



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, 2022, the Statement of Profit and Loss, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

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

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

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

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

For, Tibrewal Chand & Co.
Chartered Accountants

Yours Sincerely,

CA Roshan Jain



Partner

Membership No. : 518422

: Office :

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



ANNUAL FINANCIAL STATEMENT FOR F.Y. 2021-22

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



Mussorie Nagar Palika Parishad

Balance Sheet of Mussorie U.P. as on 31st March 2022				
Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Liabilities				
Own Fund Reserves & Surplus				
3-10	Corporation Fund/ Municipal	B-1	300,820,749.30	345,639,196.39
3-11	Farmarked Funds	B-2	-	-
3-12	Reserves	B-3	371,898,007.90	334,784,603.12
	Total Own Fund Reserves and		752,718,757.20	680,423,799.51
3-20	Grants, Contributions for specific	B-4	83,349,822.61	170,834,529.20
Loans				
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	Total Loans		-	-
Current Liabilities and Provisions				
3-40	Deposits received	B-7	-	-
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	19,622,141.00	1,626,519.00
3-60	Provisions	B-10	1,500,000.00	-
	Total Current Liabilities and		21,122,141.00	1,626,519.00
	TOTAL LIABILITIES		857,190,720.81	852,884,847.71
ASSETS				
4-10	Fixed Assets	B-11	-	-
	Gross Block		839,678,312.10	724,985,740.10
4-11	Less: Accumulated Depreciation		440,120,944.20	390,201,136.98
	Net Block		399,557,367.90	334,784,603.12
4-12	Capital work-in-progress	B-12	-	-
	Total Fixed Assets		-	-
Investments				
4-20	Investment - General Fund	B-13	-	-
4-21	Investment - Other Fund	B-14	-	-
	Total Investments Current		-	-
4-30	Stock in hand (Inventories)	B-15	-	-
Sundry Debtors (Receivables)				
4-31	Gross amount outstanding	B-16	345,407,547.00	324,270,055.00
4-32	Less: Accumulated provision		14,184,710.00	-
	Net amount outstanding		331,222,837.00	324,270,055.00
4-40	Prepaid expenses	B-17	1,002,701.66	-
4-50	Cash and Bank Balances	B-18	124,607,734.25	193,822,109.59
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans &		-	-
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to	B-21	-	-
	TOTAL ASSETS		857,190,720.81	852,884,847.71
	Notes to the Balance Sheet	B-22	-	-

For, (Signature) Chand & Co.
Chartered Accountants



CA Rajesh Jain
Authorized Signatory
M. No. 518422

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Mussoriee Nagar Palika Parishad
Statement of Profit & Loss Account for the period 01/04/2021 to 31/03/2022

Code No	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous year (Rs.)
1	2	3	4	4
	INCOME			
	Tax Revenue	I-1	31,916,709.00	-
	Assigned Revenues & Compensation	I-2		
	Rental Income from Municipal Properties	I-3	15,777,165.00	-
	Fees & User Charges	I-4	21,202,086.00	-
	Sale & Hire Charges	I-5	127,725.00	-
	Revenue, Grants, Contributions & Subsidies	I-6	306,313,973.81	-
	Income from Investments	I-7	-	-
	Interest Earned	I-8	765,635.00	-
	Other Income	I-9	-	-
	Income from Commercial Projects	I-19		
A	Total- INCOME		376,103,293.81	-
	EXPENDITURE			
	Establishments Expenses	I-10	205,783,987.00	-
	Administrative Expenses	I-11	25,382,340.48	-
	Operations & Maintenance	I-12	49,421,662.00	-
	Interest & Finance Expenses	I-13	7,138.20	-
	Programme Expenses	I-14	4,761,256.00	-
	Revenue, Grants, Contributions & Subsidies	I-15	5,645,550.00	-
	Provisions & Write-off	I-16		
	Miscellaneous Expenses	I-17		
	Depreciation		49,919,807.22	
B	Total- EXPENDITURE		340,921,740.90	-
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		35,181,552.91	-
	Add :- Prior Period Items(net)	I-18		
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		35,181,552.91	-
	Less:- Trf to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		35,181,552.91	-

