



**SHRP & Associates**  
**Chartered Accountants**

**SHRP & Associates, Chartered Accountants**  
**Head Office: MIG – 339, Patel Park, Awas Vikas,**  
**Rudrapur (U S Nagar) Uttarakhand - 263153**  
**Contact: +91 98970 42797 Ph: 7900 331 000**  
**Email: cavmaheshwari@gmail.com**

To,  
The Municipal Commissioner  
Nagar Nigam Rudrapur  
Rudrapur (U S Nagar) Uttarakhand

**Subject:** Submission of Financial Statements for the Financial Year ended 31st March 2025

**Respected Sir,**

With due respect, we wish to inform you that our firm, M/s SHRP & Associates, Chartered Accountants (FRN: 020515N), was appointed by Nagar Nigam Rudrapur for implementation and maintenance of the **Accrual Based Double Entry Accounting System (ABDEAS)**.

In accordance with the said engagement, we have prepared and are hereby submitting the **Books of Accounts**, duly compiled on an accrual basis and double entry system, based on the records and data made available by the officials of Nagar Nigam Rudrapur.

The following statements and reports for the year ended **31st March 2025** are enclosed herewith for your kind perusal and record:

1. **Balance Sheet**
2. **Income & Expenditure Account**
3. **Schedules and Annexures**
4. **Significant Accounting Policies and Notes to Accounts**
5. **Bank Reconciliation Statements**

We request your good office to kindly acknowledge the receipt of the above documents and arrange to **release our professional fees along with applicable GST** at the earliest convenience. We remain thankful for your continued cooperation and support.

**Yours faithfully,**

For SHRP & Associates

Chartered Accountants

FRN – 0020515N

For S H R P & Associates  
Chartered Accountants  
(FRN : 020515N)

CA Vijendra Maheshwari  
FCA, LL.M, DISA, FCGP  
Partner  
B.Com, LLB, DISA, F.Com(H)

# **Financial Statements**

**Financial Year 2024-2025**

**(As per UMAM 2021)**

**NAGAR NIGAM RUDRAPUR**

Prepared by :

**CA Viendra Maheshwari**

**[FCA, LLM, DISA, B.Com(H), FAFD, CCAB, CCGST]**

Managing Partner

SHRP & Associates

Chartered Accountants

MIG 339, Patel Park, Awas Vikas, Rudrapur (U S Nagar) Uttarakhand 263153

Ph. 98970 42797, Ph. 7900 331 000

**AC25  
BALANCE SHEET**

**BALANCE SHEET OF NAGAR NIGAM RUDRAPUR AS ON 31 MARCH 2025**

| Code of Accounts | Description of Items                                             | Schedule No. | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------------|------------------------------------------------------------------|--------------|---------------------------|----------------------------|
|                  | <b>LIABILITIES</b>                                               |              |                           |                            |
|                  | <b>Own Fund Reserves and Surplus</b>                             |              |                           |                            |
| 3-10             | Corporation Fund /Municipal (General) Fund                       | B-1          | 132,655,259.16            | 62,243,408.90              |
| 3-11             | Earmarked Funds                                                  | B-2          | 1,390,348.00              | 1,390,348.00               |
| 3-12             | Reserves                                                         | B-3          | 813,594,106.63            | 678,371,441.06             |
|                  | <b>Total Own Fund Reserves &amp; Surplus</b>                     |              | <b>947,639,713.79</b>     | <b>742,005,197.96</b>      |
| 3-20             | Grants, Contributions for specific purposes                      | B-4          | <b>88,481,475.56</b>      | <b>154,662,657.56</b>      |
|                  | <b>Loans</b>                                                     |              |                           |                            |
| 3-30             | Secured loans                                                    | B-5          | -                         | -                          |
| 3-31             | Unsecured loans                                                  | B-6          | -                         | -                          |
|                  | <b>Total Loans</b>                                               |              | -                         | -                          |
|                  | <b>Current Liabilities and Provisions</b>                        |              |                           |                            |
| 3-40             | Deposits Received                                                | B-7          | 5,476,805.00              | 11,071,674.00              |
| 3-41             | Deposit works                                                    | B-8          | -                         | -                          |
| 3-50             | Other Liabilities (Sundry Creditor)                              | B-9          | 241,456,002.33            | 236,340,302.63             |
| 3-60             | Provisions                                                       | B-10         | 13,705,519.78             | 30,875,019.78              |
|                  | <b>Total Current Liabilities and Provisions</b>                  |              | <b>260,638,327.11</b>     | <b>278,286,996.41</b>      |
|                  | <b>TOTAL LIABILITIES</b>                                         |              | <b>1,296,759,516.46</b>   | <b>1,174,954,851.93</b>    |
|                  | <b>ASSETS</b>                                                    |              |                           |                            |
| 4-10             | <b>Fixed Assets</b>                                              | B-11         |                           |                            |
|                  | Gross Block                                                      |              | 1,327,981,000.78          | 1,066,853,357.78           |
| 4-11             | Less: Accumulated Depreciation                                   |              | 269,608,796.41            | 182,172,047.98             |
|                  | Net Block                                                        |              | 1,058,372,204.37          | 884,681,309.80             |
| 4-12             | Capital work-in-progress                                         | B-12         | -                         | -                          |
|                  | <b>Total Fixed Assets</b>                                        |              | <b>1,058,372,204.37</b>   | <b>884,681,309.80</b>      |
|                  | <b>Investments</b>                                               |              |                           |                            |
| 4-20             | Investment - General Fund                                        | B-13         | -                         | -                          |
| 4-21             | Investment - Other Funds                                         | B-14         | -                         | -                          |
|                  | <b>Total Investment Current assets, loans &amp; advances</b>     |              | -                         | -                          |
| 4-30             | Stock in hand (Inventories)                                      | B-15         | 1,119,258.00              | 10,346,277.00              |
|                  | <b>Sundry Debtors (Receivables)</b>                              |              |                           |                            |
| 4-31             | Gross amount outstanding                                         | B-16         | 102,573,795.00            | 101,401,747.00             |
| 4-32             | Less: Accumulated provision against bad and doubtful Receivables |              | 8,924,682.50              | 8,924,682.50               |
|                  | Net amount outstanding                                           |              | <b>93,649,112.50</b>      | <b>92,477,064.50</b>       |
| 4-40             | Prepaid expenses                                                 | B-17         | 89,449.00                 | 202,426.72                 |
| 4-50             | Cash and Bank Balances                                           | B-18         | 143,529,492.59            | 187,244,260.41             |
| 4-60             | Loans, advances and deposits                                     | B-19         | -                         | 3,513.50                   |
| 4-61             | Less: Accumulated provision against Loans                        |              | -                         | -                          |
|                  | Net Amount outstanding                                           |              | -                         | 3,513.50                   |
|                  | <b>Total Curent Assets, Loans &amp; Advances</b>                 |              | <b>238,387,312.09</b>     | <b>290,273,542.13</b>      |
| 4-70             | Other Assets                                                     | B-20         | -                         | -                          |
| 4-80             | Miscellaneous Expenditure (to the extent not written off)        | B-21         | -                         | -                          |
|                  | <b>TOTAL ASSETS</b>                                              |              | <b>1,296,759,516.46</b>   | <b>1,174,954,851.93</b>    |

Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)

B-22

For SHRP & Associates  
Chartered Accountants  
FRN: 020515N  
CA. Vijendra Maheshwari  
FCA, LLB, DISA, FAE  
Partner/Authorised Signatory  
FCA, LLB, DISA, B.Com(H)

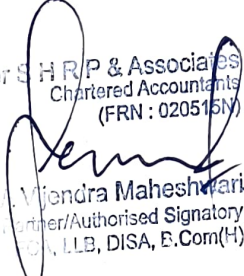
For NAGAR NIGAM RUDRAPUR

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## NAGAR NIGAM RUDRAPUR

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                          |
|          | <b>INCOME</b>                                                                 |             |                           |                            |
| 1-10     | Tax Revenue                                                                   | I-1         | 38,000,000.00             | 31,061,599.00              |
| 1-20     | Assigned Revenues & Compensation                                              | I-2         | 196,860.00                | 194,550.00                 |
| 1-30     | Rental Income from Municipal Properties                                       | I-3         | 10,569,332.00             | 7,100,183.00               |
| 1-40     | Fees & User Charges                                                           | I-4         | 48,510,963.18             | 30,556,260.28              |
| 1-50     | Sale & Hire Charges                                                           | I-5         | 527,071.00                | 3,811,713.00               |
| 1-60     | Revenue Grants, Contributions & Subsidies                                     | I-6         | 447,266,492.43            | 357,395,432.26             |
| 1-70     | Income from Investments                                                       | I-7         | -                         | -                          |
| 1-71     | Interest Earned                                                               | I-8         | 1,927,639.11              | 1,975,763.00               |
| 1-80     | Other Income                                                                  | I-9         | 10,260.00                 | 4,377,319.87               |
| 1-90     | Income from Commercial Projects                                               | I-19        | -                         | -                          |
| <b>A</b> | <b>Total - INCOME</b>                                                         |             | <b>547,008,617.72</b>     | <b>436,472,820.41</b>      |
|          | <b>EXPENDITURE</b>                                                            |             |                           |                            |
| 2-10     | Establishment Expenses                                                        | I-10        | 215,370,852.00            | 179,202,590.00             |
| 2-20     | Administrative Expenses                                                       | I-11        | 13,055,351.22             | 10,895,499.07              |
| 2-30     | Operations & Maintenance                                                      | I-12        | 158,208,868.00            | 149,047,074.00             |
| 2-40     | Interest & Finance Expenses                                                   | I-13        | 13,474.34                 | 2,553.03                   |
| 2-50     | Programme Expenses                                                            | I-14        | 5,293,427.00              | 2,076,888.00               |
| 2-60     | Revenue Grants, Contributions & subsidies                                     | I-15        | 160,000.00                | 3,104,744.00               |
| 2-70     | Provisions & Write off                                                        | I-16        | -                         | 64,857.25                  |
| 2-71     | Miscellaneous Expenses                                                        | I-17        | -                         | -                          |
| 2-72     | Depreciation                                                                  |             | 87,436,748.43             | 67,800,323.07              |
| <b>B</b> | <b>Total - EXPENDITURE</b>                                                    |             | <b>479,538,720.99</b>     | <b>412,194,528.42</b>      |
| A-B      | Gross surplus/ (deficit) of income over expenditure before Prior Period Items |             | 67,469,896.73             | 24,278,291.99              |
| 2-80     | Add: Prior period Items (Net)                                                 | 1-18        | -                         | -                          |
|          | Gross surplus/ (deficit) of income over expenditure after Prior Period Items  |             | 67,469,896.73             | 24,278,291.99              |
| 2-90     | Less: Transfer to Reserve Funds                                               |             |                           |                            |
|          | <b>Net balance being surplus/ deficit carried over to Municipal Fund</b>      |             | <b>67,469,896.73</b>      | <b>24,278,291.99</b>       |

