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ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Palika Parishad Mussoorie

We have compiled the accompanying Opening Balance Sheet of ULB Mussoorie based on information you have provided. This Opening Balance Sheet comprise the Balance Sheet of ULB Mussoorie as at April 01st, 2021, 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 financial reporting to assist the ULB in the preparation and presentation of this Opening Balance Sheet on the basis of accounting principles described in Note to the financial statements. We have complied with relevant ethical requirements.

This Opening Balance Sheet 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 this Opening Balance Sheet. Accordingly, we do not express an audit opinion or a review conclusion on whether this Opening Balance Sheet are prepared in accordance with the basis of accounting principles as des described in Note to the Opening Balance Sheet.

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

Yours Sincerely,

CA Roshan Jain Partner

M.No.- 518422

M/s Tibrewal Chand & Co.



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 Parisad - Mussoorie



OPENING BALANCE SHEET OF MUSSOORIE ULB- NAGAR PALIKA PARISAD AS ON 1ST APRI

of unts		DOGGE ULB- NAGAR PALIKA PARISAD AS ON 1ST APRIL 2021		
		Description of Items		
1	IABILI		chadule No.	A
6	Own Bu		Grote or	Amount (Rs.)
10	Comores	nd Reserves and Surplus		
. 1	Poral	Con Fund /Municipal (Care		
2 1	Reserve	. 0.105	B-1	345
			B-2	345,639,196.39
3-20	. OCET C	Own Fund Reserves & Surplus	B-3	
	Grants	, Contributions for specific purposes		334,784,603.12
_	Loans	purposes	B-4	680,423,799.51
3-30	Secure	rd loans		170,834,529.20
3-31	Unsec	ured loans		
		Loans	B-5	
	Curre	ent Liabilities and Provisions	B-6	
3-40	Depos	sits Received		•
3-41		sit works	9.2	
3-50		r Liabilities (Sundry Creditor)	B-7 B-8	
3-60	Prov	Islans	B-9	
	Tota	Il Current Linkilla	B-10	1,626,519.00
	TOT	al Current Liabilities and Provisions		·
		SETS	due to discourse to	1,626,519.00
4-10	- 1	ed Assets	A PROPERTY AND ADDRESS.	852,884,847.71
	- 1	PSS Block	B-11	
4-11		ss: Accumulated Depreciation		******
	Ne	t Block		724,985,740.10
4-12	2 Ca	pital work-in-progress		390,201,136.90 334,784,603.11
	To	otal Fixed Assets	B-12	354,764,603.1
	1	TVestments		334,784,603.1
4-2	20 11	evestment - General Fund		
4-2		nvestment - Other Funds	8-13	
-	1	otal Investment Current assets, loans & advances	B-14	
4-	-	scock in hand (Inventories)	-	•
		Sundry Debtors (Receivables)	B-15	
1 4	- 1	Gross amount outstanding	B-16	
4	-32	Less: Accumulated provision against bad and doubtful Receivable		332,817,215.
		Net amount outstanding		8,539,160,
1	4-40	Prepaid expenses	B-17	324,278,055.0
	4-50	Cash and Bank Balances	B-17	107.022
1 '	4-60	Loans, advances and deposits	B-19	193,822,189.
	4-61	Less: Accumulated provision against Loans		
		Net Amount outstanding		
		Total Curent Assets, Loans & Advances		
	4-70	Other Assets	B-20	518,100,244.
1	4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	
1200		TOTAL ASSETS	0.21	852,884,847
Physical and			THE RESERVE AND PERSONS ASSESSMENT	U34.654.547

अधिशारी अधिकारी नगर पालिका परिषद, मसूरी

लेखाकार नगर पालिका परिषद्,मसूरी

2



Schedule	B-1:	Municipal	(General)	Fund

Particulars	Balance as on 01/04/2021 (Rs.)	
1	2	
Municipal Fund	345,639,196.39	
Total Municipal Fund	345,639,196.39	

P CONTROL ACCOUNTS

लेखाकार नगर पालिका परिषद्, मसूरी ् अधिशासी आंध्रकारी नगर पालिका परिषद्,मसूरी

Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund	king Fund/Trust	or Agency F	pun ₂				(Amount in Rs.)
Particulars	Special Fund	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.	311-70	311-71	311-72	311-73	311-74	311-75	311-76
Balance as on 01.04.2021			•	•	•	•	,

