

# ANNUAL FINANCIAL STATEMENT FOR F.Y. 2023-24

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

**Nagar Nigam- Rishikesh**



**TIBREWAL CHAND & CO.**  
CHARTERED ACCOUNTANTS

1001, Sumer Plaza, Marol Maroshi Road,  
Andheri (East), Mumbai - 400 059  
Contact : +91 72088 25125  
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**ACCOUNTANT'S COMPILATION REPORT**

To  
Municipal Commissioner,  
Nagar Nigam, Rishikesh

We have compiled the accompanying financial statements of ULB Rishikesh based on information you have provided. These financial statements comprise the Balance Sheet of ULB Rishikesh as at March 31, 2024, the Statement of Profit and Loss, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

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

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

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

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

For, Tibrewal Chand & Co.  
Chartered Accountants

Yours Sincerely,


CA Roshan Jain

Partner

Membership No. : 518422

: Office :

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



Nagar Nigam- Rishikesh  
Balance Sheet as on 31st March 2024

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	99,359,680.81	44,240,971.48
3-11	Earmarked Funds	B-2	456,957.42	441,857.42
3-12	Reserves	B-3	245,012,056.73	209,764,187.58
	<b>Total Own Fund Reserves and Surplus</b>		<b>344,828,694.96</b>	<b>254,447,016.48</b>
3-20	Grants, Contributions for specific purposes	B-4	261,178,533.83	167,310,466.02
	<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	5,616,204.00	2,876,662.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	30,298,832.54	17,474,893.00
3-60	Provisions	B-10	2,064,427.00	-
	<b>Total Current Liabilities and Provisions</b>		<b>37,979,463.54</b>	<b>20,351,555.00</b>
	<b>TOTAL LIABILITIES</b>		<b>643,986,692.33</b>	<b>442,109,037.50</b>
<b>ASSETS</b>				
4-10	<b>Fixed Assets</b>	B-11		
	Gross Block		998,152,582.00	869,993,977.00
4-11	Less: Accumulated Depreciation		695,173,011.28	650,961,518.86
	Net Block		302,979,570.72	219,032,458.14
4-12	Capital work-in-progress	B-12	22,437,800.00	-
	<b>Total Fixed Assets</b>		<b>325,417,370.72</b>	<b>219,032,458.14</b>
	<b>Investments</b>			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	15,000,000.00	-
	<b>Total Investments Current</b>		<b>15,000,000.00</b>	<b>-</b>
4-30	Stock in hand (Inventories)	B-15	5,215,996.00	-
	<b>Sundry Debtors (Receivables)</b>			
4-31	Gross amount outstanding	B-16	9,422,525.00	-
4-32	Less: Accumulated provision		2,516,729.00	-
	Net amount outstanding		6,905,796.00	10,726,332.00
4-40	Prepaid expenses	B-17	48,479.21	37,692.92
4-50	Cash and Bank Balances	B-18	291,199,050.40	212,312,554.44
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		200,000.00	-
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>318,569,321.61</b>	<b>223,076,579.36</b>
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	<b>TOTAL ASSETS</b>		<b>643,986,692.33</b>	<b>442,109,037.50</b>
	Notes to the Balance Sheet	B-22		

For, Tiberwal Chand & Co.  
Chartered Accountants

CA Roshan Jain  
Authorized Signatory  
M. No. 518422

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**Nagar Nigam- Rishikesh**

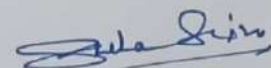
**Income and Expenditure Statement for the period from 01/04/2023 to 31/03/2024**

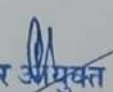
Code No.	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
1-10	Tax Revenue	I-1	21,904,241.25	16,490,974.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	4,263,912.00	4,280,184.00
1-40	Fees & User Charges	I-4	50,442,135.54	71,006,821.75
1-50	Sale & Hire Charges	I-5	991,104.00	1,039,241.00
1-60	Revenue, Grants, Contributions & Subsidies	I-6	317,323,031.02	271,612,227.15
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	1,583,179.79	2,403,087.00
1-80	Other Income	I-9	471,010.75	1,038,175.75
1-90	Income from Commercial Projects	I-19	-	-
<b>A</b>	<b>Total- INCOME</b>		<b>396,978,614.35</b>	<b>367,870,710.65</b>
	<b>EXPENDITURE</b>			
2-10	Establishments Expenses	I-10	189,948,617.00	173,110,701.00
2-20	Administrative Expenses	I-11	15,347,133.71	18,140,085.97
2-30	Operations & Maintenance	I-12	79,307,714.00	84,238,148.00
2-40	Interest & Finance Expenses	I-13	11,342.04	12,443.89
2-50	Programme Expenses	I-14	10,792,717.00	9,373,311.00
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write-off	I-16	2,516,729.00	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		44,211,492.42	55,732,076.53
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>342,135,745.17</b>	<b>340,606,766.39</b>
<b>A-B</b>	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		54,842,869.18	27,263,944.26
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		54,842,869.18	27,263,944.26
2-90	Less:- Transfer to Reserve Funds			
	<b>Net Balance being surplus/(deficit) carried over to Municipal Fund</b>		<b>54,842,869.18</b>	<b>27,263,944.26</b>