For S H R/P & Associates  
Chartered Accountants  
(FRN : 020515N)  
  
Vijendra Maheshwari  
Partner/Authorised Signatory  
B.Com, LLB, DISA, E.Com(H)



## Schedules to Income and Expenditure Account

### NAGAR NIGAM RUDRAPUR

#### **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                                   | 38,000,000.00             | 31,061,599.00              |
| 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                                    | -                         | -                          |
|          | <b>Sub-total</b>                               | 38,000,000.00             | 31,061,599.00              |
| 110-90   | Less                                           |                           |                            |
|          | Tax Remissions and Refund [Schedule 1 – 1 (a)] | -                         | -                          |
|          | <b>Sub-total</b>                               | -                         | -                          |
|          | <b>Total tax revenue</b>                       | 38,000,000.00             | 31,061,599.00              |

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

\* 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              | 196,860.00                | 194,550.00                 |
| 120-20   | Compensation in lieu of Taxes / duties            | -                         | -                          |
| 120-30   | Compensations in lieu of Concessions              | -                         | -                          |
|          | <b>Total assigned revenues &amp; compensation</b> | 196,860.00                | 194,550.00                 |



**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                            | 2,946,605.00              | 2,845,330.00               |
| 130-20   | Rent from Office Buildings                           | -                         | -                          |
| 130-30   | Rent from Guest Houses                               | -                         | -                          |
| 130-40   | Rent from lease of lands (Ponds)                     | -                         | 4,254,853.00               |
| 130-80   | Other rents                                          | 7,622,727.00              |                            |
|          | <b>Sub-Total</b>                                     | <b>10,569,332.00</b>      | <b>7,100,183.00</b>        |
| 130-90   | Less:<br>Rent Remission and Refunds                  | -                         | -                          |
|          | Sub-total                                            | -                         | -                          |
|          | <b>Total Rental Income from Municipal Properties</b> | <b>10,569,332.00</b>      | <b>7,100,183.00</b>        |

**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               | 1,800,000.00              | 123,385.00                 |
| 140-11   | Licensing Fees                                   | 1,563,768.00              | 4,132,571.00               |
| 140-12   | Fees for Grant of Permit                         | -                         | -                          |
| 140-13   | Fees for Certificate or Extract                  | 48,398.00                 | 52,526.00                  |
| 140-14   | Development Charges                              | 175,822.00                | -                          |
| 140-15   | Regularisation Fees                              | -                         | -                          |
| 140-20   | Penalties and Fines                              | 410,366.00                | 1,374,459.00               |
| 140-40   | Other Fees                                       | 18,849,065.18             | 12,457,768.28              |
| 140-50   | User Charges                                     | 25,662,044.00             | 12,330,806.00              |
| 140-60   | Entry Fees                                       | 1,500.00                  | -                          |
| 140-70   | Service / Administrative Charges                 | -                         | 84,745.00                  |
| 140-80   | Other Charges                                    |                           |                            |
|          | Sub-Total                                        | 48,510,963.18             | 30,556,260.28              |
| 140-90   | Less:<br>Rent Remission and Refunds              | -                         | -                          |
|          | Sub-total                                        | -                         | -                          |
|          | <b>Total income from Fees &amp; User Charges</b> | <b>48,510,963.18</b>      | <b>30,556,260.28</b>       |

**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                                 | 10,180.00                 | 15,041.00                  |
| 150-11   | Sale of Forms & Publications                     | 516,891.00                | 3,796,672.00               |
| 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>527,071.00</b>         | <b>3,811,713.00</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                                              | 359,829,744.00            | 291,729,412.54             |
| 160-20   | Re-imbursement of expenses                                 | -                         | -                          |
| 160-30   | Contribution towards schemes                               | -                         | -                          |
| 160-40   | Contribution towards Assets                                | 87,436,748.43             | 65,666,019.72              |
|          | <b>Total Revenue Grants, Contributions &amp; Subsidies</b> | <b>447,266,492.43</b>     | <b>357,395,432.26</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>                   |

**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                 | 1,927,639.11              | 1,975,763.00               |
| 171-20   | Interest on Loans and advances to Employees | -                         | -                          |
| 171-30   | Interest on loans to others                 | -                         | -                          |
| 171-40   | Other Interest                              | -                         | -                          |
|          | <b>Total. – Interest Earned</b>             | <b>1,927,639.11</b>       | <b>1,975,763.00</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          | -                         | -                          |
| 180-30   | Profit on Disposal of Fixed asses | -                         | -                          |
| 180-40   | Recovery from Employees           | -                         | -                          |
| 180-50   | Unclaimed Refund/Liabilities      | -                         | -                          |
| 180-60   | Excess Provisions written back    | -                         | 4,282,327.87               |
| 180-80   | Miscellaneous Income              | 10,260.00                 | 94,992.00                  |
|          | <b>Total. Other Income</b>        | <b>10,260.00</b>          | <b>4,377,319.87</b>        |



**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            | 190,290,275.00            | 148,164,172.00             |
| 210-20   | Benefits and Allowances              | 3,180.00                  | 3,400,340.00               |
| 210-30   | Pension                              | 24,303,397.00             | 24,971,438.00              |
| 210-40   | Other Terminal & Retirement Benefits | 774,000.00                | 2,666,640.00               |
|          | <b>Total establishment expenses</b>  | <b>215,370,852.00</b>     | <b>179,202,590.00</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                | -                         | 12,919.00                  |
| 220-11   | Office maintenance                   | 409,646.00                | 276,805.78                 |
| 220-12   | Communication Expenses               | 947,128.50                | 33,031.30                  |
| 220-20   | Books & Periodicals                  | -                         | -                          |
| 220-21   | Printing and Stationery              | 1,458,868.00              | 1,378,736.00               |
| 220-30   | Travelling & Conveyance              | 36,482.00                 | 200,156.00                 |
| 220-40   | Insurance                            | 244,725.72                | 469,013.99                 |
| 220-50   | Audit Fees                           | -                         | -                          |
| 220-51   | Legal Expenses                       | 189,050.00                | 1,142,450.00               |
| 220-52   | Professional and other Fees          | 4,376,641.00              | 1,307,802.00               |
| 220-60   | Advertisement and Publicity          | 5,392,810.00              | 6,074,585.00               |
| 220-61   | Membership & subscriptions           | -                         | -                          |
| 220-80   | Other Administrative Expenses        | -                         | -                          |
|          | <b>Total administrative expenses</b> | <b>13,055,351.22</b>      | <b>10,895,499.07</b>       |

**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                                     | 10,118,301.00             | 24,695,034.00              |
| 230-20   | Bulk Purchases                                   | -                         | -                          |
| 230-30   | Consumption of Stores                            | 15,748,764.00             | 4,630,519.00               |
| 230-40   | Hire Charges                                     | 1,630,731.00              | 2,949,563.00               |
| 230-50   | Repairs & maintenance –Infrastructure Assets     | 5,898,148.00              | 24,322,673.00              |
| 230-51   | Repairs & maintenance - Civic Amenities          | 1,393,192.00              | 6,393,979.00               |
| 230-52   | Repairs & maintenance – Buildings                | 1,755,610.00              | 1,799,712.00               |
| 230-53   | Repairs & maintenance – Vehicles                 | 2,532,529.00              | 3,611,860.00               |
| 230-59   | Repairs & maintenance – Others                   | 61,837,337.00             | 2,381,127.00               |
| 230-80   | Other operating & maintenance expenses           | 57,294,256.00             | 78,262,607.00              |
|          | <b>Total Operating &amp; Maintenance Expense</b> | <b>158,208,868.00</b>     | <b>149,047,074.00</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 | -                         | -                          |
| 240-60   | Other Interest                                              | -                         | -                          |
| 240-70   | Bank Charges                                                | 16.34                     | 2,553.03                   |
| 240-80   | Other Finance Expenses                                      | 13,458.00                 | -                          |
|          | <b>Total Interest &amp; Finance Charges</b>                 | <b>13,474.34</b>          | <b>2,553.03</b>            |

**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               | 271,080.00                | -                          |
| 250-20   | Own Programmes                  | 5,022,347.00              | 2,076,888.00               |
| 250-30   | Share in Programmes of others   | -                         | -                          |
|          | <b>Total Programme Expenses</b> | <b>5,293,427.00</b>       | <b>2,076,888.00</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                                                     | 160,000.00                | 3,104,744.00               |
| 260-20   | Contributions Given                                              | -                         | -                          |
| 260-30   | Subsidies Given                                                  | -                         | -                          |
|          | <b>Total Revenue Grants, Contributions &amp; Subsidies given</b> | <b>160,000.00</b>         | <b>3,104,744.00</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     | -                         | 64,857.25                  |
| 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> | -                         | 64,857.25                  |

**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> | -                         | -                          |

**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> | -                         | -                          |

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



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

| Code No. | Particulars                       | Opening balance<br>as per the last<br>account<br>(Rs.) | Additions during<br>the year *<br>(Rs.) | Total (Rs.)    | Deductions<br>during the year**<br>(Rs.) | Balance at the<br>end of the current<br>year<br>(Rs.) |
|----------|-----------------------------------|--------------------------------------------------------|-----------------------------------------|----------------|------------------------------------------|-------------------------------------------------------|
| 1        | 2                                 | 3                                                      | 4                                       | 5 (3+4)        | 6                                        | 7 (5-6)                                               |
| 310-10   | Corporation/ Municipal Fund       | 62,243,408.90                                          | 2,941,953.53                            | 65,185,362.43  | -                                        | 65,185,362.43                                         |
| 310-90   | Excess of Income & Expenditure    | -                                                      | 67,469,896.73                           | 67,469,896.73  | -                                        | 67,469,896.73                                         |
|          | <b>Total Municipal fund (310)</b> | 62,243,408.90                                          | 70,411,850.26                           | 132,655,259.16 | -                                        | 132,655,259.16                                        |