अधिशासी अधिकारी नगर पालिका परिषद्, मसूरी नगर पालिका परिषद्, मसूरी

Schedule

Schedule B-3: Reserves

Particulars	Balance as on 01/04/2021 (Rs.)
1	. 2
Capital Reserve	1,585,732.00
Grant against Fixed Asset	333,198,871.12
Borrowing Redemption Reserve	-
Special Funds (Utilised)	-
Statutory Reserve	-
General Reserve	-
Revaluation Reserve	-
Total Reserve funds	334,784,603.12

लेखाकार परिवद, मसूरी

अधिशासी अधिकारी नगर पालिका परिषद्,मसूरी

Schedule B-4: Grants & Contribution for Sp	ecific Purposes	(Amount in Rs.)	
Schedule B-4: Grants & Contribution 1949	Grants from Central Govt.	Grants from State Government	Others
	320-10	320-20	320-30
Balance as on 01.04.2021	87,030,087.82	83,804,441.38	•



लेखाकार अधिशासी अधिकारी नगर पालिका परिषद्,मसूरी

Schedule B-5: Secured Loans

Particulars	Current Year Amount (Rs.)
1	2
Loans from Central Government	-
Loans from State Government	
Loans from Govt. Bodies & Associations	
Loans from international agencies	
Loans from Banks & financial institutions	
Other Term Loans	- 1
Bonds & Debentures	
Other loans	-
Total Secured Loans	-

Schedule B-6: Unsecured Loans

Particulars	Current Year Amount (Rs.)
1	2
Loans from Central Government	-
Loans from State Government	, - 1
Loans from Govt. Bodies & Associations	-
Loans from international agencies	
Loans from Banks & financial Institutions	-
Other Term Loans	-
Bonds & Debentures	
Other loans	-
Total Un-Secured Loans	-

Schedule B-7: Deposits Received

Particulars	Current Year Amount (Rs.)
1	2
From Contractors	
From Revenues	_
From Staff	
From Others	
Total deposits received	

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नगर पालिका परिषद्,मसूर

7

Schedule B-8: Deposit Works

Particulars	Balance outstanding as on 01/04/2021 (Rs.)
	2
Civil Works	-
Electrical Works	-
Others	-
Total of deposit works	•

लेखाकार नगर पालिका परिषद्,मसूरी अधिशासी अधिकारी नगर पालिका परिषद्,मसूरी

Schedule B-9: Other Liabilities (Sundry Creditors)

Particulars	Current Year Amount (Rs.)
1	2 2
Creditors	
Employee Liabilities	1,315,678.00
Interest Accrued and due	_
Recoveries Payable	
Government Dues Payble	310,841.00
Refunds Payble	_
Advance collection of Revenues	, .
Others	, and
Total Other liabilities (Sundry Creditors)	1,626,519.00

Schedule B-10: Provisions

Particulars	Current Year Amount (Rs.)
1	2
Provision for Expenses	-
Provision for Interest	_
Provision for Other Assets	_
Total Provisions	-

लेखाकार अधिशासी अधिकारी नगर पालिका परिषद्,मसूरी

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	STEER CHANGE	CO :	The state of the s
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Schedule B-11: Fixed Assets			
Particulars	Gross Block Cost as on 01/04/2021	Accumulated Depreciation as on 01/04/2021	Net Block as on 01/04/2021
-	7	3	•
purl	1,585,732.00	•	1,585,732.00
Buildings	193,440,970.00	32,289,465.48	161,151,504.52
Immovable Property			
Statues and Meritage Assets			
Statues and valuable works of art and antiquities	•		••
Herlage building	•	•	•
Infrastructure Assets			
Parks & Playground	•	•,	2.
Roads & Bridges	409,760,815.00	305,607,682.40	104,153,132.60
Sewerage and Drainage	82,678,511.00	27,245,495.42	55,433,015.58
Water Ways	377,000.00	89,631.75	287,368.25
Public Ughting	19,939,583.00	16,605,657.04	3,333,925.96
Other assets			
Plants & Machinery			•
Vehides	15,421,012.10	7,144,017.29	8,276,994.81
Office & Other equipment	1,325,731.00	850,655.90	475,075.10
Fumiture, Fixtures, Fittings and electrical appliances	456,386.00	368,531.70	87,854.30
Other fixed assets (Intangible Asset)			,
Grand Total	724,985,740.10	390,201,136.98	334,784,603.12
Capital Work in progress	4. CE	• /	

