916,394
	Infrastructure Assets										
410-30	Roads & Bridges	31,433,720	18,246,913	-	49,680,633	12,051,854	1,570,392	-	13,622,246	36,058,387	19,381,866
410-31	Sewerage & Drainage	23,695,868	986,406	-	24,682,274	8,938,855	762,511	-	9,701,366	14,980,908	14,757,013
	Other Assets										
410-33	Lamp Posts	1,191,478	-	-	1,191,478	29,787	58,085	-	87,872	1,103,606	1,161,691
410-40	Plants & Machinery	3,278,508	-	-	3,278,508	1,535,456	242,458	-	1,777,913	1,500,595	1,743,052
410-50	Vehicles	8,927,631	-	-	8,927,631	4,471,601	1,336,811	-	5,808,412	3,119,219	4,456,030
410-60	Office & Other Equipments	945,397	-	-	945,397	558,705	77,340	-	636,045	309,352	386,692
410-70	Furniture, Fixtures, Fittings & Electrical Appliances	1,036,917	24,780	-	1,061,697	575,748	87,957	-	663,705	397,992	461,169
Total		127,197,295	20,396,485	-	147,593,780	47,872,378	6,009,830	-	53,882,207	93,711,573	79,324,917



Schedule B-12: Investment - General Fund [Code No. 420]

Amount in Rupees

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

Schedule B-13: Investment - Other Funds [Code No. 421]

Amount in Rupees

Code No.	Particulars	With whom Invested	Face Value	Current year Carrying Cost	Previous year Carrying Cost
1	2	3	4	5	6
421-10	Central Government Securities	-	-	-	-
421-20	State Government Securities	-	-	-	-
421-30	Debentures & Bonds	-	-	-	-
421-40	Preference Shares	-	-	-	-
421-50	Equity Shares	-	-	-	-
421-60	Units of Mutual Funds	-	-	-	-
421-80	Other Investments	-	-	1,266,334	1,266,334
	Total Investments-Other Funds	-	-	1,266,334	1,266,334

Schedule B-14: Stock-in-Hand (Inventories) [Code No. 430]

Amount in Rupees

Code No.	Particulars	Current Year Amount	Previous Year Amount
1	2	3	4
430-10	Stores	4,640,137	3,793,790
430-20	Loose Tools	-	-
430-30	Others	-	-
	Total Stock-in-Hand	4,640,137	3,793,790



Schedule B-15: Sundry Debtors (Receivables) [Code No. 431 & 432]

Amount in Rupees

Code No.	Particulars	Current Year Amount			Previous Year Amount
		Gross Amount	Provision for Outstanding Receivables [Code No. 432]	Net Amount	
1	2	3	4	5=3-4	6
431-10	Receivables for Property Taxes				
	Less than 5 years	1,615,060	-	1,615,060	1,531,214
	More than 5 years	-	-	-	-
	Sub - Total	1,615,060	-	1,615,060	1,531,214
431-91	Less: State Government Cesses/Levies in Taxes - Contral Account	-	-	-	-
	Net Receivables of Property Taxes	1,615,060	-	1,615,060	1,531,214
431-19	Receivables for Other Taxes				
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub - Total	-	-	-	-
431-99	Less: State Government Cesses/Levies in Taxes - Contral Account	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
431-20	Receivables of Cess Income				
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub - Total	-	-	-	-
431-30	Receivables for Fees & User Charges				
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub - Total	-	-	-	-
431-40	Receivable from Other Sources				
	Less than 3 years	930,608	-	930,608	2,076,148
	More than 3 years	-	-	-	-
	Sub - Total	930,608	-	930,608	2,076,148
431-50	Receivable from Government	-	-	-	3,088,332
	Total of Sundry Debtors (Receivables)	2,545,668	-	2,545,668	6,695,694



Schedule B-16: Prepaid Expenses [Code No. 440]

Amount in Rupees

Code No.	Particulars	Current Year Amount	Previous Year Amount
1	2	3	4
440-10	Establishment Expenses	-	-
440-20	Administrative	-	-
440-30	Operation & Maintenance	-	-
	Total Prepaid Expenses	-	-

Schedule B-17: Cash & Bank Balances [Code No. 450]

