

AC25
BALANCE SHEET

BALANCE SHEET OF NAGAR NIGAM RISHIKESH AS ON 31 MARCH 2025

| Code of Accounts | Description of Items | Schedule No. | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------------|--|--------------|---------------------------|----------------------------|
| | LIABILITIES | | | |
| | Own Fund Reserves and Surplus | | | |
| 3-10 | Corporation Fund /Municipal (General) Fund | B-1 | 14,90,12,377.90 | 15,13,22,090.00 |
| 3-11 | Earmarked Funds | B-2 | - | - |
| 3-12 | Reserves | B-3 | 7,08,02,202.52 | 430.00 |
| | Total Own Fund Reserves & Surplus | | 21,98,14,580.42 | 15,13,22,520.00 |
| 3-20 | Grants, Contributions for specific purposes | B-4 | 25,39,55,341.89 | 26,70,46,198.39 |
| | Loans | | | |
| 3-30 | Secured loans | B-5 | - | - |
| 3-31 | Unsecured loans | B-6 | - | - |
| | Total Loans | | - | - |
| | Current Liabilities and Provisions | | | |
| 3-40 | Deposits Received | B-7 | 69,67,928.00 | 9,69,820.00 |
| 3-41 | Deposit works | B-8 | - | 4,600.00 |
| 3-50 | Other Liabilities (Sundry Creditor) | B-9 | 1,53,74,676.02 | 2,14,12,697.00 |
| 3-60 | Provisions | B-10 | - | - |
| | Total Current Liabilities and Provisions | | 2,23,42,604.02 | 2,23,87,117.00 |
| | TOTAL LIABILITIES | | 49,61,12,526.33 | 44,07,55,835.39 |
| | ASSETS | | | |
| | Fixed Assets | | | |
| 4-10 | Gross Block | B-11 | 22,99,34,501.80 | 15,33,98,565.80 |
| 4-11 | Less: Accumulated Depreciation | | 7,16,11,898.22 | 5,48,46,467.16 |
| | Net Block | | 15,83,22,603.58 | 9,85,52,098.64 |
| 4-12 | Capital work-in-progress | B-12 | - | - |
| | Total Fixed Assets | | 15,83,22,603.58 | 9,85,52,098.64 |
| | Investments | | | |
| 4-20 | Investment - General Fund | B-13 | 7,60,00,000.00 | 1,50,00,000.00 |
| 4-21 | Investment - Other Funds | B-14 | - | - |
| | Total Investment Current assets, loans & advances | | 7,60,00,000.00 | 1,50,00,000.00 |
| 4-30 | Stock in hand (Inventories) | B-15 | 91,35,133.00 | 91,14,223.00 |
| | Sundry Debtors (Receivables) | | | |
| 4-31 | Gross amount outstanding | B-16 | 3,37,71,832.00 | 2,65,37,463.00 |
| 4-32 | Less: Accumulated provision against bad and doubtful Receivables | | - | - |
| | Net amount outstanding | | 3,37,71,832.00 | 2,65,37,463.00 |
| 4-40 | Prepaid expenses | B-17 | - | - |
| 4-50 | Cash and Bank Balances | B-18 | 21,85,29,957.75 | 29,11,99,051.00 |
| 4-60 | Loans, advances and deposits | B-19 | 3,53,000.00 | 3,53,000.00 |
| 4-61 | Less: Accumulated provision against Loans | | - | - |
| | Net Amount outstanding | | 3,53,000.00 | 3,53,000.00 |
| | Total Current Assets, Loans & Advances | | 26,17,89,922.75 | 32,72,03,737.00 |
| 4-70 | Other Assets | B-20 | - | - |
| 4-80 | Miscellaneous Expenditure (to the extent not written off) | B-21 | - | - |
| | TOTAL ASSETS | | 49,61,12,526.33 | 44,07,55,835.39 |

For NAGAR NIGAM RISHIKESH



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NAGAR NIGAM RISHIKESH

Income and Expenditure Statement for the period from 1st April,2024 to 31st March,2025