Fixed Assets
nature
Special
tails of
1 A: De
dule B-1
Sche

Schedule B-11 A: Details of Special nature Fixed Assets	3		
Particulars	Value as on	Staius	Any other detail
	2	3	4
1. Fixed Assets under dispute and litigation			
Puel	1.00	1.00 Illegal capture by Rajesh Kumar	2
Puer	1.00	Illegal capture by Karm Singh Kumar	Ž
Land	1.00	1.00 Illegal capture by Community	No
Total	3.00		
2. Fixed Assets under Lease and Hire Purchase			
pue	740,000.00 Lease hold	Lease hold	•
DOE!	845,000.00 Lease hold	Lease hold	•
Total	1.585.000.00		

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 as on 01.04.2021
(A)	(B)	(c)	(D)	(E=B+C-D)
Building		-	-	γ.
Parks & Playground	-	-		-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	
Water Ways	, -		-	-
Public Lighting	-	-	-	-
Plant & Machinery	-	-	-	
Total	-	-	-	-

Note: Currently work in CWIP is stoped due to litigation issues.

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chedule B-13: Investments - General Fund

Particulars	With whom invested	Face value (Rs.)	Current year Cost (Rs.)
1 .	2	3	4
Central Government Securities			-
State Government Securities	Į.		-
Debentures and Bonds		-	-
Preference Shares		-	-
Equity Shares			-
Units of Mutual Funds	, ,		- nn tr
Other Investments	=		-
Total of Investments- General Fund		-	-

Schedule B-14: Investments - Other Funds

Particulars	With whom invested	Face value (Rs.)	Current year Cost (Rs.)
1	4	5	6
Central Government Securities		-	-
State Government Securities		-	-
Debentures and Bonds		-	-
Preference Shares		-	•
Equity Shares		-	-0
Units of Mutual Funds		-	-
Other Investments		-	-
Total of Investments -Other Funds		-	-

अधिशासी अधिकारी नगर पालिका परिषद् सन्द

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

Particulars	Current year Amount (Rs.)
1	2
Stores:	a commodify plat to 11
Cleaning Material	
Electricity Stores	
Loose	1
Tools	-
Others	-
Total Stock in hand	-

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लेखाकार नगर पालिका परिषद्,मसूरी अधिशासी अधिकारी नगर पालिका परिषद्, मसूरी

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4
431-10	Receivables for Property_Laxes			
	Current Year	63,243,976.00	8,539,160.00	54,704,816.00
	Receivables outstanding for more than 1 years but not exceeding 2 years		-	
	2 years to 3 years			
	3 years to 4 years		11	
	4 years to 5 years			•
	More than 5 years/ Sick or Closed Industries			
	Sub - total	63,243,976.00	8,539,160.00	54,704,816.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	•		
	Net Receivables of Property Taxes	63,243,976.00	8,539,160.00	54,704,816.00
431-19	Receivables of Other Taxes			
	Current Year	10,741,451.00	7.	10,741,451.00
	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	10,741,451.00	-	10,741,451.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	•		-
	Net Receivables of Other Taxes	10,741,451.00		10,741,451.00
431-30	Receivables of Cess			
	Current Year	-	-	٠-
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	· ·	
	3 years to 4 years	-	15	
1	More than 5 years/ Sick or Closed Industries	-		
	Sub - total	-		
431-40	Receivables from Other Sources			
	Current Year	258,831,788.00	-	258,831,788.00
,	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	258,831,788.00	•	258,831,788.00
	Total of Sundry Debtors (Receivables)	332,817,215.00	8,539,160.00	324,278,055.00

Note:

The provision made against accrual items would not affect the opening/closing balances of the Dernand and Collection Ledgers for the purpose of recovery dues from the concerned parties/individuals.