For, Tiberwal Chand & Co.  
Chartered Accountants

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

Particulars	Current Year (Rs.)	Previous Year (Rs.)
<b>a. Cash flows from Operating Activities</b>		
Cash Receipt from:		
Taxation		
Sales of Goods and Services	21,904,241.25	16,490,974.00
Grants related to Revenue/General Grants	55,697,151.54	76,326,246.75
Interest Received	317,323,031.02	271,612,227.15
Other Receipts	1,583,179.79	2,403,087.00
<b>Less: Cash Payment for:</b>		
Employee Costs	471,010.75	1,038,175.75
Superannuation		
Suppliers	189,948,617.00	173,110,701.00
Interest Paid	-	-
Other Payments	105,447,564.71	111,751,544.97
	11,342.04	12,443.89
<b>Cash generated from/ (used in) operating activities</b>	<b>46,728,221.42</b>	<b>55,732,076.53</b>
Less/ Add: (Increase) / Decrease in Debtors	<b>54,842,869.18</b>	<b>27,263,944.26</b>
Less/ Add: (Decrease) / Increase in Current Liabilities	<b>-1,395,460.00</b>	<b>3,012,708.50</b>
<b>Net cash generated from/ (used in) operating activities (a)</b>	<b>17,627,908.54</b>	<b>-11,418,984.00</b>
<b>b. Cash flows from Investing Activities</b>		
(Purchase) of fixed assets & CWIP	<b>71,075,317.72</b>	<b>18,857,668.76</b>
Increase/ (Decrease) in Special funds/ grants	<b>-106,384,912.58</b>	<b>-6,510,729.47</b>
(Increase)/ Decrease in Earmarked funds	<b>93,868,067.81</b>	<b>40,033,161.85</b>
(Purchase) of Investments	<b>15,100.00</b>	<b>8,868.00</b>
(Increase)/ Decrease in Reserve	<b>-15,000,000.00</b>	
<b>Add:</b>	<b>35,247,869.15</b>	<b>3,649,166.00</b>
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received		
Increase/ (Decrease) in Prepaid Expenses		
Interest income received	<b>-10,786.29</b>	<b>71,353.46</b>
<b>Net cash generated from/ (used in) investing activities (b)</b>	<b>7,735,338.09</b>	<b>37,251,819.84</b>
<b>c. Cash flows from financing activities</b>		
<b>Add:</b>		
Loan from banks/ others received		
Corporation Fund		
<b>Less:</b>	<b>275,840.15</b>	<b>-</b>
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses	<b>200,000.00</b>	
<b>Net cash generated from (used in) financing activities (c)</b>	<b>75,840.15</b>	<b>-</b>
<b>Net increase/ (decrease) in cash and cash equivalents (a+ b + c)</b>	<b>78,886,495.96</b>	<b>56,109,488.60</b>
Cash and cash equivalents at beginning of period	<b>212,312,554.44</b>	<b>156,203,066.24</b>
Cash and cash equivalents at end of period	<b>291,199,050.40</b>	<b>212,312,554.84</b>
Cash and Cash equivalents at the end of the year comprises of the following account	<b>291,199,050.40</b>	<b>212,312,554.84</b>
<b>balances at the end of the year:</b>		
i. Cash Balances	<b>6,536.00</b>	<b>-</b>
ii. Bank Balances	<b>291,199,050.40</b>	<b>212,312,554.84</b>
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
<b>Total</b>	<b>291,205,586.40</b>	<b>212,312,554.84</b>

For, Tiberwal Chand & Co.  
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Schedules to Balance Sheet  
Nagar Nagam- Rishikesh

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

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5 (3+4)</b>	<b>6</b>	<b>7 (5-6)</b>
310-10	Corporation/ Municipal Fund	44,240,971.48	275,840.15	44,516,811.63		44,516,811.63
310-90	Excess of Income & Expenditure	-	54,842,869.18	54,842,869.18	-	54,842,869.18
	<b>Total Municipal fund (310)</b>	<b>44,240,971.48</b>	<b>55,118,709.33</b>	<b>99,359,680.81</b>	<b>-</b>	<b>99,359,680.81</b>



Schedules to Balance Sheet  
Nagar Nagam - Rishikesh

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

(Amount in Rs.)

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
(a) Opening Balance	441,857.42	-	-	-	-	-	-
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	15,100.00	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	15,100.00	-	-	-	-	-	-
Total (a+b)	456,957.42	-	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-	-
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-	-
Sub -Total	-	-	-	-	-	-	-
Total of (i+ii+iii) ( c )	-	-	-	-	-	-	-
Net balance at the year end --- (a+b)-(c)	456,957.42	-	-	-	-	-	-
Grant Total of Special Funds	456,957.42	-	-	-	-	-	-



Schedules to Balance Sheet  
Nagar Nagam- Rishikesh

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	218.00		218.00	-	218.00
312-12	Grant against Fixed Assets	209,763,969.58	77,108,265.72	286,872,235.30	41,860,396.57	245,011,838.73
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	<b>Total Reserve funds</b>	<b>209,764,187.58</b>	<b>77,108,265.72</b>	<b>286,872,453.30</b>	<b>41,860,396.57</b>	<b>245,012,056.73</b>





Schedules to Balance Sheet  
Nagar Nagam- Rishikesh

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 Inst.	Grants from Welfare Bodies	Grants from International Organisations	Others
<b>Code No.</b>							
<b>(a) Opening Balance</b>	63,916,808.92	103,393,657.10		-	-	-	
<b>(b) Addition to the Grants*</b>							
(i) Grant received during the year	114,262,450.00	358,890,485.00	-	-	-	-	
(ii) Interest/Dividend earned on Grant Investments	492,250.00	1,694,193.98	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
<b>Total (b)</b>	114,754,700.00	360,584,678.98		-	-	-	-
<b>Total (a+b)</b>	<b>178,671,508.92</b>	<b>463,978,336.08</b>	-	-	-	-	-
<b>(c) Payments out of funds</b>							
<b>(i) Capital Expenditure on</b>							
Fixed Assets*	25,953,563.00	51,154,702.72	-	-	-	-	-
Others			-	-	-	-	-
<b>Sub - total</b>	<b>25,953,563.00</b>	<b>51,154,702.72</b>	-	-	-	-	-
<b>(ii) Revenue Expenditure on</b>							
Salary, Wages and allowances etc.	-	181,761,551	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others	59,621,443	34,079,640	-	-	-	-	-
<b>Sub - total</b>	<b>59,621,443</b>	<b>215,841,191</b>	-	-	-	-	-
<b>(iii) Other:</b>							
Loss on disposal of grant Investments	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-
Inter grant/bank charges Grants Refunded	25,273,411	3,627,000	-	-	-	-	-
Others							
<b>Sub -total</b>	25,273,411	3,627,000	-	-	-	-	-
<b>Total (c) [I+II+III]</b>	<b>110,848,417.01</b>	<b>270,622,894</b>	-	-	-	-	-
<b>Net balance as on at the year end-- (a+b)-(c)</b>	<b>67,823,091.91</b>	<b>193,355,441.92</b>	-	-	-	-	-
<b>Total Grants &amp; Contribution for Specific Purposes</b>	<b>67,823,091.91</b>	<b>193,355,441.92</b>	-	-	-	-	-



Schedules to Balance Sheet  
Nagar Nagam- Rishikesh

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 Nagam- Rishikesh

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Deposits From Contractors and suppliers	5,616,204.00	2,876,662.00
340-20	Refundable Deposits received for revenue connections	-	-
340-30	Deposit From staff	-	-
340-80	Deposit - Others	-	-
Total deposits received		5,616,204.00	2,876,662.00