For, Tibrewal Chand & Co.
Chartered Accountants



CA Reshmi Jain
Authorized Signatory लेखाकार
M. No. 518422 नगर पालिका परिषद, मसूरी

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Mussoriee Nagar Palika Parishad
Cash Flow
A. C
C/F
I/C

Mussorie Nagar Palika Parishad
Cash Flow Statement for the period 01/04/2021 to 31/03/2022

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from operating activities		
Cash Receipt from:		
Taxation		
Sales of Goods and Services	31,916,709.00	
Grants related to Revenue/General Grants	37,106,976.00	
Interest Received	306,313,973.81	
Other Receipts	765,635.00	
Less: Cash Payment for:		
Employee Costs		
Superannuation	205,783,987.00	
Suppliers	85,210,808.48	
Interest Paid		
Other Payments	7,138.20	
Net cash generated from/ (used in) operating activities (a)	49,919,807.22	
Less/ Add: (Increase) / Decrease in Debtors	35,181,552.91	
Less/ Add: (Increase) / Decrease in Current liability	-6,944,782.00	
Net cash generated from/ (used in) operating activities (a)	47,732,392.91	
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	-64,772,764.78	
Increase/ (Decrease) in Special funds/ grants	-87,484,706.59	
(Increase)/ Decrease In Earmarked funds		
(Purchase) of Investments		
Increase/(Decrease) in Reserve	37,113,404.78	
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments Income received		
Interest income received		
Net cash generated from/ (used in) investing activities (b)	-115,144,066.59	
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received		
Corporation Fund		
Less:		
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses	-1,802,781.66	
Net cash generated from (used in) financing activities (c)	-1,802,781.66	
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	-69,214,455.34	
Cash and cash equivalents at beginning of period	193,822,189.59	
Cash and cash equivalents at end of period	124,607,734.25	
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:	124,607,734.25	
i. Cash Balances		
ii. Bank Balances	124,591,916.25	
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	124,591,916.25	

For, Tibrewal Chand & Co.
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CA Roshan Jain
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M. No. 518422

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The various schedules to the Balance Sheet have been provided below:
 Schedule B-1: Corporation Fund / Municipal Fund (Code No A10)

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 financial year (Rs.)
1		3	4	6 (3+4)	6	7 (5-6)
A10	Corporation/ Municipal Fund	445,249,196.37		445,249,196.37		445,249,196.37
B10	Process of Income & Expenditure		45,101,552.01	45,101,552.01		45,101,552.51
	Total Municipal fund (A10)	445,249,196.37				490,350,748.88

* Addition includes contributions towards the fund, adjustments in opening balance sheet and other sources of income less expenditure.





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Schedule B-2: Earmarked 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)							
Total (b)	0						
Total (a+b)							
(c) Payments out of funds							
(i) Capital expenditure on							
(I) Capital Expenditure on							
Fixed Assets							
Others							
Sub-Total							
(II) Revenue Expenditure on							
Salary							
Wages and allowances etc							
Rent							
Other administrative charges							
Sub-Total							
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments Transferred to Municipal Fund							
Sub-Total	0						
Total of [(i)+(ii)-(iii)] (c)	0						
Net balance at the year end - (a+b)-(c)							
Grant Total of Special Funds							





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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 Organizations	Others
Code No.							
(a) Opening Balance	87,030,087.82	81,804,441.38					
(b) Addition to the Grants*							
(i) Grant received during the year	43,711,583.00	240,714,912.84					
(ii) Interest/Dividend earned on Grant Investments	1,101,174.00	288,500.00					
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)	44,812,757.00	241,003,412.84					
Total (a+b)	131,842,844.82	324,807,854.22					
(c) Payments out of funds							
(i) Capital Expenditure on Fixed Assets*							
Others	36,878,654.00	50,154,503.00					
Sub - total	36,878,654.00	50,154,503.00					
(ii) Revenue Expenditure on Salary, Wages and allowances etc.							
Rent							
Others	15,446,835.89	240,947,330.70					
Sub - total	15,446,835.89	240,947,330.70					
(iii) Other:							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Grants Refunded	207,042.00						
Inter grant							
Others	16,844,583.00	12,821,927.84					
Sub - total	17,051,625.00	12,821,927.84					
Total (c) [(i)+(ii)]	69,377,114.89	303,923,761.54					
Net balance as on at the year end - (a+b)-(c)	62,465,729.93	20,884,092.68					
Total Grants & Contributions for Specific Purposes	62,465,729.93	20,884,092.68					
Note: Grant funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds							



