

R R BAJAJ & ASSOCIATES

Chartered Accountants

A-8, Narayan Plaza, 26/A, Chandivali Road, Off Saki Vihar Road, Andheri (East), Mumbai – 400072
Contact No.: 9001734977 | E-mail: rrbajajandassociates@gmail.com

ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Panchayat
Landhaura

We have compiled the accompanying financial statements of ULB Landhaura based on information you have provided. These financial statements comprise the Balance Sheet of ULB Landhaura as at March 31, 2024, 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.

Your Sincerely,

For RR Bajaj & Associates
Chartered Accountants



A handwritten signature in black ink, appearing to be "Mukesh Kumawat".

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.**

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**ANNUAL FINANCIAL
STATEMENT FOR F.Y. 2023-24**

NAGAR PANCHAYAT LANDHAURA

Provisional Balance Sheet as on 31st March 2024
Nagar Panchayat Landhaura

Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Liabilities				
	Own Fund Reserve & Surplus			
3-10	Corporation Fund/ Municipal	B-1	-344,601.01	2,314,572.72
3-11	Earmarked Funds	B-2	1,718,996.46	-
3-12	Reserves	B-3	181,142,192.91	158,065,682.54
	Total Own Fund Reserves and		182,516,588.36	160,380,255.26
3-20	Grants, Contributions for specific	B-4	28,287,052.18	14,068,477.43
	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	3,616,278.00	1,427,612.72
3-60	Provisions	B-10	90,195.00	-
	Total Current Liabilities and Provisions		3,706,473.00	1,427,612.72
	TOTAL LIABILITIES		214,510,113.54	175,876,345.41
ASSETS				
4-10	Fixed Assets	B-11		
	Gross Block		277,114,032.00	223,614,110.00
4-11	Less: Accumulated Depreciation		96,323,058.65	64,552,985.63
	Net Block		180,790,973.35	159,061,124.37
4-12	Capital work-in-progress	B-12	369,574.00	-
	Total Fixed Assets		181,160,547.35	159,061,124.37
	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	720,465.00	-
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-16	4,063,049.00	2,158,747.00
4-32	Less: Accumulated provision		1,885,610.00	-
	Net amount outstanding		2,177,439.00	2,158,747.00
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	30,451,662.19	14,656,474.04
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		33,349,566.19	16,815,221.04
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		214,510,113.54	175,876,345.41
	Notes to the Balance Sheet	B-22	-	-

For RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat
Partner

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लेखा लिपिक
नगर पंचायत लण्ढौरा
जिला-हरिद्वार

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Prov. Income and Expenditure Statement for the period from 01-04-2023 to 31-03-2024
Nagar Panchayat Landhura

Code No.	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	1,283,836.00	2,713,260.00
1-20	Assigned Revenues & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	145,680.00	144,780.00
1-40	Fees & User Charges	I-4	2,287,557.00	613,209.00
1-50	Sale & Hire Charges	I-5	-	-
1-60	Revenue, Grants, Contributions &	I-6	83,174,985.47	78,255,950.61
1-70	Income from Investments	I-7	-	-
1-71	Interest Earned	I-8	9,392.00	10,460.00
1-80	Other Income	I-9	197,184.00	-
1-90	Income from Commercial Projects	I-19	-	-
	Change in the inventories		-	-
A	Total- INCOME		87,098,634.47	81,737,659.61
	EXPENDITURE			
2-10	Establishments Expenses	I-10	21,636,531.00	15,710,570.00
2-20	Administrative Expenses	I-11	1,576,770.00	5,618,597.00
2-30	Operations & Maintenance	I-12	13,271,340.28	6,043,633.00
2-40	Interest & Finance Expenses	I-13	4,645.31	5,046.76
2-50	Programme Expenses	I-14	19,514,235.00	33,871,440.00
2-60	Revenue, Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write-off	I-16	1,721,610.00	18,654.00
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		31,770,073.02	25,512,436.77
B	Total- EXPENDITURE		89,495,204.61	86,780,377.53
A-B	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		-2,396,570.14	-5,042,717.92
2-80	Add :- Prior Period Items (Net)	I-18	-	-
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		-2,396,570.14	-5,042,717.92
2-90	Less:- Transfer to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		-2,396,570.14	-5,042,717.92

For RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat
Partner

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जिला-हरियाणा

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अधिसारी अधिनारी
नगर पंचायत
लण्ढौरा (हरियाणा)