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

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





Schedules to Balance Sheet  
Nagar Nagam- Rishikesh

**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	20,728,916.00	9,634,710.00
350-11	Employee Liabilities	8,187,066.00	7,105,809.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	1,382,850.54	734,374.00
350-30	Government Dues Payable		
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
<b>Total Other Liabilities (Sundry Creditors)</b>		<b>30,298,832.54</b>	<b>17,474,893.00</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	2,064,427.00	-
360-20	Provision for Interest	-	-
360-30	Other Provisions	-	-
<b>Total Provisions</b>		<b>2,064,427.00</b>	<b>-</b>



Schedules to Balance Sheet  
Nagar Nigam-Rishikesh

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

Code No	Particulars	Opening Balance	Additions during the period	Gross Block Deductions during the period	Total at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	Net Block At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	218.00	-	-	218.00	-	-	-	-	218.00	218.00
410-20	Buildings	5,405,308.00	5,263,056.00	-	10,668,364.00	1,620,382.83	283,670.65	-	1,904,053.48	8,764,310.52	3,784,925.17
410-21	Parks & Playgrounds	8,989,884.00	4,466,609.00	-	13,456,493.00	8,409,477.00	555,085.00	-	8,964,562.00	47,991,931.00	580,407.00
410-30	Infrastructure Assets	646,279,180.00	45,720,416.00	-	691,999,596.00	596,437,962.00	21,532,122.00	-	617,970,084.00	74,029,512.00	49,841,218.00
410-31	Roads and Bridges	32,851,814.00	19,087,568.00	-	51,939,382.00	3,127,765.00	2,860,511.00	-	5,988,276.00	45,951,106.00	29,724,049.00
410-32	Sewerage and drainage	14,402,776.00	1,110,938.00	-	15,513,714.00	4,033,447.00	1,421,033.00	-	5,454,480.00	10,059,234.00	10,369,329.00
410-33	Waterways	93,628,702.00	20,929,145.00	-	114,557,847.00	17,756,670.00	10,470,723.00	-	28,227,393.00	86,330,454.00	75,872,032.00
410-40	Public Lighting	12,554,156.00	17,771,769.00	-	30,325,925.00	3,025,619.48	2,231,994.51	-	5,257,613.99	25,068,311.01	9,528,536.52
410-50	Plants & Machinery	29,832,947.00	457,560.00	-	30,330,907.00	9,907,174.00	7,710,288.00	-	12,617,462.00	17,713,445.00	19,925,773.00
410-60	Vehicles	5,017,855.00	7,413,943.00	-	12,431,798.00	2,181,978.00	1,067,147.00	-	3,249,125.00	9,182,673.00	2,835,877.00
410-70	Office & other equipment	5,357,772.00	827,557.00	-	6,185,329.00	3,520,317.46	550,855.17	-	4,071,172.63	2,114,156.37	1,837,454.54
410-80	Furniture, fixtures, fittings and electrical appliances	1,809,700.00	190,056.00	-	1,999,756.00	-	-	-	-	1,999,756.00	1,809,700.00
410-22	Statues, heritage assets, antiques & other works of art	13,863,665.00	4,879,588.00	-	18,743,253.00	940,776.09	528,063.09	-	1,468,789.18	17,274,463.82	12,922,938.91
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	869,993,977.00	128,156,605.00	-	998,152,582.00	650,961,518.86	44,211,492.42	-	695,173,011.28	302,979,570.72	219,032,456.14
	Total										



Schedules to Balance Sheet  
Nagar Nilgiri-Rihikesh

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

Schedule B-11: Fixed Assets [Code No 410 & 411]											
Code No	Particulars	Gross Block			Total at the end of the year	Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the period	Deductions during the period		Opening Balance	Additions during the period	Deductions during the period	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	218.00	-	-	218.00	-	-	-	-	218.00	218.00
410-20	Buildings	5,405,308.00	5,263,056.00	-	10,668,364.00	1,620,382.83	283,670.65	-	1,904,053.48	8,764,310.52	3,784,925.17
410-21	Parks & Playgrounds	8,989,884.00	4,466,609.00	-	13,456,493.00	8,409,477.00	555,085.00	-	8,964,562.00	4,749,931.00	580,407.00
	<b>Infrastructure Assets</b>										
410-30	Roads and Bridges	646,279,180.00	45,720,416.00	-	691,999,596.00	596,437,962.00	21,532,122.00	-	617,970,084.00	74,029,512.00	49,841,218.00
410-31	Sewerage and drainage	32,851,814.00	19,087,568.00	-	51,939,382.00	3,127,765.00	2,860,511.00	-	5,988,276.00	45,951,106.00	29,724,049.00
410-32	Waterways	14,402,776.00	1,110,938.00	-	15,513,714.00	4,033,447.00	1,421,033.00	-	5,454,480.00	10,059,234.00	10,369,329.00
410-33	Public Lighting	93,628,702.00	20,929,145.00	-	114,557,847.00	17,756,670.00	10,470,723.00	-	28,227,393.00	86,330,454.00	75,872,032.00
	<b>Other assets</b>										
410-40	Plants & Machinery	12,554,156.00	17,771,769.00	-	30,325,925.00	3,025,619.48	2,231,994.51	-	5,257,613.99	25,068,311.01	9,528,536.52
410-50	Vehicles	29,832,947.00	457,560.00	-	30,330,907.00	9,907,174.00	7,710,288.00	-	12,617,462.00	17,713,445.00	19,925,773.00
410-60	Office & other equipment	5,017,855.00	7,413,943.00	-	12,431,798.00	2,181,978.00	1,067,147.00	-	3,249,125.00	9,182,673.00	2,835,877.00
410-70	Furniture, fixtures, fittings and electrical appliances	5,357,772.00	827,557.00	-	6,185,329.00	3,520,317.46	550,855.17	-	4,071,172.63	2,114,156.37	1,837,454.54
410-22	Statues, heritage assets, antiques & other works of art	1,809,700.00	190,056.00	-	1,999,756.00	-	-	-	-	1,999,756.00	1,809,700.00
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	13,863,665.00	4,879,588.00	-	18,743,253.00	940,726.09	528,063.09	-	1,468,789.18	17,274,463.82	12,922,938.91
	<b>Total</b>	<b>869,993,977.00</b>	<b>128,156,605.00</b>	<b>-</b>	<b>998,150,582.00</b>	<b>650,961,518.86</b>	<b>44,211,492.42</b>	<b>-</b>	<b>695,173,011.28</b>	<b>302,979,570.72</b>	<b>219,032,458.14</b>





Schedules to Balance Sheet  
Nagar Nigam- Rishikesh

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	-	22,437,800.00	-	22,437,800.00
Parks and Playgrounds	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant and Machinery	-	-	-	-
<b>Total</b>	-	22,437,800.00	-	22,437,800.00