| Code No. | Item/ Head of Account | Schedule No | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|-------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 | 5 |
| | INCOME | | | |
| 1-10 | Tax Revenue | I-1 | 2,90,00,000.00 | 1,70,49,896.00 |
| 1-20 | Assigned Revenues & Compensation | I-2 | 33,020.00 | 33,080.00 |
| 1-30 | Rental Income from Municipal Properties | I-3 | 47,20,520.00 | 3,04,86,305.00 |
| 1-40 | Fees & User Charges | I-4 | 9,07,12,027.00 | 4,31,71,371.00 |
| 1-50 | Sale & Hire Charges | I-5 | 4,14,400.00 | 9,27,560.00 |
| 1-60 | Revenue Grants, Contributions & Subsidies | I-6 | 32,00,34,126.06 | 30,40,57,371.00 |
| 1-70 | Income from Investments | I-7 | - | - |
| 1-71 | Interest Earned | I-8 | 27,42,120.00 | 22,58,673.00 |
| 1-80 | Other Income | I-9 | 24,87,101.00 | 7,53,864.00 |
| 1-90 | Income from Commercial Projects | | | |
| | Stock in Hand (Change In Stock) | | - | -30,38,554.00 |
| A | Total – INCOME | | 45,01,43,314.06 | 39,56,99,566.00 |
| | EXPENDITURE | | | |
| 2-10 | Establishment Expenses | I-10 | 18,57,71,322.00 | 18,56,55,577.00 |
| 2-20 | Administrative Expenses | I-11 | 1,85,69,259.00 | 1,55,86,774.00 |
| 2-30 | Operations & Maintenance | I-12 | 17,85,25,261.00 | 16,87,36,172.00 |
| 2-40 | Interest & Finance Expenses | I-13 | 10,644.55 | 10,708.00 |
| 2-50 | Programme Expenses | I-14 | 97,52,732.00 | 34,17,528.00 |
| 2-60 | Revenue Grants, Contributions & subsidies | I-15 | 1,73,000.00 | 7,23,110.00 |
| 2-70 | Provisions & Write off | I-16 | - | - |
| 2-71 | Miscellaneous Expenses | I-17 | - | 59,44,446.00 |
| 2-72 | Depreciation | | 1,67,65,431.06 | 1,01,05,189.00 |
| B | Total – EXPENDITURE | | 40,95,67,649.61 | 39,01,79,504.00 |
| A-B | Gross surplus/ (deficit) of income over expenditure before Prior Period Items | | 4,05,75,664.45 | 55,20,062.00 |
| 2-80 | Add: Prior period Items (Net) | 1-18 | - | 1,34,49,125.00 |
| | Gross surplus/ (deficit) of income over expenditure after Prior Period Items | | 4,05,75,664.45 | 1,89,69,187.00 |
| 2-90 | Less: Transfer to Reserve Funds | | | |
| | Net balance being surplus/ deficit carried over to Municipal Fund | | 4,05,75,664.45 | 1,89,69,187.00 |



Schedules to Income and Expenditure Account

NAGAR NIGAM RISHIKESH

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

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 110-01 | Property tax | 2,90,00,000.00 | 1,70,49,896.00 |
| 110-02 | Water tax | - | - |
| 110-03 | Sewerage Tax | - | - |
| 110-04 | Conservancy Tax | - | - |
| 110-07 | Vehicle Tax | - | - |
| 110-08 | Tax on Animals | - | - |
| 110-11 | Advertisement tax | - | - |
| 110-12 | Pilgrimage Tax | - | - |
| 110-80 | Other taxes | - | - |
| | Sub-total | 2,90,00,000.00 | 1,70,49,896.00 |
| 110-90 | Less Tax Remissions and Refund [Schedule 1 – 1 (a)] | - | - |
| | Sub-total | - | - |
| | Total tax revenue | 2,90,00,000.00 | 1,70,49,896.00 |

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

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 1100100 | Property taxes | - | - |
| 1101100 | Advertisement tax | - | - |
| 1108000 | Others | - | - |
| | Total refund and remission of tax revenues | - | - |

* Insert the Detailed Codes of Account as applicable

Note: The totals of this Schedule should be equal to the amount as per the total in Schedule I – 1

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 | 33,020.00 | 33,080.00 |
| 120-20 | Compensation in lieu of Taxes / duties | - | - |
| 120-30 | Compensations in lieu of Concessions | - | - |
| | Total assigned revenues & compensation | 33,020.00 | 33,080.00 |



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 | 45,44,500.00 | 3,04,86,305.00 |
| 130-20 | Rent from Office Buildings | | |
| 130-30 | Rent from Guest Houses | | |
| 130-40 | Rent from lease of lands (Ponds) | | |
| 130-80 | Other rents | 1,76,020.00 | |
| | Sub-Total | 47,20,520.00 | 3,04,86,305.00 |
| 130-90 | Less: Rent Remission and Refunds | - | - |
| | Sub-total | - | - |
| | Total Rental Income from Municipal Properties | 47,20,520.00 | 3,04,86,305.00 |

