

RR BAJAJ & ASSOCIATES

Chartered Accountants

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ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Palika Parishad Laksar

We have compiled the accompanying Opening Balance Sheet of ULB **Laksar** based on information you have provided. This Opening Balance Sheet comprises the Balance Sheet of ULB **Laksar** 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 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 is prepared for the purpose described in Note to the Opening Balance Sheet. Accordingly, this Opening Balance Sheet may not be suitable for other purposes.

Your Sincerely,

For RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat

Partner

**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.**

Package VI

OPENING BALANCE SHEET

NAGAR PALIKA PARISHAD LAKSAR



Annexure OB1- Opening Balance sheet

OPENING BALANCE SHEET OF LAKSAR 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	1,974,077.67
3-11	Earmarked Funds	B-2	627,710.52
3-12	Reserves	B-3	130,948,435.39
	Total Own Fund Reserves & Surplus		133,550,223.58
3-20	Grants, Contributions for specific purposes	B-4	98,196,282.57
	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	620,887.00
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	1,591,306.00
3-60	Provisions	B-10	666,225.00
	Total Current Liabilities and Provisions		2,878,418.00
	TOTAL LIABILITIES		234,624,924.15
	ASSETS		
	Fixed Assets		
4-10	Gross Block	B-11	177,816,982.00
4-11	Less: Accumulated Depreciation		46,868,546.61
	Net Block		130,948,435.39
4-12	Capital work-in-progress	B-12	-
	Total Fixed Assets		130,948,435.39
	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	2,217,440.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		-
	Net amount outstanding		2,217,440.00
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	101,459,048.76
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		-
	Total Current Assets, Loans & Advances		103,676,488.76
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
	TOTAL ASSETS		234,624,924.15
	Notes to the Balance Sheet (Including Significant Accounting	B-22	

For RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumar
Partner

अधिसूची अधिकारी
नगर पालिका सचिव लक्षर
जवपद हरिद्वार

Schedule B-1: Municipal (General) Fund

Particulars	Opening Balance as on 01/04/2021 (Rs)
1	2
Municipal Fund	1,974,077.67
Excess of Income & Expenditure	-
Total Municipal Fund	1,974,077.67



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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.							
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-	-
(c) Payments out of funds							
(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	-	-	-	-	-	-	-
Total of (I+II+III) (c)	-	-	-	-	-	-	-
Net balance as on 01/04/2021	627,710.52	-	-	-	-	-	-



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Schedule B-3: Reserves

Particulars	Balance as on 01/04/2021 (Rs.)
1	2
Capital Reserve	1.00
Grant against Fixed Asset	130,948,434.39
Borrowing Redemption Reserve	-
Special Funds (Utilised)	-
Statutory Reserve	-
General Reserve	-
Revaluation Reserve	-
Total Reserve funds	130,948,435.39




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Schedule B-4: Grants & Contribution for Specific Purposes

(Amount in Rs.)

Code No.	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
Net balance as on 01/04/2021		64,578,053.00	33,618,229.57	-	-	-	-	-




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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	620,887.00
Total deposits received	620,887.00



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	295,526.00
Employee Liabilities	1,018,577.00
Interest Accrued and due	-
Recoveries Payable	-
Government Dues Payable	277,203.00
Refunds Payable	-
Advance collection of Revenues	-
Others	-
Total Other liabilities (Sundry Creditors)	1,591,306.00

Schedule B-10: Provisions

Particulars	Amount as on 01/04/2021 (Rs.)
1	2
Provision for Expenses (electricity)	666,225.00
Provision for Interest	-
Provision for Other Assets	-
Total Provisions	666,225.00



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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	1.00	-	1.00
Buildings	2,380,446.00	341,166.94	2,039,279.06
Statues and Heritage Assets			
Statues and valuable works of art and antiquities	-	-	-
Heritage building	-	-	-
Infrastructure Assets			
Parks & Playground	-	-	-
Roads & Bridges	150,064,902.00	41,576,746.46	108,488,155.54
Sewerage and Drainage	18,723,111.00	3,425,908.86	15,297,202.14
Water Ways	-	-	-
Public Lighting	-	-	-
Other assets			
Plants & Machinery	-	-	-
Vehicles	6,244,479.00	1,385,555.43	4,858,923.57
Office & Other equipment	284,650.00	116,484.25	168,165.75
Furniture, Fixtures, Fittings and electrical appliances	119,393.00	22,684.67	96,708.33
Other fixed assets	-	-	-
Grand Total	177,816,982.00	46,868,546.61	130,948,435.39
Capital Work in progress	-	-	-



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