\* 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- Rishikesh

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

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
421-10	Central Government Securities		-	-	-
421-20	State Government Securities		-	-	-
421-30	Debenture and Bonds		-	-	-
421-40	Preference Shares		-	-	-
421-50	Equity Shares		-	-	-
421-60	Units of Mutual Funds		-	-	-
421-80	Other Investments		-	15,000,000.00	-
<b>Total of Investments Other</b>				<b>15,000,000.00</b>	<b>-</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	5,215,996.00	-
430-20	Loose Tools	-	-
430-30	Others	-	-
<b>Total Stock in hand</b>		<b>5,215,996.00</b>	<b>-</b>



Schedules to Balance Sheet  
Nagar Nigam- Rishikesh

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
3	2	3	4 (Code No. 432)	5 = 3 - 4	6
<b>431-10</b>	<b>Receivables for Property Taxes</b>				
	Current Year	980,483.00	-	980,483.00	3,165,475.00
	Receivables outstanding for more than 2 years but not exceeding 3 years		-	-	
	3 years to 4 years		-	-	
	4 years to 5 years		-	-	
	More than 5 years/ Sick or Closed Industries		-	-	
	Sub - total	980,483.00	-	980,483.00	3,165,475.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	<b>Net Receivables of Property Taxes</b>	<b>980,483.00</b>	<b>-</b>	<b>980,483.00</b>	<b>3,165,475.00</b>
<b>431-19</b>	<b>Receivables of Other Taxes</b>				
	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	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
	<b>Net Receivables of Other Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>431-30</b>	<b>Receivables of Cess</b>				
	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	-	-	-	-
<b>431-40</b>	<b>Receivables from Other Sources</b>				
	Current Year	5,071,615.00	-	5,071,615.00	7,560,857.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	1,308,706.00	654,353.00	654,353.00	
	3 years to 4 years	902,506.00	902,506.00	-	
	More than 5 years/ Sick or Closed Industries	1,159,215.00	1,159,215.00	-	
	Sub - total	8,442,042.00	2,716,074.00	5,725,968.00	7,560,857.00
	<b>Total of Sundry Debtors (Receivables)</b>	<b>9,422,525.00</b>	<b>2,516,729.00</b>	<b>6,706,451.00</b>	<b>10,726,332.00</b>

**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- Rishikesh**

**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	48,479.21	37,692.92
440-30	Operations & maintenance	-	-
<b>Total Prepaid expenses</b>		<b>48,479.21</b>	<b>37,692.92</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	6,536.00	-
	<b>Balance with Bank - Municipal Funds</b>		
450-21	Nationalised Banks	44,557,023.65	46,412,475.00
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office	-	-
450-25	Treasury account		
	<b>Sub-total</b>	<b>44,557,023.65</b>	<b>46,412,475.00</b>
	<b>Balance with Bank - Special Funds</b>		
450-41	Nationalised Banks	456,957.42	441,857.42
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Co-operative Banks	-	-
450-44	Post Office	-	-
	<b>Sub-total</b>	<b>456,957.42</b>	<b>441,857.42</b>
	<b>Balance with Bank - Grant Funds</b>		
450-61	Nationalised Banks	93,670,380.33	154,133,865.02
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
450-65	Treasury	152,508,153.00	11,324,357.00
	<b>Sub-total</b>	<b>246,178,533.33</b>	<b>165,458,222.02</b>
<b>Total Cash and Bank balances</b>		<b>291,199,050.40</b>	<b>212,312,554.44</b>



Schedules to Balance Sheet  
Nagar Nigam-Rishikesh

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	-	-	-	200,000.00
460-60	Deposit with External Agencies	-	-	-	-
460-80	Other Current Assets	-	-	-	-
	Sub-Total	-	-	-	-
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	-	-	200,000.00
	Total Loans, advances, and deposits	-	-	-	200,000.00

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	-	-
	Total Accumulated Provision	-	-

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

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

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

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



Schedules to Income and Expenditure Account  
Nagar Nigam- Rishikesh

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	21,904,241.25	16,490,974.00
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	-	-
110-12	Pilgrimage Tax	-	-
110-80	Other taxes	-	-
	<b>Sub-total</b>	<b>21,904,241.25</b>	<b>16,490,974.00</b>
110-90	Less		
	Tax Remissions and Refund [Schedule I - 1 (a)]	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total tax revenue</b>	<b>21,904,241.25</b>	<b>16,490,974.00</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>	<b>-</b>	<b>-</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- Rishikesh**

**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	4,263,912.00	4,280,184.00
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	-	-
130-80	Other rents	-	-
<b>Sub-Total</b>		<b>4,263,912.00</b>	<b>4,280,184.00</b>
130-90	Less: Rent Remission and Refunds	-	-
<b>Sub-total</b>		-	-
<b>Total Rental Income from Municipal Properties</b>		<b>4,263,912.00</b>	<b>4,280,184.00</b>



Schedules to Income and Expenditure Account  
Nagar Nigam- Rishikesh

**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	159,000.00	89,000.00
140-11	Licensing Fees	2,110,830.00	2,118,216.00
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	298,601.00	249,667.00
140-14	Development Charges	5,818,836.00	4,032,486.00
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	1,196,126.00	1,060,756.00
140-40	Other Fees	12,856,050.14	11,456,290.75
140-50	User Charges	7,322,079.40	5,327,710.00
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	20,680,613.00	46,672,696.00
140-80	Other Charges	-	-
	<b>Sub-Total</b>	<b>50,442,135.54</b>	<b>71,006,821.75</b>
140-90	Less: Rent Remission and Refunds	-	-
	<b>Sub-total</b>	-	-
	<b>Total income from Fees &amp; User Charges</b>	<b>50,442,135.54</b>	<b>71,006,821.75</b>



**Schedules to Income and Expenditure Account  
Nagar Nigam-Rishikesh**

**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	991,104.00	1,039,241.00
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>991,104.00</b>	<b>1,039,241.00</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	317,323,031.02	271,612,227.15
160-20	Re-imbursement of expenses	-	-
160-30	Contribution towards schemes	-	-
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>317,323,031.02</b>	<b>271,612,227.15</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	-	-
170-20	Dividend	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
<b>Total Income from Investments</b>		<b>-</b>	<b>-</b>





