



V S M & Company

Chartered Accountants

Head Office :79 Sankta Devi Baxa Market, Lakhimpur Kheri - 262701, UP
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AUDITORS REPORT

To,

The Executive Officer
Nagar Palika Parishad
Lakhimpur Kheri

- 1- We have audited the attached Balance Sheet of **NAGAR PALIKA PARISHAD LAKIMPUR KHERI** as at 31st March 2015 and also the **INCOME AND EXPENDITURE STATEMENT** for the year ended on that date annexed thereto. These financial statements are the responsibility of the NAGAR PALIKA BOARD . Our responsibility is to express an opinion on these financial statements based on our audit.
- 2- We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principals used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.
- 3- Further we state that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - ii. In our opinion proper books of accounts as required by law have been kept by the NAGAR PALIKA PARISHAD so far as appears from our examination of such books.
 - iii. The Balance Sheet and the Income and Expenditure Statement referred to in this report are in agreement with the books of account.
 - iv. In our opinion and to the best of our information, the Income and Expenditure Statement and balance sheet comply with the accounting standards so far as applicable.
 - v. In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet and the Income and Expenditure Statement read together with the notes thereon give the information required in the manner so required and give a true and fair view in conformity with the accounting principals generally accepted in India.
 - a) In the case of the Balance Sheet, of the state of affairs of the Nagar Palika Parishad as at March.31, 2015 and
 - b) In the case of the Income and Expenditure Statement of the profit for the year ended on that date.
- 4- In terms of the information and explanations given to us and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief we state that



- (i) (a) The Nagar Palika Parishad has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- (b) As explained to us, all the assets have been physically verified by the management during the year but there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Nagar Palika Parishad and the nature of its assets. No material discrepancies were noticed on such verification.
- (c) In our opinion, the Nagar Palika Parishad has not disposed off substantial part of its fixed assets during the year.
- (ii) (a) The physical verification of Stocks of Material and fixed assets has not been done by us. On the basis of our examination of stock records of Building Material, spares etc. and the valuation as provided to us by the management, we are of the view that the valuation of Stocks is fair & proper and in accordance with the normally accepted accounting principles. The basis of the valuation of the stock is the same as in the immediately preceding year. It has been valued on estimated cost system

In our opinion and to best of our information and according to the explanations given to us, they said statements give a true and fair view.

For VSM & COMPANY
CHARTERED ACCOUNTANTS
Chartered Accountants
FRN 008175C



CA. V.K. Gupta
M. No. 401627
(Partner)

PLACE: LAKHIMPUR KHERI
DATE: 17/05/2017

NAGAR PALIKA PARISHAD, LAKHIMPUR- KHERI

SCHEDULE "A"

Notes on Account of For Balance Sheet as on 31-03-2015

1. SIGNIFICANT ACCOUNTING POLICIES

a. FIXED ASSETS & DEPRICIATION

Depreciation on Fixed Assets has been charged existing as on 01/04/2014 and assets purchase during the year as per income tax schedule given below and No depreciation has been charged on ROADS Etc and Drains & Water Distribution Systems.:

i)	BUILDING ETC.	10%
ii)	ROADS, STREETLANES & FOOTPATHS	0
iii)	DRAINS & WATER DISTRIBUTION SYSTEM	0
iv)	PUBLIC LIGHTING SYSTEMS	15%
v)	PLANT & MACHINARY AND OFFICE EQUIUMENT	15%
vi)	FURNITURE & FIXTURES	10%
vii)	VEHICLES	15%

b. INVENTORY

The stores-in-hand have been valued at cost.

c. EMPLOYEE RETIREMENT BENEFITS

Provision for employees retirement benefit has been made from board fund.

d. REVENUE RECOGNITION:

The revenue is recognized to the extent it is probable, that amounts would be realized and all revenue streams except House Tax & Water Tax have accounted for on cash basis.

e. INTEREST

The interest has been recognized on receipt basis.

f. GOVERNMENT GRANT & SUBSIDIES

All the Government Grant and Subsidies received for specific purposes have been taken under the head Government Grant in Balance Sheet and have been accounted for on receipt basis.