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 | 82,630.00 | 24,00,089.00 |
| 140-11 | Licensing Fees | 23,62,895.00 | |
| 140-12 | Fees for Grant of Permit | | |
| 140-13 | Fees for Certificate or Extract | 1,27,58,345.00 | |
| 140-14 | Development Charges | 65,78,719.00 | |
| 140-15 | Regularisation Fees | | |
| 140-20 | Penalties and Fines | 5,03,420.00 | 10,97,627.00 |
| 140-40 | Other Fees | 80,88,327.00 | |
| 140-50 | User Charges | 83,365.00 | 1,77,20,846.00 |
| 140-60 | Entry Fees | | |
| 140-70 | Service / Administrative Charges | 6,02,54,326.00 | 2,19,52,809.00 |
| 140-80 | Other Charges | | |
| | Sub-Total | 9,07,12,027.00 | 4,31,71,371.00 |
| 140-90 | Less: Rent Remission and Refunds | - | - |
| | Sub-total | - | - |
| | Total income from Fees & User Charges | 9,07,12,027.00 | 4,31,71,371.00 |

Schedule I-5: Sale & Hire Charges [Code No 150]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 150-10 | Sale of Products | | |
| 150-11 | Sale of Forms & Publications | 4,14,400.00 | 8,56,560.00 |
| 150-12 | Sale of stores & scrap | | 71,000.00 |
| 150-30 | Sale of Others | - | |
| 150-40 | Hire Charges for Vehicles | - | |
| 150-41 | Hire Charges for Equipment | - | |
| | Total income from Sale & Hire charges | 4,14,400.00 | 9,27,560.00 |



Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 160-10 | Revenue Grant | 30,22,26,870.00 | 30,40,57,371.00 |
| 160-20 | Re-imburement of expenses | | |
| 160-30 | Contribution towards schemes | | |
| 160-40 | Contribution towards Assets | 1,78,07,256.06 | |
| | Total Revenue Grants, Contributions & Subsidies | 32,00,34,126.06 | 30,40,57,371.00 |

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 | - | - |
| | Total Income from Investments | - | - |

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 | 27,42,120.00 | 22,58,673.00 |
| 171-20 | Interest on Loans and advances to Employees | - | - |
| 171-30 | Interest on loans to others | - | - |
| 171-40 | Other Interest | - | - |
| | Total. – Interest Earned | 27,42,120.00 | 22,58,673.00 |

Schedule I-9: Other Income [Code No180]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|-----------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 180-10 | Deposits Forfeited | - | - |
| 180-11 | Lapsed Deposits | - | - |
| 180-20 | Insurance Claim Recovery | - | - |
| 180-30 | Profit on Disposal of Fixed asses | - | - |
| 180-40 | Recovery from Employees | 7,06,501.00 | 6,10,702.00 |
| 180-50 | Unclaimed Refund/Liabilities | | |
| 180-60 | Excess Provisions written back | | |
| 180-80 | Miscellaneous Income | 17,80,600.00 | 1,43,162.00 |
| | Total. Other Income | 24,87,101.00 | 7,53,864.00 |



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 | 13,71,42,739.00 | 14,77,21,226.00 |
| 210-20 | Benefits and Allowances | 45,34,004.00 | 47,18,937.00 |
| 210-30 | Pension | 3,59,19,314.00 | 2,35,92,893.00 |
| 210-40 | Other Terminal & Retirement Benefits | 81,75,265.00 | 96,22,521.00 |
| | Total establishment expenses | 18,57,71,322.00 | 18,56,55,577.00 |

Schedule I-11: Administrative Expenses [Code No 220]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--------------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 220-10 | Rent, Rates and Taxes | | |
| 220-11 | Office maintenance | 17,170.00 | 94,92,612.00 |
| 220-12 | Communication Expenses | 1,17,644.00 | 25,62,272.00 |
| 220-20 | Books & Periodicals | | |
| 220-21 | Printing and Stationery | 14,58,786.00 | 5,68,476.00 |
| 220-30 | Travelling & Conveyance | 87,37,918.00 | 29,63,414.00 |
| 220-40 | Insurance | 1,66,961.00 | |
| 220-50 | Audit Fees | | |
| 220-51 | Legal Expenses | 12,34,210.00 | |
| 220-52 | Professional and other Fees | 13,40,648.00 | |
| 220-60 | Advertisement and Publicity | 53,18,973.00 | |
| 220-61 | Membership & subscriptions | | |
| 220-80 | Other Administrative Expenses | 1,76,949.00 | - |
| | Total administrative expenses | 1,85,69,259.00 | 1,55,86,774.00 |