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नगर पंचायत लण्ढौरा
(जिला-हरियाणा)

Nagar Panchayat Landhura
Provisional Statement of Cash Flow Statement as on 31st March 2024

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flows from Operating Activities		
Cash Receipt from:		
Taxation		
Sales of Goods and Services	1,283,836.00	2,713,260.00
Grants related to Revenue/General Grants		
Interest Received	83,174,985.47	78,255,950.61
Other Receipts	9,392.00	10,460.00
Less: Cash Payment for:		
Employee Costs	2,630,421.00	757,989.00
Superannuation		
Depreciation	21,636,531.00	15,710,570.00
Interest Paid		
Other Payments	31,770,073.02	25,512,436.77
	4,645.31	5,046.76
Cash generated from/ (used in) operating activities	36,083,955.28	45,552,324.00
Less/ Add: (Increase) / Decrease in Debtors	-2,396,570.14	-5,042,717.92
Less/ Add: (Increase) / Decrease in other current asset	-18,692.00	113,859.00
Less/ Add: (Decrease) / Increase in Current Liabilities	-720,465.00	
Net cash generated from/ (used in) operating activities (a)	2,278,860.28	-9,593,471.00
b. Cash flows from Investing Activities		
(Purchase) of fixed assets & CWIP		
Increase/ (Decrease) in Special funds/ grants	-22,099,422.98	-17,030,247.23
(Increase)/ Decrease in Earmarked funds	14,218,574.75	6,612,420.91
(Purchase) of Investments	1,718,996.46	
(Increase)/ Decrease in Reserve		
Add:	23,076,510.37	12,087,235.23
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)	16,914,658.60	1,669,408.91
c. Cash flows from financing activities		
Add:		
Loan from banks/ others received		
Corporation Fund		
Less:	-262,603.59	18,645,786.25
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)	-262,603.59	18,645,786.25
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)	15,795,188.15	5,792,865.24
Cash and cash equivalents at beginning of period	14,656,474.04	8,863,608.80
Cash and cash equivalents at end of period	30,451,662.19	14,656,474.04
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
i. Cash Balances		
ii. Bank Balances	30,451,662.19	14,656,474.04
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total	30,451,662.19	14,656,474.04

For RR Bajaj & Associates
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CA Mukesh Kumawat
Partner

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(जिला-हरिद्वार)

Schedules to Balance Sheet

Schedule B-1: Corporation Fund/ Municipal Fund [Code No. 310]

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 current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporation/ Municipal Fund	2,314,572.72	967,388.24	3,281,960.96	1,229,991.83	2,051,969.13
310-90	Excess of Income & Expenditure		-2,396,570.14	-2,396,570.14		-2,396,570.14
	Total Municipal fund (310)	2,314,572.72	-1,429,181.90	885,390.82	1,229,991.83	-344,601.01



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(जिला-हरिद्वार)

Schedules to Balance Sheet

Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund [Code No. 311]

(Amount in Rs.)

Particulars	Pension Fund- Old pension	NPS	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	8,181.00	-					
(iii) Profit on disposal of Special Fund Investment							
(iv) Appreciation in value of Special Fund Investment							
(v) Other addition (Specify nature)	994,510.91	1,684,697.00					
Total (b)	1,002,691.91	1,684,697.00	-	-	-	-	-
Total (a+b)	1,002,691.91	1,684,697.00	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*							
Others							
sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-	-
Salary, Wages and allowances etc.	968,392.45	-					
Rent							
Other administrative charges							
Sub - total	968,392.45	-	-	-	-	-	-
(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)	968,392.45	-	-	-	-	-	-
Net balance at the year end --- (a+b)-(c)	34,299.46	1,684,697.00	-	-	-	-	-
Grant Total of Special Funds	34,299.46	1,684,697.00	-	-	-	-	-



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नगर पंचायत
लण्डौरा (हरिद्वार)

Rajesh
अध्यक्ष
नगर पंचायत लण्डौरा
(जिला-हरिद्वार)

Schedules to Balance Sheet

Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening Balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	131.00	-	131.00	-	131.00
312-11	Capital Reserve					
312-12	Grant Against Fixed Assets	158,065,551.54	54,846,583.39	212,912,134.93	31,770,073.02	181,142,061.91
312-20	Borrowing Redemption Reserve					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	158,065,682.54	54,846,583.39	212,912,265.93	31,770,073.02	181,142,192.91



