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**ACCOUNTANT'S COMPILATION REPORT**

To  
The Executive Officer,  
Nagar Palika Parishad , Mussoorie

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

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

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

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

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

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

For, Tibrewal Chand & Co.  
Chartered Accountants

Yours Sincerely,

CA Roshan Jain

Partner

**Membership No. : 518422**

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: Office :

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



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

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

**Nagar Palika Parishad - Mussoorie**



**Mussoorie Nagar Palika Parishad**

**Balance Sheet of Mussoorie ULB as on 31st March 2024**

Code of	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<b>Liabilities</b>			
	<b>Own Fund Reserve &amp; Surplus</b>			
3-10	Corporation Fund/ Municipal	B-1	355,901,002.09	417,955,812.16
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	595,437,719.18	423,874,829.00
	<b>Total Own Fund Reserves and</b>		<b>951,338,721.27</b>	<b>841,830,641.16</b>
3-20	<b>Grants, Contributions for specific</b>	B-4	123,261,290.71	101,552,690.45
	<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	10,091,740.00	-
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	26,347,271.48	16,116,528.00
3-60	Provisions	B-10	1,418,853.00	-
	<b>Total Current Liabilities and</b>		<b>37,857,864.48</b>	<b>16,116,528.00</b>
	<b>TOTAL LIABILITIES</b>		<b>1,112,457,876.95</b>	<b>959,499,860.56</b>
	<b>ASSETS</b>			
4-10	Fixed Assets	B-11	-	-
	Gross Block		1,160,166,216.60	955,573,473.60
4-11	Less: Accumulated Depreciation		564,728,497.44	497,634,130.02
	Net Block		595,437,719.16	457,939,343.58
4-12	Capital work-in-progress	B-12	-	-
	<b>Total Fixed Assets</b>		-	-
	<b>Investments</b>			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
	<b>Total Investments Current</b>		-	-
4-30	Stock in hand (Inventories)	B-15	-	-
	<b>Sundry Debtors (Receivables)</b>			
4-31	Gross amount outstanding	B-16	395,297,523.00	379,738,195.00
4-32	Less: Accumulated provision		10,840,419.00	13,135,814.00
	Net amount outstanding		384,457,104.00	366,602,381.00
4-40	Prepaid expenses	B-17	2,131,365.15	2,093,132.48
4-50	Cash and Bank Balances	B-18	130,431,688.64	132,865,003.50
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	<b>Total Current Assets, Loans &amp;</b>		-	-
4-70	Other Assets	B-20	-	-
4-80	<b>Miscellaneous Expenditure (to</b>	B-21	-	-
	<b>TOTAL ASSETS</b>		<b>1,112,457,876.95</b>	<b>959,499,860.56</b>
	Notes to the Balance Sheet	B-22		

For, Tibrewal Chand & Co.  
Chartered Accountants

CA Roshan Jain  
Authorized Signatory  
M. No. 518422



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नगर पालिका परिषद, मसूरी

अधिशर्सी अधिकारी  
नगर पालिका परिषद, मसूरी

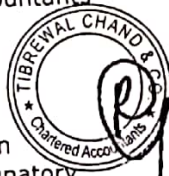


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Statement of Profit & Loss Account for the period 01/04/2023 to 31/03/2024