2. NOTES TO ACCOUNTS

- a) The difference between the total assets and total liabilities has been taken as Municipal General Fund.



- b) The Various quantitative & cost details with regards to Fixed Assets & Stock in hand have been taken as provided & made available by concerned departments of U.L.B.
- c) The Sundry Debtors (House Tax & Water Tax) have taken as per the Demand & Collection Register made available to us.

3. INTERNAL AUDIT & CONTROL

We have review the Internal audit report we observed that there is proper internal control is required .As per internal audit report of the said period there is 94 observation & all 94 observation are pending for rectification till date .

FOR V S M & COMPANY
Chartered Accountants



CA.V.K.GUPTA
PARTNER

EXECUTIVE OFFICER
NAGAR PALIKA PARISHAD
LAKHIMPUR KHERI

A handwritten signature in blue ink, located below the text of the Executive Officer.

NAGAR PALIKA PARISHAD
LAKHIMPUR KHERI

BALANCE SHEET
For The Year 2014-2015

NAGAR PALIKA PARISHAD, LAKHIMPUR KHERI
Balance Sheet as on 31/03/2015

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	1,127,319,714.21	970,626,531.74
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		1,127,319,714.21	970,626,531.74
3-20	Grants, Contributions for specific purposes	B-4	13,822,955.00	9,275,346.00
	Loans			
3-30	Secured Loans	B-5	189,470,350.00	126,935,350.00
3-31	Unsecured Loans	B-6	0.00	0.00
	Total Loans		189,470,350.00	126,935,350.00
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	0.00	0.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	16,010,764.00	13,266,132.00
3-60	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		16,010,764.00	13,266,132.00
	TOTAL LIABILITIES		1,346,623,783.21	1,120,103,359.74
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	1,279,616,549.18	1,080,996,687.34
4-11	Less: Accumulated Depreciation		118,187,099.60	94,241,286.58
	Net Block		1,161,429,449.58	986,755,400.76
4-12	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		1,161,429,449.58	986,755,400.76
	Investments			
4-20	Investment – General Fund	B-12	0.00	0.00
4-21	Investments – Other Funds	B-13	0.00	0.00
	Total Investments		0.00	0.00
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	45,841.00	245,975.85
4-31	Sundry Debtors(Receivables)	B-15	49,402,859.00	44,803,081.00
4-32	Less: (Accumulated prov.against debts)		0.00	0.00
4-40	Prepaid Expenses	B-16	0.00	0.00
4-50	Cash and Bank Balances	B-17	135,745,633.63	88,298,902.13
4-60	Loans, advances and deposits	B-18	0.00	0.00
4-61	Less: Accumulated provision against Loans		0.00	0.00
	Total Current Assets, Loans & Advances		185,194,333.63	133,347,958.98
4-70	Other Assets	B-19	0.00	0.00
4-80	Miscellaneous Exp.(to the extent not written off)	B-20	0.00	0.00
	TOTAL ASSETS		1,346,623,783.21	1,120,103,359.74

EXECUTIVE OFFICER

NAGAR PALIKA PARISHAD ,LAKHIMPUR KHERI

ACCOUNTANT

DATE : 17/05/2017

PLACE : LAKHIMPUR KHERI

As per our report attached hereto

For and on behalf of our report

M/S VSM & COMPANY

Chartered Accountants

CA. V.K. Gupta
(Partner)

M. No. 401627



Schedule B- 1: Municipal (General) 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	Municipal Fund	970,626,531.74	0.00	970,626,531.74	0.00	970,626,531.74
310- 90	Excess of Income Over Expenditure	156,693,182.47		156,693,182.47		156,693,182.47
	Total Municipal fund (310)	1,127,319,714.21	0.00	1,127,319,714.21	0.00	1,127,319,714.21

1,127,319,714.21



Schedule B- 2: Earmarked Funds

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

Amount in Rs.