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Rajesh
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(जिला हरिद्वार)

Schedule B-4: Grants & Contribution for Specific Purposes [Code No. 320]

Schedules to Balance Sheet

Particulars	Grants from Central Govt.					Grants from State Government			(Amount in Rs.)					
	13th Finance	NULM	PMAY	SBM	15th Finance	Avasthapna Vikas Nidhi	SFC	Others	Grant from Other Govt. Agency	Grant from Intern	Grant from Other	Grant from Intern	Grant from Other	Grant from Other
(a) Opening Balance	1,295.00	110.86	3,268,411.00	1,966,142.00	182,699.75	3,986,788.58	4,662,509.00	521.24						
(b) Addition to the Grants*														
(i) Grant received during the year	-	469,325.00	16,141,586.00	1,689,928.00	14,366,000.00	2,330,400.00	86,204,300.00	57,122.00						
(ii) Interest/Dividend earned on Grant Investments	-	-	9,914.00	-	72,838.00	99,877.00	-	-						
(iii) Profit on disposal of Grant Investments														
(iv) Appreciation in Value of Grant Investments														
(v) Other addition (Specify nature)	-	-	-	-	-	-	-	-						
Total (b)	-	469,325.00	16,151,500.00	1,689,928.00	14,438,838.00	2,430,277.00	86,204,300.00	57,122.00	-	-	-	-	-	-
Total (a+b)	1,295.00	469,435.86	19,419,911.00	3,656,070.00	14,621,537.75	6,417,065.58	90,866,809.00	57,643.24	-	-	-	-	-	-
(c) Payments out of funds														
(i) Capital Expenditure on														
Fixed Assets*	-	-	-	1,058,900.00	7,146,953.00	4,243,292.00	41,401,996.56	-						
Others	-	-	-	-	-	-	-	-						
Sub - total	-	-	-	1,058,900.00	7,146,953.00	4,243,292.00	41,401,996.56	-	-	-	-	-	-	-
(ii) Revenue Expenditure on														
Salary, Wages and allowances etc.							21,192,027.00							
Rent														
Others	-	469,435.86	19,194,531.00	631,030.00	3,913,763.80	197.35	6,003,927.44	-						
Sub - total	-	469,435.86	19,194,531.00	631,030.00	3,913,763.80	197.35	27,195,954.44	-	-	-	-	-	-	-
(iii) Other:														
Loss on disposal of grant Investments														
Dimutation in Value of Grant Investments														
Inter grant/bank charges Grants Refunded				1,966,140.00				521.24						
Others														
Sub-total	-	-	-	1,966,140	-	-	-	521	-	-	-	-	-	-
Total (c) [(i)+(ii)+(iii)]	-	469,435.86	19,194,531.00	3,656,070.00	11,060,716.80	4,243,489.35	68,597,951.00	521.24	-	-	-	-	-	-
Net balance as on at the year end— (a+b)-(c)	1,295.00	-	225,380.00	-	3,560,820.95	2,173,576.23	22,268,858.00	57,122.00	-	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	1,295.00	-	225,380.00	-	3,560,820.95	2,173,576.23	22,268,858.00	57,122.00	-	-	-	-	-	-



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जिला-हरिद्वार 8

अधिसारी अधिकारी
नगर पंचायत
लण्डौरा (हरिद्वार)

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नगर पंचायत लण्डौरा
(जिला-हरिद्वार)

Schedules to Balance Sheet
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		
330-60	Other Term Loans		
330-70	Bonds & debentures		
330-80	Other Loans		
Total Secured Loans		-	-



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(सिन्धु-हरिद्वार)

Schedules to Balance Sheet

Schedule B-6: Unsecured Loans [Code No 331]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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 &		
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		-	-

Schedule B-7: Deposits Received [Code No 340]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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 deposits received		-	-

Schedule B-8: Deposit Works [Code No 341]

Code No.	Name of Funding agency	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)	Income earned
1	2	3	4	5	6	7
341-10-01					-	
341-10-02					-	
341-10-03					-	
341-10-04					-	
Total of deposit works		-	-	-	-	-



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जिला-हरिद्वार

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नगर पंचायत
लण्ढौरा (हरिद्वार)

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(जिला-हरिद्वार)

Schedules to Balance Sheet
Schedule B-9: Other Liabilities [Code No 350]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors		
350-11	Employee Liabilities	2,570,057.00	
350-12	Interest Accrued and Due	1,007,490.00	1,408,386.00
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable	38,731.00	19,226.72
350-40	Refunds Payable		
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	3,616,278.00	1,427,612.72