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 | 1,24,77,131.00 | 1,78,95,445.00 |
| 230-20 | Bulk Purchases | | |
| 230-30 | Consumption of Stores | 1,95,95,417.00 | |
| 230-40 | Hire Charges | 30,79,172.00 | |
| 230-50 | Repairs & maintenance –Infrastructure Assets | 5,89,45,862.00 | 3,94,02,960.00 |
| 230-51 | Repairs & maintenance - Civic Amenities | 1,21,12,376.00 | 2,79,00,966.00 |
| 230-52 | Repairs & maintenance – Buildings | 70,43,547.00 | 26,39,894.00 |
| 230-53 | Repairs & maintenance – Vehicles | 11,46,130.00 | 16,15,329.00 |
| 230-59 | Repairs & maintenance – Others | 22,22,359.00 | 6,86,727.00 |
| 230-80 | Other operating & maintenance expenses | 6,19,03,267.00 | 7,85,94,851.00 |
| | Total Operating & Maintenance Expense | 17,85,25,261.00 | 16,87,36,172.00 |



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

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 240-10 | Interest on Loans from the Central Government | - | - |
| 240-20 | Interest on Loans from the State Government | - | - |
| 240-30 | Interest on Loans from Government Bodies & associations | - | - |
| 240-40 | Interest on Loans from International Agencies | - | - |
| 240-50 | Interest on Loans from Banks & Other Financial Institutions | - | - |
| 240-60 | Other Interest | - | - |
| 240-70 | Bank Charges | 10,644.55 | 10,708.00 |
| 240-80 | Other Finance Expenses | - | - |
| | Total Interest & Finance Charges | 10,644.55 | 10,708.00 |

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 | 5,18,780.00 | - |
| 250-20 | Own Programmes | 92,33,952.00 | 6,89,804.00 |
| 250-30 | Share in Programmes of others | - | 27,27,724.00 |
| | Total Programme Expenses | 97,52,732.00 | 34,17,528.00 |

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 | 1,73,000.00 | 7,23,110.00 |
| 260-20 | Contributions Given | - | - |
| 260-30 | Subsidies Given | - | - |
| | Total Revenue Grants, Contributions & Subsidies given | 1,73,000.00 | 7,23,110.00 |



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 | | |
| 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.) | 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 | - | 59,44,446.00 |
| | Total Miscellaneous expenses | - | 59,44,446.00 |

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 | - | 1,34,49,125.00 |
| | Prior Period Expenses | - | - |
| | Total Prior Period (Net) (a-b) | - | 1,34,49,125.00 |

Schedule I-19: Income from Projects taken on Commercial basis [Code No 190]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 190-10 | Income from commercial projects Income from Deposit works | - | - |
| | Total Income from Commercial projects | - | - |



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

| Code No. | Particulars | Opening balance as per the last account (Rs.) | Additions during the year * (Rs.) | Total (Rs.) | Deductions during the year** (Rs.) | Balance at the end of the current year (Rs.) |
|----------|-----------------------------------|---|-----------------------------------|------------------------|------------------------------------|--|
| 1 | 2 | 3 | 4 | 5 (3+4) | 6 | 7 (5-6) |
| 310-10 | Corporation/ Municipal Fund | 10,98,81,305.45 | 7,61,844.00 | 11,06,43,149.45 | 22,06,436.00 | 10,84,36,713.45 |
| 310-90 | Excess of Income & Expenditure | - | 4,05,75,664.45 | 4,05,75,664.45 | | 4,05,75,664.45 |
| | Total Municipal fund (310) | 10,98,81,305.45 | 4,13,37,508.45 | 15,12,18,813.90 | 22,06,436.00 | 14,90,12,377.90 |



Schedule B-2: Earmarked Funds

Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

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



Schedule B-3: Reserves [Code No 312]

| Code No. | Particulars | Opening balance (Rs.) | Additions during the year (Rs.) | Total (Rs.) | Deductions during the year (Rs.) | Balance at the end of the current year (Rs.) |
|----------|------------------------------|-----------------------|---------------------------------|-----------------------|----------------------------------|--|
| 1 | 2 | 3 | 4 | 5 (3+4) | 6 | 7 (5-6) |
| 312-10 | Capital Contribution | | | | | |
| 312-11 | Capital Reserve | 4,14,40,784.58 | 4,71,68,244.00 | 8,86,09,028.58 | 1,78,07,256.06 | 7,08,01,772.52 |
| 312-20 | Borrowing Redemption Reserve | - | - | - | - | - |
| 312-40 | Statutory Reserve | - | - | - | - | - |
| 312-50 | General Reserve | 430.00 | - | 430.00 | - | 430.00 |
| 312-60 | Revaluation Reserve | - | - | - | - | - |
| | Total Reserve funds | 4,14,41,214.58 | 4,71,68,244.00 | 8,86,09,458.58 | 1,78,07,256.06 | 7,08,02,202.52 |