Particulars Code No.	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
(a) Opening Balance							
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/ Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
Total (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets* Others							
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on Salary, Wages and allowances etc. Rent Other administrative charges							
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other: Loss on disposal of Special Fund Investments Diminution in Value of Special Fund Investments Transferred to Municipal Fund							
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of (i+ ii+ iii) (c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net balance at the year end – (a+ b)-(c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant Total of Special Funds							0.00

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Schedule B- 3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (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)
312- 10	Capital Contribution			0.00		0.00
312- 11	Capital Reserve			0.00		0.00
312- 20	Borrowing Redemption Reserve			0.00		0.00
312- 30	Special Funds (Utilised)			0.00		0.00
312- 40	Statutory Reserve			0.00		0.00
312- 50	General Reserve	0.00		0.00		0.00
312- 60	Revaluation Reserve			0.00		0.00
	Total Reserve funds	0.00	0.00	0.00	0.00	0.00

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

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
	Code No.						
(a) Opening Balance	0.00	0.00	9,275,346.00				
(b) Additions to the Grants *							
(i) Grant received during the year	0.00	267,808,803.00	9,188,071.00				
(ii) Interest/ Dividend earned on Grant Investments	0.00	2,448,023.00	0.00				
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)	0.00	270,256,826.00	9,188,071.00	0.00	0.00	0.00	0.00
Total (a+ b)	0.00	270,256,826.00	18,463,417.00	0.00	0.00	0.00	0.00
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*	0.00	98,586,946.00	4,640,462.00				
Others		0.00					
Sub -total.	0.00	98,586,946.00	4,640,462.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on Salary, Wages and allowances etc.		101,251,000.00					
Rent							
Other administrative charges	0.00	0.00					
Sub -total	0.00	101,251,000.00	0.00	0.00	0.00	0.00	0.00
(iii) Other:							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Balance of Grant Lying with Bank	0.00	70,418,880.00	0.00				
Sub -total	0.00	70,418,880.00	0.00	0.00	0.00	0.00	0.00
Total (c) [(i+ ii+ iii)]	0.00	270,256,826.00	4,640,462.00	0.00	0.00	0.00	0.00
Net balance at the year end - (a+ b)- (c)	0.00	0.00	13,822,955.00	0.00	0.00	0.00	0.00
Total Grants & Contribution for Specific Purposes							0.00
Total							13,822,955.00



Schedule B-5: Secured Loans [Code No 330]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Loans from Central Government	0.00	0.00
330-20	Loans from State government	189,470,350.00	126,935,350.00
330-30	Loans from Govt. bodies & Associations	0.00	0.00
330-40	Loans from international agencies	0.00	0.00
330-50	Loans from banks & other financial institutions	0.00	0.00
330-60	Other Term Loans	0.00	0.00
330-70	Bonds & debentures	0.00	0.00
330-80	Other Loans	0.00	0.00
	Total Secured Loans	189,470,350.00	126,935,350.00

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	Loans from Central Government	0.00	0.00
331-20	Loans from State government	0.00	0.00
331-30	Loans from Govt. bodies & Associations	0.00	0.00
331-40	Loans from international agencies	0.00	0.00
331-50	Loans from banks & other financial institutions	0.00	0.00
331-60	Other Term Loans	0.00	0.00
331-70	Bonds & debentures	0.00	0.00
331-80	Other Loans	0.00	0.00
	Total Un-Secured Loans	0.00	0.00



Schedule B-7: Deposits Received [Code No 340]*Amount in Rs.*

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	0.00	0.00
340-20	From Revenues	0.00	0.00
340-30	From staff	0.00	0.00
340-80	From Others	0.00	0.00
	Total deposits received	0.00	0.00

Schedule B- 8: Deposits Works [Code No 341]*Amount in Rs.*

Code No.	Particulars	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)
1	2	3	4	5	6
341- 10	Civil Works	0.00	0.00	0.00	0.00
341- 20	Electrical works	0.00	0.00	0.00	0.00
341- 80	Others	0.00	0.00	0.00	0.00
	Total of deposit works	0.00	0.00	0.00	0.00