Code No	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous year (Rs.)
1	2	3	4	4
	<b>INCOME</b>			35,701,663.00
	Tax Revenue	I-1	44,497,543.00	
	Assigned Revenues & Compensation	I-2		73,666,586.00
	Rental Income from Municipal Properties	I-3	72,822,794.00	23,011,467.00
	Fees & User Charges	I-4	19,970,423.00	1,218,028.00
	Sale & Hire Charges	I-5	931,720.00	248,571,522.16
	Revenue, Grants, Contributions & Subsidies	I-6	200,830,416.16	-
	Income from Investments	I-7	-	605,103.00
	Interest Earned	I-8	407,218.00	-
	Other Income	I-9	2,336,695.00	
	Income from Commercial Projects	I-19		
<b>A</b>	<b>Total- INCOME</b>		<b>341,796,809.16</b>	<b>382,774,369.16</b>
	<b>EXPENDITURE</b>			196,211,876.00
	Establishments Expenses	I-10	225,259,645.00	31,539,348.90
	Administrative Expenses	I-11	16,381,305.33	54,829,195.50
	Operations & Maintenance	I-12	54,169,881.00	4,490.08
	Interest & Finance Expenses	I-13	13,661.80	6,590,106.00
	Programme Expenses	I-14	9,528,208.00	
	Revenue, Grants, Contributions & Subsidies	I-15		-1,048,896.00
	Provisions & Write-off	I-16		
	Miscellaneous Expenses	I-17		
	Depreciation		67,094,367.42	57,513,185.82
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>372,447,068.55</b>	<b>345,639,306.30</b>
<b>A-B</b>	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		<b>-30,650,259.39</b>	<b>37,135,062.86</b>
	Add :- Prior Period Items(net)	I-18		
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		<b>-30,650,259.39</b>	<b>37,135,062.86</b>
	Less:- Trf to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		<b>-30,650,259.39</b>	<b>37,135,062.86</b>

For, Tibrewal Chand & Co.  
Chartered Accountants



CA Roshan Jain  
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M. No. 518422

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**Tibrewal Nagar Palika Parishad**

**Cash Flow Statement for the period 01/04/2023 to 31/03/2024**

Particulars	Current Year (Rs.)	Previous Year (Rs.)
<b>a. Cash flows from operating activities</b>		
<b>Cash Receipt from:</b>		
Taxation	44,497,543.00	35,701,663.00
Sales of Goods and Services	93,724,937.00	97,896,081.00
Grants related to Revenue/General Grants	200,830,416.16	248,571,522.16
Interest Received	407,218.00	605,103.00
Other Receipts	2,336,695.00	-
<b>Less: Cash Payment for:</b>		
Employee Costs	225,259,645.00	196,211,876.00
Superannuation	80,079,394.33	92,958,650.40
Suppliers		
Interest Paid	13,661.80	4,490.08
Other Payments	67,094,367.42	56,464,289.82
<b>Net cash generated from/ (used in) operating activities (a)</b>	<b>-30,650,259.39</b>	<b>37,135,062.86</b>
Less/ Add: (Increase) / Decrease in Debtors	-17,854,723.00	-35,379,544.00
Less/ Add: (Increase) / Decrease in Current liability	21,741,336.48	-5,005,613.00
<b>Net cash generated from/ (used in) operating activities (a)</b>	<b>-26,763,645.91</b>	<b>-3,250,094.14</b>
<b>b. Cash flows from investing activities</b>		
(Purchase) of fixed assets & CWIP	-137,498,375.58	-58,381,975.68
Increase/ (Decrease) in Special funds/ grants	21,708,600.26	18,202,867.84
(Increase)/ Decrease in Earmarked funds	-	-
(Purchase) of Investments		
Increase/( Decrease) in Reserve	171,562,890.18	51,976,822.00
<b>Add:</b>		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received		
Interest income received		
<b>Net cash generated from/ (used in) investing activities (b)</b>	<b>55,773,114.86</b>	<b>11,797,714.16</b>
<b>c. Cash flows from financing activities</b>		
<b>Add:</b>		
Loan from banks/ others received		
Corporation Fund	-31,404,550.68	
<b>Less:</b>		
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses	-38,232.67	-290,350.82
<b>Net cash generated from (used in) financing activities (c)</b>	<b>-31,442,783.35</b>	<b>-290,350.82</b>
<b>Net increase/ (decrease) in cash and cash equivalents (a+ b + c)</b>	<b>-2,433,314.40</b>	<b>8,257,269.20</b>
Cash and cash equivalents at beginning of period	132,865,003.50	124,607,734.25
<b>Cash and cash equivalents at end of period</b>	<b>130,431,688.64</b>	<b>132,865,003.45</b>
<b>Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:</b>		
i. Cash Balances		
ii. Bank Balances	130,431,688.64	132,865,003.45
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
<b>Total</b>	<b>130,431,688.64</b>	<b>132,865,003.45</b>

For, Tibrewal Chand & Co.