Schedule B-4: Grants & Contribution for Specific Purposes [Code No. 320] (Amount in Rs.)

| Code No. | Particulars | Grants from Central Government | Grants from State Government | Grants from Other Govt. Agencies | Grants from Financial Ins. | Grants from Welfare Bodies | Grants from International Organisations | Others |
|---|---|--------------------------------|------------------------------|----------------------------------|----------------------------|----------------------------|---|----------|
| (a) | Opening Balance | 9,42,81,691.57 | 16,91,29,144.54 | 36,35,362.28 | - | - | - | - |
| (b) | Addition to the Grants+ | | | | | | | |
| (i) | Grant received during the year | 62,28,86,910.00 | 27,20,02,000.00 | 10,50,000 | - | - | - | - |
| (ii) | Interest/Dividend earned on Grant Investments | - | - | - | - | - | - | - |
| (iii) | Profit on disposal of Grant Investments | - | - | - | - | - | - | - |
| (iv) | Appreciation in Value of Grant Investments | - | - | - | - | - | - | - |
| (v) | Other addition (Specify nature) | - | - | - | - | - | - | - |
| Total (b) | | 62,28,86,910.00 | 27,20,02,000.00 | 10,50,000 | - | - | - | - |
| Total (a+b) | | 71,71,68,601.57 | 44,11,31,144.54 | 46,85,362 | - | - | - | - |
| (c) | Payments out of funds | | | | | | | |
| (i) | Capital Expenditure on | | | | | | | |
| | Fixed Assets* | 2,52,51,098.00 | 2,25,04,381.00 | - | - | - | - | - |
| | Others | - | - | - | - | - | - | - |
| Sub - total | | 2,52,51,098.00 | 2,25,04,381.00 | - | - | - | - | - |
| (ii) | Revenue Expenditure on | | | | | | | |
| | Salary, Wages and allowances etc. | 59,55,33,825.00 | - | - | - | - | - | - |
| | Rent | - | - | - | - | - | - | - |
| | Others | - | 26,49,40,462.50 | 8,00,000 | - | - | - | - |
| Sub - total | | 59,55,33,825.00 | 26,49,40,462.50 | 8,00,000 | - | - | - | - |
| (iii) | Other: | | | | | | | |
| | Loss on disposal of grant Investments | - | - | - | - | - | - | - |
| | Grants Returned | - | - | - | - | - | - | - |
| | Dimutation in Value of Grant Investments | - | - | - | - | - | - | - |
| | interest grant/bank charges Grants Refunded | - | - | - | - | - | - | - |
| Sub - total | | - | - | - | - | - | - | - |
| Total (c) [(i)+(ii)+(iii)] | | 62,07,84,923.00 | 28,74,44,843.50 | 8,00,000 | - | - | - | - |
| Net balance at the year end - (a+b)-(c) | | 9,63,83,678.57 | 15,36,86,301.04 | 38,85,362 | - | - | - | - |
| Total Grants & Contribution for Specific Purposes | | | | | | | | |

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

Amount in Rs.

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 330-10 | Secured Loans from Central Government | - | - |
| 330-20 | Secured Loans from State government | - | - |
| 330-30 | Secured Loans from Govt. bodies & Associations | - | - |
| 330-40 | Secured Loans from international agencies | - | - |
| 330-50 | Secured Loans from banks & other financial institutions | - | - |
| 330-60 | Other Term Loans | - | - |
| 330-70 | Bonds & debentures | - | - |
| 330-80 | Other Loans | - | - |
| | Total Secured Loans | - | - |

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

Amount in Rs.

| 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]

Amount in Rs.

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 340-10 | Deposits From Contractors and suppliers | 69,67,928.00 | 9,69,820.00 |
| 340-20 | Refundable Deposits received for revenue connections | - | - |
| 340-30 | Deposits From staff | - | - |
| 340-80 | Deposits - Others | - | - |
| | Total Deposit Received | 69,67,928.00 | 9,69,820.00 |



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

Amount in Rs.

| 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) | 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-xx | | | | | | |
| Total of deposit works | | | | | | |



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

Amount in Rs.