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Schedule B- 9: Other Liabilities (Sundry Creditors) [Code No 350]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350- 10	Creditors	16,010,764.00	13,266,132.00
350- 11	Employee Liabilities	0.00	0.00
350- 12	Interest Accrued and Due	0.00	0.00
350- 20	Recoveries Payable	0.00	0.00
350- 30	Government Dues Payable	0.00	0.00
350- 40	Refunds Payable	0.00	0.00
350- 41	Advance Collection of Revenues	0.00	0.00
350- 80	Others	0.00	0.00
	Total Other liabilities (Sundry Creditors).	16,010,764.00	13,266,132.00

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	0.00	0.00
360- 20	Provision for Interest		
360- 30	Provision for Other Assets		
	Total Provisions	0.00	0.00

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Schedule B- 11: Fixed Assets [Code No. 410 & 411]
Amount in Rs.

Code No	Particulars	Gross Block			Accumulated Depreciation			Net Block			
		Opening Balance	Additions during the period	Deductions during the period	Cost 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
410- 10	Land	404,286,000.00	0.00	0.00	404,286,000.00	0.00	0.00	0.00	0.00	404,286,000.00	404,286,000.00
410- 20	Buildings	100,658,021.00	0.00	0.00	100,658,021.00	49,604,654.65	10,065,802.10	0.00	59,670,456.75	40,987,564.25	51,053,366.35
	Infrastructure										
410- 30	Roads and Bridges	366,907,042.18	118,163,588.84	0.00	485,070,631.02	0.00	0.00	0.00	0.00	485,070,631.02	366,907,042.18
410- 31	Sewerage and drainage	100,517,781.86	47,698,640.00	0.00	148,216,421.86	0.00	0.00	0.00	0.00	148,216,421.86	100,517,781.86
410- 32	Water ways :										
	Lakes And Ponds	23.00	0.00	0.00	23.00	0.00	0.00	0.00	0.00	23.00	23.00
	Water Works	24,659,787.00	15,295,768.00	0.00	39,955,555.00	0.00	0.00	0.00	0.00	39,955,555.00	24,659,787.00
	Distribution										
410- 33	Public Lighting	63,555,558.30	12,395,165.00	0.00	75,950,723.30	35,102,316.15	10,462,971.12	0.00	45,565,287.27	30,385,436.03	28,453,242.15
	Other assets										
410- 40	Plants & Machinery	4,745,877.00	1,913,871.00	0.00	6,659,748.00	1,737,570.63	855,422.38	0.00	2,592,993.01	4,066,755.00	3,008,306.37
410- 50	Vehicles	14,945,479.00	3,152,829.00	0.00	18,098,308.00	7,431,104.25	2,478,284.03	0.00	9,909,388.28	8,188,919.73	7,514,374.75
410- 60	Office & other equipment	224,432.00	0.00	0.00	224,432.00	146,427.90	33,664.80	0.00	180,092.70	44,339.30	78,004.10
410- 70	Furniture, fixtures, fittings and electrical appliances	496,686.00	0.00	0.00	496,686.00	219,213.00	49,668.60	0.00	268,881.60	227,804.40	277,473.00
410- 80	Other fixed assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	1,080,996,687.34	198,619,861.84	0.00	1,279,616,549.18	94,241,286.58	23,945,813.02	0.00	118,187,099.60	1,161,429,449.58	986,755,400.76



Schedule B-12: Investments - General Fund [Code 420]*Amount Rs.*

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
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debentures 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			0.00	0.00

Schedule B-13: Investments - Other Funds [Code 421]*Amount Rs.*

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	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	Total of Investments Other Funds			0.00	0.00

Schedule B-14: Stock in Hand (Inventories) [Code 430]*Amount in Rs.*

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
430-10	Stores	45,841.00	245,975.85
430-20	Loose Tools	0.00	0.00
430-30	Others	0.00	0.00
	Total Stock in hand.	45,841.00	245,975.85