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses	90,195.00	
360-20	Provision for Interest		
360-30	Other Provisions		
	Total Provisions	90,195.00	-



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जिला-हरिद्वार

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अधिसासी अधिकारी
नगर पंचायत
लण्डौरा (हरिद्वार)

R. D. Singh
अध्यक्ष
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(जिला-हरिद्वार)

Schedules to Balance Sheet

Schedule B-11: Fixed Assets [Code No 410 & 411]

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 the previous year
1	2	3	4	5	6	7	8	9	10	11	12
		131.00	-		131.00	-	-		-	131.00	131.00
410-10	Land	12,945,664.00	9,458,624.00		22,404,288.00	1,368,598.30	642,517.43		2,011,115.73	20,393,172.27	11,577,065.70
410-20	Buildings	3,934,172.00	-		3,934,172.00	2,616,224.38	747,492.68		3,363,717.06	570,454.94	1,317,947.62
410-21	Parks & Playgrounds										
	Infrastructure Assets										
410-30	Roads and Bridges	177,646,779.00	31,493,532.00		209,140,311.00	54,284,435.63	27,694,777.36		81,979,212.99	127,161,098.01	123,362,343.37
410-31	Sewerage and drainage	15,262,251.00	4,516,367.00		19,778,618.00	3,218,400.83	1,153,267.42		4,371,668.25	15,406,949.75	12,043,850.17
410-32	Waterways	3,330,681.00	696,046.00		4,026,727.00	1,366,392.46	95,836.10		1,462,228.56	2,564,498.44	1,964,288.34
410-33	Public Lighting	743,366.00	1,819,540.00		2,562,906.00	108,037.97	156,812.80		264,850.77	2,298,055.23	635,328.03
	Other assets										
410-40	Plants & Machinery	-	1,329,600.00		1,329,600.00	-	105,412.00		105,412.00	1,224,188.00	-
410-50	Vehicles	3,484,880.00	1,058,900.00		4,543,780.00	713,440.88	381,360.97		1,094,801.85	3,448,978.15	2,771,439.12
410-60	Office & other equipment	505,314.00	2,127,468.00		2,632,782.00	48,003.69	192,369.63		240,373.32	2,392,408.68	457,310.31
410-70	Furniture, fixtures, fittings and electrical appliances	5,339,842.00	982,945.00		6,322,787.00	829,451.49	600,226.63		1,429,678.12	4,893,108.88	4,510,390.51
410-22	Statues, heritage assets, antiques & other works	421,030.00	16,900.00		437,930.00	-			-	437,930.00	421,030.00
410-80	Other fixed assets and non-current assets (includes Intangible Assets)	-	-		-	-	-		-	-	-
	Total	223,614,110.00	53,499,922.00	-	277,114,032.00	64,552,985.63	31,770,073.02	-	96,323,058.65	180,790,973.35	159,061,124.37



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Schedules to Balance Sheet

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 at the end of FY
(A)	(B)	(C)	(D)	(E=B+C-D)
Buildings		170,074.00		170,074.00
Parks and Playgrounds		-		-
Roads and Bridges		-		-
Sewerage and Drainage		-		-
Water Ways		199,500.00		199,500.00
Public Lighting		-		-
Plant and Machinery		-		-
Total	-	369,574.00	-	369,574.00

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

Schedule B-13: Investments - General Fund (Code 420)

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debenture and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments			-	-
Total of Investments General Fund					



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Schedules to Balance Sheet
Schedule B-14: Investments - Other Funds [Code 421]

Code No.	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debenture and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
Total of Investments Other				-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430-10	Stores	-	-
430-20	Loose Tools		
430-30	Others	720,465.00	
Total Stock in hand		720,465.00	-