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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	1,585,732.00	55.00	1,585,787.00		1,585,787.00
312+12	Grant against Fixed Assets	333,198,871.12	87,033,157.00	420,232,028.12	49,919,807.22	370,312,220.90
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	334,784,603.12	87,033,212.00	421,817,815.12	49,919,807.22	371,898,007.90



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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		
Total Secured Loans			

Notes:

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



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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		
Total Un-Secured Loans			

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		
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
Total			



[Signature]

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[Signature]

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Schedule B-9: Deposit Works (Code No 341)

Code No.	Amount (in Rs.)					Income earned	
	1	2	3	4	5		6
	Name of Funding agency	Opening balance as	Additions during the current year	Utilisation / expenditure	Amount	Balan ce	Income earned
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



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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
350-10	Creditors	1,583,684.00	
350-11	Employee Liabilities	18,016,344.00	1,315,678.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable		
350-30	Government Dues Payable	22,113.00	310,841.00
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	Total Other liabilities (Sundry Creditors)	19,622,141.00	1,626,519.00



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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
360-10	Provision for Expenses	1,500,000.00	
360-20	Provision for Interest		
360-30	Other Provisions		
Total Provisions		1,500,000.00	.



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15/05/2024

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 previous year
1	2	3	4	5	6	7	8	9	10	11	12
410	Land	1,585,732.00		55.00	1,585,787.00					1,585,707.00	1,505,732.00
410	Buildings	193,440,970.00	15,291,074.00		208,732,044.00	32,209,465.48	6,460,995.40		38,750,460.88	169,981,583.12	161,151,504.52
410	Parks & Playgrounds										
410	Infrastructure Assets										
410	Roads and bridges	409,766,815.00	45,777,876.00		455,544,691.00	305,607,682.40	33,117,092.20		338,724,779.60	116,813,911.40	104,153,132.60
410	Sewerage and drainage	82,678,511.00	3,532,126.00		86,210,637.00	27,245,495.42	5,405,430.00		32,650,934.42	53,559,702.58	55,433,015.58
410	Waterways	377,000.00	2,020,371.00		2,397,371.00	99,631.75	50,047.30		140,479.05	2,256,891.95	287,318.25
410	Public Lighting	19,939,583.00	6,574,183.00		26,513,766.00	16,605,657.04	1,919,190.10		18,524,847.14	7,988,918.86	3,333,925.96
410	Other assets										
410	Plants & Machinery		839,383.00		839,383.00		39,870.69		39,870.69	799,512.31	
410	Vehicles	15,421,012.10	2,238,200.00		17,659,212.10	7,144,017.29	1,503,018.66		8,647,835.95	9,011,376.15	8,276,994.81
50	Office & other equipment	1,325,731.00	3,459,056.00		4,784,787.00	830,655.90	371,843.30		1,222,499.20	3,562,287.80	475,075.10
410	Furniture, fixtures, fittings and electrical appliances	456,386.00	1,691,100.00		2,147,486.00	360,531.70	164,225.17		532,756.87	1,614,729.13	87,854.30
410	Statues, heritage assets, antiques & other works of art										
410	Other fixed assets and non-current assets (includes intangible Assets)		33,269,148.00		33,269,148.00		806,480.40		806,480.40	32,382,667.60	
	Total	774,985,740.10	116,692,572.00		839,678,312.10	390,201,136.98	49,919,807.22		440,120,944.20	399,557,367.90	334,784,603.12

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नगर पालिका परिषद, मसूरी

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

Details of Fixed Asset head*	CWIP at the beginning of FY (B)	CWIP created during the year (C)	CWIP capitalised during the year (D)	CWIP at the end of FY (E=B+C)
(A)				
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					
420-10	Central Government	3	4	5	6
Total of Investments General					

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.