Schedule B-15: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4	5 = 3 - 4	6
			(Code No 432)		
431- 10	Receivables for Property Taxes	19,940,869.00	0.00	19,940,869.00	17,987,447.00
	Less than 5 years *	19,940,869.00			17,987,447.00
	More than 5 years*				
	Sub - total				
431- 91	Less: State Government Cesses/ Levies in Taxes - Control Accounts			0.00	0.00
	Net Receivables of Property Taxes	19,940,869.00	0.00	19,940,869.00	17,987,447.00
431- 19	Receivable of Other Taxes	26,431,732.00	0.00	26,431,732.00	23,385,154.00
	Less than 3 years*	26,431,732.00			23,385,154.00
	More than 3 years*				
431- 99	Sub- total				
	Less: State Government Cesses/ Levies in Taxes - Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	26,431,732.00	0.00	26,431,732.00	23,385,154.00
431- 20	Receivables of Cess Income	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
431- 30	Receivables for Fees and User Charges	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub - total				
431- 40	Receivables from Other Sources	3,030,258.00	0.00	3,030,258.00	3,430,480.00
	Less than 3 years*				
	More than 3 years*				
	Sub - total				
431- 50	Receivables from Government	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	49,402,859.00	0.00	49,402,859.00	44,803,081.00

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Schedule B-16: Prepaid Expenses [Code No 440]

Code No	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment		
440-30	Administrative		
440-20	Operations & Maintenance		
	Total Prepaid expenses	0.00	0.00

Schedule B-17 :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	677,586.00	583,394.00
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	135,068,005.74	87,715,466.24
450-22	Other Scheduled Banks	0.00	0.00
450-23	Scheduled Co-operative Banks		
450-24	Post Office(Treasury PLA)	41.89	41.89
	Sub-total	135,068,047.63	87,715,508.13
450-41	Balance with Bank – Special Funds		
450-42	Nationalised Banks		
450-43	Other Scheduled Banks		
450-44	Scheduled Co-operative Post Office		
	Sub-total	0.00	0.00
	Balance with Bank – Grant Funds		
450-61	Nationalised Banks		
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative		
450-64	Post Office		
	Sub-total	0.00	0.00
	Total Cash and Bank balances	135,745,633.63	88,298,902.13

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Schedule B-18: 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	0.00			0.00
460-20	Employee Provident Fund	0.00			0.00
460-30	Loans to Others				0.00
460-40	Advance to Suppliers and Contractors				0.00
460-50	Advance to Others				0.00
460-60	Deposit with External Agencies				0.00
460-80	Other Current Assets				0.00
	Sub -Total	0.00	0.00	0.00	0.00
461	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	0.00	0.00	0.00	0.00
	Total Loans, advances, and deposits	0.00	0.00	0.00	0.00

Schedule B-18 (a): 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		
461-20	Advances		
461-30	Deposits		
	Total Accumulated Provision	0.00	0.00

Schedule B-19: 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	0.00	0.00

Schedule B-20: 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	0.00	0.00
	Total Miscellaneous expenditure.	0.00	0.00



NAGAR PALIKA PARISHAD, LAKHIMPUR KHERI
Income and Expenditure Statement for the period from 01/04/2014 to 31/03/2015

Code No.	Item/ Head of Account	Schedule No	CurrentYear Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
I-10	Tax Revenue	I-1	11,821,129.00	8,741,753.00
I-20	Assigned Revenues & Compensation	I-2	0.00	0.00
I-30	Rental Income from Municipal Properties	I-3	3,640,295.00	3,063,355.00
I-40	Fees & User Charges	I-4	4,037,217.00	5,491,586.00
I-50	Sale & Hire Charges	I-5	0.00	0.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	276,996,874.00	309,605,722.00
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	3,025,451.00	2,386,715.00
I-80	Other Income	I-9	11,659,641.00	6,364,966.00
A	Total – INCOME		311,180,607.00	335,654,097.00
	EXPENDITURE			
2-10	Establishment Expenses	I-10	101,251,000.00	98,564,000.00
2-20	Administrative Expenses	I-11	1,605,699.00	2,911,383.00
2-30	Operations & Maintenance	I-12	23,304,032.00	23,645,062.00
2-40	Interest & Finance Expenses	I-13	2,999.50	4,489.00
2-50	Programme Expenses	I-14	4,377,881.00	2,170,902.00
2-60	Revenue Grants, Contributions & subsidies	I-15	0.00	0.00
2-70	Provisions & Write off	I-16	0.00	0.00
2-71	Miscellaneous Expenses	I-17	0.00	0.00
2-72	Depreciation		23,945,813.02	21,577,838.17
B	Total – EXPENDITURE		154,487,424.52	148,873,674.17
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		156,693,182.48	186,780,422.83
2-80	Add: Prior period Items (Net)	2-18	0.00	0.00
	<i>Gross surplus/ (deficit) of income overexpenditure after Prior Period Items</i>		156,693,182.48	186,780,422.83
2-90	<i>Net balance being surplus/ deficit carriedover to Municipal Fund</i>		156,693,182.48	186,780,422.83



