

**NAGAR PALIKA PARISHAD: LAKSAR  
DISTRICT: HARIDWAR (UTTARAKHAND)**

**Balance Sheet  
As at 31st March 2018**

Sr.No.	Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
(I)	<b><u>CAPITAL AND LIABILITIES</u></b>			
1)	<b><u>Capital Fund</u></b>			
	(a) Nagar Palika Parishad Laksar Capital Fund	"1"	51,132,785	23,594,810
2)	<b><u>Non Current Liabilities</u></b>		-	-
3)	<b><u>Current Liabilities</u></b>			
	(a) Short Term Provisions	"2"	1,118,106	716,784
	(b) Sundry Creditors		-	-
	(c) Security Deposits from Parties	"3"	529,419	508,419
	(d) Specific Grants	"4"	20,287,002	17,436,000
	<b>Total</b>		<b>73,067,312</b>	<b>42,256,013</b>
(II)	<b><u>ASSETS</u></b>			
1)	<b><u>Non Current Assets</u></b>			
	(a) Tangible Fixed Assets (Net of Depreciation)	"5"	7,910,068	4,823,397
	(b) Intangible Fixed Assets( Net of Depreciation)	"5"	370,600	-
2)	<b><u>Current Assets</u></b>			
	(a) Cash at Bank	"6"	63,697,951	36,574,802
	(b) Cash In Hand		-	10,521
	(c) Sundry Debtors	"7"	1,088,693	847,293
	<b>Total</b>		<b>73,067,312</b>	<b>42,256,013</b>

Significant Accounting Policies & Notes to Accounts

"14"

Note No.1 to 14 form an integral part of the financial statements.

Prepared & Compiled out of Available Records and Information

For GOYAL PARUL & CO.

Chartered Accountants

*Parul Goyal*  
(Parul Goyal)  
Partner



*Parul Goyal*  
अधिशायी अधिकारी  
नगर पालिका परिषद लक्सर  
हार्द्वार, उत्तराखण्ड  
Adhishasi Adhikari  
(Nagar Palika Parishad, Lakṣar)

**NAGAR PALIKA PARISHAD: LAKSAR**  
**DISTRICT: HARIDWAR (UTTARAKHAND)**  
**Income and Expenditure Account**  
**For the Period ended 31st March 2018**

Sr.No.	Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
<b>(I)</b>	<b><u>Income (Revenue)</u></b>			
	Revenue from Operations (Collections)	"8"	3,992,185	3,040,564
	Grants and Subsidies	"9"	74,371,414	39,173,171
	Other Misc. Receipts	"10"	244,566	436,925
	<b>Total Revenue (I)</b>		<b>78,608,165</b>	<b>42,650,660</b>
<b>(II)</b>	<b><u>Expenditures</u></b>			
	Employee Costs	"11"	10,647,294	8,093,673
	Public Construction work & Repair Maintenance	"12"	40,696,196	<del>24,238,054</del>
	Other Expenses	"13"	3,182,117	2,535,292
	Depreciation and Amortization Expenses	"5"	1,332,113	677,772
	Bank Charges		1,854	2,068
	<b>Total Expenditures (II)</b>		<b>55,859,574</b>	<b>35,546,859</b>
<b>(III)</b>	<b>Excess of Expenditures over Income (Revenue)</b>		<b>22,748,591</b>	<b>7,103,801</b>

Significant Accounting Policies & Notes to Accounts

"14"

Note No.1 to 14 form an integral part of the financial statements.

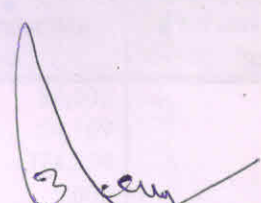
Prepared & Compiled out of Available Records and Information

For GOYAL PARUL & CO.