अधिशासी अधिकारी नगर पालिका परिषद्, मसूरी

नगर पालिका परिषद्, मसूरी

Schedule 8-17: Prepaid Expenses

Princips	Current year Amount (Rs.)
1	2
Intelligence .	
ACTIONSTREET	
Operations & Maintenance	
Total Prepaid Expenses	

Schedule 8-18 :Cash and Bank Batanom

Core	Schedule B-18 :Cash and Bank Batances			
Each Batance with Bank - Hunicipal Funds: Nationalized Bank: Alteratind Dank 9364 Axis Bank of Broce 3154 Carana Bank 05044 HOFC Bank 0734 SUPER Bank 0714 Sure Bank 0714 Union Bank 07 Incla 8843 HOFC Bank 4040 BOB 0716 Other Scheduled Co-operative Banks Find Activated Banks Scheduled Co-operative Banks Past office Treasury Soft-disted Banks Sometided Co-operative Banks Foot office Treasury Banks of Banks 4464 Lide 200.00 Lide 1,146.00 27,934.002.81 Banks of Banks 4467 Syndicate Banks Syndicate Banks Sometided Co-operative Banks Foot office Treasury Banks of Banks 407 Syndicate Banks Sometided Co-operative Banks Foot office Treasury Banks of Banks 407 Syndicate Banks Sometided Co-operative Banks Foot office Treasury Banks of Banks 407 Syndicate Banks Sometided Co-operative Banks Foot office Treasury Banks of Banks Sometided Co-operative Banks Foot office Treasury Banks of Banks Sometided Co-operative Banks Foot office Treasury Banks of Banks Sometided Co-operative Banks Foot office Treasury Banks of Banks Sometided Co-operative Banks Foot office Treasury Banks of Banks Sometided Co-operative Banks Foot office Treasury Banks of Banks Sometided Co-operative Banks Foot office Treasury Sub-total	Particulars	arrent year Amount (Rt.)		
### ### ##############################	1	2		
National Bank	CEN			
National Bank	1			
Alternated Bank 9364 Axis Bank 9250 Bank of Broks 3154 Carans Bank 0544 HOFC Bank 0221 HOFC Bank 0231 KOTTANIA Bank 0349 Solve Bank 07 Inclu 5598 Solve Bank 07 Inclu 5598 Solve Bank 07 Inclu 5598 Ish,541,76 Solve Bank 07 Inclu 6543 HOFC Bank 4040 BOS 0716 Other Screduled Banks Scheduled Co-operative Banks: Alternation Bank Arc 0191 Post office Treasury SPC Sub-stocal Balance with Bank - Special Funds: Nationalised Banks Scheduled Co-operative Banks Indicate Banks Scheduled Co-operative Banks Indicate Bank	Balance with Bank - Hunicipal Funds:	1		
Axis Bank 9250 Bank of Brock 3154 Cambra Bank 0544 HOFC Bank 0221 HOFC Bank 0734 Rumanchal Bank 0349 State Bank 07 Inclus 5998 State Bank 07 Inclus 5998 State Bank 07 Inclus 5998 HOFC Bank 44040 BOR 0716 Other Scheduled Co-operative Banks Fire Scheduled Co-operative Banks International Bank 0022 Attendad Bank 0623 Attendad Ba	Nationalised Bank:	1		
Barie of Brock 3154 Camars Bank 0544 HOFC Bank 0734 HOFC Bank 0734 Rumanchal Bank (0499 State Bank 0F India 5098 HOFC Bank 4074 Union Bank 0 India 6843 HOFC Bank 4000 BOB 0716 Other Scheduled Banks Scheduled Co-operative Banks Fost office Treasury SFC Sub-total Batance with Bank - Special Funds: Nationalised Banks Scheduled Co-operative Banks Fost office Treasury Bob-total Batance with Bank - Grant Funds: Nationalised Banks Scheduled Co-operative Banks Fost office Treasury Bob-total Batance with Bank - Grant Funds: Nationalised Banks Scheduled Co-operative Banks Fost office Treasury Bob-total Batance with Bank - Grant Funds: Nationalised Banks Scheduled Co-operative Banks India and India 6407 Syndicate Bank 7467 Union Bank of India 6407 Syndicate Bank 4288 PMB 7777 Bank of Bance 6273 Bank of Bance 6277 Bank of Bance	Allerated Bank 9364	13,065,940.51		
Camara Bank 0544 HOFC Bank 6221 HOFC Bank 6221 103,003.70 2,052,077.53 RUTTERTHAIR Bank (349 State Bank OF Incla 5998 State Bank OF Incla 5998 State Bank OF Incla 4924 Union Bank Of Incla 6843 HOFC Bank 4040 BOB 0716 Other Scheduled Banks Scheduled Co-operative Banks: Almora Bank Art 0191 Pox office Treasury SKC FFC Sub-social Banks Scheduled Co-operative Banks: Nationalised Banks Scheduled Co-operative Banks Scheduled Co-operative Banks Foxt office Treasury Beth-total Batanca with Bank - Special Funds: Nationalised Banks Scheduled Co-operative Banks Foxt office Treasury Beth-total Batanca with Bank - Grant Funda: Nationalised Banks Scheduled Co-operative Banks Foxt office Treasury Beth-total Batanca with Bank - Grant Funda: Nationalised Banks Scheduled Co-operative Banks ICICI Bank (023) Allarated Bank (023) Allarated Bank (023) Allarated Bank (023) Syndoctic Bank (023) Syndoctic Bank (023) Syndoctic Bank (023) Pin 9777 Bank of Bands 6277 Bank o	Axis Bank 9250	\$38,050.00		