**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 |
|-------------------------------------------------------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Code No.</b>                                       | <b>1</b>            | <b>2</b>       | <b>3</b>       | <b>4</b>       | <b>5</b>       | <b>6</b>       | <b>7</b>       |
| <b>(a) Opening Balance</b>                            | 1,390,348.00        | -              | -              | -              | -              | -              | -              |
| <b>(b) Additions to the Special Fund</b>              |                     |                |                |                |                |                |                |
| (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)                   | -                   | -              | -              | -              | -              | -              | -              |
| <b>Total (b)</b>                                      |                     |                |                |                |                |                |                |
| <b>Total (a+b)</b>                                    | <b>1,390,348.00</b> | -              | -              | -              | -              | -              | -              |
| <b>(c) Payments out of funds</b>                      |                     |                |                |                |                |                |                |
| <b>(i) Capital expenditure on</b>                     |                     |                |                |                |                |                |                |
| Fixed Assets*                                         | -                   | -              | -              | -              | -              | -              | -              |
| Others                                                | -                   | -              | -              | -              | -              | -              | -              |
| <b>sub-total</b>                                      |                     |                |                |                |                |                |                |
| <b>(ii) Revenue Expenditure on</b>                    |                     |                |                |                |                |                |                |
| Salary, Wages and allowances etc.                     | -                   | -              | -              | -              | -              | -              | -              |
| Rent                                                  | -                   | -              | -              | -              | -              | -              | -              |
| Other administrative charges                          | -                   | -              | -              | -              | -              | -              | -              |
| <b>Sub - total</b>                                    |                     |                |                |                |                |                |                |
| <b>(iii) Other:</b>                                   |                     |                |                |                |                |                |                |
| Loss on disposal of Special Fund Investments          | -                   | -              | -              | -              | -              | -              | -              |
| Diminution in Value of Special Fund Investments       | -                   | -              | -              | -              | -              | -              | -              |
| Transferred to Municipal Fund                         | -                   | -              | -              | -              | -              | -              | -              |
| <b>Sub -Total</b>                                     |                     |                |                |                |                |                |                |
| <b>Total of (i+ii+iii) ( c )</b>                      |                     |                |                |                |                |                |                |
| <b>Net balance at the year end – (a+b)-(c)</b>        | <b>1,390,348.00</b> | -              | -              | -              | -              | -              | -              |
| <b>Grant Total of Special Funds</b>                   |                     |                |                |                |                |                |                |



**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              | 678,371,441.06        | 222,659,414.00                  | 901,030,855.06 | 87,436,748.43                    | 813,594,106.63                               |
| 312-20   | Borrowing Redemption Reserve | -                     | -                               | -              | -                                | -                                            |
| 312-40   | Statutory Reserve            | -                     | -                               | -              | -                                | -                                            |
| 312-50   | General Reserve              | -                     | -                               | -              | -                                | -                                            |
| 312-60   | Revaluation Reserve          | -                     | -                               | -              | -                                | -                                            |
|          | <b>Total Reserve funds</b>   | 678,371,441.06        | 222,659,414.00                  | 901,030,855.06 | 87,436,748.43                    | 813,594,106.63                               |





| 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 Govt. Agencies | Grants from Financial Ins. | Grants from Welfare Bodies | Grants from International Organisations | Others          |  |  |
| (a) Opening Balance                                                     |             | 69,735,304.85                  | 84,927,352.71                | -                          | -                          | -                          | -                                       | -               |  |  |
| (b) Addition to the Grants*                                             |             |                                |                              |                            |                            |                            |                                         |                 |  |  |
| (i) Grant received during the year                                      |             | 64,299,902.00                  | 487,637,000.00               | 22,588,443                 | -                          | -                          | -                                       | -               |  |  |
| (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)                                     |             | -                              | -                            | -                          | -                          | -                          | -                                       | -               |  |  |
| <b>Total (b)</b>                                                        |             | <b>64,299,902.00</b>           | <b>487,637,000.00</b>        | <b>22,588,443</b>          | <b>-</b>                   | <b>-</b>                   | <b>-</b>                                | <b>-</b>        |  |  |
| <b>Total (a+b)</b>                                                      |             | <b>134,035,206.85</b>          | <b>572,564,352.71</b>        | <b>22,588,443</b>          | <b>-</b>                   | <b>-</b>                   | <b>-</b>                                | <b>-</b>        |  |  |
| (c) Payments out of funds                                               |             |                                |                              |                            |                            |                            |                                         |                 |  |  |
| (i) Capital Expenditure on                                              |             |                                |                              |                            |                            |                            |                                         |                 |  |  |
| Fixed Assets*                                                           |             | 11,488,608.00                  | 190,863,712.00               | 20,110,343                 | -                          | -                          | -                                       | -               |  |  |
| Others                                                                  |             | -                              | -                            | -                          | -                          | -                          | -                                       | -               |  |  |
| <b>Sub - total</b>                                                      |             | <b>11,488,608.00</b>           | <b>190,863,712.00</b>        | <b>20,110,343</b>          | <b>-</b>                   | <b>-</b>                   | <b>-</b>                                | <b>-</b>        |  |  |
| (ii) Revenue Expenditure on                                             |             |                                |                              |                            |                            |                            |                                         |                 |  |  |
| Salary, Wages and allowances etc.                                       |             | -                              | 188,622,166.00               | -                          | -                          | -                          | -                                       | -               |  |  |
| Rent                                                                    |             | -                              | -                            | -                          | -                          | -                          | -                                       | -               |  |  |
| Others                                                                  |             | 51,154,818.00                  | 118,383,996.00               | 1,437,684                  | -                          | -                          | -                                       | -               |  |  |
| <b>Sub - total</b>                                                      |             | <b>51,154,818.00</b>           | <b>307,006,162.00</b>        | <b>1,437,684</b>           | <b>-</b>                   | <b>-</b>                   | <b>-</b>                                | <b>-</b>        |  |  |
| (iii) Other:                                                            |             |                                |                              |                            |                            |                            |                                         |                 |  |  |
| Loss on disposal of grant Investments                                   |             | -                              | -                            | -                          | -                          | -                          | -                                       | -               |  |  |
| Grants Returned                                                         |             | 46,545,200.00                  | 12,100,000.00                | -                          | -                          | -                          | -                                       | -               |  |  |
| Dimutation in Value of Grant Investments                                |             | -                              | -                            | -                          | -                          | -                          | -                                       | -               |  |  |
| Interest grant/bank charges Grants Refunded                             |             | -                              | -                            | -                          | -                          | -                          | -                                       | -               |  |  |
| <b>Sub -total</b>                                                       |             | <b>46,545,200.00</b>           | <b>12,100,000.00</b>         | <b>-</b>                   | <b>-</b>                   | <b>-</b>                   | <b>-</b>                                | <b>-</b>        |  |  |
| <b>Total ( c ) [(i)+(ii)+(iii)]</b>                                     |             | <b>109,188,626.00</b>          | <b>509,969,874.00</b>        | <b>21,548,027</b>          | <b>-</b>                   | <b>-</b>                   | <b>-</b>                                | <b>-</b>        |  |  |
| <b>Net balance at the year end - (a+b)-(c)</b>                          |             | <b>24,846,580.85</b>           | <b>62,594,478.71</b>         | <b>1,040,416</b>           | <b>-</b>                   | <b>-</b>                   | <b>-</b>                                | <b>-</b>        |  |  |
| 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                                             | -                         | -                          |
|          | <b>Total Secured Loans</b>                              | -                         | -                          |

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

**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              | 5,476,805.00              | 11,071,674.00              |
| 340-20   | Refundable Deposits received for revenue connections | -                         | -                          |
| 340-30   | Deposits From staff                                  | -                         | -                          |
| 340-80   | Deposits - Others                                    | -                         | -                          |
|          | <b>Total Deposit Received</b>                        | 5,476,805.00              | 11,071,674.00              |



## Amount in Rs.

| 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                                         | 227,326,929.67            | 222,031,229.67             |
| 350-11   | Employee Liabilities                              | 10,880,144.66             | 11,246,054.96              |
| 350-12   | Interest Accrued and Due                          | -                         | -                          |
| 350-20   | Recoveries Payable                                | 2,010,454.00              | 2,331,256.00               |
| 350-30   | Government Dues Payable                           | 1,238,474.00              | 731,762.00                 |
| 350-40   | Refunds Payable                                   | -                         | -                          |
| 350-41   | Advance Collection of Revenues                    | -                         | -                          |
| 350-80   | Others                                            | -                         | -                          |
|          | <b>Total Other liabilities (Sundry Creditors)</b> | <b>241,456,002.33</b>     | <b>236,340,302.63</b>      |

**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  | 13,705,519.78             | 30,875,019.78              |
| 360-20   | Provision for Interest  | -                         | -                          |
| 360-30   | Other Provisions        | -                         | -                          |
|          | <b>Total Provisions</b> | <b>13,705,519.78</b>      | <b>30,875,019.78</b>       |



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

| Code No | Particulars                                             | Gross Block      |                                |                              |                             |                 | Accumulated Depreciation    |                              |                              |                            | Net Block                       |  | Amount in Rs. |
|---------|---------------------------------------------------------|------------------|--------------------------------|------------------------------|-----------------------------|-----------------|-----------------------------|------------------------------|------------------------------|----------------------------|---------------------------------|--|---------------|
|         |                                                         | 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 the previous year |  |               |
| 1       | 2                                                       | 3                | 4                              | 5                            | 6                           | 7               | 8                           | 9                            | 10                           | 11                         | 12                              |  |               |
| 410-10  | Land                                                    | 11.00            | 13,603,033.00                  | -                            | 13,603,044.00               | -               | -                           | -                            | -                            | 13,603,044.00              | 11.00                           |  |               |
| 410-20  | Buildings                                               | 58,357,008.73    | 36,338,395.00                  | -                            | 94,695,403.73               | 2,645,229.67    | 2,633,796.87                | -                            | 5,279,026.54                 | 89,416,377.19              | 55,711,779.06                   |  |               |
| 410-21  | Paths & Playgrounds                                     | 20,845,642.00    | 3,344,879.00                   | -                            | 24,190,521.00               | 174,844.84      | 4,348,027.55                | -                            | 4,522,872.39                 | 19,667,648.61              | 20,670,797.16                   |  |               |
|         | Infrastructure Assets                                   |                  |                                |                              |                             |                 |                             |                              |                              |                            |                                 |  |               |
| 410-30  | Roads and Bridges                                       | 720,545,769.63   | 92,244,304.00                  | -                            | 812,790,073.63              | 105,119,439.33  | 50,004,778.99               | -                            | 155,124,218.32               | 657,665,855.31             | 615,426,330.30                  |  |               |
| 410-31  | Sewerage and drainage                                   | 149,325,334.82   | 56,157,675.00                  | -                            | 205,483,009.82              | 18,980,332.13   | 12,238,593.72               | -                            | 31,218,925.85                | 174,264,083.97             | 130,345,002.69                  |  |               |
| 410-32  | Water ways                                              | 11,054,948.60    | 1,195,020.00                   | -                            | 12,249,968.60               | 872,457.21      | 753,425.63                  | -                            | 1,625,882.84                 | 10,624,085.76              | 10,182,491.99                   |  |               |
| 410-33  | Public Lighting                                         | 49,578,469.00    | 12,797,427.00                  | -                            | 62,375,896.00               | 33,548,651.89   | 8,411,880.91                | -                            | 41,960,532.80                | 20,415,363.20              | 16,029,817.11                   |  |               |
|         | Other assets                                            |                  |                                |                              |                             |                 |                             |                              |                              |                            |                                 |  |               |
| 410-40  | Plants & Machinery                                      | -                | -                              | -                            | -                           | -               | -                           | -                            | -                            | -                          | -                               |  |               |
| 410-50  | Vehicles                                                | 41,307,081.00    | 17,009,883.00                  | -                            | 58,316,964.00               | 15,690,368.59   | 5,471,717.14                | -                            | 21,162,085.73                | 37,154,878.27              | 25,616,712.41                   |  |               |
| 410-60  | Office & other equipment                                | 6,298,973.00     | 999,460.00                     | -                            | 7,298,433.00                | 2,631,606.78    | 1,228,931.16                | -                            | 3,860,537.94                 | 3,437,895.06               | 3,667,566.22                    |  |               |
| 410-70  | Furniture, fixtures, fittings and electrical appliances | 8,794,358.00     | 27,437,567.00                  | -                            | 36,231,925.00               | 2,509,117.54    | 2,345,596.46                | -                            | 4,854,714.00                 | 31,377,211.00              | 6,285,240.46                    |  |               |
| 410-22  | Statues, heritage assets, antiques & other works of art | 745,762.00       | -                              | -                            | 745,762.00                  | -               | -                           | -                            | -                            | 745,762.00                 | 745,762.00                      |  |               |
| 410-80  | Other fixed assets and non-current assets               | -                | -                              | -                            | -                           | -               | -                           | -                            | -                            | -                          | -                               |  |               |
|         | (Includes Intangible Assets)                            |                  |                                |                              |                             |                 |                             |                              |                              |                            |                                 |  |               |
|         | Total                                                   | 1,066,853,357.78 | 261,127,643.00                 | -                            | 1,327,981,000.78            | 182,172,047.98  | 87,436,748.43               | -                            | 269,608,796.41               | 1,058,372,204.37           | 884,681,399.80                  |  |               |