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 350-10 | Creditors | 9,14,676.00 | 30,05,750.00 |
| 350-11 | Employee Liabilities | 68,46,827.00 | 1,04,80,862.00 |
| 350-12 | Interest Accrued and Due | | |
| 350-20 | Recoveries Payable | 27,27,543.00 | 61,71,331.00 |
| 350-30 | Government Dues Payable | 41,23,273.02 | 17,54,754.00 |
| 350-40 | Refunds Payable | - | - |
| 350-41 | Advance Collection of Revenues | - | - |
| 350-80 | Others | 7,62,357.00 | - |
| | Total Other liabilities (Sundry Creditors) | 1,53,74,676.02 | 2,14,12,697.00 |

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

Amount in Rs.

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|-------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 360-10 | Provision for Expenses | | |
| 360-20 | Provision for Interest | - | - |
| 360-30 | Other Provisions | - | - |
| | Total Provisions | - | - |



Amount in Rs.

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

| Code No | Particulars | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---------|--|------------------------|--------------------------------|------------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|----------------------------|-----------------------------|
| | | Opening Balance | Additions during the period \$ | Deductions during the period | Cost at the end of the year | Opening Balance | Additions during the period | Deductions during the period | Total at the end of the year | At the end of current year | At the end of previous year |
| | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 1 | 2 | | | | | | | | | | |
| 410-10 | Land | 118.00 | | | 118.00 | | | | | 118.00 | 118.00 |
| 410-20 | Buildings | 2,53,44,870.00 | 19,92,203.00 | | 2,73,37,073.00 | 77,93,737.28 | 8,37,730.56 | | 86,31,467.84 | 1,87,05,605.16 | 1,75,51,132.72 |
| 410-21 | Parks & Playgrounds | 84,74,009.00 | | | 84,74,009.00 | 84,74,006.50 | | | 84,74,006.50 | 2.50 | 2.50 |
| | Infrastructure Assets | | | | | | | | | | |
| 410-30 | Roads and Bridges | 2,48,43,424.00 | 4,15,73,578.00 | | 6,64,17,002.00 | 25,34,711.71 | 66,44,644.54 | | 91,79,356.25 | 5,72,37,645.75 | 2,23,08,712.29 |
| 410-31 | Sewerage and drainage | 1,77,85,174.00 | 75,66,033.00 | | 2,53,51,207.00 | 17,10,307.53 | 14,49,268.15 | | 31,59,575.68 | 2,21,91,631.32 | 1,60,74,866.47 |
| 410-32 | Water ways | 4.00 | | | 4.00 | | | | | 4.00 | 4.00 |
| 410-33 | Public Lighting | 3,24,92,042.00 | 25,00,000.00 | | 3,49,92,042.00 | 39,29,951.46 | 32,05,493.99 | | 71,35,445.45 | 2,78,56,596.55 | 2,85,62,090.54 |
| | Other assets | | | | | | | | | | |
| 410-40 | Plant & Machinery | 1,12,61,438.00 | 2,00,85,184.00 | | 3,13,46,622.00 | 44,62,283.51 | 20,35,686.60 | | 64,97,970.11 | 2,48,48,651.89 | 67,99,154.49 |
| 410-50 | Vehicles | 1,08,50,076.00 | 12,54,998.00 | | 1,21,05,074.00 | 96,90,029.76 | 11,32,977.03 | | 1,08,23,006.79 | 12,82,067.21 | 11,60,046.24 |
| 410-60 | Office & other equipment | 1,30,19,003.00 | 12,93,726.00 | | 1,43,12,729.00 | 93,64,862.55 | 13,42,924.56 | | 1,07,07,787.11 | 36,04,941.89 | 36,54,140.45 |
| 410-70 | Furniture, fixtures, fittings and electrical appliances | 71,04,495.80 | 19,950.00 | | 71,24,445.80 | 65,17,944.86 | 947.63 | | 65,18,892.49 | 6,05,553.31 | 5,86,550.94 |
| 410-22 | Statues, heritage assets, antiques & other works of art | 16,45,122.00 | 2,50,264.00 | | 18,95,386.00 | | | | | 18,95,386.00 | 16,45,122.00 |
| 410-80 | Other fixed assets and non-current assets (includes Intangible Assets) | 5,78,790.00 | | | 5,78,790.00 | 3,68,632.00 | 1,15,758.00 | | 4,84,390.00 | 94,400.00 | 2,10,158.00 |
| | Total | 15,33,98,565.80 | 7,65,35,936.00 | | 22,99,34,501.80 | 5,48,46,467.16 | 1,67,65,431.06 | | 7,16,11,898.22 | 15,83,22,603.58 | 9,85,52,098.64 |