HOFC Bank 6231 HOFC Bank 6734 Rummandal Bank 0349 State Bank 07 Incla 5598 State Bank 07 Incla 5598 State Bank 07 Incla 6843 HOFC Bank 44040 BOB 0716 Other Scheduled Banks Scheduled Co-operative Banks: Almora Bank Ac 0191 Post office Treasury SKC FFC Sub-social Balance with Bank - Special Funds: Nationalised Banks Scheduled Co-operative Banks: PBB Ac 0012 Other Scheduled Co-operative Banks Post office Treasury Sub-total Balance with Bank - Grant Funds: Nationalised Banks Scheduled Co-operative Banks Post office Treasury Sub-total Balanca with Bank - Grant Funds: Nationalised Banks Colid Bank 0023 Allantad Bank 0023 Synocial Bank 288 PRI 7777 Bank of Bancs 6273 Other Scheduled Co-operative Banks Post Office Treasury Sub-total	Bank of Broca 3154	3,487,583.26		
### ##################################	Cenara Bank 0544	622,714.12		
State Bank OF Inclus 3598 184,541,76 142,238,81 142,382,91 142,382,91 142,382,91 142,382,91 142,382,91 142,382,91 142,382,91 142,382,91 142,382,91 142,382,91 142,382,91 143,382,91 1	HOFC Bank 8231	103,003.70		
State Bank OF Incla 5598 184,541.76 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,422,398.51 1,598.20.00 1,598.20.20.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.20 1,598.	HOFC Bank 0734	2,052,077.53		
State Bank OF India 4924 1,422,398.51 1,422,398.51 659,830.00 NDFC Bank 44040 622,927.30 659,830.00 NDFC Bank 44040 622,927.30 6598.20.00 6582.0	Kurmandral Bank 0349	846,937.00		
Scatte Bank OF Incia 4974	State Bank OF Incla 5598	154,541.76		
### ### ##############################	Statz Bank OF India 4924			
### ### ##############################	Union Bank OF India 6843	659,830.00		
Other Scheduled Co-operative Banks: Scheduled Co-operative Banks: Almora Bank A/c 0191 Post office Treasury SPC Sub-total Batance with Bank - Special Funds: Nationalized Banks Scheduled Banks Scheduled Banks Scheduled Banks Scheduled Co-operative Banks Post office Treasury Sub-total Batance with Bank - Grant Funds: Nationalized Banks Scheduled Co-operative Banks Post office Treasury Sub-total Batance with Bank - Grant Funds: Nationalized Banks Allamated Bank 0002 Allamated Bank 0002 Allamated Bank 0002 Allamated Bank 0021 Allamated Bank 0021 Syndicate Bank 0407 Syndicate Bank 0407 Syndicate Bank 0407 Syndicate Bank 0407 Syndicate Bank 0408 DOther Scheduled Co-operative Banks Scheduled Co-operative Banks Scheduled Co-operative Banks Post Office Treasury Sub-total	HDFC Bank 44040			
Scheduled Co-operative Banks: Almora Bank A/c 0191 Pozt office Treasury SPC FTC Sub-total Batance with Bank - Special Funds: Nationalized Banks Phili A/c 0012 Other Scheduled Banks Scheduled Co-operative Banks Post office Treasury Beth-total Batance with Bank - Grant Funds: Nationalized Banks: Nationali	BC8 0716	6,582.00		
Amora Bank A/c 0191 Post office Treasury SPC FFC Sub-total Reference with Bank - Special Funds: Nationalised Banks Scheduled Cooperative Banks Fost office Treasury Belance with Bank - Grant Funds: Nationalised Banks Scheduled Cooperative Banks Fost office Treasury Belance with Bank - Grant Funds: Nationalised Banks Allenated Bank 0623 LICIC Bank 0231 Syndicate Bank 7467 Union Bank of India 8407 Syndicate Bank 7467 Union Bank of India 8407 Syndicate Bank 1288 PMS 7777 Bank of Banca 6273 Other Scheduled Cooperative Banks Fost Office Treasury Sub-total 39,175,660.80	Other Scheduled Banks	-		
Post office Treasury SPC Treasury SPC TRE Treasury SPC TRE Treasury SPC TRE	Scheduled Co-operative Banks:	1		