Chartered Accountants

  
 (Parul Goyal)  
 Partner



  
**अधिशसी अधिकारी**  
**नगर पालिका परिषद लखर**  
**Adhishasi Adhikari**  
 (Nagar Palika Parishad, Laksar)

**NAGAR PALIKA PARISHAD: LAKSAR  
DISTRICT: HARIDWAR (UTTARAKHAND)**

**Notes to Accounts (Forming Integral Part of the Financial Statements)  
For the Period ended 31st March 2018**

**Note No. 1 : Nagar Palika Parishad Laksar Capital Fund**

		Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	<b>Particulars</b>		
	<b>Opening Balance of Capital Fund</b>	<b>23,594,810</b>	<b>13,308,249</b>
Add:	Excess of Income Over Expenditures	22,748,591	7,103,801
Add:	SFC Grant Capitalized	4,789,384	3,182,760
	<b>Closing Balance of Capital Fund</b>	<b>51,132,785</b>	<b>23,594,810</b>

**Note No. 2 : Short Term Provisions**

		Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
<b>S.No.</b>	<b>Particulars</b>		
1	Daily Wages Salary Payable	122,590	35,300
2	Permanent Employee Salary Payable	466,049	354,946
3	Salary Payable to Contract Labour	239,680	193,100
4	Salary Payable to Employees of Mohalla Samiti	54,000	53,601
5	Electricity Expenses Payable	-	3,270
6	TDS Payable	16,516	2,881
7	Sale tax/ GST Payable	43,314	-
8	Labour Cess Payable	5,928	-
9	Salary Payable to UPNL Contracted Employees	47,275	72,475
10	Telephone Expenses Payable	-	1,211
11	fuel, Oil and Lubricant Expenses Payable	122,754	-
	<b>Total</b>	<b>1,118,106</b>	<b>716,784</b>

**Note No. 3 : Security Deposits from Parties**

		Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
<b>S.No.</b>	<b>Particulars</b>		
1	Security Deposits for Shops on Rent	80,000	80,000
2	Security Deposits for Construction work	54,169	54,169
3	Security Deposits for Contracts	374,250	374,250
4	Media Trends Dehradun	5,000	-
5	Gupta Ji	6,000	-
6	Suraj Engineering	5,000	-
7	Starta Doxing Pvt Ltd	5,000	-
	<b>Total</b>	<b>529,419</b>	<b>508,419</b>

**Note No. 4 : Specific Grants**

		Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
<b>S.No.</b>	<b>Particulars</b>		
1	Grant for Fogging Machine	-	75,000
2	grant for development work from TFC	5,987,832	3,521,000
3	Grant for PMAY	14,299,170	13,840,000
	<b>Total</b>	<b>20,287,002</b>	<b>17,436,000</b>