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Schedules to Balance Sheet

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 (including previous year)	1,580,414.00	-	1,580,414.00	1,668,687.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	379,120.00	94,780.00	284,340.00	-
	3 years to 4 years	315,125.00	157,562.50	157,562.50	-
	4 years to 5 years	282,510.00	211,882.50	70,627.50	-
	More than 5 years/ Sick or Closed Industries	1,257,385.00	1,257,385.00	-	-
	Sub - total	3,814,554.00	1,721,610.00	2,092,944.00	1,668,687.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account				
	Net Receivables of Property Taxes	3,814,554.00	1,721,610.00	2,092,944.00	1,668,687.00
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				
	Net Receivables of Other Taxes	-	-	-	-
431-30	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	72,495.00	-	72,495.00	490,060.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	24,000.00	12,000.00	-	-
	3 years to 4 years	23,600.00	23,600.00	-	-
	More than 5 years/ Sick or Closed Industries	128,400.00	128,400.00	-	-
	Sub - total	248,495.00	164,000.00	72,495.00	490,060.00
	Total of Sundry Debtors (Receivables)	4,063,049.00	1,885,610.00	2,165,439.00	2,158,747.00

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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Schedules to Balance Sheet
Schedule B-17: Prepaid Expenses [Code No 440]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment		
440-20	Administrative		
440-30	Operations &		
Total Prepaid expenses		-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	-	-
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	723,749.31	588,107.47
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks	521.24	521.24
450-24	Post Office		
450-25	Treasury account	-	-
	Sub-total	724,270.55	588,628.71
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	1,718,996.46	-
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
450-45	Treasury- Special Fund	-	-
	Sub-total	1,718,996.46	-
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	5,738,242.18	9,404,041.33
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Co-operative Banks	-	-
450-64	Post Office		
	Treasury account	22,270,153.00	4,663,804.00
	Sub-total	28,008,395.18	14,067,845.33
Total Cash and Bank balances		30,451,662.19	14,656,474.04



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Schedules to Balance Sheet
Schedule B-19: Loans, advances and deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
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 Contractor				-
460-50	Advance to Others				-
460-60	Deposit with External Agencies				-
460-80	Other Current Assets		-	-	-
	Sub -Total				-
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))		-	-	-
	Total Loans, advances, and deposits	-	-	-	-

Schedule B-19 (1): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
	Total Accumulated Provision	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
470-10	Deposit Works		
470-20	Other asset control accounts		
	Total Other Assets	-	-

Schedule B-21: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
480-10	Loan issue expenses deferred		
480-20	Discount on issue of loans		
480-30	Deferred Revenue Expenses		
480-90	Others	-	-
	Total Miscellaneous Expenditure	-	-



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Schedules to Income and Expenditure Account

Schedule I-1: Tax Revenue [Code No 110]

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	1,305,002.00	1,143,260.00
110-02	Water tax	-	-
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	-	1,570,000.00
Sub-total		1,305,002.00	2,713,260.00
110-90	Less		
	Tax Remissions and Refund [Schedule I - 1	21,166.00	-
Sub-total		21,166.00	-
Total tax revenue		1,283,836.00	2,713,260.00

Schedule I-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	21,166.00	-
1101100	Advertisement tax	-	-
1108000	Others	-	-
Total refund and remission of tax revenues		21,166.00	-

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



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Schedules to Income and Expenditure Account
Schedule I-2: Assigned Revenues & Compensation (Code No 120)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others	-	-
120-20	Compensation in lieu of Taxes/ duties	-	-
120-30	Compensation in lieu of Concessions	-	-
Total assigned revenues & compensation		-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	145,680.00	144,780.00
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		145,680.00	144,780.00
130-90	Less: Rent Remission and Refunds		
Sub-total		-	-
Total Rental Income from Municipal Properties		145,680.00	144,780.00



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Schedules to Income and Expenditure Account
Schedule I-4: Fees & User Charges [Code No 140]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration	-	-
140-11	Licensing Fees	-	-
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	450.00	-
140-14	Development Charges	-	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	500.00	26,300.00
140-40	Other Fees	2,220,607.00	586,909.00
140-50	User Charges	66,000.00	-
140-60	Entry Fees		
140-70	Service/ Administrative Charges	-	-
140-80	Other Charges	-	-
Sub-Total		2,287,557.00	613,209.00
140-90	Less: Rent Remission and Refunds	-	-
Sub-total		-	-
Total income from Fees & User Charges		2,287,557.00	613,209.00



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Schedules to Income and Expenditure Account
Schedule I-5: Sale & Hire Charges [Code No 150]

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	-	-
150-11	Sale of Forms & Publications	-	-
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		-	-

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	51,404,912.45	52,743,513.84
160-20	Re-imbursement of expenses	31,770,073.02	25,512,436.77
160-30	Contribution towards schemes	-	-
Total Revenue Grants, Contributions &		83,174,985.47	78,255,950.61

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
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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Schedules to Income and Expenditure Account