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The various schedules to the Balance Sheet have been provided below:  
**Schedule B-1: Corporation Fund / Municipal Fund [Code No 310]**

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year* (Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	417,955,812.16	2,659,963.92	420,615,776.08	34,064,514.60	386,551,261.48
310-90	Excess of Income & Expenditure	-	-30,650,259.39	-30,650,259.39		-30,650,259.39
<b>Total Municipal fund (310)</b>		<b>417,955,812.16</b>				<b>355,901,002.09</b>

\*Addition Includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of Income over expenditure





**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	Pension Fund	General Provident fund
Code No.							
(a) Opening Balance							
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
(b) Additions to the Special Fund							
(i) Trf to Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other Addition (Specify Details)							
<b>Total (b)</b>							
<b>Total (a+b)</b>	0						
(c) Payments out of funds							
(i) Capital expenditure on							
(i) Capital Expenditure on							
Fixed Assets							
Others							
<b>Sub-Total</b>							
(ii) Revenue Expenditure on							
Salary							
Wages and allowances etc							
Rent							
Other administrative charges							
<b>Sub-Total</b>							
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments Transferred to Municipal Fund							
<b>Sub-Total</b>	0						
<b>Total of (i+ii+iii) (c)</b>	0						
<b>Net balance at the year end - (a+b)-(c)</b>							
<b>Grant Total of Special Funds</b>							





**Schedule B-3: Reserves [Code No 312]**

Code No.	Particulars	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution					
312-11	Capital Reserve	1,585,831.00		1,585,831.00		1,585,831.00
312+12	Grant against Fixed Assets	422,288,998.00	238,657,257.60	660,946,255.60	67,094,367.42	593,851,888.18
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					-
312-50	General Reserve					-
312-60	Revaluation Reserve					-
<b>Total Reserve funds</b>		<b>423,874,829.00</b>	<b>238,657,257.60</b>	<b>662,532,086.60</b>	<b>67,094,367.42</b>	<b>595,437,719.18</b>



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

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
(a) Opening Balance	91,489,160.93	10,063,529.52					
(b) Addition to the Grants*							
(i) Grant received during the year	92,292,350.00	290,809,575.00					
(ii) Interest/Dividend earned on Grant Investments	2,682,870.00	276,357.00					
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)	94,975,220.00	291,085,932.00					
Total (a+b)	186,464,380.93	301,149,461.52					
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	60,011,235.00	27,171,589.00					
Others							
Sub-total	60,011,235.00	27,171,589.00					
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent							
Others	24,462,445.00	226,683,522.74					
Sub-total	24,462,445.00	226,683,522.74					
(iii) Other:							
Loss on disposal of grant Investments							
Diminution in Value of Grant Investments							
Grants Refunded	7,000,000.00						
Inter grant	19,023,760.00						
Others							
Sub-total	26,023,760.00	-					
Total (c) [(i)+(ii)+(iii)]	110,497,440.00	253,855,111.74					
Net balance as on at the year end- (a+b)-(c)	75,966,940.93	47,294,349.78					
Total Grants & Contribution for Specific Purposes	75,966,940.93	47,294,349.78					

Note: Grant funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds



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

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

#### Notes:

The nature of the Security shall be specified in each of these categories

- 1 Particulars of any guarantees given shall be disclosed
- 2 Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption
- 3 Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- 4 For loans disbursed directly to an Executing Agency, please specify the name of the Project for which such loan is raised.