NAGAR PALIKA PARISHAD, LAKSAR (HARIDWAR)  
UTTARAKHAND

SCHEDULE OF FIXED ASSETS AS PER INCOME TAX ACT AS ON 31.03.2018

Sr. No.	NAME OF THE FIXED ASSETS	Opening Balance		Gross Block		Total Addition during the year	Gross Closing Balance As on 31.03.2018	Sale / Deletion	-Depreciation		W.D.V. as on 31.03.2018
		As on 01.04.2017	03.10.2017	Add Up to 03.10.2017	Add After 03.10.2017				Dep. %	During The Year	
<b>Tangible Fixed Assets</b>											
1	Water Tanker	7895.03	-	-	-	-	7,895.03	-	15	1,184.00	6,711.03
2	Mahindra Tractor(eng. No.-blm5517)	32688.05	-	-	-	-	32,688.05	-	15	4,903.00	27,785.05
3	Ceiling Fan	153.09	-	-	-	-	153.09	-	15	23.00	130.09
4	Buildings	2,673,233.00	490,230.00	389,498.00	-	879,728.00	3,552,961.00	-	10	335,821.00	3,217,140.00
5	Barat Ghar & Shops (Taken at notional value)	12	-	-	-	-	12.00	-	10	-	12.00
6	Office Table	1073.53	-	-	-	-	1,073.53	-	10	107.00	966.53
7	Computer Table	402.57	-	-	-	-	402.57	-	10	40.00	362.57
8	C.D Writer	1.16	-	-	-	-	1.16	-	60	-	1.16
9	Television	1129.7	-	-	-	-	1,129.70	-	15	169.00	960.70
10	Tractor Trolley	137119.52	571,100.00	-	-	571,100.00	708,219.52	-	15	106,233.00	601,986.52
11	Water Tanker(capacity 3000 ltr.)	13136.24	-	-	-	-	13,136.24	-	15	1,970.00	11,166.24
12	waste Tanker	48334.98	-	-	-	-	48,334.98	-	15	7,250.00	41,084.98
13	Cycle	2487.13	-	-	-	-	2,487.13	-	15	373.00	2,114.13
14	Trunk	957.57	-	-	-	-	957.57	-	10	96.00	861.57
15	Bolero car	111608.54	-	-	-	-	1,11,608.54	-	15	16,741.00	94,867.54
16	Ceiling Fan	1667	-	-	-	-	1,667.00	-	15	250.00	1,417.00
17	Computer	26962.74	-	559,300.00	-	559,300.00	586,262.74	-	60	183,968.00	402,294.74
18	Water Tanker(capacity 3000 ltr)	114655.03	-	-	-	-	1,14,655.03	-	15	17,198.00	97,457.03
19	Pump Set	14481.49	-	-	-	-	14,481.49	-	15	2,172.00	12,309.49
20	Mahindra Tractor	144245.9	-	-	-	-	1,44,245.90	-	15	21,637.00	1,22,608.90
21	Pump Set	29044	-	-	-	-	29,044.00	-	15	4,357.00	24,687.00
22	Tullu Pump	493.26	-	-	-	-	493.26	-	15	74.00	419.26
23	Photostate machine	95508.65	-	-	-	-	95,508.65	-	15	14,326.00	81,182.65
24	Aqua Guard	4587.58	-	-	-	-	4,587.58	-	15	688.00	3,899.58
25	Spray Machine	59512	-	-	-	-	59,512.00	-	15	8,927.00	50,585.00
26	Furniture(chair & table)	107059.32	-	31,056.00	-	31,056.00	1,38,115.32	-	10	12,259.00	1,25,856.32
27	Partition Aluminium	1354.83	-	-	-	-	1,354.83	-	10	135.00	1,219.83
28	Plastic Chair	1171.05	-	-	-	-	1,171.05	-	10	117.00	1,054.05
29	Fax Machine	3601	-	-	-	-	3,601.00	-	15	540.00	3,061.00
30	Fogging Machine	163161	-	-	-	-	1,63,161.00	-	15	24,474.00	1,38,687.00
31	Printer	34053	16,200.00	-	-	16,200.00	50,253.00	-	15	7,538.00	42,715.00
32	Garbage Dumpers-ACE (Chota Hathi)	850257	-	-	-	-	850,257.00	-	15	1,27,539.00	722,718.00
33	Office Equipments	27833	-	-	-	-	27,833.00	-	15	4,175.00	23,658.00
34	Inverter	14705	-	-	-	-	14,705.00	-	15	2,206.00	12,499.00
35	Air Conditioner	98812	34,600.00	-	-	34,600.00	1,33,412.00	-	15	20,012.00	1,13,400.00
36	water cooler	-	8,000.00	-	-	8,000.00	8,000.00	-	15	1,200.00	6,800.00
37	Tractor	-	509,000.00	-	-	509,000.00	509,000.00	-	15	76,350.00	432,650.00
38	mobile toilet	-	1,250,000.00	-	-	1,250,000.00	1,250,000.00	-	15	1,87,500.00	1,062,500.00
39	generator for office	-	483,190.00	-	-	483,190.00	483,190.00	-	15	72,479.00	410,711.00
40	Bio-metric machine	-	11,210.00	-	-	11,210.00	11,210.00	-	15	1,682.00	9,528.00
	<b>TOTAL (A)</b>	<b>4,823,396.96</b>	<b>3,373,530.00</b>	<b>979,854.00</b>	<b>4,353,384.00</b>	<b>9,176,780.96</b>				<b>1,266,713.00</b>	<b>7,910,067.96</b>
<b>Intangible Fixed Assets</b>											
1	software	-	-	436,000.00	-	436,000.00	436,000.00	-	30	65,400.00	370,600.00
	<b>Total (B)</b>			<b>436,000.00</b>	<b>436,000.00</b>	<b>436,000.00</b>				<b>65,400.00</b>	<b>370,600.00</b>
	<b>Grant Total for Fixed Assets(A+B)</b>			<b>1,415,854.00</b>	<b>4,789,384.00</b>	<b>9,612,780.96</b>				<b>1,332,113.00</b>	<b>8,280,667.96</b>