Schedule I-8: Interest Earned [Code No 171]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	9,392.00	10,460.00
171-20	Interest on Loans and advances to	-	-
171-30	Interest on loans to others	-	-
171-40	Other Interest	-	-
Total. - Interest Earned		9,392.00	10,460.00


Schedule I-9: Other Income [Code No180]


Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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	197,184.00	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	197,184.00	-
Total. Other Income		197,184.00	-


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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
190-10	Income from commercial projects	-	-
190-10	Income from Deposit works	-	-
Total Income from Commercial projects		-	-




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Schedules to Income and Expenditure Account


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


Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	20,147,983.00	15,584,570.00
210-20	Benefits and Allowances	201,794.00	126,000.00
210-30	Pension	629,874.00	-
210-40	Other Terminal & Retirement Benefits	656,880.00	-
Total establishment expenses		21,636,531.00	15,710,570.00


Schedule I-11: Administrative Expenses [Code No 220]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	-	-
220-11	Office maintenance	32,264.00	413,904.00
220-12	Communication Expenses	13,025.00	-
220-20	Books & Periodicals	-	3,117.00
220-21	Printing and Stationery	161,853.00	41,885.00
220-30	Travelling & Conveyance	58,530.00	84,122.00
220-40	Insurance	-	-
220-50	Audit Fees	-	34,000.00
220-51	Legal Expenses	222,500.00	460,512.00
220-52	Professional and other Fees	171,110.00	229,691.00
220-60	Advertisement and Publicity	341,257.00	-
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	576,231.00	-
Total administrative expenses		1,576,770.00	5,618,597.00




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 जिला-हरिद्वार


 अधिशासी अधिकारी
 नगर पंचायत
 लण्ढौरा (हरिद्वार)


 अध्यक्ष
 नगर पंचायत लण्ढौरा
 (जिला-हरिद्वार)

Schedules to Income and Expenditure Account


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

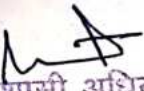
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	6,363,699.00	4,351,366.00
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	319,183.00	-
230-40	Hire Charges	-	289,202.00
230-50	Repairs & maintenance -Infrastructure Assets	412,556.00	1,926,625.00
230-51	Repairs & maintenance - Civic Amenities	27,650.00	231,949.00
230-52	Repairs & maintenance - Buildings	490,542.00	251,060.00
230-53	Repairs & maintenance - Vehicles	688,192.00	1,628,422.00
230-59	Repairs & maintenance - Others	127,476.00	118,000.00
230-80	Other operating & maintenance expenses	4,842,042.28	1,598,375.00
Total Operating & Maintenance Expense		13,271,340.28	6,043,633.00

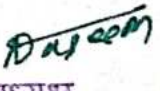
Schedule I-13: Interest & Finance Charges [Code No 240]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
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	4,645.31	5,046.76
240-70	Bank Charges	-	-
240-80	Other Finance Expenses	4,645.31	5,046.76
Total Interest & Finance Charges		4,645.31	5,046.76




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Schedules to Income and Expenditure Account

Schedule I-14: Programme Expenses [Code No 250]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses	-	-
250-20	Own Programmes	19,514,235.00	33,871,440.00
250-30	Share in Programmes of others	-	-
Total Programme Expenses		19,514,235.00	33,871,440.00

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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		-	-

Schedule I-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	1,721,610.00	18,654.00
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
Total Provisions & Write off		1,721,610.00	18,654.00

Schedule I-17: Miscellaneous Expenses [Code No 271]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses		
Total Miscellaneous expenses		-	-

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

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



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

ULB NAME: NAGAR PANCHAYAT LANDHAURA

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, 2024 was stood with Rs. -3,44,601.01 /- after considering the effect of income & expenditure.
- 7.2. **Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. The net balance in Old Pension Fund as on 31st March, 2024 was stood with Rs. 17,18,996.46 /-
- 7.3. **Reserves:** The Reserve which represents capital contribution was stood as on 31st March, 2024 amounting to Rs. 18,11,42,192.91 /- 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, 2024:

Sl No.	Details	Value of Fixed Asset as on 31 st March, 2024 (Rs.)	Accumulated Depreciation on as on 31 st March, 2024 (Rs.)	Any Other Details
1	Fixed Assets	27,71,14,032.00	9,63,23,058.65	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	27,71,14,032.00	9,63,23,058.65	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
As per Balance Sheet.					