Schedule B-12: Capital Work in Progress (CWIP) - [Code 412]

| Details of Fixed Asset head* | CWIP at the beginning of FY | CWIP created during the year | CWIP capitalised during the year | CWIP at the end of FY |
|--|-----------------------------|------------------------------|----------------------------------|-----------------------|
| (A) | (B) | (C) | (D) | (E=B+C- D) |
| Buildings Parks and Playgrounds Roads and Bridges Sewerage and Drainage Water Ways Public Lighting Plant and Machinery | | | | |

- 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]

| 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 | | | 7,60,00,000.00 | 1,50,00,000.00 |
| 420-20 | State Government Securities | | | | |
| 420-30 | Debentures and Bonds | | | | |
| 420-40 | Preference Shares | | | | |
| 420-50 | Equity Shares | | | | |
| 420-60 | Units of Mutual Funds Other | | | | |
| 420-80 | Investments | | | | |
| | Total of Investments General Fund | | | 7,60,00,000.00 | 1,50,00,000.00 |



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

| Code No. | Particulars | With whom invested | Face value (Rs.) | Current year | Previous year |
|----------|---|--------------------|------------------|---------------------|---------------------|
| | | | | Carrying Cost (Rs.) | Carrying Cost (Rs.) |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 421-10 | Central Government Securities State | | | | |
| 421-20 | Government Securities Debentures | | | | |
| 421-30 | and Bonds Preference Shares | | | | |
| 421-40 | Equity Shares | | | | |
| 421-50 | Units of Mutual Funds Other | | | | |
| 421-60 | Investments | | | | |
| 421-80 | | | | | |
| | Total of Investments Other Funds | - | - | - | - |



Schedule B-15: Stock-in-Hand (Inventories) [Code 430]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|----------------------------|---------------------------|----------------------------|
| | 1 | 2 | 3 |
| | Stores | 91,35,133.00 | 1,21,52,777.00 |
| | Loose | - | - |
| | Tools | - | - |
| | Others | - | - |
| | Total Stock in hand | 91,35,133.00 | 1,21,52,777.00 |



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

| Code No. | Particulars | Gross Amount (Rs.) | Provision for outstanding revenue (Rs.) | Net Amount (Rs.) | Previous Year Net Amount (Rs.) |
|----------|---|-----------------------|---|---------------------|--------------------------------|
| 1 | 2 | 3 | 4 (Code No. 432) | 5= 3 - 4 | 6 |
| 431-10 | Receivables for Property Taxes | | | | |
| | Current Year | 2,71,19,618.00 | | | 1,90,14,284.00 |
| | Receivables outstanding for more than 1 years but not exceeding 2 years | | | | |
| | 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 | 2,71,19,618.00 | - | - | 1,90,14,284.00 |
| | Less: State Govt Cesses/ levies in Property Taxes - Control account | - | - | - | - |
| 350-30 | Net Receivables of Property Taxes | 2,71,19,618.00 | - | - | 1,90,14,284.00 |
| 431-19 | Receivables of Rent | | | | |
| | Current Year | 66,52,214.00 | | 66,52,214.00 | 75,23,179.00 |
| | Receivables outstanding for more than 1 years but not exceeding 2 years | | | - | |
| | 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 | 66,52,214.00 | - | 66,52,214.00 | 75,23,179.00 |
| | Less: State Govt Cesses/ levies in Property Taxes - Control account | | | | |
| 350-30 | Net Receivables of Other Taxes | 66,52,214.00 | - | 66,52,214.00 | 75,23,179.00 |
| | Receivables of User charges | | | | |
| | Current Year | | - | - | |
| | Receivables outstanding for more than 2 years but not exceeding 3 years | | - | - | |
| | 3 years to 4 years | | | | |
| | More than 5 years/ Sick or Closed Industries | | | | |
| | Sub - total | - | - | - | - |
| 431-40 | Receivables from Other Sources (Advertisement fees) | | | | |
| | 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 | - | - | - | - |
| | Total of Sundry Debtors (Receivables) | 3,37,71,832.00 | - | 66,52,214.00 | 2,65,37,463.00 |



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 | | - |
| 440-30 | Operations & maintenance | | |
| | Total Prepaid expenses | - | - |