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          |                             |                              |                                  |                       |



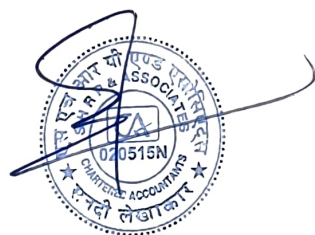
Schedule B-13: Investments - General Fund [Code 420]

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



**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<br>421-20<br>421-30<br>421-40<br>421-50<br>421-60<br>421-80 | Central Government Securities State Government Securities Debentures and Bonds Preference Shares Equity Shares Units of Mutual Funds Other Investments |                    |                  |                     |                     |
|                                                                    | <b>Total of Investments Other Funds</b>                                                                                                                | -                  | -                | -                   | -                   |



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

| Code No. | Particulars                | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|----------------------------|---------------------------|----------------------------|
|          | <b>1</b>                   | <b>2</b>                  | <b>3</b>                   |
|          | Stores                     | 1,119,258.00              | 10,346,277.00              |
|          | Loose                      | -                         | -                          |
|          | Tools                      | -                         | -                          |
|          | Others                     | -                         | -                          |
|          | <b>Total Stock in hand</b> | <b>1,119,258.00</b>       | <b>10,346,277.00</b>       |



**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<br>(Code No. 432)                     | 5= 3 - 4              | 6                              |
| 431-10   | <b>Receivables for Property Taxes</b>                                   |                    |                                         |                       |                                |
|          | Current Year                                                            | -                  | -                                       | 94,309,873.00         | 29,935,920.00                  |
|          | Receivables outstanding for more than 1 years but not exceeding 2 years | -                  | -                                       | -                     | 29,166,095.00                  |
|          | Receivables outstanding for more than 2 years but not exceeding 3 years | -                  | -                                       | -                     | 16,586,467.13                  |
|          | 3 years to 4 years                                                      | -                  | -                                       | -                     | 7,566,435.75                   |
|          | 4 years to 5 years                                                      | -                  | -                                       | -                     | -                              |
|          | More than 5 years/ Sick or Closed Industries                            | -                  | -                                       | -                     | -                              |
|          | <b>Sub - total</b>                                                      | -                  | -                                       | <b>94,309,873.00</b>  | <b>83,254,917.88</b>           |
|          | Less: State Govt Cesses/ levies in Property Taxes - Control account     | -                  | -                                       | -                     | -                              |
| 350-30   | <b>Net Receivables of Property Taxes</b>                                | -                  | -                                       | <b>94,309,873.00</b>  | <b>83,254,917.88</b>           |
| 431-19   | <b>Receivables of Rent</b>                                              |                    |                                         |                       |                                |
|          | Current Year                                                            | -                  | -                                       | 862,025.00            | 166,819.00                     |
|          | Receivables outstanding for more than 1 years but not exceeding 2 years | -                  | -                                       | -                     | 26,960.00                      |
|          | Receivables outstanding for more than 2 years but not exceeding 3 years | -                  | -                                       | -                     | 20,389.50                      |
|          | 3 years to 4 years                                                      | -                  | -                                       | -                     | 40,098.50                      |
|          | More than 5 years/ Sick or Closed Industries                            | -                  | -                                       | -                     | -                              |
|          | <b>Sub - total</b>                                                      | -                  | -                                       | <b>862,025.00</b>     | <b>254,267.00</b>              |
|          | Less: State Govt Cesses/ levies in Property Taxes - Control account     | -                  | -                                       | -                     | -                              |
| 350-30   | <b>Net Receivables of Other Taxes</b>                                   | -                  | -                                       | <b>862,025.00</b>     | <b>254,267.00</b>              |
|          | <b>Receivables of User charges</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                            | -                  | -                                       | -                     | -                              |
|          | <b>Sub - total</b>                                                      | -                  | -                                       | -                     | -                              |
| 431-40   | <b>Receivables from Other Sources (Advertisement fees)</b>              | -                  | -                                       | 7,401,897.00          | 2,520,328.00                   |
|          | 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                            | -                  | -                                       | -                     | -                              |
|          | <b>Sub - total</b>                                                      | -                  | -                                       | <b>7,401,897.00</b>   | <b>2,520,328.00</b>            |
|          | <b>Total of Sundry Debtors (Receivables)</b>                            | -                  | <b>8,924,682.50</b>                     | <b>102,573,795.00</b> | <b>86,029,512.88</b>           |



**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                | 89,449.00                 | 202,426.72                 |
| 440-30   | Operations & maintenance      |                           |                            |
|          | <b>Total Prepaid expenses</b> | <b>89,449.00</b>          | <b>202,426.72</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                                       | -                         | 505.00                     |
|          | <b>Balance with Bank – Municipal Funds</b> |                           |                            |
| 450-21   | Nationalised Banks                         | -                         | -                          |
| 450-22   | Other Scheduled Banks                      |                           |                            |
| 450-23   | Scheduled Co-operative Banks               | -                         | -                          |
| 450-24   | Post Office                                |                           |                            |
| 450-25   | Treasury account                           |                           |                            |
|          | <b>Sub-total</b>                           | -                         | -                          |
|          | <b>Balance with Bank – Special Funds</b>   |                           |                            |
| 450-41   | Nationalised Banks                         | -                         | -                          |
| 450-42   | Other Scheduled Banks                      |                           |                            |
| 450-43   | Scheduled Co-operative Banks               |                           |                            |
| 450-44   | Post Office                                |                           |                            |
|          | <b>Sub-total</b>                           | -                         | -                          |
|          | <b>Balance with Bank – Grant Funds</b>     |                           |                            |
| 450-61   | Nationalised Banks                         | -                         | -                          |
| 450-62   | Other Scheduled Banks                      |                           |                            |
| 450-63   | Scheduled Co-operative Banks               | -                         | -                          |
| 450-64   | Post Office                                |                           |                            |
|          | Treasury account                           | -                         | -                          |
|          | <b>Sub-total</b>                           | -                         | -                          |
|          | <b>Total Cash and Bank balances</b>        | <b>143,529,492.59</b>     | <b>505.00</b>              |



**Bank balance**

| SL No | Bank Name                              | Bank Account No. | Purpose of Bank A/c      | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|-------|----------------------------------------|------------------|--------------------------|---------------------------|----------------------------|
| 1     | 2                                      | 3                | 4                        | 5                         | 6                          |
| 1     | State Bank of India                    | 30045456876      | 15th Finance             | 15,820,553.00             | 60,709,277.00              |
| 2     | Punjab National Bank                   | 7812010013770    | 14th Finance             | 8,136.50                  | 7,921.50                   |
| 3     | Bank of Baroda                         | 24980100001403   | DAY - NULM               | 7,332.40                  | 7,055.40                   |
| 4     | Bank of Baroda                         | 26950200000680   | AMRUT                    | 88,989.40                 | 88,989.40                  |
| 5     | Canara Bank                            | 87452200004045   | SBM OLD                  | 17,153.54                 | 15,904.54                  |
| 6     | U S Nagar Distt Co-Operative Bank      | 234001003318     | Awasthapana Nidhi        | 769.39                    | 749.39                     |
| 7     | U S Nagar Distt Co-Operative Bank      | 26340220000001   | Awasthapana Nidhi        | 1,375.05                  | 1,338.05                   |
| 8     | Axis Bank                              | 917010062453068  | PMAY                     | 1,343.00                  | 1,343.00                   |
| 9     | IDBI Bank                              | 231104000102551  | SBM                      | 2,679,427.01              | 16,437,458.01              |
| 10    | Bandhan Bank                           | 50180028447943   | Board Fund               | 11,645.31                 | 505,126.31                 |
| 11    | HDFC Bank                              | 50100345903859   | Board Fund User Charges  | 1,213,815.00              | 475,636.00                 |
| 12    | IDBI Bank                              | 231104000102513  | Board Fund               | 14,639,753.20             | 21,148,101.70              |
| 13    | IDBI Bank                              | 231104000102520  | Security Return          | 30,073.55                 | 1,800,979.55               |
| 14    | Axis Bank                              | 911010007203619  | Board Fund               | 20,399.73                 | 1,551,469.73               |
| 15    | State Bank of India                    | 39431611536      | Census                   | 774,271.00                | 753,756.00                 |
| 16    | State Bank of India                    | 65102289957      | Septage                  | 590,509.50                | 380,263.50                 |
| 17    | Bank of Baroda                         | 24980100003557   | Salary Account           | 24,798,761.34             | 10,263,643.32              |
| 18    | Bank of Baroda                         | 26950200000780   | JHEEL Income             | 11,430,892.05             | 10,631,187.53              |
| 19    | Central Bank of India                  | 1578401532       | Anti Littering           | 1,321,790.12              | 2,776,845.98               |
| 20    | Punjab National Bank                   | 833000101205577  | Special Component        | 47,119.50                 | 45,871.50                  |
| 21    | PLA                                    | 7500             | State Finance commission | 39,649,640.00             | 52,582,262.00              |
| 22    | IDBI Bank                              | 4084             | SNA                      | -                         | -                          |
| 23    | Axis Bank 911020051864505              | 911020051864505  | -                        | 4,523.00                  | 216,982.00                 |
| 24    | Axis Bank 921010052282848 User Charges | 921010052282848  | User Charges             | 114,709.00                | 2,683,618.00               |
| 25    | BOB-26950100014036.(NULM)              | 26950100014036   | NULM                     | -                         | -                          |
| 26    | IDBI-0231102000013314 (NULM)           | 231102000013314  | NULM                     | 226,415.00                | 355,037.00                 |
| 27    | IDBI-0231102000013785                  | 231102000013785  | -                        | 7,371,120.00              | 2,438,188.00               |
| 28    | PF account bank Balance                |                  |                          | 1,364,751.00              | 1,364,751.00               |
| 29    | Bank of Baroda                         | 6423             |                          | 133,354.00                |                            |
| 30    | Bank of Baroda                         | 6562             |                          | 6,715,081.00              |                            |
| 31    | Bank of Baroda                         | 6377             |                          | 3,248,536.00              |                            |
| 32    | HDFC Bank                              | 5710             |                          | 11,197,254.00             | 1,364,751.00               |
|       | <b>TOTAL</b>                           |                  |                          | <b>143,529,492.59</b>     | <b>188,608,506.41</b>      |