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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				
	Total of Investments Other				

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.



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Code No.	Particulars	431-10	431-19
1			

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

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



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Code No.	Particulars	2	Gross	3	Provision for	4	Net	5=3-4	Previous year
1									
431-10	Receivables for Property Taxes			69583198	14184710	14184710		55398488	54704816
	Net Receivables of Property Taxes			69583198	14184710	14184710		55398488	54704816
431-19	Receivable of Other Taxes Current Year			11642085				11642085	10741451
	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								
431-30	Net Receivables of Other Taxes								
	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			264182264				264182264	258831788
	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								
	Total of Sundry Debtors (Receivables)								
	TOTAL			345407547	14184710	14184710		331222837	324278055



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Schedule B-18: Cash
Code No. 450-10

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	1802781.66		
440-30		Operations & maintenance			
Total Prepaid expenses			1802781.66		0



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Schedule B-18: Cash and Bank Balances [Code No 450]

Code No.	1 Particulars	2 Current Year Amount (Rs.)	3 Previous year Amount	4
450-10	Cash			
	Balance with Bank - Municipal Funds			
450-21	Nationalised Banks	41,257,911.64	22,987,660.39	
450-22	Other Scheduled Banks			
450-23	Scheduled Co-operative Banks			
450-24	Post Office			
450-25	Treasury account			
	Sub-total			
	Balance with Bank - Special Funds			
450-41	Nationalised Banks			
450-42	Other Scheduled Banks			
450-43	Scheduled Co-operative Banks			
450-44	Post Office			
	Sub-total			
	Balance with Bank - Grant Funds			
450-61	Nationalised Banks	73,573,019.61	38,239,440.20	
450-62	Other Scheduled Banks			
450-63	Scheduled Co-operative Banks			
450-64	Post Office			
450-65	Treasury account	9,776,803.00	132,595,089.00	
	Sub-total			
	Total Cash and Bank balances	124,607,734.25	193,822,189.59	

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Schedule B-1B: Cash and Bank Balances [Code No. 450]

Code No.	Particulars	2	3	4
450-10	Cash			
	Balance with Bank - Municipal Funds			
450-21	Nationalised Banks	41,257,911.64		22,987,660.39
450-22	Other Scheduled Banks			
450-23	Scheduled Co-operative Banks			
450-24	Post Office			
450-25	Treasury account			
	Sub-total			
	Balance with Bank - Special Funds			
450-41	Nationalised Banks			
450-42	Other Scheduled Banks			
450-43	Scheduled Co-operative Banks			
450-44	Post Office			
	Sub-total			
	Balance with Bank - Grant Funds			
450-61	Nationalised Banks	73,573,019.61		38,239,440.20
450-62	Other Scheduled Banks			
450-63	Scheduled Co-operative Banks			
450-64	Post Office			
450-65	Treasury account	9,776,803.00		132,595,089.00
	Sub-total			
	Total Cash and Bank balances	124,607,734.25		193,822,189.59

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Schedule B-19: Loans, advances and deposits [Code 460]					
Code No.	Particulars	Opening	Paid	Recoveries	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				0
460-60	Deposit with External Agencies				
460-80	Other Current Assets	0			0
	Sub - Total				
461-	Less: Accumulated Provisions				
	Total Loans, advances, and deposits				



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

Code No.	Particulars	Current Year	Previous year
		3	4
1			
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
Total Accumulated Provision			



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

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



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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	26,161,007.00	
110-02	Water tax	5,755,702.00	
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		31,916,709.00	
110-90	Less		
Total tax			



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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		
Total refund and remission of tax revenues			

* Insert the Detailed Codes of Account as applicable

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



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Schedule 1-2: Assesment

Code No.	Particulars	Taxes and Duties	Compensations in the	Total assigned revenue
120-10				
120-20				
120-30				

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		
Total assigned revenues & compensation			