Note No. 6 : Cash At Bank			
S.No.	Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
1	Indian Overseas Bank A/c No. 11698	951,223	623,016
2	P.N.B. (Avasthapan Vikas Nidhi) A/c No. 0193869	108,529	107,407
3	Post Office Account	2,202	2,202
4	State Bank of India A/c No. -9067065	11,929,649	10,855,029
5	S.B.I. (Avasthapan Vikas Nidhi) A/c No. 1877270	5,784,601	5,576,871
6	State Finance Commission (S.F.C.) Account	23,498,321	1,702,839
7	Treasury Finance Commission (T.F.C.) Account	5,987,832	3,521,000
8	HDFC- 765024	51,177	341,114
9	HDFC- 380072	235,355	5,325
10	HDFC Bank (PMAY)	14,299,170	13,840,000
11	Canara Bank	849,893	-
	<b>Total</b>	<b>63,697,951</b>	<b>36,574,802</b>

Note No. 7 : Sundry Debtors			
S.No.	Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
1	Bhushan Lal	9,585	3,195
2	Deepak S/o Krishna Lal	-	-
3	Hari Om	-	6,390
4	Ikram S/o Makmool	20,000	20,000
5	Manoj Kumar S/o Ved Prakash	840	420
6	Margoob S/o Naeem Khan	500	500
7	Naveen Chandra Pandey	20,638	16,448
8	Rajeev Gupta and Gopal Agarwal	173,050	173,050
9	Rajkumar	11,400	9,000
10	Tejpal	2,000	2,000
11	Bhullar	12,780	6,390
12	Rajesh Kumar S/o Lal Singh	6,900	6,900
13	Vikas Kumar S/o Shiv Kumar	14,000	2,000
14	Mohd. Shameem- Hoarding Theka	30,000	30,000
15	Mohd. Shameem- Parking	75,000	75,000
16	Mohd. Shameem- Tahbazaari	446,818	495,000
17	Pradeep Kumar S/o Rampal	13,000	1,000
18	Deepak S/o krishnapal	2,800	-
19	Gulshan Ansari S/o Naseer Ahmed	12,000	-
20	Rajesh Kumar S/o Bhagwat Pd. Sharma	5,000	-
21	Wahid S/o Bundu	232,250	-
22	Yaseen	132	-
	<b>Total</b>	<b>1,088,693</b>	<b>847,293</b>



