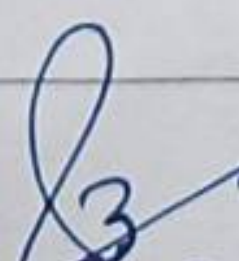


**CONSULTANCY SERVICE FOR
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FIELD OF ACCOUNTING WITH
EXPERTISE IN TRAINING AND
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PREPARATION OF OBS AND
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YEARS ALONG WITH AFS ,TRAINING
IMPLEMENTING MAS.**

Package VI

OPENING BALANCE SHEET

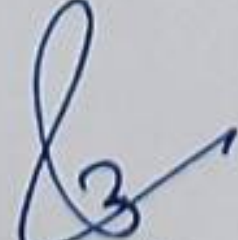
NAGAR PALIKA PARISHAD SHIVALIK NAGAR


अधिसासी अधिकारी
नगर पालिका परिषद
शिवालिक नगर (हरिद्वार)

Annexure OB1- Opening Balance sheet

OPENING BALANCE SHEET OF SHIVALIK NAGAR 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	(41,822,008.42)
3-11	Earmarked Funds	B-2	154,178.00
3-12	Reserves	B-3	46,814,386.60
	Total Own Fund Reserves & Surplus		5,146,556.18
3-20	Grants, Contributions for specific purposes	B-4	22,077,787.70
	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 Creditor)	B-9	12,986,252.00
3-60	Provisions	B-10	29,787,570.00
	Total Current Liabilities and Provisions		42,773,822.00
	TOTAL LIABILITIES		69,998,165.88
	ASSETS		
	Fixed Assets		
4-10	Gross Block	B-11	56,060,034.58
4-11	Less: Accumulated Depreciation		9,245,647.98
	Net Block		46,814,386.60
4-12	Capital work-in-progress	B-12	-
	Total Fixed Assets		46,814,386.60
	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	971,000.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		-
	Net amount outstanding		971,000.00
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	22,212,779.28
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		-
	Total Current Assets, Loans & Advances		23,183,779.28
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
	TOTAL ASSETS		69,998,165.88
	Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)	B-22	-

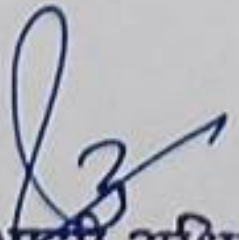
For RR Bajaj & Associates
Chartered AccountantsCA Mukesh Kumawat
Authorized Signatory


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 शिवालिक नगर (हरिद्वार)

Schedule B-1: Municipal (General) Fund

Particulars	Opening Balance as on 01/04/2021 (Rs)
1	2
Municipal Fund	(41,822,008)
Excess of Income & Expenditure	-
Total Municipal Fund	(41,822,008)



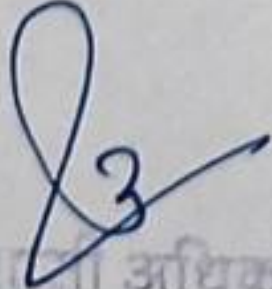

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नगर पालिका परिषद
शिवालय नगर (हरिद्वार)

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

(Amount in Rs.)

Particulars	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	154,178.00	-	-	-	-	-	-

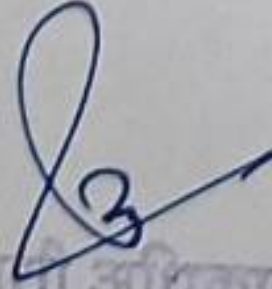



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नगर पालिका परिषद
शिवमोहन नगर (हनुमानगढ़)

Schedule B-3: Reserves

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Capital Reserve	74.00
Grant against Fixed Asset	46,814,312.60
Borrowing Redemption Reserve	-
Special Funds (Utilised)	-
Statutory Reserve	-
General Reserve	-
Revaluation Reserve	-
Total Reserve funds	46,814,386.60





प्रदेशीय अधिकारी
नगर पालिका परिषद
शिलाहाट नगर (महिला)

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	13,303,674.28	8,774,113.42	-	-	-	-	-




 अधिकाारी अधिकारी
 अधिकाारी अधिकारी
 नगर पालिका, सूर्यपुर
 शिवपुरी जिल्ला (हरियाणा)

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	-

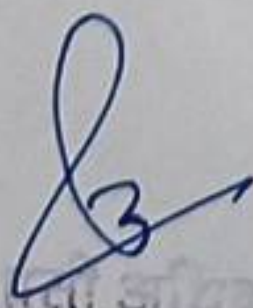
Schedule B-6: Unsecured Loans

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	
Total deposits received	-




 अधिरक्षक अधिकारी
 नगर पालिका परिषद
 शिवालय

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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नगरपालिका परिषद
नगर (हरि)

Schedule B-9: Other Liabilities (Sundry Creditors)

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Creditors	5,702,170.00
Employee Liabilities	7,124,271.00
Interest Accrued and due	-
Recoveries Payable	18,000.00
Government Dues Payable	141,811.00
Refunds Payable	-
Advance collection of Revenues	-
Others	-
Total Other liabilities (Sundry Creditors)	12,986,252.00