**Schedules to Income and Expenditure Account**  
**Nagar Nigam- Rishikesh**

**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	1,583,179.79	2,403,087.00
171-20	Interest on Loans and advances to	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
<b>Total. - Interest Earned</b>		<b>1,583,179.79</b>	<b>2,403,087.00</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	-	31,429.00
180-30	Profit on Disposal of Fixed asses	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provisions written back	10.75	930,746.75
180-80	Miscellaneous Income	471,000.00	76,000.00
<b>Total. Other Income</b>		<b>471,010.75</b>	<b>1,038,175.75</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 Nagam- Rishikesh**

**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	187,715,017.00	166,850,473.00
210-20	Benefits and Allowances	-	89,290.00
210-30	Pension	2,233,600.00	2,188,970.00
210-40	Other Terminal & Retirement Benefits	-	3,981,968.00
	<b>Total establishment expenses</b>	<b>189,948,617.00</b>	<b>173,110,701.00</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	-	-
220-11	Office maintenance	182,863.00	51,068.00
220-12	Communication Expenses	-	76,378.51
220-20	Books & Periodicals	-	-
220-21	Printing and Stationery	2,680,742.00	4,650,684.00
220-30	Travelling & Conveyance	73,972.00	8,593,933.00
220-40	Insurance	111,953.71	202,804.46
220-50	Audit Fees	-	-
220-51	Legal Expenses	-	-
220-52	Professional and other Fees	3,514,662.00	2,050,259.00
220-60	Advertisement and Publicity	8,782,941.00	2,429,193.00
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	-	85,766.00
	<b>Total administrative expenses</b>	<b>15,347,133.71</b>	<b>18,140,085.97</b>



**Schedules to Income and Expenditure Account**  
**Nagar Nigam- Rishikesh**

**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	14,884,852.00	6,866,896.00
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	10,230,276.00	12,943,853.00
230-40	Hire Charges	2,312,314.00	2,665,935.00
230-41	Repairs & maintenance -Statues & Heritage asstes	-	-
230-50	Repairs & maintenance -Infrastructure Assets	3,586,249.00	58,410.00
230-51	Repairs & maintenance - Civic Amenities	2,313,555.00	7,391,231.00
230-52	Repairs & maintenance - Buildings	-	990,011.00
230-53	Repairs & maintenance - Vehicles	1,754,602.00	937,146.00
230-59	Repairs & maintenance - Others	1,227,894.00	2,157,746.00
230-80	Other operating & maintenance expenses	42,997,972.00	50,226,920.00
<b>Total Operating &amp; Maintenance Expense</b>		<b>79,307,714.00</b>	<b>84,238,148.00</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	-	621.00
240-60	Other Interest	-	-
240-70	Bank Charges	11,342.04	11,822.89
240-80	Other Finance Expenses	-	-
<b>Total Interest &amp; Finance Charges</b>		<b>11,342.04</b>	<b>12,443.89</b>





Schedules to Income and Expenditure Account			
Nagar Nigam-Rishikesh			

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses	-	-
250-20	Own Programmes	10,792,717.00	9,373,311.00
250-30	Share in Programmes of others	-	-
	<b>Total Programme Expenses</b>	<b>10,792,717.00</b>	<b>9,373,311.00</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	2,516,729.00	-
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>2,516,729.00</b>	<b>-</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	-	-
	<b>Total Miscellaneous expenses</b>	<b>-</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>



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

ULB NAME: NAGAR NIGAM RISHIKESH

### Part I - Notes to Accounts

1. The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements is provided wherever necessary and any material fact which has a bearing on the Financial Statements has disclosed. Items that require disclosure in the notes to accounts include contingent liabilities, if any, events occurring after the Balance Sheet which have an impact on the Financial Statements, extraordinary items, if any, legal disputes, the final disposal of which will have an effect on the Financial Statements, etc.
2. ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from 1<sup>st</sup> April, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.
3. **Contingent Liabilities** represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. It represents a claim against the ULB which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.
4. **Contingent Assets** represents inflow of economic benefits or service potential is probable, but not virtually certain.
5. **Contractual liabilities not provided for:**
  - 5.1. Amount of contracts entered on account of capital works but on which no works has commenced, or contracts entered but part payments have been made and there is a contractual balance to be paid later upon completion of work
  - 5.2. In respect of claims against the ULB, pending judicial decisions
  - 5.3. In respect of claims made by employees
  - 5.4. Other escalation claims made by contractors
  - 5.5. In case of any other claims not acknowledged as debts
6. Previous year's figures have been regrouped/ rearranged.
7. **Reserves and surplus**



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

**7.1. Municipal General Fund:** The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31<sup>st</sup> March, 2024 was stood with Rs. 99,359,680.81 /- after considering the effect of income & expenditure.

**7.2. Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. Rs. 456,957.42/- was available/ created at ULB.

**7.3. Reserves:** The Reserve which represents capital contribution was stood as on 31<sup>st</sup> March, 2024 amounting to Rs. 245,012,056.73 /- that has been created by capitalizing the asset.

### 8. Fixed Assets and Depreciation

**8.1. Details of Special nature fixed assets are as follows as on 31<sup>st</sup> March, 2024:**

Sl No.	Details	Value of Fixed Asset as on 31 <sup>st</sup> March, 2024 (Rs.)	Accumulated Depreciation as on 31.3.2024 (Rs.)	Any Other Details
1	Fixed Assets of ULB	998,152,582.00	695,173,011.28	NA
2	Fixed Assets which are not physically identified or traced	0	NA	NA
3	Fixed Asset under Leases and Hire Purchases			
i)	Lease	0	NA	NA
ii)	Hire Purchases	0	NA	NA
	<b>Total</b>	<b>998,152,582.00</b>	<b>695,173,011.28</b>	<b>NA</b>

**8.2. List of assets which have been handed over to the ULB, but the title deed has not been executed:**

SN	Category of Asset	Particulars of Asset	Date of Handover	Cost of Assets
ULB does not provide such information				

**8.3. List of assets, of which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet:**

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Nominal Value of Asset	Reason for uncertainty of Value
			NIL		





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

8.4. List of assets which are in permissive possession and no economic benefits are being derived from it:

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Location of Asset	Date of Acquisition of Asset	Written down value as on 31/03/2024
ULB does not provide such information						

9. Balance Sheet and notes to accounts have been prepared as per documents & information made available to us by the ULB.

### Part II - Significant Accounting Policies

#### 1. Basis of Accounting

- 1.1. The Financial Statements for the Financial Year 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual 2021.
- 1.2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.
- 1.3. All figures are in Indian Rupees.

#### 2. Historical Cost and Going concern

- 2.1. Financial Statements have been prepared on historical cost convention.
- 2.2. Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

#### 3. Recognition of Revenue

##### 3.1. Non Tax Revenue

- a. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.
- b. Revenue in respect of Trade License Fees are accrued in the year to which it pertains, when demands are ascertainable based on the terms of the Acts and Rules.