**Schedule B-19: Loans, advances and deposits [Code 460]**

| Code No. | Particulars                                                                                   | Opening<br>Balance at the<br>beginning of<br>the year<br>(Rs.) | Paid during<br>the current<br>year<br>(Rs.) | Recovered<br>during the<br>year<br>(Rs.) | Balance<br>outstanding<br>at the end of<br>the year<br>(Rs.) |
|----------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------|------------------------------------------|--------------------------------------------------------------|
| 1        | 2                                                                                             | 3                                                              | 4                                           | 5                                        | 6                                                            |
| 460-10   | Loans and advances to employees                                                               | 3,513.50                                                       | -                                           | -                                        | -                                                            |
| 460-20   | Employee Provident Fund Loans                                                                 |                                                                |                                             |                                          |                                                              |
| 460-30   | Loans to Others                                                                               |                                                                |                                             |                                          |                                                              |
| 460-40   | Advance to Suppliers and Contractors                                                          |                                                                |                                             |                                          |                                                              |
| 460-50   | Advance to Others                                                                             |                                                                |                                             |                                          |                                                              |
| 460-60   | Deposit with External Agencies                                                                |                                                                |                                             |                                          |                                                              |
| 460-80   | Other Current Assets                                                                          |                                                                |                                             |                                          | -                                                            |
|          | <b>Sub -Total</b>                                                                             | 3,513.50                                                       | -                                           | -                                        | -                                                            |
| 461-     | Less: Accumulated Provisions<br>against Loans, Advances and Deposits<br>(Schedule B - 18 (a)) |                                                                |                                             |                                          |                                                              |
|          | <b>Total Loans, advances, and<br/>deposits</b>                                                | 3,513.50                                                       | -                                           | -                                        | -                                                            |

**Schedule B-19: Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)**

| Code No. | Particulars                        | Current Year<br>Amount (Rs.) | Previous year<br>Amount (Rs) |
|----------|------------------------------------|------------------------------|------------------------------|
| 1        | 2                                  | 3                            | 4                            |
| 461-10   | Loans to Others                    |                              |                              |
| 461-20   | Advances                           |                              |                              |
| 461-30   | Deposits                           |                              |                              |
|          | <b>Total Accumulated Provision</b> | -                            | -                            |



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

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

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

| Code No. | Particulars                            | Current Year Amount (Rs.) | Previous year Amount (Rs.) |
|----------|----------------------------------------|---------------------------|----------------------------|
| 1        | 2                                      | 3                         | 4                          |
| 480-10   | Loan Issue Expenses Deferred           |                           |                            |
| 480-20   | Discount on Issue of Loans             |                           |                            |
| 480-30   | Deferred Revenue Expenses              |                           |                            |
| 480-90   | Others                                 |                           |                            |
|          | <b>Total Miscellaneous expenditure</b> | -                         | -                          |



# **NAGAR NIGAM RUDRAPUR (UTTARAKHAND)**

## **Statement of Significant Accounting Policies for FY 2024-2025**

### **1. Introduction**

The Statement of Significant Accounting Policies outlines the key accounting principles and practices adopted by the Urban Local Body (ULB) in the recognition, measurement, presentation, and disclosure of its financial transactions and preparation of Financial Statements.

Where any accounting policy adopted by the ULB deviates from the principles prescribed under the Uttarakhand Municipal Accounting Manual (UMAM), and the impact of such deviation is material, the nature, reasons, and financial effect of such deviation shall be disclosed separately under the section "Other Disclosures." In cases where the financial effect of such deviation is not ascertainable, wholly or partly, the same shall be suitably indicated.

Further, any change in the accounting principles which does not have a material impact on the current year's Financial Statements but is expected to have a material impact in subsequent years shall also be appropriately disclosed in the period of such change.

The Accounting Policies described in Chapter-3 of the UMAM form the basis for the preparation of these Financial Statements and the formulation of the significant accounting policies for the ULB.

### **2. Basis of Accounting**

- The Financial Statements for the year ended 31st March 2025 have been prepared on the accrual basis in accordance with the Uttarakhand Municipal Accounting Manual (UMAM).
- The accounts are maintained on the double entry system of accounting.
- All amounts are stated in Indian Rupees (INR), rounded to the nearest rupee.

### **3. Historical Cost Convention and Going Concern**

- The Financial Statements have been prepared under the historical cost convention.
- The Financial Statements are prepared on the assumption of a going concern, and the accounting policies have been applied consistently throughout the reporting period.

### **4. Revenue Recognition**

- Revenue is recognized on an accrual basis as and when it becomes due.
- Property tax is accrued at the beginning of the financial year.
- Rental income is recognized as per the terms of the rental agreements.
- Interest and penalties on delayed collection of rent or dues are accounted for on an accrual basis.
- Provision for doubtful receivables is maintained to the extent considered necessary, based on past experience and prudence.



# **NAGAR NIGAM RUDRAPUR (UTTARAKHAND)**

## **Statement of Significant Accounting Policies for FY 2024-2025**

- In cases where a waiver scheme is announced by the Government of Uttarakhand, the gross demand and waiver amount are shown separately in the demand bills.

### **5. Recognition of Expenditure**

- Establishment expenses are recognized on an accrual basis at the end of each month.
- Employer's contribution towards the contributory pension fund is accounted for as and when salary expenditure is accrued.
- Leave encashment, pension, and commuted pension are recognized on payment basis when the bills are passed.
- Works expenditure is recognized on approval of running bills after certification by the competent authority. Expenditure is classified as maintenance or capital work-in-progress, depending upon the nature of the work undertaken.

### **6. Fixed Assets and Depreciation**

- Fixed Assets are stated at cost less accumulated depreciation. The cost includes all expenditure directly attributable to the acquisition or installation of such assets.
- Depreciation is provided on the Straight Line Method (SLM) based on the useful life of assets and at the rates prescribed under the UMAM.
- Full-year depreciation is provided for assets capitalized before October 1, whereas assets capitalized on or after October 1 are depreciated for half a year.
- Assets costing less than ₹5,000 are written off in the year of acquisition.
- No revaluation of assets has been undertaken during the financial year.

### **7. Long-Term Liabilities**

- Long-term liabilities comprise borrowings availed directly by the Municipality or under schemes sponsored by the Central or State Governments or multilateral funding agencies.
- Liabilities under direct borrowings are accounted for based on actual receipt of funds.

### **8. Interest on Borrowings**

- Interest on borrowings specifically identifiable with the acquisition or construction of fixed assets is capitalized to the respective asset.
- Interest on general borrowings is charged to the Income and Expenditure Account.



# **NAGAR NIGAM RUDRAPUR (UTTARAKHAND)**

## **Statement of Significant Accounting Policies for FY 2024-2025**

### **9. Grants**

- **Revenue Grants:**  
Grants received for specific revenue expenditure, prior to incurring the expenditure, are treated as liabilities until utilized. Such grants are recognized as income in the period in which the corresponding expenditure is charged to the Income and Expenditure Account.
- **Capital Grants:**  
Grants received for specific capital projects are treated as liabilities until the related asset is acquired or constructed. Upon completion, the grant amount is transferred to Capital Contribution.
- **Agency Grants:**  
Grants received by the Municipality in the capacity of a nodal or implementing agency, which do not result in the creation of assets owned by the ULB, are adjusted against utilization. The unutilized portion of such grants is shown as liability in the Balance Sheet.

### **10. Investments**

- Investments are carried at cost. Any permanent diminution in the value of investments is duly provided for.
- Equity investments, such as in Smart City SPV, are accounted for under the Equity Method, wherever applicable.



## Schedule 22 - Notes to Accounts for FY 2024-25

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 has 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 1st 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. They represent 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** represent the 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. List of assets, for which cost could not be ascertained has been valued at Re.1 in the Balance Sheet given in Fixed Assets Register.



7. Previous year's figures have been regrouped/ rearranged wherever necessary.

## 8. Reserves & Surplus

**8.1 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. The net balance in General Fund as on 31st March, 2025 was stood with Rs. 13,26,55,259.16 /- after considering the effect of income & expenditure.

## 8.2 Earmarked Fund: Rs. 13,90,348.00

Funds representing Special Funds (National Pension scheme/ Employee Provident Fund) to be utilized for specific purposes. The net balance in Earmarked Fund was Rs. NIL stood as on 31st March, 2025. Difference in Bank balance in special fund and balance stood in earmarked fund states march munch accrual in salary payroll

## 8.3 Reserves: Rs. 81,35,94,106.63/-

The Reserve which represents capital contribution was stood as on 31st March, 2025 amounting to Rs. 81,35,94,106.63/- that has been created by capitalizing the asset. Difference between net assets and reserve as on 31<sup>st</sup> March 2025 amount Rs. 2,22,659,414.00 /- are assets cratered by board fund till 31<sup>st</sup> March 2025.

## 9. Grants and Contribution (Schedule B-4): Rs. 8,84,81,475.56/-

It has been noticed that opening balance of Unutilized Grant amounts to Rs. 15,46,62,657.56/- and Grant received during the period amounted to Rs. 57,45,25,345.00/- and Grant utilized during the period is Rs. 58,20,61,327.00/- Grant of Rs. 8,84,81,475.56/-remained unutilized at the end of the period.

| SN | Particulars           | Amount          |
|----|-----------------------|-----------------|
| 1  | Opening Balance       | 15,46,62,657.56 |
| 2  | Grant Received        | 57,45,25,345.00 |
| 3  | Grant utilized        | 58,20,61,327.00 |
| 4. | Grant Closing (1+2-3) | 8,84,81,475.56  |



**10. Deposit Received (Schedule B-7) Rs. 54,76,805.00****11. Other Liabilities (Schedule B-9): Rs. 24,14,56,002.33/-**

It consists of the following:

**A. Employees Liability: Rs 1,08,80,144.66/-**

Employees' liability of Rs. 1,08,80,144.66/- as at 31.03.2025 pertains to salary and other benefits payable to employees for the month of March 2025.

**B. Recoveries Payable: Rs. 20,10,454.00/-**

In respect of dues towards Recoveries Payable information from applicable records/account books have been taken and based on that figure have been stated in the Balance sheet as on 31.3.2025.

**C. Creditors: Rs. 22,73,26,929.67/-**

Services / goods taken from creditor/supplier pertained to the period prior to 31.3.2025 has been recognized as liability on accrual basis on 31.3.2025 and accordingly taken in the Balance sheet of 31.03.2025.