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

Code No.	Particulars	Current Year	Previous Year
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>			

**Note:**

Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
340-10	Deposits From Contractors and suppliers	10,091,740.00	
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
<b>Total</b>		<b>10,091,740.00</b>	<b>-</b>





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

Code No.	Name of Funding agency	Opening balance as	Additions during the current year Amount (Rs)	Amount in Rs		
				Utilisation / expenditure Amount	Balan ce	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						

**Note:**

1. The amount received during the year from the funding agency/department on whose behalf the deposit works have been undertaken would appear in col. 4



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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
350-10	Creditors		
350-11	Employee Liabilities	5,987,141.00	1,532,047.00
350-12	Interest Accrued and Due	19,479,187.00	14,563,481.00
350-20	Recoveries Payable		
350-30	Government Dues Payable	880,943.48	21,000.00
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
<b>Total Other liabilities (Sundry Creditors)</b>		<b>26,347,271.48</b>	<b>16,116,528.00</b>



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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
360-10	Provision for Expenses	1,418,853.00	
360-20	Provision for Interest		
360-30	Other Provisions		
Total Provisions		1,418,853.00	-



Code No	Particulars	Gross Block				Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	1,585,831.00			1,585,831.00					1,585,831.00	1,585,831.00
410-20	Buildings	228,418,989.00	47,414,400.00		275,833,389.00	45,781,469.37	8,458,520.19		54,239,989.56	221,593,399.44	182,637,519.63
410-21	Parks & Playgrounds	784,951.00			784,951.00	74,570.35	149,140.69		223,711.04	561,239.96	710,380.65
Infrastructure Assets											
410-30	Roads and Bridges	484,009,895.00	80,959,271.00		564,969,166.00	373,252,095.55	40,159,878.76		413,411,974.31	151,557,191.69	110,757,799.45
410-31	Sewerage and drainage	97,365,530.00	6,710,959.00		104,076,489.00	38,585,312.93	6,470,126.00		45,055,438.93	59,021,050.07	58,780,217.07
410-32	Waterways	4,272,891.00	1,728,420.00		6,001,311.00	219,855.17	142,831.20		362,686.37	5,638,624.63	4,053,035.83
410-33	Public Lighting	42,371,961.00	11,844,109.00		54,216,070.00	23,451,988.97	4,557,711.87		28,009,700.84	26,206,369.16	18,919,972.03
Other assets											
410-40	Plants & Machinery	7,634,283.00	12,583,324.00		20,217,607.00	697,207.33	1,592,915.97		2,290,123.30	17,927,483.70	6,937,075.67
410-50	Vehicles	18,751,712.10	1,280,695.00		20,032,407.10	10,274,066.92	1,585,601.36		11,859,668.28	8,172,738.82	8,477,645.18
410-60	Office & other equipment	6,280,013.50	940,530.00		7,220,543.50	1,879,154.33	704,802.35		2,583,956.68	4,636,586.82	4,400,859.17
410-70	Furniture, fixtures, fittings and electrical appliances	3,297,374.00	206,990.00		3,504,364.00	810,899.53	287,738.63		1,098,638.16	2,405,725.84	2,486,474.47
410-22	Statues, heritage assets, antiques & other works of art	-			-	-			-	-	-
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	60,800,043.00	40,924,045.00		101,724,088.00	2,607,509.57	2,985,100.40		5,592,609.97	96,131,478.03	58,192,533.43
Total		955,573,473.60	204,592,743.00	-	1,160,166,216.60	497,634,130.02	67,094,367.42	-	564,728,497.44	595,437,719.16	457,939,343.58





**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-
Buildings				0
Parks and Playgrounds				
Roads and Bridges				
Sewerage and Drainage				
Water Ways				
Public Lighting				
Plant and Machinery				

- \* A list of Contract-wise CWIP at the end of the FY will be annexed to this schedule

**Schedule B-13: Investments -  
Amount Rs.**

Code No.	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government				
<b>Total of Investments General</b>					

- 1 Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
- 2 Provide break-up of other investments as applicable
- 3 Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.



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

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost	Previous year Carrying Cost
1	2	3	4	5	6
421-10	Central Government Securities				
<b>Total of Investments Other</b>					

Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB.