**NAGAR PALIKA PARISHAD: LAKSAR**

**DISTRICT: HARIDWAR (UTTARAKHAND)**

**Notes to Accounts (Forming Integral Part of the Financial Statements)**

**For the Period ended 31st March 2018**

**Note No. 8 : Revenue from Operations (Collections)**

S.No.	Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
1	Barat Ghar Booking Charges	20,025	43,252
2	Birth Registration Charges	4,200	8,320
3	Death Certificate Charges	1,400	1,950
4	Documentation fee for RTI	3,234	6,990
5	Family Information Providing Charges	456	-
6	House Tax	1,143,321	1,132,768
7	Issue of Duplicate Document Charges	6,892	4,702
8	Licencing Charges	100,600	-
9	Map Clearing for Construction Charges	558,479	120,570
10	Misc. Receipts	46,726	63,664
11	No Due Certificate Charges	-	80
12	Property Transfer Charges	-	72,000
13	Receipts for Cleaning (Carcases of Dead Animals)	-	-
14	Registration Fee for (Development Work)	-	105,000
15	Rent from Land	17,070	2,400
16	Rent from Pond	-	2,300
17	Rent from Hoarding Boards	62,000	52,000
18	Rent from Shops	83,832	96,495
19	Road Cutting (Digging) Charges for Water connection etc.	482,075	42,000
20	Receipts from Auction of Trees	-	89,000
21	Sale of Scrap	-	-
22	Tender Fee	260,150	162,383
23	Waste (Septic Tank) Cleaning Charges	-	-
24	Water Connection Charges	-	19,900
25	Water Tank Charges	35,400	48,400
26	Contract for Token Licence	14,100	3,700
27	Receipts from Parking Theka Contracts	163,500	139,425
28	Receipts from Tahbazari Theka Contracts	863,950	823,265
29	Murda Maweshi Theka Reciepts	3,000	
30	Name Changes Charges	121,175	
31	Polythene Charges	600	
	<b>Total</b>	<b>3,992,185</b>	<b>3,040,564</b>



<b>Note No. 9 : Grant and Subsidies</b>			
<b>S.No.</b>	<b>Particulars</b>	<b>Figures as at the end of Current Reporting Period</b>	<b>Figures as at the end of Previous Reporting Period</b>
1	Grant from Avsthapana Vikas Nidhi	10,542,000	13,868,000
2	Grant from State Finance Commission	51,944,356	20,537,690
3	Grant from Treasury Finance Commission	11,635,168	-
4	Grant for Rain Basera Construction		600,000
5	Grant from 14th Finance Commission		3,288,000
6	Grant for National Population Register		64,500
7	Grant for Allav (Firewood)	20,000	10,000
8	Grant for Common Toilet Construction		-
9	Grant for Fogging Machine	75,000	-
10	Grant for Personal Toilets Construction		789,981
11	Grant for Swatch Bharat Mission	147,040	15,000
12	Grant for Economic Census	7,850	-
	<b>Total</b>	<b>74,371,414</b>	<b>39,173,171</b>

**Note No. 10 : Other Misc. Receipts**

<b>S.No.</b>	<b>Particulars</b>	<b>Figures as at the end of Current Reporting Period</b>	<b>Figures as at the end of Previous Reporting Period</b>
1	Interest From Bank	244,566	426,925
2	Receipts from RBNS (Sugar Mill)		10,000
	<b>Total</b>	<b>244,566</b>	<b>436,925</b>

**Note No. 11 : Employee Costs**

<b>S.No.</b>	<b>Particulars</b>	<b>Figures as at the end of Current Reporting Period</b>	<b>Figures as at the end of Previous Reporting Period</b>
1	Permanent Employee Salary	4,961,189	3,513,715
3	Salary to Contracted Labour/ Employee of Mohalla Samiti	4,182,644	3,387,714
5	Salary Arrears paid	608,016	361,414
6	Salary to UPNL Contracted Employees	354,890	409,381
7	Leave Encashment Paid	292,985	297,000
8	Ex-Gratia	-	62,277
9	Bonus	82,104	62,172
10	Assured Career Promotion	148,670	-
11	Dearness Allowances	6,610	-
12	Medical Expenses for Permanent Employee	10,186	-
	<b>Total</b>	<b>10,647,294</b>	<b>8,093,673</b>



**Note No. 12 : Public Construction work/ Repair & Maintenance/ welfare expenses**

S.No.	Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
1	Contract Work (Construction and Maintenance)	30,339,497	20,933,162
2	Garbage Cleaning Charges	1,516,096	308,442
3	Cleaning Equipments	3,487,536	1,288,146
4	Cremation Ground Expenses	289,558	-
5	Street Lighting Expenses and Equipments	3,447,223	1,612,304
6	Mosquito Medicine Expenses	155,760	-
7	Public Toilet Construction Ex.	287,606	-
8	Rain Basera Construction Expenses	384,852	-
9	Water Cooler for Public expenses	72,500	-
10	Faucet construction Expenses	391,728	-
17	Wood & Coal Expenses (Fire Consumables)	207,600	96,000
27	Building Numbering Charges	93,940	-
29	City Map Expenses	22,300	-
	<b>Total</b>	<b>40,696,196</b>	<b>24,238,054</b>

