

**IMPLEMENTATION OF
ACCRUAL BASED DOUBLE ENTRY ACCOUNTING SYSTEM IN
NAGAR PANCHAYAT KELAKHERA
DISTT. UDHAM SINGH NAGAR
YEAR END FINANCIAL STATEMENTS
AS ON 31ST MARCH, 2018**

**FIELD LEVEL CONSULTANT (FLC)
M/S V. MANGLIK & CO.
CHARTERED ACCOUNTANTS.**

NAGAR PANCHAYAT KELAKHERA
DISTT. UDHAM SINGH NAGAR
BALANCE SHEET AS ON 31st March 2018

Code No	Description of items	Schedule No.	Current Year Amount (as on 31.03.2018)	Previous Year Amount (as on 01.04.2017)
	SOURCES OF FUNDS			
	Reserves and Surplus			
3-10	Municipal (General) Fund	B-1	1,08,14,151.38	1,07,06,715.63
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	2,84,97,205.00	2,61,91,173.50
3-20	Grants, Contributions for specific purposes	B-4	2,87,45,562.00	2,59,21,260.00
	Loans			
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	TOTAL		6,80,56,918.38	6,28,19,154.13
	APPLICATION OF FUNDS			
4-10	Fixed Assets including Statues & Heritage Assets	B-11		
	Gross Block		10,49,16,024.00	9,13,34,379.00
4-11	Less: Accumulated Depreciation		6,68,25,209.00	5,55,49,590.50
	Net Block		3,80,90,815.00	3,57,84,788.50
4-12	Capital work-in-progress		-	-
	Investments			
4-20	Investment - General Fund	B-12	-	-
4-21	Investment - Other Funds	B-13	-	-
	Working Capital Current assets, loans & advances			
4-30	Stock in hand (Inventories)	B-14	-	-
4-31	Sundry Debtors (Receivables)	B-15	14,97,179.00	14,52,589.00
4-32	Less: Accumulated provision against bad and doubtful receivables		-	-
4-40	Prepaid expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	3,07,95,740.38	2,79,68,750.63
4-60	Loans, advances and deposits	B-18	-	-
	Less:			
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	7,54,949.00	17,22,783.00
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	15,71,867.00	6,64,186.00
3-60	Provisions	B-10	-	-
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	Capital Deficit			
	TOTAL		6,80,56,918.38	6,28,19,154.13

(Compiled from the records produced to us)

FOR V. MANGLIK & Co.
Chartered Accountants.

(CA. Prashant Manglik)
Partner



NAGAR PANCHAYAT KELAKHERA

(Signature)
आध्यात्मिक अधिकारी
नगर पंचायत केलाखेड़ा
उधम सिंह नगर

NAGAR PANCHAYAT KELAKHERA


DISTT. UDHAM SINGH NAGAR

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2018

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	Cost at the end of the year	Opening Balance	Additions during the period	Deductions	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
410-10	Land	3.00	-	-	3.00	-	-	-	-	3.00	3.00
410-20	Buildings	2,13,41,672.00	-	-	2,13,41,672.00	40,31,916.50	7,11,389.00	-	47,43,305.50	1,65,98,366.50	1,73,09,755.50
410-22	Infrastructure Assets										
	Statues, heritage assets, antiques & other works of art	-	-	-	-	-	-	-	-	-	-
410-30	Roads and Bridges	4,81,09,779.00	1,08,18,673.00	-	5,89,28,452.00	4,12,09,288.00	83,56,780.00	-	4,95,66,068.00	93,62,384.00	69,00,491.00
410-31	Sewerage and drainage	1,40,21,631.00	4,23,972.00	-	1,44,45,603.00	59,23,043.00	9,63,040.00	-	68,86,083.00	75,59,520.00	80,98,588.00
410-32	Water ways	27,91,837.00	-	-	27,91,837.00	14,61,053.00	5,58,367.00	-	20,19,420.00	7,72,417.00	13,30,784.00
410-33	Public Lighting	26,51,997.00	20,49,450.00	-	47,01,447.00	13,06,456.00	4,70,145.00	-	17,76,601.00	29,24,846.00	13,45,541.00
	Other assets										
410-21	Parks & Playgrounds	6,04,911.00	-	-	6,04,911.00	2,21,802.00	20,164.00	-	2,41,966.00	3,62,945.00	3,83,109.00
410-40	Plants & Machinery	8,84,076.00	2,89,550.00	-	11,73,626.00	6,78,590.00	1,02,885.50	-	7,81,475.50	3,92,150.50	2,05,486.00
410-50	Vehicles	2,97,000.00	-	-	2,97,000.00	2,68,299.00	29,700.00	-	2,97,999.00	(999.00)	28,701.00
410-60	Office & other equipment	4,77,178.00	-	-	4,77,178.00	3,50,603.50	47,718.00	-	3,98,321.50	78,856.50	1,26,574.50
410-70	Furniture, fixtures, fittings and electrical appliances	1,54,295.00	-	-	1,54,295.00	98,539.50	15,430.00	-	1,13,969.50	40,325.50	55,755.50
410-80	Other fixed assets	-	-	-	-	-	-	-	-	-	-
	Total	9,13,34,379.00	1,35,81,645.00	-	10,49,16,024.00	5,55,49,590.50	1,12,75,618.50	-	6,68,25,209.00	3,80,90,815.00	3,57,84,788.50




आंध्यासी अधिकारी
नगर पंचायत केलाखेड़ा
ऊधम सिंह नगर

NAGAR PANCHAYAT KELAKHERA
DIST. UDHAM SINGH NAGAR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2018

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
I-10	Tax Revenue	I-1	3,09,890.00	3,09,890.00
I-20	Assigned Revenues & Compensation	I-2	-	-
I-30	Rental Income from Municipal Properties	I-3	75,500.00	83,500.00
I-40	Fees & User Charges	I-4	13,34,830.00	10,50,146.00
I-50	Sale & Hire Charges	I-5	99,392.00	28,354.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	3,17,37,535.50	7,97,46,592.50
I-70	Income from Investments	I-7	52,500.00	3,17,500.00
I-71	Interest Earned	I-8	3,46,969.00	18,62,458.00
I-80	Other Income	I-9	24,602.00	51,699.00
A	Total – INCOME		3,39,81,218.50	8,34,50,439.50
	EXPENDITURE			
2-10	Establishment Expenses	I-10	68,16,375.00	43,12,071.00
2-20	Administrative Expenses	I-11	1,90,871.00	2,06,163.00
2-30	Operations & Maintenance	I-12	1,55,40,905.00	6,50,78,341.00
2-40	Interest & Finance Expenses	I-13	3,609.25	2,835.55
2-50	Programme Expenses	I-14	10,926.00	11,040.00
2-60	Revenue Grants, Contributions & subsidies	I-15	-	-
2-70	Provisions & Write off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	35,478.00	71,476.00
2-72	Depreciation		1,12,75,618.50	92,41,398.50
B	Total – EXPENDITURE		3,38,73,782.75	7,89,23,325.05
<i>A-B</i>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		1,07,435.75	45,27,114.45
2-80	Add: Prior period Items (Net)	2-18	-	(11,333.00)
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		1,07,435.75	45,38,447.45
2-90	<i>Net balance being surplus/ deficit carriedover to Municipal Fund</i>		1,07,435.75	45,38,447.45

(Compiled from the records produced to us)

FOR V. MANGLIK & Co.
Chartered Accountants.

(CA. Prashant Manglik)
Partner



NAGAR PANCHAYAT KELAKHERA

M
आंधशासी अधिकारी
नगर पंचायत केलाखेड़ा
उधम सिंह नगर