2 Provide break-up of other investments as provided for General Fund Investments.



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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
430-10	Stores		
430-20	Loose Tools		
430-30	Others		
<b>Total Stock in hand</b>			



Code No.	Particulars	Gross	Provision for	Net	Previous year
1	2	3	4	5=3-4	6
431-10	Receivables for Property Taxes				
	<b>Net Receivables of Property Taxes</b>	78928876.25	10840419	68088457.25	70382083
431-19	Receivable of Other Taxes Current Year	78928876.25	10840419	68088457.25	70382083
		10422232.75		10422232.75	11407344
	Receivables outstanding for more than				
	2 years but not exceeding 3 years				
	3 Years to 4 years				
	More than 5 Years				
	Sick or Closed Industries				
	Sub-total				
350-30	Less State Government Cesses/Levies				
	in Taxes - Control Accounts				
	<b>Net Receivables of Other Taxes</b>				
431-30	Receivables of Cess Current Year				
	Receivables outstanding for more than				
	2 years but not exceeding 3 years				
	3 Years to 4 years				
	More than 5 Years				
	Sick or Closed Industries				
	Sub-total				
431-40	Receivables from Other Sources				
	Current Year	305946414		305946414	297948768
	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>Total of Sundry Debtors (Receivables)</b>				
	<b>TOTAL</b>	395297523	10840419	384457104	379738195





**Schedule B-17: Prepaid Expenses [Code No 440]**

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	
440-10	Establishment		
440-20	Administrative		
440-30	Operations & maintenance	2131365.15	2093132.48
<b>Total Prepaid expenses</b>		<b>2131365.15</b>	<b>2093132.48</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		
	<b>Balance with Bank - Municipal Funds</b>		
450-21	Nationalised Banks		
450-22	Other Scheduled Banks	9,993,972.94	31,312,313.00
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	85,417,005.70	100,729,029.50
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
450-65	Treasury account	35,020,710.00	823,661.00
	<b>Sub-total</b>		
<b>Total Cash and Bank balances</b>		<b>130,431,688.64</b>	<b>132,865,003.50</b>



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

Code No.	Particulars	Opening	Paid	Recovere	Balance
1	2	3	4	5	6
460-10	Loans and advances to employees				
460-20	Employee Provident Fund Loans				
460-30	Loans to Others				
460-40	Advance to Suppliers and				
	Contractors				
460-50	Advance to Others				
460-60	Deposit with External Agencies				0
460-80	Other Current Assets				
	<b>Sub -Total</b>	0			0
461-	Less: Accumulated Provisions				
	<b>Total Loans, advances, and deposits</b>				



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

Code No.	Particulars	Current Year	Previous year
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	Previous year
1	2	3	4
470-10	Deposit Works		
<b>Total Other Assets</b>			



## Schedules to Income and Expenditure AccountName of the ULB

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

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	37,265,404.00	29,163,166.00
110-02	Water tax	7,232,139.00	6,538,497.00
110-03	Sewerage Tax		
110-04	Conservancy Tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-11	Advertisement tax		
110-12	Pilgrimage Tax		
110-80	Other taxes		
Sub-total		44,497,543.00	35,701,663.00
110-90	Less		
Sub-total			
Total tax			



**Schedule 1-1 (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 1-2: Assigned Revenues & Compensation [Code No 120]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
120-10	Taxes and Duties collected by others		
120-20	Compensation in lieu of Taxes / duties		
120-30	Compensations in lieu of Concessions		
	<b>Total assigned revenues &amp; compensation</b>		



**Schedule 1-3: 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	72,822,794.00	73,666,586.00
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents		
	<b>Sub-Total</b>	72,822,794.00	73,666,586.00
130-90	Less: Rent Remission and Refunds		
	<b>Sub-total</b>	-	-
	<b>Total Rental Income from Municipal Properties</b>	72,822,794.00	73,666,586.00





