


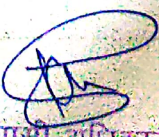
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Package VI

OPENING BALANCE SHEET

NAGAR PANCHAYAT LANDHURA


लेखा लिपिक
नगर पंचायत लण्ढौरा
जिला-हरिद्वार


अधिसासी अधिकारी
नगर पंचायत
लण्ढौरा (हरिद्वार)

Annexure OB1- Opening Balance sheet

OPENING BALANCE SHEET OF LANDHAURA ULB AS ON 1st APRIL 2021			
Code of Accounts	Description of Items	Schedule No.	Amount (Rs)
LIABILITIES			
Own Fund Reserves and Surplus			
3-10	Corporation Fund (Municipal (General) Fund	B-1	(7,568,160.14)
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	90,219,270.09
Total Own Fund Reserves & Surplus			82,651,109.95
3-20	Grants, Contributions for specific purposes	B-4	80,650,092.31
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	417,400.00
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	10,223,392.00
3-60	Provisions	B-10	-
Total Current Liabilities and Provisions			10,640,792.00
TOTAL LIABILITIES			173,941,994.26
ASSETS			
Fixed Assets			
4-10	Gross Block	B-11	109,966,618.00
4-11	Less: Accumulated Depreciation		19,747,347.91
Net Block			90,219,270.09
4-12	Capital work-in-progress	B-12	-
Total Fixed Assets			90,219,270.09
Investments			
4-20	Investment - General Fund	B-13	-
4-21	Investment - Other Funds	B-14	-
Total Investment Current assets, loans & advances			-
4-30	Stock in hand (Inventories)	B-15	-
Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	2,676,251.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		-
Net amount outstanding			2,676,251.00
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	81,046,473.17
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
Net Amount outstanding			-
Total Current Assets, Loans & Advances			83,722,724.17
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
TOTAL ASSETS			173,941,994.26
Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)			B-22

For: RR Bajaj & Associates
Chartered AccountantsCA Mukesh Kumar
Authorized Signatory

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Schedule B-1: Municipal (General) Fund

Particulars	Opening Balance as on 01/04/2021 (Rs)
1	2
Municipal Fund	(7,568,160.14)
Excess of Income & Expenditure	-
Total Municipal Fund	(7,568,160.14)



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Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund

Particulars	(Amount in Rs.)						
	Pension Fund	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
Net balance as on 01/04/2021	-	-	-	-	-	-	-



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Schedule B-3: Reserves

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Capital Reserve	94.00
Grant against Fixed Asset	90,219,176.09
Borrowing Redemption Reserve	-
Special Funds (Utilised)	-
Statutory Reserve	-
General Reserve	-
Revaluation Reserve	-
Total Reserve funds	90,219,270.09



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Schedule B-4: Grants & Contribution for Specific Purposes

(Amount in Rs.)

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
Net balance as on 01/04/2021	69,991,803.27	10,658,289.04	-	-	-	-	-



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Schedule B-5: Secured Loans

Particulars	Amount as on 01/04/2021 (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	
Bonds & Debentures	
Other loans	
Guarantee, if any	
Total Secured Loans	-

Schedule B-6: Unsecured Loans

Particulars	Amount as on 01/04/2021 (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	
Bonds & Debentures	
Other loans	
Total Un-Secured Loans	-

Schedule B-7: Deposits Received

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
From Contractors	
From Revenues	-
From Staff	-
From Others	417,400.00
Total Deposits Received	417,400.00



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Schedule B-8: Deposit Works

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Civil Works	-
Electrical Works	-
Others	-
Total of deposit works	-



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Schedule B-9: Other Liabilities (Sundry Creditors)

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Creditors	8,492,826.00
Employee Liabilities	836,690.00
Interest Accrued and due	-
Recoveries Payable	163,300.00
Government Dues Payable	730,576.00
Refunds Payable	-
Advance collection of Revenues	-
Others	-
Total Other liabilities (Sundry Creditors)	10,223,392.00

Schedule B-10: Provisions

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Provision for Expenses	-
Provision for Interest	-
Provision for Other Assets	-
Total Provisions	-