**D. Provisions of expenses etc. (Schedule B-10): 1,37,05,519.78/-**

All efforts were made to Find provision on electricity Bills, same has been made in the said sheet as on 31<sup>th</sup> March 2025.

**12. Gross Fixed Assets Rs. 1,32,79,81,000.78 & Accumulated Depreciation Rs. 26,96,08,796.41 thereon (Schedule B-11): Rs. 1,05,83,72,204.37**

Fixed Assets are taken in the balance sheet on the basis of historical cost/cost of acquisition. The amount of total depreciation charged on fixed assets excluding land during the period ended on 31.3.2025 is Rs. 8,74,36,748.43

Addition Fixed assets during the year Rs. 26,11,27,643/-

**13. Investments and interest accrued thereon (Schedule B-12 & B-13): NIL**

There are no specific Investment held by Nagar Nigam Rudrapur during the Year ended 31.3.2025.



**14. Stock in Hand (Schedule B-15): Rs. 11,19,258/-**

Value of stock has been taken as per FIFO method

**15. Receivable Income (Schedule B-16): Rs. 10,25,73,795.00/-**

Amount of Closing Receivable Income heads such as Property tax, and other amounts to Rs. 10,25,73,795.00/- and has been taken on the basis of accounting entries passed during the period. Other receivables have carried forward on the basis of previous year data of ULB.

**16. Cash & Bank Balance (Schedule B-18): Rs. 14,35,29,492.59**

Cash & Bank Balance have been taken at actual appearing in Cash Book. Bank reconciliations are also attached herewith forming part of Balance sheet as on 31.03.2025

**17. Loans, Advances & Deposits (Schedule B-19): Nil**

It includes deposits made with Suppliers and Contractors.

**18. Schedule I-1 - Tax Revenue: Rs 3,80,00,000.00/-**

This schedule contains income of the Nagar Nigam from Property Taxes. We have gathered information regarding demand Raised during the year

**19. Schedule I-3-Rental Income from Municipal Properties –Rs 1,05,69,332/-**

This includes income from shop rents, we have gathered information regarding demand Raised during the year Rs 1,05,69,332.00/-

**20. Schedule I-4- Fees and User charges Rs. 4,85,10,963.18/-**

This Schedule contains income of the Nagar Nigam from fees and user charges. We have taken all fees & charges on receipt basis from the cash book maintained by Nagar Nigam. This schedule contains Empanelment & Registration Charges, License Fees, Penalties and Fines and other fees etc.

**21. Schedule I-5- Sale and Hire Charges Rs. 5,27,071.00/-**

This includes income from sale of Forms & Publication.

**22. Schedule I-6- Grants, Contributions and Subsidies Rs. 44,72,66,492.43/-**

This schedule contains the revenue grants received from the government for salary and other revenue expenditure.



**23. Schedule I-8- Interest Earned – 19,27,639.11/-**

This schedule contains the income from interest on saving bank accounts. However as per TIS downloaded from Income Tax Portal as on 19.09.2025, Interest from Saving Bank is Rs.27,31,044/- and other deposit is Rs.9449/-. Difference between Interest Income as per financials 2024-25 and TIS may be on account of timing difference.

**24. Schedule I-9- Other incomes – Rs. 10,260.00/-**

The amount shown under this schedule pertains to miscellaneous income. This schedule includes Recoveries from employees and provision written back.

**25. Schedule I-10- Establishment Expense- Rs. 21,53,70,852.00/-**

This schedule contains the Establishment Expense salary expenses of Nagar Nigam. Accrual of the salary expense has been taken from the salary bills/sheets maintained by Nagar Nigam.

**26. Schedule I-11- Administration Expense- Rs. 1,30,55,351.22/-**

This schedule contains Administration Expense of Nagar Nigam like Printing & Stationery, Legal Expense, Advocate Fees, Advertisement and Publicity etc.

**27. Schedule I-12- Operation and Maintenance- Rs. 15,82,08,868.00/-**

Expenses like Power& Fuel, Consumption of stores, Repair & Maintenance etc. are grouped under this schedule.

**28. Schedule I-13-Interest & Finance Expenses-Rs 13,474.34/-**

This includes bank charges & Finance expenses deducted by the bank.

**29. Schedule I-14- Program Expenses – Rs. 52,93,427.00/-**

The amount shown under this schedule pertains to program expense. We have taken from cash book.

**30. Schedule I-15 Revenue Grants, Contributions & Subsidies- Rs. 1,60,000.00/-**

The amount shown under this schedule pertains to Revenue Grants, Contributions & Subsidies (Expense) given to various PMAY beneficiary

**31. Schedule I-17 Miscellaneous Expense – Rs. NIL**

The amount shown under this schedule pertains to miscellaneous expense.



**32. Disclaimer:**

1. All the financial figures and comments in specific or general terms made are based on documents, information and explanations provided by officers and staff of Nagar Nigam Rudrapur during the course of engagement of our team, and the correctness, origin comprehensiveness or veracity of comments or explanations in so far as they relate to existing practices is not the responsibility of the Consulting team. As the scope of work of the Consultant was not to carry out any sort of audit, it was limited to do a sort of cross check wherever it was feasible.

2. Although the Consulting team has made every effort to obtain information comprehensively for every department of the Nagar Nigam Rudrapur and has also widely circulated the team's requirements in this regard, it is possible that some relevant information or documentation has not become available to the team. It is therefore specifically stated that this document is based upon and restricted to the set of documents, information, comments and explanations provided by officers and staff of Nagar Nigam Rudrapur and therefore any such documents, information, comments and explanations not provided to the Consulting team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments, information and explanations on present document.

3. The Consulting team is not responsible for any legal or other liability that may arise in any way at any point of time from this document or any interpretation whatsoever that may be put on the whole or part of it. Likewise, the Consulting team is not responsible for any legal consequences arising out of non-compliance by the Nagar Nigam Rudrapur of any of its statutory or other Governmental obligations that may become apparent now or any time in the future, in whatsoever manner and in whatsoever ways.



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

## SBI 6876 15th Finance

Reconciliation Statement

1-Apr-24 to 31-Mar-25

|                                |             |          |                  |                |                 |           |                | Page 1 |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|----------------|--------|
| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit          | Credit |
| Balance as per Company Books:  |             |          |                  |                |                 |           | 1,58,20,553.00 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |                |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 1,58,20,553.00 |        |



**Nagar Nigam Rudrapur 2024-25**

Nagar Nigam Rudrapur

**OBC/ PNB 3770**

Reconciliation Statement

1-Apr-24 to 31-Mar-25

|                                |             |          |                  |                |                 |           |          | Page 1 |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|----------|--------|
| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit    | Credit |
| Balance as per Company Books:  |             |          |                  |                |                 |           | 8,136.50 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |          |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 8,136.50 |        |



**Nagar Nigam Rudrapur 2024-25**Nagar Nigam Rudrapur**BOB - 1403****Reconciliation Statement****1-Apr-24 to 31-Mar-25**

|      |             |          |                  |                |                 |           | Page 1                                 |
|------|-------------|----------|------------------|----------------|-----------------|-----------|----------------------------------------|
| Date | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Credit                                 |
|      |             |          |                  |                |                 |           | Debit                                  |
|      |             |          |                  |                |                 |           | Balance as per Company Books: 7,332.40 |
|      |             |          |                  |                |                 |           | Amounts not reflected in Bank:         |
|      |             |          |                  |                |                 |           | Balance as per Bank: 7,332.40          |



**Nagar Nigam Rudrapur 2024-25**

Nagar Nigam Rudrapur

**BOB Amrut Old - 0680**

Reconciliation Statement

1-Mar-25 to 31-Mar-25

Page 1

| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit     | Credit |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|-----------|--------|
| Balance as per Company Books:  |             |          |                  |                |                 |           | 88,989.40 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |           |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 88,989.40 |        |



**Nagar Nigam Rudrapur 2024-25**Nagar Nigam Rudrapur**Canara Bank - 4045****Reconciliation Statement****1-Apr-24 to 31-Mar-25**

|      |             |          |                  |                |                 |           |                                | Page 1    |
|------|-------------|----------|------------------|----------------|-----------------|-----------|--------------------------------|-----------|
| Date | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit                          | Credit    |
|      |             |          |                  |                |                 |           | Balance as per Company Books:  | 17,153.54 |
|      |             |          |                  |                |                 |           | Amounts not reflected in Bank: |           |
|      |             |          |                  |                |                 |           | Balance as per Bank:           | 17,153.54 |



**Nagar Nigam Rudrapur 2024-25**

Nagar Nigam Rudrapur

**US Nagar District Cooperative Bank 3318**

Reconciliation Statement

1-Apr-24 to 31-Mar-25

|                                |             |          |                  |                |                 |           | Page 1          |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|-----------------|
| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit<br>Credit |
| Balance as per Company Books:  |             |          |                  |                |                 |           | 769.39          |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |                 |
| Balance as per Bank:           |             |          |                  |                |                 |           | 769.39          |



**Nagar Nigam Rudrapur 2024-25**

Nagar Nigam Rudrapur

**US Nagar District Cooperative Bank 0001**

Reconciliation Statement

1-Apr-24 to 31-Mar-25

|                                |             |          |                  |                |                 |           |          | Page 1 |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|----------|--------|
| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit    | Credit |
| Balance as per Company Books:  |             |          |                  |                |                 |           | 1,375.05 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |          |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 1,375.05 |        |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

## Axis- HFA 3068

### Reconciliation Statement

1-Apr-24 to 31-Mar-25

Page 1

| Date | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit                          | Credit   |
|------|-------------|----------|------------------|----------------|-----------------|-----------|--------------------------------|----------|
|      |             |          |                  |                |                 |           | Balance as per Company Books:  | 1,343.00 |
|      |             |          |                  |                |                 |           | Amounts not reflected in Bank: |          |
|      |             |          |                  |                |                 |           | Balance as per Bank:           | 1,343.00 |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

**IDBI 2551**

Reconciliation Statement

1-Apr-24 to 31-Mar-25

Page 1

| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit        | Credit |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|--------------|--------|
| Balance as per Company Books:  |             |          |                  |                |                 |           | 26,79,427.01 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |              |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 26,79,427.01 |        |



**Nagar Nigam Rudrapur 2024-25**  
Nagar Nigam Rudrapur

**Bandhan Bank 7943**  
Reconciliation Statement  
1-Apr-24 to 31-Mar-25

|                                |             |          |                  |                |                 |           | Page 1    |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|-----------|
| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Credit    |
| Balance as per Company Books:  |             |          |                  |                |                 |           | 11,645.31 |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |           |
| Balance as per Bank:           |             |          |                  |                |                 |           | 11,645.31 |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

**HDFC-3859**

Reconciliation Statement

1-Apr-24 to 31-Mar-25

| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit        | Credit |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|--------------|--------|
| Balance as per Company Books:  |             |          |                  |                |                 |           | 12,13,815.00 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |              |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 12,13,815.00 |        |