**Schedule 1-4: Fees & User Charges [Code No 140]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
140-10	Empanelment & Registration Charges	3,350.00	20,000.00
140-11	Licensing Fees	695,863.00	230,132.00
140-12	Fees for Grant of Permit	383,113.00	3,125.00
140-13	Fees for Certificate or Extract		11,271.00
140-14	Development Charges	1,401,370.00	10,524,793.00
140-15	Regularisation Fees	989,117.00	
140-20	Penalties and Fines	218,535.00	84,305.00
140-40	Other Fees	15,978,265.00	9,933,841.00
140-50	User Charges	275,156.00	
140-60	Entry Fees		
140-70	Service/ Administrative Charges	25,654.00	2,204,000.00
140-80	Other Charges		
	<b>Sub-Total</b>	<b>19,970,423.00</b>	<b>23,011,467.00</b>
140-90	Less:		
	<b>Sub-total</b>		
	<b>Total income from Fees &amp; User Charges</b>	<b>19,970,423.00</b>	<b>23,011,467.00</b>



**Schedule 1-5: Sale & Hire Charges [Code No 150]**

Detailed	Particulars	Current Year	Previous Year
1	2	3	4
150-10	Sale of Products		
150-11	Sale of Forms & Publications	931720	1218028
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>931720</b>	<b>1218028</b>



**Schedule 1-6: Revenue Grants, Contributions & Subsidies [Code No160]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
160-10	Revenue Grant	200,830,416.16	248,571,522.16
160-20	Re-imbursement of expenses		
160-30	Contribution towards schemes		
160-40	Contribution towards Assets		
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>200,830,416.16</b>	<b>248,571,522.16</b>



**Schedule 1-7: Income from Investments - General Fund [Code No 170]**

Code No	Particulars	Current Year	Previous Year
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
170-10	Interest on Investments		
170-20	Dividend		
170-40	Profit in Sale of Investments		
170-80	Others		
<b>Total Income from Investments</b>		-	-



**Schedule 1-8: Interest Earned [Code No 171]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
171-10	Interest from Bank Accounts	407,218.00	605,103.00
171-20	Interest on Loans and advances to		
171-30	Interest on loans to others		
171-40	Other Interest		
<b>Total. - Interest Earned</b>		<b>407,218.00</b>	<b>605,103.00</b>





**Schedule 1-9: Other Income [Code No180]**

Code No.	Particulars	Current Year	Previous Year
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	2295395	
180-80	Miscellaneous Income	41300	
<b>Total. Other Income</b>		<b>2336695</b>	

**Note:** Details of profit earned on Fixed Assets disposed shall be given for each of the class of fixed assets, to the extent possible, together with the details of the gross block of the fixed asset sold, depreciation provided on that and the value realised on disposition below Schedule 1-9.



**Schedule 1-10: Establishment Expenses [code no 210]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
210-10	Salaries, Wages and Bonus	164,831,601.00	136,738,114.00
210-20	Benefits and Allowances	1,785,341.00	1,682,604.00
210-30	Pension	54,269,747.00	53,641,235.00
210-40	Other Terminal & Retirement Benefits	4,372,956.00	4,149,923.00
<b>Total establishment expenses</b>		<b>225,259,645.00</b>	<b>196,211,876.00</b>



**Schedule 1-11: Administrative Expenses [Code No 220]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
220-10	Rent, Rates and Taxes		
220-11	Office maintenance	3,229,105.00	12,621,366.00
220-12	Communication Expenses	110,000.00	69,215.00
220-20	Books & Periodicals		
220-21	Printing and Stationery	2,548,793.00	823,665.72
220-30	Travelling & Conveyance		250,777.00
220-40	Insurance	217,337.33	3,992,463.18
220-50	Audit Fees		
220-51	Legal Expenses	1,250,490.00	2,833,733.00
220-52	Professional and other Fees	4,182,488.00	2,941,418.00
220-60	Advertisement and Publicity	4,843,092.00	4,429,789.00
220-61	Membership & subscriptions		873,000.00
220-80	Other Administrative Expenses		2,703,922.00
<b>Total administrative expenses</b>		<b>16,381,305.33</b>	<b>54,740,733.08</b>