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Schedule 1-3: Rental income from Municipal Properties (Code No 130)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		3	4
1	2		
130-10	Rent from Civic Amenities	15,777,165.00	
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents		
	Sub-Total	15,777,165.00	
130-90	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	15,777,165.00	



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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	422,525.00	
140-11	Licensing Fees	376,538.00	
140-12	Fees for Grant of Permit	695,900.00	
140-13	Fees for Certificate or Extract	14,326.00	
140-14	Development Charges	387,701.00	
140-15	Regularisation Fees	536,536.00	
140-20	Penalties and Fines	200.00	
140-40	Other Fees	18,452,460.00	
140-50	User Charges	315,900.00	
140-60	Entry Fees		
140-70	Service/ Administrative Charges		
140-80	Other Charges		
	Sub-Total	21,202,086.00	
140-90	Less:		
	Sub-total		
	Total income from Fees & User Charges	21,202,086.00	



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

1	2	3	4
Detailed	Particulars	Current Year	Previous Year
150-10	Sale of Products		
150-11	Sale of Forms & Publications	127725	
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
Total income from Sale & Hire charges		127725	0



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Schedule 1-6: Revenue Grants, Contributions & Subsidies [Code No 160]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
160-10	Revenue Grant	306,313,973.81	
160-20	Re-imbusement of expenses		
160-30	Contribution towards schemes		
160-40	Contribution towards Assets		
	Total Revenue Grants, Contributions & Subsidies	306,313,973.81	



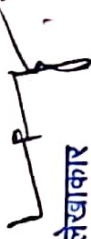
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Schedule 1-7: Income from Investments - General Fund [Code No 170]

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




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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		
171-20	Interest on Loans and advances to	765,635.00	
171-30	Interest on loans to others		
171-40	Other Interest		
Total.- Interest Earned		765,635.00	



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Schedule 1-9: Other Income [Code No.180]

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		
180-80	Miscellaneous Income		
	Total. Other Income	0	

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.



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

Code No.	Particulars	Current Year	Previous Year
1			
210-10	2 Salaries, Wages and Bonus	3	4
210-20	Benefits and Allowances	153,611,730.00	
210-30	Pension	620,179.00	
210-40	Other Terminal & Retirement Benefits	47,929,108.00	
	Total establishment expenses	205,783,987.00	



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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	7,773,500.00	
220-12	Communication Expenses	104,300.00	
220-20	Books & Periodicals		
220-21	Printing and Stationery	353,217.00	
220-30	Travelling & Conveyance	6,313,258.89	
220-40	Insurance	2,177,209.34	
220-50	Audit fees		
220-51	Legal Expenses	1,151,650.00	
220-52	Professional and other Fees	818,298.00	
220-60	Advertisement and Publicity	2,196,677.00	
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses	4,494,230.25	
	Total administrative expenses	25,382,340.48	



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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
230-10	Power & Fuel	7,487,548.00	
230-20	Bulk Purchases		
230-30	Consumption of Stores		
230-40	Hire Charges		
230-50	Repairs & maintenance - Infrastructure Assets	173,913.00	
230-51	Repairs & maintenance - Civic Amenities	6,181,035.00	
230-52	Repairs & maintenance - Buildings	4,853,370.00	
230-53	Repairs & maintenance - Vehicles	6,039,753.00	
230-59	Repairs & maintenance - Others	918,316.00	
230-80	Other operating & maintenance expenses	344,494.00	
	Total Operating & Maintenance Expense	23,423,233.00	
		49,421,662.00	



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

Code No.	Particulars	Current Year 3	Previous Year 4
1	2		
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	7,138.20	
240-70	Bank Charges		
240-80	Other Finance Expenses		
	Total Interest & Finance Charges	7,138.20	



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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	4,761,256.00	
250-30	Share in Programmes of others		
	Total Programme Expenses	4,761,256.00	-



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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)		
Total Revenue Grants, Contributions & Subsidies given			

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



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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		
270-20	Provision for other Assets	5645550	
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
	Total Provisions & Write off	5645550	0



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मरूरी, मरूरी

(Rs.)