##### 3.2. Assigned Revenue

- a. Assigned revenues like Duty/Stamp charge on transfer of Immovable properties are accounted during the year only upon actual receipt.



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

### 3.3. Other revenue

- a. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, are recognized in the period in which they become due i.e. when demand is ascertainable.
- b. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, are recognized on actual receipt.

### 4. Recognition of Expenditure

- 4.1. Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards contributory pension fund has been accounted as and when the salary expenditure is accrued.
- 4.2. Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
- 4.3. Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.
- 4.4. Other Revenue Expenditures are treated as expenditures as and when they become due.
- 4.5. Provisions for expenditures are made at the year-end for all bills received.

### 5. Fixed Assets (ASLB – 17)

#### 5.1. Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date
- b. Assets costing less than Rs.5000 are written off
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made is recorded at nominal value of Re. 1/-.
- d. Gross amount paid or payable for works based on noting in the Measurement Book as on 31 March 2022 has been recognized as capital work in progress.
- e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.

#### 5.2. Depreciation is provided on Straight Line Method.

- a. Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM 2021.



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

- b. Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1). For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.

### **6. Long Term liabilities:**

- 6.1. Long Term liability is made up of Borrowings directly taken by the ULB as well as those given as part of schemes sponsored by Central/ State Government or by multilateral or any other funding agencies. Liability under direct borrowing is accounted for on the basis of actual receipt of funds.

### **7. Grants**

- 7.1. The ULB has Closing Balance of Grant Rs. 261,178,533.83 /- general grants during the year (previous year Rs. 167,310,466.02 /-).
- 7.2. Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognized as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.
- 7.3. Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.
- 7.4. Capital Grants received by the ULB as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the ULB, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

### **8. Employee benefits**

- 8.1. Contributions for retirement benefits such as Pension, gratuity, etc., made by the ULB are recognized as and when they are due.
9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.





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

### Part III - Disclosure

#### 1. General:

##### a. Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2024	Age-wise analysis			
			Less than 2 Years	2-3 Years	3-4 Years	4-5 Years and more
<b>1</b>	<b>Sundry Receivables</b>					
	Property Tax	980,483.00				
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	8,442,042.00				
	<b>Total Receivables</b>	<b>9,422,525.00</b>				
<b>2</b>	<b>Sundry Payables</b>					
	Creditors	20,728,916.00	0	0	0	0
	Employee Liability	8,187,066.00	0	0	0	0
	Recoveries Payable	1,382,850.54	0	0	0	0
	Government dues Payable		0	0	0	0
	<b>Total Payables</b>	<b>30,298,832.54</b>		0	0	0

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

#### 1.1. Disclosure on the face of Income and Expenditure account

- a. Individual income head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher
  - i. Service/ Administrative Charges
  - ii. Empanelment & Registration Charges
- b. Individual expenditure head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher
  - i. Salary, Wages & Bonus
  - ii. Rent, Rates & Taxes Paid
  - iii. Travelling & Conveyance
  - iv. Legal Expenses



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

- v. Consumption of Stores
- vi. Repair & Maintenance- Vehicles
- vii. Other Operating & Maintenance Expenses

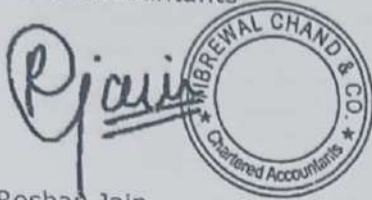
### 1.2. Disclosure on Bank Accounts

Bank account name	Bank account number	Balance as per books of account
UBI	5750	4826713.36
SBI	8940	6079.00
PNB	26096	525699.00
AXIS BANK	7983	1518319.00
AXIS BANK	8849	29777.00
BANDHAN BANK	7860	8389726.00
Bank	0086	6133542.60
Utkarsh Bank	3867	158723.79
BOB	1915	284283.00
Canara Bank	0580	15923848.00
Central Bank	1488	1966288.69
HDFC	7175	430196.00
Icici Bank	1125	255407.00
IDBI BANK	9126	843832.28
Indian Bank	5152	124359.00
PNB	4833	231516.08
Syndicate Bank	0823	25840.15
UBI BANK	5089	2869102.00
UBI BANK	5181	13771.70
SBI	5556	456957.42
SBI	5590	1356429.76
UBI	6526	52587466.27
BOB	1934	329035.50
BOB	2230	591.00
BOB	2231	6574.00
BOB	2232	344.00
BOB	2418	132027.00
HDFC	6742	665809.00
HDFC BANK	3130	121727.32
HDFC Bank	4186	26324674.30
Icici	0557	52786.00
Icici Bank	0642	38877.00
IDBI Bank	9133	70281.00
Punjab & Sindh Bank	2307	136453.64
UBI	2337	11847304.54
SFC	Treasury	152508153.00
<b>Total</b>		<b>291192514.40</b>



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

For, Tibrewal Chand & Co.  
Chartered Accountants



A handwritten signature in blue ink, appearing to read 'R. Jain', is written to the right of the circular stamp.

CA Roshan Jain  
Authorized Signatory  
M. No. 518422

Nagar Nigam Rishikesh								
Rishikesh								
Axis Bank 7983								
Reconciliation Statement								
01- Mar 2024 to 31- Mar 2024								
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
Balance as per company books:							1518319.00	
Amounts not reflected in bank:								
Balance as per bank							1518319.00	



Nagar Nigam Rishikesh

Rishikesh

Axis Bank- 48849 (B. Fund)

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024
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[illegible]