**Schedule 1-12: Operations and Maintenance [Code No 230]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
230-10	Power & Fuel	10,325,388.00	8,419,360.00
230-20	Bulk Purchases		
230-30	Consumption of Stores	1,885,111.00	2,358,332.00
230-40	Hire Charges	1705731	
230-50	Repairs & maintenance -Infrastructure Assets	43,962.00	1,359,777.00
230-51	Repairs & maintenance - Civic Amenities		2,216,483.00
230-52	Repairs & maintenance - Buildings	308,398.00	5,240,181.00
230-53	Repairs & maintenance - Vehicles	1,042,652.00	1,482,007.00
230-59	Repairs & maintenance - Others	1,144,899.00	585,100.00
230-80	Other operating & maintenance expenses	37,713,740.00	33,167,955.50
<b>Total Operating &amp; Maintenance Expense</b>		<b>54,169,881.00</b>	<b>54,829,195.50</b>



**Schedule 1-13: Interest & Finance Charges [Code No 240]**

Code No.	Particulars	Current Year	Previous Year
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	13,661.80	4,490.08
240-80	Other Finance Expenses		
<b>Total Interest &amp; Finance Charges</b>		<b>13,661.80</b>	<b>4,490.08</b>





**Schedule 1-14: Programme Expenses [Code No 250]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	9,528,208.00	6,590,106.00
250-30	Share in Programmes of others		
<b>Total Programme Expenses</b>		9,528,208.00	6,590,106.00



**Schedule 1-15: Revenue Grants, Contributions & Subsidies [Code No 260]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
260-10	Grants Given (Give details)		
260-20	Contributions Given (Give details)		
260-30	Subsidies Given (Give details)		
<b>Total Revenue Grants, Contributions &amp; Subsidies given</b>			

- Details of Grant/Contribution/Subsidy given to Central Govt body/ State



**Schedule 1-16: 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	-10840419	-1048896
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
<b>Total Provisions &amp; Write off</b>		<b>-10840419</b>	<b>-1048896</b>



**Schedule 1-17: 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		
271-80	Other Miscellaneous Expenses		
	<b>Total Miscellaneous expenses</b>		



**Schedule 1-18: Prior Period Items (Net) [Code No 280]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
	Prior Period Income		
	Prior Period Expenses		
	Total Prior Period (Net) (a-b)		





**Schedule 1-19: Income from Projects taken on Commercial basis [Code No 190]**

Code No	Particulars	Current Year	Previous Year
1	2	3	4
190-10	Income from commercial projects		
	<b>Total Income from Commercial projects</b>		



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

ULB NAME: MUSSORRI NAGAR PALIKA PARISHAD

### Part I - Notes to Accounts

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



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

- 7.1. Municipal General Fund:** The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31<sup>st</sup> March, 2024 was stood with Rs. 355,901,002.09 after considering the effect of income & expenditure.
- 7.2. Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. The balance of Earmarked Fund as on 31.3.2024 Rs. NIL.
- 7.3. Reserves:** The Reserve which represents capital contribution was stood as on 31<sup>st</sup> March, 2024 amounting to Rs. 595,437,719.18/- that has been created by capitalizing the asset.

### 8. Fixed Assets and Depreciation

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

Sl No.	Details	Value of Fixed Asset as on 31 <sup>st</sup> March, 2024 (Rs.)	Accumulated Depreciation on as on 31 <sup>st</sup> March, 2024 (Rs.)	Any Other Details
1	Fixed Assets	1,160,166,216.60	564,728,497.44	NA
2	Fixed Assets which are not physically identified or traced	0	NA	NA
3	Fixed Asset under Leases and Hire Purchases			
i)	Lease	0	NA	NA
ii)	Hire Purchases	0	NA	NA
	<b>Total</b>	<b>0</b>	<b>NA</b>	<b>NA</b>

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

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

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

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



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

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

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Location of Asset	Date of Acquisition of Asset	Written down value as on 31/03/2023
ULB does not provide such information						