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

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



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

Code No	Particulars	Current Year	Previous Year
1		3	4
190-10	Income from commercial projects		
	Total Income from Commercial projects		



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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 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. 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**




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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 31st March, 2022 was stood with Rs. 380,820,749.30/- 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 31.3.2022 Rs. NIL.
- 7.3. Reserves:** The Reserve which represents capital contribution was stood as on 31st March, 2022 amounting to Rs. 371,898,007.90/- 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 31st March, 2022:

Sl No.	Details	Value of Fixed Asset as on 31 st March, 2022 (Rs.)	Accumulated Depreciation on 31 st March, 2022 (Rs.)	Any Other Details
1	Fixed Assets	839,678,312.10	44,01,20,944.20	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
Total		0	NA	NA

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					



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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	Written down value as on 31/03/2022

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 1st April 2021 to 31st March 2022 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 Immoveable properties are accounted during the year only upon actual receipt.



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3.3. Other revenue

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

4. Recognition of Expenditure

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

5. Fixed Assets (ASLB - 17)

5.1. Recognition

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

5.2. Depreciation is provided on Straight Line Method.

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



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- 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 31.3.2022 is Rs. 8,33,49,822.61 and opening balance of Grant as on 1.4.2021 is Rs. 17,08,34,529.20.
- 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. NIL as on 31.3.2022.



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Part III - Disclosure

1. General:

- a. Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2022	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables					
	Property Tax	6,95,83,198	5,94,08,650	1,01,74,547	0	0
	Other Taxes	1,16,42,085	1,16,42,085	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	26,41,82,264	26,41,82,264	0	0	0
	Total Receivables	34,54,07,547	33,52,32,999	1,01,74,547	0	0
2	Sundry Payables					
	Creditors	15,83,684.00	15,83,684	0	0	0
	Employee Liabilities	18,016,344.00	18,016,344.00	0	0	0
	Recoveries Payable	22,113.00	22,113	0	0	0
	Government dues payable	0	0	0	0	0
	Provision	15,00,000.00	15,00,000	0	0	0
	Total Payables	19,622,144.00	19,622,144.00	0	0	0

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

1.1. Disclosure on the face of Income and Expenditure account

- a. Individual income head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher
- i. Service/ Administrative Charges
- ii. Empanelment & Registration Charges
- b. Individual expenditure head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher

- i. Salary, Wages & Bonus
- ii. Rent, Rates & Taxes Paid
- iii. Travelling & Conveyance



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

1.2. Disclosure on Bank Accounts

Bank account name	Bank account number	Balance as per books of account
Allahabad Bank	9364	2,47,02,111.26
Axis Bank	9260	54,49,951.00
Bank of Baroda	3154	1,02,241.26
Bank of Baroda	6273	6,07,380.90
Canara bank	0544	1,91,612.12
HDFC	8231	1,06,128.70
HDFC bank	44040	7,03,629.60
HDFC Bank	0734	30,45,943.53
Kumanchal Bank	0734	8,46,937.00
PNB Bank	2777	91,689.39
State Bank of India	5598	1,89,576.76
State Bank of India	4924	58,05,534.01
Syndicate Bank	4288	3,08,953.63
Union Bank	8843	6,79,677.00
Yes bank	0557	1,22,381.00
PLA-FFC	FFC	1,94,532.00
PLA-SFC	SFC	95,77,426.00
Allahabad Bank	0092	43,11,927.00
Allahabad Bank	0623	1,74,832.00
Bank of Baroda	4484	36,40,930.00
ICICI Bank	0231	4,845.00
Syndicate Bank	7467	2,61,97,838.93
Union Bank of India	8407	16,42,156.16
Bank of Baroda	0728	3,58,93,682.00
Bank of Baroda	0716	15,818.00
Total		12,46,07,734.25

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1.3.-Prepaid Expenses of the ULB as on 31.3.2022 is Rs. 18,02,781.66.

For, Tibrewal Chand & Co.
Chartered Accountants



CA Roshan Jain
Authorized Signatory
M. No. 518422

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