Amount in Rupees

Code No.	Particulars	Appidex	Current Year Amount	Previous Year Amount
1	2		3	4
450-10	Cash		130,788	326,098
	Balance with Bank - Municipal Funds			
450-21	Nationalised Banks		9,948,994	7,528,083
450-22	Other Scheduled Banks		-	-
450-23	Scheduled Co-operative Bank		-	-
450-24	Post Office		-	-
	Sub-Total		9,948,994	7,528,083
	Balance with Bank - Special Funds			
450-41	Nationalised Banks		4,897,810	3,654,283
450-42	Other Scheduled Banks		-	-
450-43	Scheduled Co-operative Bank		-	-
450-44	Post Office		-	-
	Sub-Total		4,897,810	3,654,283
	Balance with Bank - Grant Funds			
450-61	Nationalised Banks		10,741,784	3,018,866
450-62	Other Scheduled Banks		-	-
450-63	Scheduled Co-operative Bank		-	-
450-64	Treasury		30,509,981	25,056,588
	Sub-Total		41,251,765	28,075,454
	Total Cash & Bank Balance		56,229,357	39,583,917



Schedule B-18: Loans, Advances & Deposits [Code No. 460]

Amount in Rupees

Code No.	Particulars	Opening Balance at the beginning of the year	Paid during the current year	Recovered during the current year	Balance Outstanding at end of the current year
1	2	3	4	5	6=3+4-5
460-10	Loans & Advances to Employees	-	-	-	-
460-20	Employee Provident Fund Loans	-	-	-	-
460-30	Loans to Others	-	-	-	-
460-40	Advance to Suppliers & Contractors	-	-	-	-
460-50	Advance to Others	-	-	-	-
460-60	Deposits with External Agencies	4,632,201	-	-	4,632,201
460-80	Other Current Assets	-	-	-	-
	Sub Total	4,632,201.00	-	-	4,632,201
461	Less: Accumulated Provision against Loans, Advances & Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, Advances & Deposits	4,632,201.00	-	-	4,632,201

Schedule B-18 (a): Accumulated Provisions against Loans, Advances & Deposits [Code No. 461]

Amount in Rupees

Code No.	Particulars	Current Year Amount	Previous Year Amount
1	2	3	4
461-10	Loan to Others	-	-
461-20	Advances	-	-
461-30	Deposits	-	-
	Total Accumulated Provisions	-	-



Schedule B-19 Other Assets [Code No. 470]

Code No.	Particulars	Amount in Rupees	
		Current Year Amount	Previous Year Amount
1	2	3	4
470-10	Deposit Works	-	-
470-20	Other Assets Control Accounts	-	-
	Total Other Assets	-	-

Schedule B-20 : Miscellaneous Expenditures (to the extent not written off) [Code No. 480]

Code No.	Particulars	Amount in Rupees	
		Current Year Amount	Previous Year Amount
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 Expenditures	-	-





RAWAT BARTWAL & Co.
CHARTERED ACCOUNTANTS

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REPORT

On the basis of the records provided to us by the Nagar Palika Parishad Vikasnagar. We have compiled the Balance Sheet of "Nagar Palika Parishad Vikasnagar" as at March 31, 2019 and the related Income & Expenditure account.

We inform that:

The Nagar Palika Parishad is responsible for:

- 1) Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.
- 2) Maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies.
- 3) Preparation and presentation of records in accordance with the applicable laws and regulations, if any
- 4) Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing and detecting any non-compliance.
- 5) The figures of income. Expenditure shown in the financial statements is subject to the conciliation and confirmation.

In our compilation and to the best of our information and according to the explanations given to us. We have prepared the books of accounts on double entry system in accordance with Guidelines for preparation of balance sheet and approved by the Government of Uttarakhand and compiled:-

- i) In the case of the Balance Sheet of the State of affairs of the Nagar Palika Parishad as at March, 31, 2019 and
- ii) In the case of Income and Expenditure Account of the Income & Expenditure for the year ended on that date.

Dated: 21/12/2020
Place: Dehradun



Rawat Bartwal & Co.
Chartered Accountants

CA. Devendra Rawat
FCA, Partner
M.No. 108441