**Nagar Nigam Rudrapur 2024-25**Nagar Nigam Rudrapur**IDBI Bank - 2513**

Reconciliation Statement

1-Mar-25 to 31-Mar-25

Page 1

| Date      | Particulars                        | Vch Type    | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit | Credit      |
|-----------|------------------------------------|-------------|------------------|----------------|-----------------|-----------|-------|-------------|
| 31-Mar-22 | Krishna Industries                 | Opening BRS | Cheque           | 308022         | 31-Mar-22       |           |       | 24,780.00   |
| 31-Mar-22 | Danink Jagran                      | Opening BRS | Cheque           | 308034         | 31-Mar-22       |           |       | 79,426.00   |
| 31-Mar-22 | Ssse Engineers                     | Opening BRS | Cheque           | 308059         | 31-Mar-22       |           |       | 2,44,064.00 |
| 31-Mar-22 | Aazam Khan                         | Opening BRS | Cheque           | 308042         | 31-Mar-22       |           |       | 2,000.00    |
| 5-Apr-22  | Wages                              | Opening BRS | Cheque           |                | 5-Apr-22        |           |       | 5,69,959.00 |
| 15-Jul-22 | Tds From Employee                  | Opening BRS | Cheque           | 315802         | 15-Jul-22       |           |       | 16,500.00   |
| 31-Dec-22 | STN Infotech Pvt Ltd               | Opening BRS | Cheque           | 331566         | 31-Dec-22       |           |       | 49,550.00   |
| 21-Jan-23 | Tds From Contractor                | Opening BRS | Cheque           | 331590         | 21-Jan-23       |           |       | 8,920.00    |
| 6-Feb-23  | Sweta Graphic                      | Opening BRS | Cheque           | 331612         | 6-Jul-23        |           |       | 2,730.00    |
| 6-Feb-23  | Sweta Graphic                      | Opening BRS | Cheque           | 331612         | 6-Feb-23        |           |       | 2,105.00    |
| 28-Feb-23 | Sweta Graphic                      | Opening BRS | Cheque           |                | 28-Feb-23       |           |       | 1,180.00    |
| 1-Mar-23  | Labour Cess                        | Opening BRS | Cheque           | 338306         | 1-Mar-23        |           |       | 2,466.00    |
| 23-Mar-23 | Himalya Enterprises                | Opening BRS | Cheque           |                | 23-Mar-23       |           |       | 4,14,287.00 |
| 23-Mar-23 | Satish Chand                       | Opening BRS | Cheque           |                | 23-Mar-23       |           |       | 2,47,589.00 |
| 23-Mar-23 | Vijay Kumar                        | Opening BRS | Cheque           |                | 23-Mar-23       |           |       | 1,47,182.00 |
| 23-Mar-23 | Kartik Computer                    | Opening BRS | Cheque           | 164203         | 23-Mar-23       |           |       | 29,500.00   |
| 23-Mar-23 | Printers Point Enterprises         | Opening BRS | Cheque           | 164205         | 23-Mar-23       |           |       | 25,249.00   |
| 23-Mar-23 | Krishna Lal                        | Opening BRS | Cheque           |                | 23-Mar-23       |           |       | 1,34,402.00 |
| 23-Mar-23 | Ashok Kumar                        | Opening BRS | Cheque           |                | 23-Mar-23       |           |       | 37,116.00   |
| 31-Mar-23 | Group Solanki Towar                | Opening BRS | Cheque           |                | 31-Mar-23       |           |       | 1,25,000.00 |
| 17-Feb-24 | Takdees                            | Opening BRS | Cheque           | 346139         | 17-Feb-24       |           |       | 67,405.00   |
| 14-Feb-25 | Any Other Fees/ Commission         | Payment     | Cheque           |                | 14-Feb-25       |           |       | 480.00      |
| 6-Mar-25  | Labour Cess                        | Payment     | Cheque           | 364529         | 6-Mar-25        |           |       | 1,37,657.00 |
| 7-Mar-25  | Labour Cess                        | Payment     | Cheque           | 315793         | 7-Mar-25        |           |       | 13,067.00   |
| 7-Mar-25  | Labour Cess                        | Payment     | Cheque           | 315793         | 7-Mar-25        |           |       | 9,854.00    |
| 11-Mar-25 | Batra Textile                      | Payment     | Cheque           | 368024         | 11-Mar-25       |           |       | 9,797.00    |
| 11-Mar-25 | Thukral Bartan Store               | Payment     | Cheque           | 368026         | 11-Mar-25       |           |       | 4,279.00    |
| 11-Mar-25 | Ramesh Studio                      | Payment     | Cheque           | 368029         | 11-Mar-25       |           |       | 13,216.00   |
| 11-Mar-25 | Nari Shakti Mahotshav              | Payment     | Cheque           | 368027         | 11-Mar-25       |           |       | 4,200.00    |
| 11-Mar-25 | Ganesh Ultranchal Flower Decorator | Payment     | Cheque           | 368028         | 11-Mar-25       |           |       | 14,900.00   |
| 25-Mar-25 | Chabra Enterprises                 | Payment     | Cheque           | 368052         | 25-Mar-25       |           |       | 9,580.00    |
| 25-Mar-25 | Sonu Crane Service                 | Payment     | Cheque           | 368051         | 25-Mar-25       |           |       | 5,900.00    |
| 25-Mar-25 | Bharat Electriect Industrial       | Payment     | Cheque           | 368053         | 25-Mar-25       |           |       | 3,540.00    |
| 25-Mar-25 | Batra Sports                       | Payment     | Cheque           | 368049         | 25-Mar-25       |           |       | 3,000.00    |
| 25-Mar-25 | Gyan Chand Kapil Kumar             | Payment     | Cheque           | 368047         | 25-Mar-25       |           |       | 4,515.00    |
| 25-Mar-25 | Ashish Enterprises                 | Payment     | Cheque           | 368043         | 25-Mar-25       |           |       | 23,069.00   |
| 25-Mar-25 | Hem Chandra Uniyal                 | Payment     | Cheque           | 368048         | 25-Mar-25       |           |       | 2,580.00    |
| 25-Mar-25 | Gyan Chand Kapil Kumar             | Payment     | Cheque           | 368025         | 25-Mar-25       |           |       | 2,445.00    |
| 28-Mar-25 | AARVI ENTRERPRISES                 | Payment     | Cheque           | 368073         | 28-Mar-25       |           |       | 2,05,200.00 |
| 28-Mar-25 | Priyanka Printer                   | Payment     | Cheque           | 368067         | 28-Mar-25       |           |       | 67,850.00   |
| 28-Mar-25 | Sunny Sports                       | Payment     | Cheque           | 368066         | 28-Mar-25       |           |       | 13,800.00   |
| 28-Mar-25 | Sales Baba Traders                 | Payment     | Cheque           | 368065         | 28-Mar-25       |           |       | 17,395.00   |
| 28-Mar-25 | Baba Ji Advertising                | Payment     | Cheque           | 368064         | 28-Mar-25       |           |       | 3,06,546.00 |
| 28-Mar-25 | Ideaforge Technology Limited       | Payment     | Cheque           | 368062         | 28-Mar-25       |           |       | 2,39,400.00 |
| 28-Mar-25 | Usha Engineerings                  | Payment     | Cheque           | 368058         | 28-Mar-25       |           |       | 2,36,692.00 |
| 28-Mar-25 | Hindustan Media Vent               | Payment     | Cheque           | 315793         | 28-Mar-25       |           |       | 1,13,699.00 |
| 29-Mar-25 | Ajay Singh - Contractor            | Payment     | Cheque           | 368076         | 29-Mar-25       |           |       | 2,09,332.00 |
| 29-Mar-25 | Rudra Graphics                     | Payment     | Cheque           | 368075         | 29-Mar-25       |           |       | 7,080.00    |
| 29-Mar-25 | Sara Film & Event                  | Payment     | Cheque           | 368074         | 29-Mar-25       |           |       | 2,15,040.00 |
| 29-Mar-25 | Monika Ranee                       | Payment     | Cheque           | 368078         | 29-Mar-25       |           |       | 10,000.00   |

Balance as per Company Books: 1,46,39,753.20

continued ...

**Nagar Nigam Rudrapur 2024-25**

IDBI Bank - 2513

Reconciliation Statement : 1-Mar-25 to 31-Mar-25

Page 2

| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit | Credit         |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|-------|----------------|
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |       | 41,35,523.00   |
| Balance as per Bank:           |             |          |                  |                |                 |           |       | 1,87,75,276.20 |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

**IDBI - 2520**

Reconciliation Statement

1-Apr-24 to 31-Mar-25

Page 1

| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit     | Credit |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|-----------|--------|
| Balance as per Company Books:  |             |          |                  |                |                 |           | 30,073.55 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |           |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 30,073.55 |        |



**Nagar Nigam Rudrapur 2024-25**Nagar Nigam Rudrapur**Axis Bank - 3619 @****Reconciliation Statement**

1-Mar-25 to 31-Mar-25

Page 1

| Date      | Particulars                            | Vch Type    | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit | Credit      |
|-----------|----------------------------------------|-------------|------------------|----------------|-----------------|-----------|-------|-------------|
| 3-Mar-23  | Sweta Graphic                          | Opening BRS | Cheque           | 164167         | 3-Mar-23        |           |       | 4,956.00    |
| 21-Mar-23 | Banna Taxtiles                         | Opening BRS | Cheque           | 164194         | 21-Mar-23       |           |       | 1,650.00    |
| 24-Mar-23 | India Motors                           | Opening BRS | Cheque           | 164206         | 24-Mar-23       |           |       | 1,85,041.00 |
| 29-Mar-23 | Sweta Graphic                          | Opening BRS | Cheque           | 164212         | 29-Mar-23       |           |       | 7,080.00    |
| 29-Mar-23 | Hindustan Media                        | Opening BRS | Cheque           | 164220         | 29-Mar-23       |           |       | 68,687.00   |
| 6-Apr-23  | Salary Payable                         | Opening BRS | Cheque           | 999378         | 6-Apr-23        |           |       | 10,400.00   |
| 31-Jan-24 | Group Insurance Scheme Premium Payable | Opening BRS | Cheque           | 998205         | 31-Jan-24       |           |       | 80,768.00   |
| 7-Feb-24  | Travelling and Conveyance -Others      | Opening BRS | Cheque           | 998209         | 7-Feb-24        |           |       | 4,500.00    |
| 29-Feb-24 | S S Accessories                        | Opening BRS | Cheque           | 998239         | 29-Feb-24       |           |       | 8,909.00    |

Balance as per Company Books: 20,399.73

Amounts not reflected in Bank: 3,71,991.00

**Balance as per Bank: 3,92,390.73**

# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

**SBI 1536**

Reconciliation Statement

1-Apr-24 to 31-Mar-25

Page 1

| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit       | Credit |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|-------------|--------|
| Balance as per Company Books:  |             |          |                  |                |                 |           | 7,74,271.00 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |             |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 7,74,271.00 |        |