**Note No. 13 : Other Expenses**

S.No.	Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
1	Advertisement and Publications	862,441	383,797
2	Architectural Designing and Drawing Expenses		17,000
3	Electricity Charges	415,086	94,273
4	Munadi, Anouncements and Hoarding Expenses	12,500	86,600
5	Insurance Premium Paid	69,649	44,158
6	Legal and Professional Expenses	252,800	375,050
7	Lubricant and oil Expenses	796,643	568,644
8	Misc. Expenses		112,145
9	Dress Allowance		-
10	Office Expenses	327,936	41,061
12	Postage Expenses	16,000	14,000
13	Printing and Stationery	49,286	83,587
14	Repair & Maintenance	235,386	282,022
15	Telephone Expenses	17,126	14,674
16	Travelling Expenses	20,644	8,600
18	Meetings and Reception Expenses	-	76,621
20	TA/ DA Expenses	-	29,405
21	Expenses on NPR Database Collection	-	35,000
22	Festival, Decoration etc. Expenses	-	14,500
23	Expenses on Census	-	68,000
24	Refund of Daiviya Aapda Grant	-	186,155
25	JCB Rent Expenses	45,500	-
26	Hospitality Expenses	55,120	-
28	Election Expenses	6,000	-
	<b>Total</b>	<b>3,182,117</b>	<b>2,535,292</b>