Treasury SPC FFC Sub-total Balance with Bank - Special Funds: Nationalised Bank PhB Av; 0012 Other Scheduled Banks Scheduled Co-operative Banks Foxt office Treasury Bub-total Belance with Bank - Grant Funds: Nationalized Banks: Allanated Bank 0092 Allanated Bank 0092 Allanated Bank 0092 Allanated Bank 1184 Bank of Bance 4484 1001 Bank of Bank 1184 Bank of Bance 4484 1001 Bank of India 8407 Syndicate Bank 7467 Union Bank of India 8407 Syndicate Bank 4288 pkg 7777 Bank of Bance 6773 Other Scheduled Conoperative Banks Foxtoduled Conoperative Banks Treasury Sub-total	Aimora Bank A/c (1191	1		
### SEC 76,891,075.00 54,084,865.00 54,084,865.00 54,084,865.00 54,084,865.00 154,646,528.69 ###################################	Post office	- 1		
### S4,054,865.00 Sub-total	Treasury	1 1		
Sub-total 154,646,528.69	s#c	76,691,075.00		
Refance with Bank - Special Funds: Nationalised Bank: PhB Art 0012 Other Scheduled Banks Scheduled Coroparative Banks Fost office Tressury Beth-total Refance with Bank - Grant Funds: Nationalised Banks: Allemated Bank 0092 Allemated Bank 0093 Allemated Bank 0093 Allemated Bank 0093 Allemated Bank 0013 Allemated Bank 0021 Allemated Bank 0184 Bank of Banca 4466 LICIC Bank 0231 Syndicate Bank 7467 Union Bank of India 8407 Syndicate Bank 4288 PHS 7777 Bank of Banca 6273 Other Scheduled Banks Scheduled Coroparative Banks Post Office Tressury Sub-total 39,175,660.80	FFC	54,084,866.00		
Nationalised Bank: PNB A/c 0012 Other Scheduled Banks Scheduled Coroperative Banks Post office Treasury Bell-total Belance with Bank - Grant Funds: Nationalised Banks: Allanated Bank 0092 Allanated Bank 023 Allanated Bank 023 Allanated Bank 023 Allanated Bank 1184 Bank of Banks 1184 Bank of Banks 1201 Lickl Bank 0211 Syndocate Bank 1247 Union Bank of India 8407 Syndocate Bank 1288 PKS 7777 Bank of Bands 4288 PKS 7777 Bank of Bands 6273 Other Scheduled Banks Scheduled Coroperative Banks Post Office Treasury Sub-total	Sub-total	154,646,528.69		
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PMB A/c 0012 Other Scheduled Banks Scheduled Co-operative Banks Foot office Treasury Bub-total Belance with Bank - Grant Funds: Nationalized Banks: Allanated Bank 0092 Allanated Bank 023 Allanated Bank 0243 Allanated Bank 0243 Allanated Bank 1184 Bank of Bank 1184 Bank of Bank 1281 CICI Bank 0231 Syndicate Bank 1467 Union Bank of India 8407 Syndicate Bank 1428 PMS 7777 Bank of Banda 6273 Other Scheduled Banks Scheduled Co-operative Banks Post Office Treasury Sub-total 39,175,660.80		1		
Other Scheduled Banks Scheduled Co-operative Banks Post office Treasury Sub-total Betance with Bank - Grant Funds: **Suboraband Bank 0097 Allanabad Bank 0097 Allanabad Bank 1184 Bank of Banks 1184 Bank of Banks 1184 Bank of Banks 121 Bank of Banks 121 CICI Bank 0231 Syndocate Bank 1467 Union Bank of India 8407 Syndocate Bank 1488 PMS 7777 Bank of Bands 4288 PMS 7777 Bank of Bands 6273 Other Scheduled Banks Scheduled Conder silve Banks Post Office Treasury Sub-total 39,175,660.80		1		
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PNS 7777 H9,054.39 Bank of Baroca 6773 854,114.90 Other Scheduled Barks Scheduled Co-operative Barks Post Office Treasury Sub-total 39,175,660.90	Union Bank of India 8407	1,594,204.16		
P45 7777 R9,059 39 Bank of Baroca 6773 R54,114 90 Other Scheduled Baroca Scheduled Co-operative Barica Post Office Treasury Sub-total 39,178,660.90	Syndicate Bank 4288	300,153.63		
Other Scheduled Barks Scheduled Co-operative Barks Post Office Treasury Sub-total 39,175,660.90		89,054.39		
Scheduled Co-operative Banks Post Office Treasury Sub-total 39,175,660.90	Bank of Baroca 6773	854,114.90		
Post Office Treasury Sub-total 39,175,660.90	Other Scheduled Banks			
Treasury Sub-total 39,175,660.90	Scheduled Co-operative Banks			
Sub-total 39,175,660.90	Post Office			
	Treasury			
400 000 100 00				
Total Cash and Bank Balances 193,027,189.59	Total Cash and Bank Balances	193,822,189.59		