# Nagar Nigam Rishikesh

Rishikesh

Bandhan Bank (Road Cutting) 7860

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
3/18/2024	Salary Deduction	Receipt	Cheque/DD	648384	3/6/2024		15083.00	
3/28/2024	Himalayan Electronics & Civil Engineering	Payment	Cheque	000068	3/28/2024			571276.00
3/28/2024	Puja Light & Tent House	Payment	Cheque	000069	3/28/2024			129200.00
3/28/2024	Puja Light & Tent House	Payment	Cheque	000070	3/28/2024			193128.00
3/28/2024	Lalit Miglani	Payment	Cheque	000071	3/28/2024			27000.00
3/28/2024	TDS Payable 94C	Payment	Cheque	000072	3/28/2024			115089.00
3/28/2024	Labour Cess	Payment	Cheque	000073	3/28/2024			57542.00
3/28/2024	GST TDS Payable (Contractor)	Payment	Cheque	000074	3/28/2024			115089.00
3/28/2024	TDS Payable 94C	Payment	Cheque	000075	3/28/2024			29724.00
3/28/2024	Labour Cess	Payment	Cheque	000076	3/28/2024			8958.00
3/28/2024	GST TDS Payable (Contractor)	Payment	Cheque	000077	3/28/2024			63092.00
3/28/2024	R V Computers	Payment	Cheque	000078	3/28/2024			454894.00
3/28/2024	Dev Associates	Payment	Cheque	000079	3/28/2024			243600.00
3/28/2024	Doon Dynamic Works	Payment	Cheque	000080	3/28/2024			243786.00
3/28/2024	GST On Tender	Payment	Cheque	000141	3/28/2024			107847.00
3/28/2024	TDS Payable 94C	Payment	Cheque	000142	3/28/2024			4246.00
3/28/2024	Labour Cess	Payment	Cheque	000143	3/28/2024			2123.00
3/28/2024	GST TDS Payable (Contractor)	Payment	Cheque	000144	3/28/2024			20492.00
Balance as per company books							8389726.00	
Amounts not reflected in bank							15083.00	2387086.00
Balance as per bank							10761729.00	

Nagar Nigam Rishikesh

Rishikesh

Bank of Baroda (0859) DDA NULM

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024
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[illegible]



**Nagar Nigam Rishikesh**  
Rishikesh

Rishikesh

**Bank of Baroda- 1915 (Board Fund)**  
Reconciliation Statement

Reconciliation Statement  
01- Mar 2024 to 31- Mar 2024

Date	Particulars	Vch Type	Transaction Type	Instrument No	Instrument Date	Debit	Credit	Balance
------	-------------	----------	------------------	---------------	-----------------	-------	--------	---------

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company book	284283.40	
						Amounts not reflected in bank		
						Balance as per bank	284283.40	

## Rishikesh

## Reconciliation Statement

01- Mar 2024 to 31- Mar 2024
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Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company book	329035.50	
						Amounts not reflected in bank		
						Balance as per bank	329035.50	

**Nagar Nigam Rishikesh**

Rishikesh

**Bank of Baroda- 12230**

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company book	591.00	
						Amounts not reflected in bank		
						Balance as per bank	591.00	



Nagar Nigam Rishikesh								
Rishikesh								
Bank of Baroda- 12231 (SBM)								
Reconciliation Statement								
01- Mar 2024 to 31- Mar 2024								
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company books:	6574.00	
						Amounts not reflected in bank:		
						Amounts not reflected in company books:		
						Balance as per bank:	6574.00	
						Balance as per Imported Bank Statement:		
						Difference:		

**Nagar Nigam Rishikesh**

Rishikesh

**Bank of Baroda- 12232**

## Reconciliation Statement

01- Mar 2024 to 31- Mar 2024

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company boo	344.00	
						Amounts not reflected in bar		
						Balance as per ba	344.00	

Nagar Nigam Rishikesh

Rishikesh

Bank of Baroda (2542) 12233

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024
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Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company book		
						Amounts not reflected in bank		
						Balance as per bank		



<b>Nagar Nigam Rishikesh</b>								
Rishikesh								
<b>Bank of Baroda (Kumbh 21)</b>								
Reconciliation Statement								
01- Mar 2024 to 31- Mar 2024								
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company book	132027.00	
						Amounts not reflected in bar		
						Balance as per ba	132027.00	

**Nagar Nigam Rishikesh**

Rishikesh

**Canara Bank 0580**

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
3/28/2024	Ramesh Prashad	Payment	Cheque	439063	3/28/2024			215899.00
3/28/2024	Monika Garg	Payment	Cheque	439064	3/28/2024			387781.00
3/28/2024	Varma Associates	Payment	Cheque	439065	3/28/2024			759635.00
3/28/2024	Ramesh Rangar	Payment	Cheque	439066	3/28/2024			1348449.00
3/28/2024	Indresh Mohan Saklani	Payment	Cheque	439067	3/28/2024			859853.00
3/28/2024	Pokhrilal Construction	Payment	Cheque	439068	3/28/2024			1224952.00
3/28/2024	Pokhrilal Construction	Payment	Cheque	439070	3/28/2024			170351.00
Balance as per company books							15923848.00	
Amounts not reflected in bank								4966920.00
Balance as per bank							20890768.00	

## Rishikesh

Centrel Bank of India 1488

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024	
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[illegible]

**Nagar Nigam Rishikesh**

Rishikesh

**HDFC Bank 3130 (Namami Gange)**

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company books:	121727.32	
						Amounts not reflected in bank:		
						Amounts not reflected in company books:		
						Balance as per bank:	121727.32	
						Balance as per Imported Bank Statement:		
						Difference		



# Nagar Nigam Rishikesh

Rishikesh

## HDFC Bank 4186

### Reconciliation Statement

01- Mar 2024 to 31- Mar 2024

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
3/28/2024	Ramesh Rangar	Payment	Cheque	000092	3/28/2024			209201.00
3/28/2024	TDS Payable 94C	Payment	Cheque	000093	3/28/2024			51261.00
3/28/2024	Labour Cess	Payment	Cheque	000094	3/28/2024			25629.00
3/28/2024	GST Payable (Contractor)	Payment	Cheque	000095	3/28/2024			51261.00
Balance as per company bo							26324674.30	
Amounts not reflected in b								337352.00
Amounts not reflected in company bo								
Balance as per							2662026.30	
Balance as per Imported Bank Statem								
Diffe								

Nagar Nigam Rishikesh								
Rishikesh								
HDFC 6742 (Zila Yojana)								
Reconciliation Statement								
01- Mar 2024 to 31- Mar 2024								
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
3/28/2024	Rama Global Lighting	Payment	Cheque	000004	3/28/2024			491132.00
3/28/2024	GST TDS Payable (Contractor)	Payment	Cheque	000005	3/28/2024			8468.00
Balance as per company bo							665809.00	
Amounts not reflected in ba								499600.00
Balance as per b							1165409.00	

Nagar Nigam Rishikesh								
Rishikesh								
HDFC Bank 57175 (B. Fund)								
Reconciliation Statement								
01- Mar 2024 to 31- Mar 2024								
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company boo	430196.00	
						Amounts not reflected in bar		
						Balance as per ba	430196.00	

**Nagar Nigam Rishikesh**

Rishikesh

**ICICI Bank 557 (Ardh Kumbh)**

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company book	52786.00	
						Amounts not reflected in bank		
						Balance as per bank	52786.00	