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 | 5,176.00 | 6,536.00 |
| | Balance with Bank – Municipal Funds | | |
| 450-21 | Nationalised Banks | 5,87,59,329.90 | 4,66,50,774.00 |
| 450-22 | Other Scheduled Banks | - | - |
| 450-23 | Scheduled Co-operative Banks | - | - |
| 450-24 | Post Office | - | - |
| 450-25 | Treasury account | - | - |
| | Sub-total | 5,87,59,329.90 | 4,66,50,774.00 |
| | Balance with Bank – Special Funds | | |
| 450-41 | Nationalised Banks | - | - |
| 450-42 | Other Scheduled Banks | - | - |
| 450-43 | Scheduled Co-operative Banks | - | - |
| 450-44 | Post Office | - | - |
| | Sub-total | - | - |
| | Balance with Bank – Grant Funds | | |
| 450-61 | Nationalised Banks | 3,02,12,415.85 | 9,20,33,587.00 |
| 450-62 | Other Scheduled Banks | - | - |
| 450-63 | Scheduled Co-operative Banks | - | - |
| 450-64 | Post Office | - | - |
| | Treasury account | 12,95,53,036.00 | 15,25,08,153.00 |
| | Sub-total | 15,97,65,451.85 | 24,45,41,740.00 |
| | Total Cash and Bank balances | 21,85,29,957.75 | 29,11,99,050.00 |



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 | | | | 2,00,000.00 |
| 460-40 | Advance to Suppliers and Contractors | | | | |
| 460-50 | Advance to Others | | | | |
| 460-60 | Deposit with External Agencies | | | | 1,53,000.00 |
| 460-80 | Other Current Assets | | | | - |
| | Sub -Total | - | - | - | 3,53,000.00 |
| 461- | Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a)) | | | | |
| | Total Loans, advances, and deposits | - | - | - | 3,53,000.00 |

Schedule B-19: 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 | - | - |



AC 28
NAGAR NIGAM RISHIKESH
Statement of Cash Flow
For the year ended 2024-25

| Particulars | Amount in Rs. | |
|---|-------------------------|---------|
| | 2024-25 | 2023-24 |
| a. Cash flows from operating activities | | |
| Cash Receipt from: | | |
| Taxation (Property & Entertainment tax) | 2,09,27,686.00 | |
| Rental Income From Municipal Properties | 57,91,485.00 | |
| Sale of Goods & Services (including Sale of Scrap & Material) | 18,04,400.00 | |
| Fee and User Charges | 9,07,12,027.00 | |
| Interest Received | 27,42,120.00 | |
| Other Receipts | 7,05,683.00 | |
| Less : Cash Payments for: | | |
| Employee Costs | 14,12,02,371.00 | |
| Superannuation | 3,34,00,095.00 | |
| Suppliers | 7,64,738.00 | |
| Interest Paid | 11,323.05 | |
| Government Dues Paid | 97,90,574.00 | |
| Other Payments | 20,89,51,907.00 | |
| Net cash generated from/(used in) operating activities (a) | -27,14,37,607.05 | - |
| b. Cash flows from investing activities | | |
| 1. (Purchase) of fixed assets & CWIP | -7,65,35,936.00 | |
| 2. (Increase) / decrease in Special funds/grants | 33,63,04,450.00 | |
| 3. (Increase) / decrease in Earmarked funds | | |
| 4. (Purchase) of investments in FDR | -32,92,00,000.00 | |
| ADD: | | |
| Proceeds from disposal of assets | | |
| Proceeds from disposal of investments (FDR) | 26,82,00,000.00 | |
| Investments income received | | |
| Interest income received | | |
| Net cash generated from/(used in) operating activities (b) | 19,87,68,514.00 | - |
| c. Cash flows from financing activities | | |
| ADD: | | |
| loans from banks / others received | | |
| LESS: | | |
| Loans repaid during the period | | |
| Loans & advance to employees | | |
| Loans to others | | |
| Finance expenses | | |
| Net cash generated from/(used in) financing activities (c) | - | - |
| Net increase/decrease in cash and cash equivalents(a+b+c) | -7,26,69,093.05 | - |
| Cash and cash equivalents at beginning of period | 29,11,99,050.80 | - |
| Cash and Cash equivalents at the end of period | 21,85,29,957.75 | - |
| Cash and cash equivalents at the end of year comprises of the following account balance at the end of the year: | | |
| i. Cash balance | 5,176.00 | - |
| ii. Bank Balance | 21,85,24,781.75 | - |
| iii. Scheduled co-operative banks | | |
| iv. Balance with Post office | | |
| v. Balance with other banks | | |
| Total | 21,85,29,957.75 | - |

Handwritten signature
A.C

Handwritten signature
सेखा अधिकारी
A.C
नगर निगम, ऋषिकेश