NAGAR PALIKA PARISHAD, LAKHIMPUR KHERI
YEAR ENDING

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

Minor Code No	Particulars	Current year (Rs.)	PreviousYear (Rs.)
1	2	3	4
110-01	House tax	5,440,059.00	3,846,123.00
110-02	Water tax	6,284,735.00	4,883,855.00
110-03	Sewerage Tax	0.00	0.00
110-04	Conservancy Tax	0.00	0.00
110-05	Lighting Tax	0.00	0.00
110-06	Education tax	0.00	0.00
110-07	Vehicle Tax	0.00	0.00
110-08	Tax on Animals	0.00	0.00
110-09	Electricity Tax	0.00	0.00
110-10	Professional Tax	0.00	0.00
110-11	Advertisement tax	0.00	0.00
110-12	Pilgrimage Tax	0.00	0.00
110-51	Octroi & Toll	0.00	0.00
110-52	Cess	0.00	0.00
110-80	Other taxes	11,875.00	11,775.00
110-81	Cinema hall tax	84,460.00	0.00
	Sub-total	11,821,129.00	8,741,753.00
110-90	Less: - Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
	Total tax revenue	11,821,129.00	8,741,753.00
Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
	Property taxes Octroi and toll Cess Income Advertisement tax Others	0.00	0.00
	Total refund and remission of tax revenues	0.00	0.00



Schedule I-2 : Assigned Revenues & Compensation [Code No 120]

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others		
120-20	Compensation in lieu of Taxes / duties		
120-30	Compensations in lieu of Concessions		
Total assigned revenues & compensation		0.00	0.00

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Schedule I-3: Rental income from Municipal Properties [Code No 130]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	0.00	0.00
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses	0.00	0.00
130-40	Rent from lease of lands	102,198.00	359,421.00
130-80	Other rents	3,538,097.00	2,703,934.00
	Sub-Total	3,640,295.00	3,063,355.00
130-90	Less: Rent Remission and Refunds	0.00	0.00
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	3,640,295.00	3,063,355.00

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Schedule I-4 : Fees & User Charges [Code No 140]

Schedule I-4 (a): Fees & User Charges – Function wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census		
	Total income from fees & user charges – Function wise	0.00	0.00

Schedule I-4 (b): Fees & User Charges – Income head-wise [Code 140]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges		
140-11	Licensing Fees	584,470.00	570,039.00
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract	2,624,724.00	2,399,546.00
140-14	Development Charges		
140-15	Regularization Fees		
140-20	Penalties and Fines	95,085.00	765.00
140-40	Other Fees	0.00	0.00
	Road cutting charges		
140-50	User Charges	0.00	0.00
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges	732,938.00	2,521,236.00
	Sub-Total.	4,037,217.00	5,491,586.00
140-90	Less: Rent Remission and Refunds Sub-total	0.00	0.00
	Total income from Fees & User Charges – Income head-wise	4,037,217.00	5,491,586.00
140-50	User Charges Revenue from Hospitals	0.00	0.00
		0.00	0.00

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Schedule I-5 : Sale & Hire Charges [Code No 150]