**Nagar Nigam Rudrapur 2024-25**

Nagar Nigam Rudrapur

**SBI CETP(Septage) 9957**

Reconciliation Statement

1-Apr-24 to 31-Mar-25

Page 1

| Date                           | Particulars                      | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit       | Credit    |
|--------------------------------|----------------------------------|----------|------------------|----------------|-----------------|-----------|-------------|-----------|
| 6-Mar-25                       | Miscellaneous Programme Expenses | Payment  | Cheque           | 412140         | 6-Mar-25        |           | 22,000.00   |           |
| 29-Mar-25                      | Rama Traders                     | Payment  | Cheque           | 412145         | 29-Mar-25       |           | 14,986.00   |           |
| 29-Mar-25                      | AARVI ENTERPRISES                | Payment  | Cheque           | 412147         | 29-Mar-25       |           | 15,340.00   |           |
| 29-Mar-25                      | Rama Traders                     | Payment  | Cheque           | 412144         | 29-Mar-25       |           | 47,200.00   |           |
| Balance as per Company Books:  |                                  |          |                  |                |                 |           | 5,90,509.50 |           |
| Amounts not reflected in Bank: |                                  |          |                  |                |                 |           |             | 99,526.00 |
| Balance as per Bank:           |                                  |          |                  |                |                 |           | 6,90,035.50 |           |



**Nagar Nigam Rudrapur 2024-25**Nagar Nigam Rudrapur**BOB Salary - 3557 Book**

1-Mar-25 to 31-Mar-25

|           |                                                                   |                 |         |                | Page 1         |
|-----------|-------------------------------------------------------------------|-----------------|---------|----------------|----------------|
| Date      | Particulars                                                       | Vch Type        | Vch No. | Debit          | Credit         |
| 1-Mar-25  | To Opening Balance                                                |                 |         | 2,52,72,500.74 |                |
| 6-Mar-25  | By Wages & Salary Payable                                         | Payment         | 148     |                | 59,74,563.00   |
|           | By P.F. Payable                                                   | Payment         | 149     |                | 5,12,407.00    |
|           | By LIC Payable                                                    | Payment         | 150     |                | 3,68,195.00    |
|           | By Employers Contribution to NPS                                  | Payment         | 151     |                | 3,81,722.00    |
|           | By Pension/Pension Contribution Payable                           | Payment         | 152     |                | 10,135.00      |
|           | By P.F. Payable                                                   | Payment         | 153     |                | 10,557.00      |
|           | By (as per details)                                               | Payment         | 154     |                | 26,440.00      |
|           | Group Insurance Scheme Premium Payable                            | 600.00 Dr       |         |                |                |
|           | Other Deduction                                                   | 840.00 Dr       |         |                |                |
|           | GPF                                                               | 25,000.00 Dr    |         |                |                |
|           | By TDS From Employees                                             | Payment         | 155     |                | 69,000.00      |
|           | By Employers Contribution to NPS                                  | Payment         | 156     |                | 7,26,641.00    |
|           | By (as per details)                                               | Payment         | 157     |                | 19,34,743.00   |
|           | Pension Payable                                                   | 17,49,937.00 Dr |         |                |                |
|           | Pension/Pension Contribution Payable                              | 1,84,806.00 Dr  |         |                |                |
|           | By JK Enterprises                                                 | Payment         | 158     |                | 44,79,532.00   |
|           | By TDS From Contractors                                           | Payment         | 159     |                | 78,589.00      |
|           | By GST from Contractors                                           | Payment         | 160     |                | 78,590.00      |
| 11-Mar-25 | By Dearness and Other Pay / Any Other Contribution Towards Salary | Payment         | 161     |                | 7,07,657.00    |
|           | By Employers Contribution to NPS                                  | Payment         | 162     |                | 34,973.00      |
|           | By Employers Contribution to NPS                                  | Payment         | 163     |                | 19,990.00      |
|           | By Dearness and Other Pay / Any Other Contribution Towards Salary | Payment         | 164     |                | 6,498.00       |
|           | By Employers Contribution to NPS                                  | Payment         | 165     |                | 9,479.00       |
|           | To Any other Collection                                           | Receipt         | 1577    | 18.00          |                |
| 15-Mar-25 | To Any other Collection                                           | Receipt         | 1719    | 20.60          |                |
| 17-Mar-25 | To PLA - SFC                                                      | Contra          | 883     | 1,50,00,000.00 |                |
| 28-Mar-25 | By Dearness and Other Pay / Any Other Contribution Towards Salary | Payment         | 180     |                | 2,08,634.00    |
| 31-Mar-25 | By Wages Payable@                                                 | Payment         | 179     |                | 10,000.00      |
|           | To Interest From Bank                                             | Receipt         | 1578    | 1,74,567.00    |                |
|           |                                                                   |                 |         | 4,04,47,106.34 | 1,56,48,345.00 |
|           | By Closing Balance                                                |                 |         |                | 2,47,98,761.34 |
|           |                                                                   |                 |         | 4,04,47,106.34 | 4,04,47,106.34 |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

**BOB Jheel - 0780**

Reconciliation Statement

1-Mar-25 to 31-Mar-25

Page 1

| Date | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit | Credit |
|------|-------------|----------|------------------|----------------|-----------------|-----------|-------|--------|
|------|-------------|----------|------------------|----------------|-----------------|-----------|-------|--------|

Balance as per Company Books: 1,14,30,892.05

Amounts not reflected in Bank:

**Balance as per Bank: 1,14,30,892.05**



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

## Central Bank - 1532

Reconciliation Statement

1-Mar-25 to 31-Mar-25

Page 1

| Date      | Particulars                            | Vch Type    | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit | Credit    |
|-----------|----------------------------------------|-------------|------------------|----------------|-----------------|-----------|-------|-----------|
| 31-Jan-24 | Group Insurance Scheme Premium Payable | Opening BRS | Cheque           | 098158         | 31-Jan-24       |           |       | 50,857.00 |

Balance as per Company Books: 13,21,790.12

Amounts not reflected in Bank: 50,857.00

Balance as per Bank: 13,72,647.12



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

**PNB 5577**

Reconciliation Statement

1-Apr-24 to 31-Mar-25

| Date | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit     | Page 1<br>Credit |
|------|-------------|----------|------------------|----------------|-----------------|-----------|-----------|------------------|
|      |             |          |                  |                |                 |           | 47,119.50 |                  |
|      |             |          |                  |                |                 |           |           |                  |
|      |             |          |                  |                |                 |           | 47,119.50 |                  |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

## PLA - SFC

Reconciliation Statement

1-Apr-24 to 31-Mar-25

Page 1

| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit          | Credit |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|----------------|--------|
| Balance as per Company Books:  |             |          |                  |                |                 |           | 3,96,49,640.00 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |                |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 3,96,49,640.00 |        |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

## Axis Bank ( T. Lic ) - 4505@

Reconciliation Statement

1-Apr-24 to 31-Mar-25

Page 1

| Date | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit                          | Credit   |
|------|-------------|----------|------------------|----------------|-----------------|-----------|--------------------------------|----------|
|      |             |          |                  |                |                 |           | Balance as per Company Books:  | 4,523.00 |
|      |             |          |                  |                |                 |           | Amounts not reflected in Bank: |          |
|      |             |          |                  |                |                 |           | Balance as per Bank:           | 4,523.00 |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

## Axis Bank Uc ( Zone-1 ) - 2848@

Reconciliation Statement

1-Apr-24 to 31-Mar-25

|                                |             |          |                  |                |                 |           |             | Page 1 |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|-------------|--------|
| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit       | Credit |
| Balance as per Company Books:  |             |          |                  |                |                 |           | 1,14,709.00 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |             |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 1,14,709.00 |        |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

**BOB NULM 14036**

Reconciliation Statement

1-Mar-25 to 31-Mar-25

Page 1

| Date | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit | Credit |
|------|-------------|----------|------------------|----------------|-----------------|-----------|-------|--------|
|------|-------------|----------|------------------|----------------|-----------------|-----------|-------|--------|

Balance as per Company Books:

Amounts not reflected in Bank:

Balance as per Bank:



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

IDBI-0231102000013314 (NULM)

Reconciliation Statement

1-Apr-24 to 31-Mar-25

| Date                           | Particulars                  | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit       | Page 1<br>Credit |
|--------------------------------|------------------------------|----------|------------------|----------------|-----------------|-----------|-------------|------------------|
| 29-Mar-25                      | Bharat Sanchar Nigam Limited | Payment  | NEFT             |                | 29-Mar-25       |           |             | 565.00           |
| Balance as per Company Books:  |                              |          |                  |                |                 |           | 2,26,415.00 |                  |
| Amounts not reflected in Bank: |                              |          |                  |                |                 |           |             | 565.00           |
| Balance as per Bank:           |                              |          |                  |                |                 |           | 2,26,980.00 |                  |



**Nagar Nigam Rudrapur 2024-25**

Nagar Nigam Rudrapur

**IDBI UC ( Zone-2 ) - 3785**

**Reconciliation Statement**

**1-Apr-24 to 31-Mar-25**

|                                |             |          |                  |                |                 |           |              | Page 1 |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|--------------|--------|
| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit        | Credit |
| Balance as per Company Books:  |             |          |                  |                |                 |           | 73,71,120.00 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |              |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 73,71,120.00 |        |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

**BOB - 6423**

Reconciliation Statement

1-Apr-24 to 31-Mar-25

Page 1

| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit       | Credit |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|-------------|--------|
| Balance as per Company Books:  |             |          |                  |                |                 |           | 1,33,354.00 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |             |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 1,33,354.00 |        |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

**BOB - 6562**

Reconciliation Statement

1-Apr-24 to 31-Mar-25

|                                |             |          |                  |                |                 |           |              | Page 1 |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|--------------|--------|
| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit        | Credit |
| Balance as per Company Books:  |             |          |                  |                |                 |           | 67,15,081.00 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |              |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 67,15,081.00 |        |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

## BOB House Tax - 6377

Reconciliation Statement

1-Apr-24 to 31-Mar-25

Page 1

| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit        | Credit |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|--------------|--------|
| Balance as per Company Books:  |             |          |                  |                |                 |           | 32,48,536.00 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |              |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 32,48,536.00 |        |



# Nagar Nigam Rudrapur 2024-25

Nagar Nigam Rudrapur

## HDFC BANK 5710

Reconciliation Statement

1-Apr-24 to 31-Mar-25

|                                |             |          |                  |                |                 |           |                | Page 1 |
|--------------------------------|-------------|----------|------------------|----------------|-----------------|-----------|----------------|--------|
| Date                           | Particulars | Vch Type | Transaction Type | Instrument No. | Instrument Date | Bank Date | Debit          | Credit |
| Balance as per Company Books:  |             |          |                  |                |                 |           | 1,11,97,254.00 |        |
| Amounts not reflected in Bank: |             |          |                  |                |                 |           |                |        |
| Balance as per Bank:           |             |          |                  |                |                 |           | 1,11,97,254.00 |        |