Schedule B-10: Provisions

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Provision for Expenses	29,787,570.00
Provision for Interest	-
Provision for Other Assets	-
Total Provisions	29,787,570.00



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नगर पालिका परिषद
शिवालिक नगर (हरिद्वार)

Schedule B-11: Fixed Assets

1 Particulars	2 Gross Block Cost as on 01/04/2021	3 Accumulated Depreciation as on 01/04/2021	4 Net Block as on 01/04/2021
Land	74.00		74.00
Buildings	2,965,400.00	122,472.20	2,842,927.80
Statues and Heritage Assets			
Statues and valuable works of art and antiquities	-	-	-
Heritage building	-	-	-
Infrastructure Assets			
Parks & Playground	3,671,799.00	681,966.81	2,989,832.19
Roads & Bridges	38,923,682.58	7,802,292.07	31,121,390.51
Sewerage and Drainage	5,195,551.00	364,927.10	4,830,623.90
Water Ways	-	-	-
Public Lighting	1,211,848.00	70,221.35	1,141,626.65
Other assets			
Plants & Machinery	-	-	-
Vehicles	3,647,453.00	173,254.02	3,474,198.98
Office & Other equipment	444,227.00	30,514.43	413,712.57
Furniture, Fixtures, Fittings and electrical appliances	-	-	-
Other fixed assets	-	-	-
Grand Total	56,060,034.58	9,245,647.98	46,814,386.60
Capital Work in progress	-	-	-

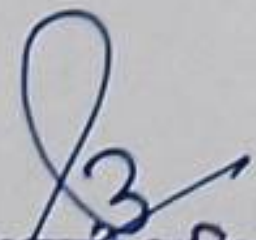
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 राजेश्वरी प्रसि
 जिला नगर (रा.)

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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 नगर पंचायत
 शिवमोहन नगर (बी.ए.)

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	-	-	-




अधिसासी अधिकारी
नगर पालिका परिषद
शिवालिक नगर (हरिद्वार)

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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लगात एम.एस.ए. परिषद
1. 100 बंगला (हरिद्व)

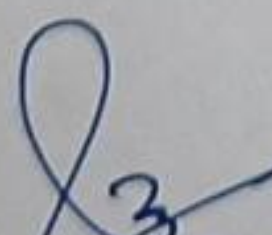
Schedule B-16: Sundry Debtors (Receivables) [Code No 431]

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	971,000.00		971,000.00	
	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	971,000.00	-	971,000.00	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of Property Taxes	971,000.00	-	971,000.00	-
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			-	
	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	-	-	-	-
	Total of Sundry Debtors (Receivables)	971,000.00	-	971,000.00	-

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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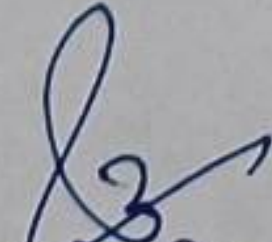
Schedule B-17: Prepaid Expenses

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	143,805.00
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post office	
Treasury	
Sub-total	143,805.00
Balance with Bank _____ Special Funds:	
Nationalised Bank	154,178
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post office	
Treasury	
Sub-total	154,178
Balance with Bank-_____ Grant Funds:	
Nationalised Banks Other	8,285,780.28
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post Office	
Treasury	13,629,016.00
Sub-total	21,914,796.28
Total Cash and Bank Balances	22,212,779.28

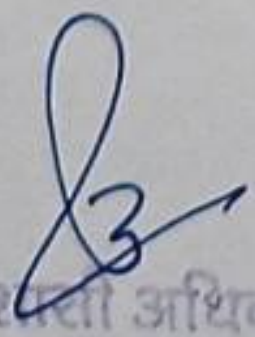



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 नगर पालिका परिषद
 शिवानिक नगर (हरिद्वार)

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	-




अधिशुद्धी अधिकारी
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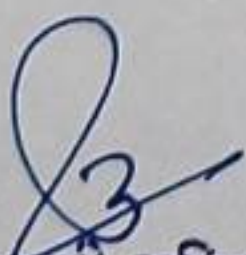
Schedule B-20: Other Assets

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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नगर पालिका परिषद
शिवाहिक नगर (हरिद्वार)

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

ULB NAME: Nagar Palika Parishad Shivalik Nagar

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.

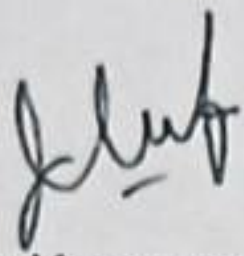


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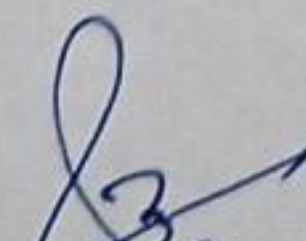
B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

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



अधिसारी अधिकारी
राजस्थान सरकार
जयपुर