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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
1	2	3	4
Land	94.00		94.00
Buildings	10,059,388.00	677,954.31	9,381,433.69
Statues and Heritage Assets			
Statues and valuable works of art and antiquities	421,030.00	-	421,030.00
Heritage building	-	-	-
Infrastructure Assets			
Parks & Playground	3,934,172.00	1,121,239.02	2,812,932.98
Roads & Bridges	75,287,792.00	15,571,805.76	59,715,986.24
Sewerage and Drainage	14,522,119.00	1,296,811.56	13,225,307.44
Water Ways	3,318,506.00	735,298.01	2,583,207.99
Public Lighting	2,475.00	-	2,475.00
Other assets			
Plants & Machinery	-	-	-
Vehicles	718,435.00	102,376.42	616,058.58
Office & Other equipment	12.00	-	12.00
Furniture, Fixtures, Fittings and electrical appliances	1,702,595.00	241,862.83	1,460,732.17
Other fixed assets	-	-	-
Grand Total	109,966,618.00	19,747,347.91	90,219,270.09
Capital Work in progress	-	-	-



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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	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	-	-	-	-
Parks & Playground	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant & Machinery	-	-	-	-
Total	-	-	-	-

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



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Schedule B-13: Investments - General Fund

Particulars	With whom Invested	Face value (Rs.)	Cost as on 01/04/2021 (Rs.)
1	2	3	4
Central Government Securities	-	-	-
State Government Securities	-	-	-
Debentures and Bonds	-	-	-
Preference Shares	-	-	-
Equity Shares	-	-	-
Units of Mutual Funds	-	-	-
Other Investments	-	-	-
Total of Investments- General Fund	-	-	-

Schedule B-14: Investments - Other Funds

Particulars	With whom invested	Face value (Rs.)	Cost as on 01/04/2021 (Rs.)
1	2	3	4
Central Government Securities	-	-	-
State Government Securities	-	-	-
Debentures and Bonds	-	-	-
Preference Shares	-	-	-
Equity Shares	-	-	-
Units of Mutual Funds	-	-	-
Other Investments	-	-	-
Total of Investments -Other Funds	-	-	-



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

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Stores	
Loose	
Tools	
Others	
Total Stock in hand	



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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 (Code No. 432)	5= 3 - 4	6
431-10	Receivables for Property Taxes				
	Current Year	2,281,911.00		2,281,911.00	
	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	2,281,911.00		2,281,911.00	
	Less: State Govt Cesses/ levies in Property Taxes - Control account			-	
350-30	Net Receivables of Property Taxes	2,281,911.00		2,281,911.00	
431-19	Receivables of Other Taxes				
	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				
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
350-30	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	394,340.00		394,340.00	
	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	394,340.00		394,340.00	
	Total of Sundry Debtors (Receivables)	2,676,251.00		2,676,251.00	

Note:

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



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नगर पंचायत
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Schedule B-17: Prepaid Expenses

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Establishment	-
Administrative	-
Operations & Maintenance	-
Total Prepaid Expenses	-

Schedule B-18 :Cash and Bank Balances

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Cash	-
Balance with Bank - Municipal Funds:	
Nationalised Bank	316,307.86
Other Scheduled Banks	-
Scheduled Co-operative Banks	80,073
Post office	-
Treasury	-
Sub-total	396,380.86
Balance with Bank _____ Special Funds:	
Nationalised Bank	-
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post office	-
Treasury	-
Sub-total	-
Balance with Bank- _____ Grant Funds:	
Nationalised Banks Other	76,157,245.07
Other Scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	4,492,847.24
Sub-total	80,650,092.31
Total Cash and Bank Balances	81,046,473.17



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नगर पंचायत
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Schedule B-19: Loans, Advances, and Deposits

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Loans and Advances to Employees	
Loans to Others	
Advance to Suppliers and Contractors	
Advance to Others	
Deposit with External Agencies	
Other Current Assets	
Sub Total	-
Less: Accumulated Provisions against Loans, Advances and Deposits	-
Total Loans, Advances and Deposits	-



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Schedule B-20: Other Assets

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Deposit Works	-
Other asset control accounts	-
Total Other Assets	-

Schedule B-21: Miscellaneous Expenditure (to the extent not written off)

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Loan Issue Expenses Deferred	-
Discount on Issue of Loans	-
Deferred Revenue Expenses	-
Others	-
Total Miscellaneous Expenditure	-



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

ULB NAME: Nagar Pañchayat Landhaura

Part I - Notes to the Balance Sheet

1. 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.

Part II - Significant Accounting Policies

1. 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.
2. Depreciation has been provided on straight line method by estimating the useful life of the asset.
3. 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.
5. Stores and spares have been valued at cost. In determination of cost, weighted average method of costing has been used.
6. In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.
7. 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.



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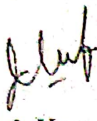

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B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

8. Valuation of current investments has been done on cost.
9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.

For: RR Bajaj & Associates

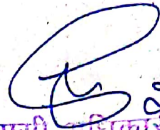
Chartered Accountants

CA Mukesh Kumawat

Authorized Signatory

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