**NAGAR PALIKA PARISHAD: LAKSAR**  
**DISTRICT: HARIDWAR (UTTARAKHAND)**

**Receipts and Payments Account**

**For the period ended on 31st March 2018**

Receipts	Amounts	Amounts	Payments	(Amount in Rs.)	
				Amounts	Amounts
<b>Opening Balance</b>			<b>Current Liabilities</b>		
Bank Accounts	36,574,802		provisions	709,254	
Cash-in-hand	10,521	<b>36,585,323</b>	Statutory Deductios	1,792,044	<b>2,501,298</b>
<b>Current Assets</b>			<b>Fixed Assets</b>	4,789,384	
Sundry Debtors	72,282	72,282			<b>4,789,384</b>
<b>Current Liabilities</b>			Indirect Expenses		
TDS Payable	878471.00		Advertisment & Publication	869441.00	
Royalty Payable	211380.00		Alaav Expenses	207600.00	
Sales Tax Payable/ GST	460977.00		Assured Career Promotion	148670.00	
Labour Cess Payable	304093.00		Bank Charges	1853.55	
Security For Theka Contracts	21,000	<b>1,875,921</b>	Bonus	82104.00	
<b>Indirect Incomes</b>			Buliding Numbering Expenses	93940.00	
Advertisment & Publication	7000.00		City Map Expenses	22300.00	
Barat Ghar Booking Charges	20025.00		Cleaning Material and Equipments	3487536.00	
Birth Registration Charges	4200.00		Cremation Ground Expenses	289558.00	
Death Certificate Charges	1400.00		Daily Wages Salary	1963659.00	
Deepak S/o Krisanapal	2000.00		Dearness Allowance	6610.00	
Docunmentation Fee for RTI	3234.00		Election Expenses	6000.00	
House Tax	1143321.00		Electricity Expenses	415086.00	
Information Providing Charges	456.00		Faucet Contruction Expenses	391728.00	
Interest From Bank	244566.00		Fuel, Lubricant Oil Expenses	673889.00	
Issue of Duplicate Document Charge	6892.00		Garbage Cleaning Expenses	1516096.00	
Licencing Charges	100600.00		Hospitality Exp.	55120.00	
Map Clearing for Construction Charges	558479.00		Insurance Expenses (Vehicle)	69649.00	
Misc. Receipts	46726.00		JCB Rent Expenses	45500.00	
Murda Maweshi Theka	3000.00		Leave Encashment Paid	292985.00	
Name Changes Charges	122675.00		Legal and Professional Exp.	252800.00	
Office Expenses	54304.00		Medical Expenses for Permanent Employee	10186.00	
Parking Theka	163500.00		Mosqueto Medicine Expenses	155760.00	
Polythene Charges	600.00		MUNADI ,ANOUNCEMENTS AND HOARDING EXP.	12500.00	
public contruction, Repair and Maintenance	240097.00		Name Changes Charges	1500.00	
Rent From Hoarding Board	62000.00		Office Expenses	382240.00	
Rent From Land	17070.00		Permanent Employee Salary	4499789.00	
Rent From Shops	400.00		Postage Expenses	16000.00	
Road Cutting Charges	482075.00		Printing and Stationery	49286.00	
Sale of Tender Paper	260150.00		PUBLIC CONSTRUCTION & REPAIR MAINTENANCE	30579594.00	
Tehbazari Collected	631700.00		Public Toilet Constraction Ex.	287606.00	
Tocken Theka	14100.00		Rain Basera Construction Expenses	384852.00	
Water Tank Charges	35400.00		Repair and Maintance	235386.00	
<b>Receipts From Grant</b>		4,225,970	Salary Arrear	608016.00	
Grant For Allow Expenses	20000.00		Salary Contractor Labour (SAFAI THEKA KARMi)	1263780.00	
Grant for Economic Census	7850.00		Salary to UPNL Contracted Employees	307615.00	
Grant For Swachh Bharat Mission	147040.00		Street Lighting Expenses and Equipments	3447223.00	
Grant From Awasthana Vikash Nidhi	10542000.00		Telephone Expenses	17126.00	
Grant From State Finance Commission	56733740.00		Travelling & Conveyance Exp.	20644.00	
Grant From Treasury Finance Commission (Liability)	14102000.00		Water Cooler for Public Ex.	72500.00	
Pradhan Mantri Avas Yojana (PMAY) A/C	459170.00	<b>82,011,800</b>	salary to employee of Mohalla samiti	538,935	<b>53,782,663</b>
			<b>Closing Balance</b>		
			Banks	63697951	
			Cash In- Hand	0	<b>63,697,951</b>
<b>Total</b>		<b>124,771,296</b>			<b>124,771,296</b>

Prepared & Compiled out of Available Records and Information  
For GOYAL PARUL & CO.

Chartered Accountants



**अधिकासी अधिकारी**  
नगर पालिका परिषद लखार  
नबपद - हरिद्वार  
Adhishasi Adhikari  
(Nagar Palika Parishad, Laksar)

**NAGAR PALIKA PARISHAD, LAKSAR (HARIDWAR) UTTARAKHAND**

**SCHEDULE 14 :- SIGNIFICANT ACCOUNTING POLICIES**

**1. BASIS FOR PREPARATION OF ACCOUNTS**

- 1.1 The accounts are prepared under the historical cost convention unless otherwise stated and generally on the accrual method of accounting.

**2. REVENUE RECOGNITION**

- 2.1) Fees and Collections in the form of Revenue, Grants, Income from sale of Tender papers and interest on saving banks are accounted on cash basis.

**3. FIXED ASSETS AND DEPRECIATION**

- 3.1) Fixed assets are stated at cost of acquisition including inward freight, duties, & taxes and incidental and direct expenses related to acquisition, installation and commissioning.

- 3.2) Fixed assets are valued at cost less depreciation. Depreciation on fixed assets is provided on W.D.V rates as per Income Tax Act.

- 3.3) Depreciation is provided for the whole year if period from Put to use date is more than 180 days on additions during the year.

- 3.4) Where an asset is fully depreciated it will be carried at a residual value of Rs 1 in the balance sheet and will not be further depreciated.