27/04/24
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लखनौ (हरिद्वार)

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नगर पंचायत लखनौ
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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 of Asset	Written down value as on 31/03/2024
ULB does not provide such information						

8.5 Capital Work in Progress CWIP: - During the year payment for professional services has been made by Rs. 1,70,074/- and Rs. 1,99,500/- for preparation of DPR for the construction for Dharamshala building and Water Reservoir (Talab) respectively but due to the fact that construction has not been started during the year as informed to us we have shown such payments under CWIP heads under B-12 schedule.

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 2023 to 31st March 2024 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.



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

3.2. Assigned Revenue

- a. Assigned revenues like Duty/Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.

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.
- c. Property Tax: - As per letter no Memo/2024-25 dated 03-02-25 provided by ULB the details of property tax are as below: - (Figure in Lacs)

No of Properties	Opening balance/ New Demand		Collection F.Y 23-24		Rebate		Outstanding balance as on 31-03-2024	
	Previous year outstanding demand	Current year demand	Previous year	Current year	Previous year	Current year	Previous year	Current year
4918	29.77 (Note-1)	13.05	1.85	2.62	-	0.21	27.92	10.22

Note-1 :- Last year outstanding demand as carried from last AFS i.e. F.Y 2022-23 was Rs 20.30 lacs which was increased in current financial year by Rs 9.47 lacs due to post survey of properties. Hence to take this effect in AFS, Debtors balance was increased by 9.47 lacs and corresponding effect is taken in the corporation fund by same account.

- a. Rental Income: - As per letter no Memo/2024-25 dated 03-02-25 provided by ULB details of shop is as below: - (Figure in Lacs)

No of Properties	Opening Balaance/ New Demand		Collection f.y 23-24		Outstanding balance	
	Last year outstanding	Current year	Last year	Current year	Last year	Current year
30	2.55	1.46	0.55	0.98	2.00	0.48

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.



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

- 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 2024 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.
- 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.



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

7. Grants

- 7.1. The closing balance of Grant as on 31.3.2024 is Rs. 2,82,87,052.18 /- and opening balance of Grant as on 1.4.2023 is Rs. 1,40,68,477.43.
- 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 31.3.2024. As informed to us Fixed deposits has been taken as security margin with respect to ongoing construction projects.



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D. P. Singh
सचिव
नगर पंचायत लखनौरा
(जिला-हरिद्वार)

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

11. Part III - Disclosure

1. General:

a. Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2024	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	Sundry Receivables					
	Property Tax	20,92,944	20,92,944	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	84,495	84,495	0	0	0
	Total Receivables	21,77,439	21,77,439	0	0	0
2	Sundry Payables					
	Creditors	25,70,057	25,70,057	0	0	0
	Employee Liabilities	10,07,490	10,07,490	0	0	0
	Recoveries Payable	38,731	38,731			
	Provisions	90,195	90,195			
	Total Payables	37,06,473	37,06,473	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

- Service/ Administrative Charges
- 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

- Salary, Wages & Bonus
- Rent, Rates & Taxes Paid
- Travelling & Conveyance
- Legal Expenses



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

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

1.2. Disclosure on Bank Accounts

S.No	Bank	A/c No	Type	Balance as on 31-03-24
1	SBI	0000031191053521	Municipal Board Fund	6,132.34
2	SBI	00000011007216490	Municipal Board Fund	99,640.38
3	SBI	11007222437	Municipal Board Fund	1,94,017.70
4	PNB	0761000100479085	Avasthapna Vikas Nidhi	19,75,493.23
5	HDFC	50100330604702	PMAY	8,654.00
6	UGB	0000076012979010	Municipal Board Fund	4,23,958.89
7	UGB	0000076025167286	15th Finance Commission	35,37,368.95
8	BANDHAN	50200033062875	PMAY	2,16,726.00
9	PNB-SNA	0761000100559859	PMAY	-
10	BOB-SNA	09120100031437	NULM	-
11	IDBI-SNA	2257	SBM	-
12	DCB	11	Other	521.24
13	SFC	804001	SFC	2,22,68,858.00
14	TFC	804002	13th Finance Commission	1,295.00
		Total		2,87,32,665.73
15	PNB	1467	Old Pension	34,299.46
16	Zila Sahkari Bank		NPS	16,84,697.00
				3,04,51,662.19

For RR Bajaj & Associates
Chartered Accountants



CA Mukesh Kumawat
Partner

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