Nagar Nigam Rishikesh								
Rishikesh								
ICICI Bank SBM 0642 (Swachh Bharat Mission)								
Reconciliation Statement								
01- Mar 2024 to 31- Mar 2024								
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company book	38877.00	
						Amounts not reflected in bank		
						Balance as per bank	38877.00	

## Rishikesh

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024	
Date	

Scanned with CamScanner

## Rishikesh

Rishikesh

## Reconciliation Statement

Date	From	To	Amount	Balance
01-Mar-2024	1031	Mar 2024		

[illegible]

Nagar Nigam Rishikesh  
Rishikesh

Rishikesh

Zila Panchayat FFC A/c (IDBI)

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024	
Date	

[illegible]



**Nagar Nigam Rishikesh**

Rishikesh

Zila Panchayat SFC A/c (IDBI)

## Reconciliation Statement

01- Mar 2024 to 31- Mar 2024	
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[illegible]

**Nagar Nigam Rishikesh**

Rishikesh

IDBI 13742 OD Limit A/c

Reconciliation Statement  
01.11.2020

01- Mar 2024 to 31- Mar 2024	
Date	

[illegible]

## Rishikesh

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024	
Date	

Balance as per bank	124359.00
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## Rishikesh

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024
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Balance as per company book

Amounts not reflected in bar

Balance as per ba



## Rishikesh

Reconciliation Statement

Date	

Scanned with CamScanner

**Nagar Nigam Rishikesh**

Rishikesh

PNB 4377

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024	
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[illegible]

## Rishikesh

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024	
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Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company book	231516.08	
						Amounts not reflected in bar		
						Balance as per bank	231516.08	

## Rishikesh

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024	
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Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company book	136453.64	
						Amounts not reflected in bank		
						Balance as per bank	136453.64	



<b>Nagar Nigam Rishikesh</b>									
Rishikesh									
<b>SBI 5556 (B. Fund)</b>									
Reconciliation Statement									
01- Mar 2024 to 31- Mar 2024									
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit	
							Balance as per company book	456957.42	
							Amounts not reflected in bank		
							Balance as per bank	456957.42	

**Nagar Nigam Rishikesh**

Rishikesh

**SBI Bank 5590 (Treasury SFC)**

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
3/28/2024	Kumar Sujat & Company	Payment	Cheque	975725	3/28/2024			244780.00
3/28/2024	TDS Payable 94C	Payment	Cheque	975726	3/28/2024			53235.00
3/28/2024	GST TDS Payable (Contractor)	Payment	Cheque	975727	3/28/2024			57455.00
3/28/2024	Indresh Mohan Saklani	Payment	Cheque	975728	3/28/2024			198272.00
Balance as per company books:							1356429.76	
Amounts not reflected in bank:								553742.00
Balance as per bank:							1910171.76	

Nagar Nigam Rishikesh								
Rishikesh								
SBI 8940 (B. Fund)								
Reconciliation Statement								
01- Mar 2024 to 31- Mar 2024								
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company book	6079.00	
						Amounts not reflected in bank		
						Balance as per bank	6079.00	

**Nagar Nigam Rishikesh**

Rishikesh

**SFC Bank**

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company books:	152508153.00	
						Amounts not reflected in bank:		
						Balance as per bank:	152508153.00	

**Nagar Nigam Rishikesh**

Rishikesh

Syndicate Bank 823 (B. Fund)

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024	
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Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company books:	25840.15	
						Amounts not reflected in bank:		
						Balance as per bank:	25840.15	



Nagar Nigam Rishikesh										
Rishikesh										
Union Bank of India (2337)										
Reconciliation Statement										
01- Mar 2024 to 31- Mar 2024										
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit		
3/28/2024	Indresh Mohan Saklani	Payment	Cheque	057455	3/28/2024			416635.00		
3/28/2024	Ramesh Rangar	Payment	Cheque	057456	3/28/2024			273342.00		
3/28/2024	Monika Garg	Payment	Cheque	057457	3/28/2024			721823.00		
3/28/2024	Altamas Contractor	Payment	Cheque	057458	3/28/2024			114117.00		
3/28/2024	TDS Payable 94C	Payment	Cheque	057459	3/28/2024			237610.00		
3/28/2024	Labour Cess	Payment	Cheque	057460	3/28/2024			118805.00		
3/28/2024	GST TDS Payable (Contractor)	Payment	Cheque	057461	3/28/2024			237610.00		
3/28/2024	MCB Material Testing & Res. Centre	Payment	Cheque	057462	3/28/2024			270048.00		
3/28/2024	GST TDS Payable (Contractor)	Payment	Cheque	057463	3/28/2024			4656.00		
Balance as per company book						11847304.54				
Amounts not reflected in bal										
Balance as per ba							14241950.54			
								2394646.00		

Nagar Nigam Rishikesh								
Rishikesh								
Union (Andhra) Bank (B. Fund)								
Reconciliation Statement								
01- Mar 2024 to 31- Mar 2024								
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company book	13771.70	
						Amounts not reflected in bank		
						Balance as per bank	13771.70	

Nagar Nigam Rishikesh									
Rishikesh									
Union Bank of India 5750 (B. Fund)									
Reconciliation Statement									
01- Mar 2024 to 31- Mar 2024									
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit	
3/26/2024	Indresh Mohan Saklani	Payment	Cheque	004635	3/26/2024			1363925.00	
3/28/2024	Rangpal Singh	Payment	Cheque	004636	3/28/2024			247158.00	
3/28/2024	TDS Payable 94C	Payment	Cheque	064010	3/28/2024			48406.00	
3/28/2024	Labour Cess	Payment	Cheque	064011	3/28/2024			24203.00	
3/28/2024	GST TDS Payable (Contractor)	Payment	Cheque	064012	3/28/2024			48406.00	
3/28/2024	MCB Material Testing & Res. Centre	Payment	Cheque	064014	3/28/2024			201144.00	
3/28/2024	GST TDS Payable (Contractor)	Payment	Cheque	064015	3/28/2024			3468.00	
Balance as per company books:							4826713.36		
Amounts not reflected in bank:									
Balance as per bank:							6763423.36		

**Nagar Nigam Rishikesh**

Rishikesh

**Union Bank of India 15089**

Reconciliation Statement

01- Mar 2024 to 31- Mar 2024

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company book	2869102.00	
						Amounts not reflected in bank		
						Balance as per bank	2869102.00	

Nagar Nigam Rishikesh								
Rishikesh								
15th Finance Commission								
Reconciliation Statement								
01- Mar 2024 to 31- Mar 2024								
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
						Balance as per company books:	52587466.27	
						Amounts not reflected in bank:		
						Balance as per bank:	52587466.27	