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हेर्गाकार नगर पालिस परिषद् मसूरी

अधिशाद्धि अधिकारी नगर पालिका एरियद् मसूरी

होखानार नगर पार्टिन प्रिवर्द, नगूरी

chedule B-19: Loans, Advances, and Deposits

Particulars	Balance outstanding as on 01/04/2021 (Rs.)
1	2
Loans and Advances to Employees	-
Loans to Others	
Advance to Suppliers and Contractors	notalija i i i
Advance to Others	
Deposit with External Agencies	
Other Current Assets	- 1986 ata
Sub Total	
Total Loans, advances and deposits	-

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लेखाकार नगर पालिका परिषद्,मसूरी

' अधिशासी अधिकारी नगर पालिका परिषद्,मसूरी

Schedule B-20: Other Assets

Particulars	Current year Amount (Rs.)	
1	2	
Deposit Works		
Other asset control accounts	- 1111	
Total Other Assets	-	

Schedule B-21: Miscellaneous Expenditure (to the

extent not written off)	exten	t not wr	itten	off)
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Particulars	Current year Amount (Rs.)
1	2
Loan Issue Expenses Deferred	-
Discount on Issue of Loans	
Deferred Revenue Expenses	-
Others	-
Total Miscellaneous Expenditure	-

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लेखाकार नगर पालिका परिषद्,मसूरी , अधिशासी अधिकारी नगर पालिका परिषद्, मसूरी

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

ULB NAME: Mussoorie Nagar Palika Parisad

Part I - Notes to the Balance Sheet

- The Contractual liabilities not provided for:
 - a) Amount of contracts entered on account of capital works but on which no works has commenced.
 - b) In respect of claims against the ULB, pending judicial decisions.
 - c) In respect of claims made by employees.
 - d) Other escalation claims made by contractors.
 - e) In case of any other claims not acknowledged as debts.
- 2. List of assets which have been handed over to the ULB, but the title deed has not been executed.
- 3. List of assets which are in permissive possession and no economic benefits are being derived from it.
- 4. Receivables from taxes, etc. which is not being collected because of litigation.
- 5. Amount of any guarantee given by the ULB on behalf of Councilors or staff.

Part II - Significant Accounting Policies

- Fixed assets have been valued at historical cost wherever records were available. In case an asset has been
 created out of grants, the gross value of the asset has been shown as assets and the corresponding grant as
 liability, as proportionately reduced by depreciation.
- Depreciation has been provided on straight line method by estimating the useful life of the asset.
- Gross amount paid or payable for works based on noting's in the Measurement Book as on 31 March 2020 has been recognized as capital work in progress.
- 4. Long term investments have been valued at cost.
- Stores and spares have been valued at cost. In determination of cost, weighted average method of costing has been used.
- In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.
- Arrears of rental income from municipal properties have been accounted for as done for property tax. No
 accrual of revenue has been done for other receivables.
- 8. Valuation of current investments has been done on cost.
- The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

नगर पालिका परिषद

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

For, Tibrewal Chand & Co. LLP Chartered Accountants

CA Roshan Jain Authorized Signatory

M. No. 518422

लेखाकार

नगर पालिका परिपद्,मसूरी

अधिशासी अधिकारी

नगर पालिका परिषद्,मसूरी