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

### Part II - Significant Accounting Policies

#### 1. Basis of Accounting

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

#### 2. Historical Cost and Going concern

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

#### 3. Recognition of Revenue

##### 3.1. Non Tax Revenue

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

##### 3.2. Assigned Revenue

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





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

### 3.3. Other revenue

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

### 4. Recognition of Expenditure

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

### 5. Fixed Assets (ASLB – 17)

#### 5.1. Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date
- b. Assets costing less than Rs.5000 are written off
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made is recorded at nominal value of Re. 1/-.
- d. Gross amount paid or payable for works based on noting in the Measurement Book as on 31 March 2023 has been recognized as capital work in progress.
- e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.

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

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



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

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

### 6. Long Term liabilities:

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

### 7. Grants

- 7.1. The closing balance of Grant as on 31.3.2024 is Rs. 123,261,290.71 /- and opening balance of Grant as on 1.4.2023 is Rs 101,552,690.45.
- 7.2. Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognized as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.
- 7.3. Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.
- 7.4. Capital Grants received by the ULB as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the ULB, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

### 8. Employee benefits

- 8.1. Contributions for retirement benefits such as Pension, gratuity, etc., made by the ULB are recognized as and when they are due.
9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.
10. Deposit Received from Contractor and Suppliers Amounted to Rs. 10,091,740.00 as on 31.3.2024.





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

### Part III - Disclosure

#### 1. General:

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

S. No.	Particulars	Balance as on 31/03/2023	Age-wise analysis			
			Less than 5 Years	5-10 Years	10- 15 Years	>15 Years
<b>1</b>	<b>Sundry Receivables</b>					
	Property Tax	78928876.25	4,697,543.21	6,142,875.55	0	0
	Other Taxes	1,04,22,232.75	1,04,22,232.75	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	305,946,414	305,946,414	0	0	0
	<b>Total Receivables</b>	<b>395,297,523.00</b>	<b>31,99,11,608</b>	<b>6,142,875.55</b>	<b>0</b>	<b>0</b>
<b>2</b>	<b>Sundry Payables</b>					
	Creditors	5,987,141.00	5,987,141.00	0	0	0
	Employee Liabilities	19,479,187.00	19,479,187.00	0	0	0
	Recoveries Payable	880,943.48	880,943.48			
	Government dues payable	0	0			
	Provision	0	0			
	<b>Total Payables</b>	<b>26,347,271.48</b>	<b>26,347,271.48</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

#### 1.1. Disclosure on Bank Accounts

Bank account name	Bank account number	Balance as per books of account
Indian Bank	9364	2231031.51
Axis Bank	9260	76738.00
Bank of Baroda	3154	120453.26
Bank of Baroda	6273	3305319.74
Canara bank	0544	153764.12
HDFC	8231	111036.70
HDFC bank	44040	116589.60
HDFC Bank	0734	366576.53
Kumanchal Bank	0349	27587.72



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

PNB Bank	2777	96772.39
State Bank of India	5598	200069.76
State Bank of India	4924	2422493.01
Syndicate Bank	4288	327296.63
Union Bank	8843	718935.00
Yes bank	0557	131332.00
Axis Bank	2198	1464630.00
PLA-SFC	SFC	35020710.00
Allahabad Bank	0092	1965606.00
00Allahabad Bank	0623	12366869.00
Allahabad Bank	1184	2626345.00
Bank of Baroda	4484	3743429.00
ICICI Bank	0231	1406161.00
Syndicate Bank	7467	13784178.93
Union Bank of India	8407	1735741.16
Bank of Baroda	0728	45783387.00
Axis Bank	0558	8446.00
Nainital bank	1718	103407.59
Bank of Baroda	0716	16782.00
<b>Total</b>		<b>130431668.65</b>

1.2. Prepaid Expenses of the ULB as on 31.3.2024 is Rs. 21,31,365.15.

For, Tibrewal Chand & Co.  
Chartered Accountants

CA Roshan Jain  
Authorized Signatory  
M. No. 518422