**4. GOVERNMENT GRANTS**

- 4.1 Unutilized revenue grants are carried forward as Separate Bank Balances and exhibited on the Asset Side of the Balance Sheet.

- 4.2 Specific unutilized grants are carried forward as separate Line Item and exhibited on the Liability Side and respectively in Bank Balances on the Asset side of the Balance Sheet.

## NAGAR PALIKA PARISHAD, LAKSAR

### SCHEDULE: 14: CONTINGENT LIABILITY AND NOTES ON ACCOUNTS

#### 1. CONTINGENT LIABILITIES

There are many cases pending against NAGAR PALIKA PARISHAD LAKSAR for decision in various courts. The cases were related to various natures i.e. Compensations. The quantum of the claims is not ascertainable.

#### 2. NOTES ON ACCOUNTS

- i. Previous year figures have been re-casted, grouped and regrouped wherever necessary for presentation along with current year accounts.
  - ii. Additions to the fixed assets during the year have been taken as per the entries recorded in cash book.
  - iii. In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course, equal to at least to the aggregate amount shown in the balance sheet.
  - iv. The details of balances in bank Account are enclosed as Notes to Financial statements.
  - v. Figures in the Final Accounts have been rounded off to the nearest rupee.
  - vi. Schedule 1 to 14 are annexed to and form an integral part of the Balance Sheet as at 31 March 2018 and the Income & Expenditure account for the year ended on that date.
  - vii. The Balance Sheet has been prepared by following best presentation framework since no specific format is prescribed.
-

**NAGAR PALIKA PARISHAD: LAKSAR**  
**DISTRICT: HARIDWAR (UTTARAKHAND)**

**Bank Reconciliation Account of HDFC-72**

**As on 31.03.2018**

Particulars			Amount ( Rs.)
<b>Balance as Per cash Book As on 31.03.2018</b>			<b>235,355.00</b>
S.N		Amount( Rs)	
	3	03.08.2016	11,500.00
	25	26.12.2016	2,900.00
	38	30.12.2016	2,000.00
<b>Balance as Per bank statement As on 31.03.2018</b>			<b>16,400.00</b>
			<b>251,755.00</b>

**NAGAR PALIKA PARISHAD: LAKSAR**  
**DISTRICT: HARIDWAR (UTTARAKHAND)**  
**Bank Reconciliation Account SBI 7065**

**As on 31.03.2018**

Particulars			Amount ( Rs.)
<b>Balance as Per cash Book As on 31.03.2018</b>			<b>11,929,648.00</b>
S.N		Amount( Rs)	
	493702	23.01.2017	4,200.00
	731047	16.04.2017	12,500.00
	431289	25.01.2016	1,422.00
	151261	14.03.2018	6,000.00
	151267	14.03.2018	2,916.00
<b>Balance as Per bank statement As on 31.03.2018</b>			<b>27,038.00</b>
			<b>11,956,686.00</b>

<b>NAGAR PALIKA PARISHAD: LAKSAR</b>				
<b>DISTRICT: HARIDWAR (UTTARAKHAND)</b>				
<b>Bank Reconciliation Account Indian overseas Bank</b>				
<b>As on 31.03.2018</b>				
<b>Particulars</b>				<b>Amount ( Rs.)</b>
<b>Balance as Per cash Book As on 31.03.2018</b>				<b>951,223.00</b>
<b>S.N</b>			<b>Amount( Rs)</b>	
	822459	21.03.2016	200.00	
	822460	21.03.2016	2,000.00	
	822402	07.06.2016	20,000.00	
	822463	04.02.2017	25,000.00	
	151267	28.02.2017	12,500.00	
	821838	20.05.2017	5,000.00	
	821850	06.07.2017	7,200.00	
	825710	21.11.2017	2,000.00	73,900.00
<b>Balance as Per bank statement As on 31.03.2018</b>				<b>1,025,123.00</b>

(UTTARAKHAND)  
 FINANCIAL STATEMENTS  
 2017-2018