Schedule I-5 (a): Sale & Hire Charges – Function wise

Code No	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census		
	Total Income from Sale & Hire charges – Function wise	0.00	0.00

Schedule I-5 (b): Sale & Hire Charges – Income head-wise [Code No 150]

Detailed Head Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
150-10	Sale of Products	0.00	0.00
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 – income head-wise	0.00	0.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
160-10	Revenue Grant	252,753,845.00	215,205,154.00
160-20	Re-imburement of expenses	0.00	0.00
60-30	Contribution towards schemes	24,243,029.00	94,400,568.00
	Total Revenue Grants, Contributions & Subsidies	276,996,874.00	309,605,722.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
170-10	Interest on Investments	0.00	
170-20	Dividend		
170-30	Income from projects taken up on commercial basis		
	Profit in Sale of Investments		
170-40	Others		
170-80			
	Total Income from Investments	0.00	0.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	3,025,451.00	2,386,715.00
171-20	Interest on Loans and advances to Employees	0.00	
	Interest on loans to others	0.00	
171-30	Other Interest	0.00	
171-80			
	Total. – Interest Earned	3,025,451.00	2,386,715.00

Schedule I-9: Other Income [Code No180]

Code No	Particulars	Current year (Rs.)	Previous Year (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		
180-60	Excess Provisions written back		
180-80	Miscellaneous Income	11,659,641.00	6,364,966.00
	Total Other Income	11,659,641.00	6,364,966.00

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

Schedule I-10 (a): Establishment Expenses – Function wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body Administration	19,068,862.00	17,207,892.00
	Finance, Accounts, Audit	0.00	0.00
	Election		
	Sewer department salary	39,175,645.00	55,464,741.00
	Hospital Department salary	837,794.00	721,770.00
	Pension	25,131,702.00	14,736,760.00
	Record Room		
	PF	3,931,663.00	3,576,899.00
	Insurance	0.00	0.00
	Arrier	7,328,772.00	2,296,827.00
	Bonus	459,382.00	454,201.00
	Nirman	2,398,369.00	3,315,808.00
	Leave Encashment	2,918,811.00	789,102.00
	Total establishment expenses – Function wise	101,251,000.00	98,564,000.00

Note:

The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per Schedule I-10 (b).

Schedule I-11 (b): Administrative Expenses – Expenditure head-wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes		
220-11	Office maintenance	0.00	0.00
220-12	Communication Expenses	92,525.00	32,358.00
220-20	Books & Periodicals		
220-21	Printing and Stationery	597,384.00	640,324.00
220-30	Travelling & Conveyance	68,553.00	61,098.00
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses	133,010.00	153,241.00
220-52	Professional and other Fees	0.00	0.00
220-60	Advertisement and Publicity	630,077.00	643,798.00
220-61	Membership & subscriptions		
	Education Expenses		
220-80	Other Administrative Expenses	84,150.00	1,380,564.00
	Total establishment expenses – expense head wise	1,605,699.00	2,911,383.00

Total administrative expenses – expense head wise

Note:

The total function wise expenses as per Schedule I-11 (b) should tally with the total administrative expenses as per Schedule I-11 (a).



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

Schedule I-12 (a): Operations & Maintenance Expenses – Function wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body		
	Administration	7,460,985.00	3,961,804.00
	Finance, Accounts, Audit	680,000.00	470,008.00
	PLA- SFC Expenses		
	PLA- TFC Expenses		
	Revolving Expenses		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
		
	Total Operations & Maintenance expenses – Function wise	8,140,985.00	4,431,812.00

Note:

The total function wise expenses as per Schedule I-12 (a) should tally with the total Operations & maintenance expenses as per Schedule I-12 (b).

Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-10	Power & Fuel	6,439,911.00	6,439,911.00
230-20	Bulk Purchases		
230-30	Consumption of Stores	400,050.00	400,050.00
230-40	Hire Charges		
230-51	Repairs & maintenance –Infrastructure Assets	572,238.00	572,238.00
230-52	Repairs & maintenance – Civic Amenities		
230-53	Repairs & maintenance – Buildings		
		7,412,199.00	7,412,199.00

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Vehicles	432,495.00	943,170.00
230-59	Repairs & maintenance – Others	966,234.00	324,713.00
230-80	Other operating & maintenance expenses	6,352,119.00	10,533,168.00
	Total operations & maintenance - expense head wise	23,304,032.00	23,645,062.00

Note:

The total function wise expenses as per Schedule I-12 (b) should tally with the total Operations & maintenance expenses as per Schedule I-12 (a).



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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government		
	Interest on Loans from State Government		
240-20	Interest on Loans from Government Bodies & associations		
	Interest on Loans from International Agencies		
240-30	Interest on Loans from Banks & Other Financial Institutions		
240-40	Other Interest		
	Bank Charges	2,999.50	4,489.00
240-50	Other Finance Expenses		
240-60	Water supply & Sewerage		
240-70			
240-80			
	Total Interest & Finance Charges	2,999.50	4,489.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	4,377,881.00	2,170,902.00
250-30	Share in Programmes of others		
	Total Programme Expenses \	4,377,881.00	2,170,902.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
260-10	Grants [give details]		
260-20	Contributions [give details]		
260-30	Subsidies [give details]		
	Total Revenue Grants, Contributions & Subsidies	0.00	0.00

Schedule I-16: Provisions & Write off [Code No 270]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		
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	0.00	0.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses	0.00	0.00
	Total Miscellaneous expenses	0.00	0.00



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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	4,377,881.00	2,170,902.00
250-30	Share in Programmes of others		
	Total Programme Expenses \	4,377,881.00	2,170,902.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
260-10	Grants [give details]		
260-20	Contributions [give details]		
260-30	Subsidies [give details]		
	Total Revenue Grants, Contributions & Subsidies	0.00	0.00

Schedule I-16: Provisions & Write off [Code No 270]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		
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	0.00	0.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses	0.00	0.00
	Total Miscellaneous expenses	0.00	0.00



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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	4,377,881.00	2,170,902.00
250-30	Share in Programmes of others		
	Total Programme Expenses \	4,377,881.00	2,170,902.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
260-10	Grants [give details]		
260-20	Contributions [give details]		
260-30	Subsidies [give details]		
	Total Revenue Grants, Contributions & Subsidies	0.00	0.00

Schedule I-16: Provisions & Write off [Code No 270]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		
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	0.00	0.00

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

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses	0.00	0.00
	Total Miscellaneous expenses	0.00	0.00



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


Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Income		
280-10	Taxes		
280-20	Other – Revenues		
280-30	Recovery of revenues written off		
280-40	Other income		
	Sub – Total Income (a)	0.00	0.00
	Expenses		
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues	0.00	
280-80	Other Expenses		
	Sub – Total Income (b)	0.00	0.00
	Total Prior Period (Net) (a-b) -₹	0.00	0.00

The various schedules to the Balance Sheet have been provided below:



- b) The Various quantitative & cost details with regards to Fixed Assets & Stock in hand have been taken as provided & made available by concerned departments of U.L.B.
- c) The Sundry Debtors (House Tax & Water Tax) have taken as per the Demand & Collection Register made available to us.
3. INTERNAL AUDIT & CONTROL


We have review the Internal audit report we observed that there is proper internal control is required .As per internal audit report of the said period there various observation & all observation are pending for rectification till date .


EXECUTIVE OFFICER
NAGAR PALIKA PARIASHAD
LAKHIMPUR KHERI
लखीमपुर-खीरी



- b) The Various quantitative & cost details with regards to Fixed Assets & Stock in hand have been taken as provided & made available by concerned departments of U.L.B.
- c) The Sundry Debtors (House Tax & Water Tax) have taken as per the Demand & Collection Register made available to us.
3. INTERNAL AUDIT & CONTROL

We have review the Internal audit report we observed that there is proper internal control is required .As per internal audit report of the said period there various observation & all observation are pending for rectification till date .


EXECUTIVE OFFICER
NAGAR PALIKA PARSHAD
LAKHIMPUR KHERI
लखीमपुर-खीरी

