

NAGAR PALIKA PARISHAD
LAKHIMPUR KHERI

BALANCE SHEET
For The Year 2018-2019

NAGAR PALIKA PARISHAD, LAKHIMPUR KHERI
Balance Sheet as on 31/03/2019

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	1,654,121,728.81	1,546,405,747.91
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		1,654,121,728.81	1,546,405,747.91
3-20	Grants, Contributions for specific purposes	B-4	0.00	0.00
	Loans			
3-30	Secured Loans	B-5	244,664,350.00	244,664,350.00
3-31	Unsecured Loans	B-6	0.00	0.00
	Total Loans		244,664,350.00	244,664,350.00
	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	32,362,501.11	46,866,027.75
3-60	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		32,362,501.11	46,866,027.75
	TOTAL LIABILITIES		1,931,148,579.92	1,837,936,125.66
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	1,871,068,397.54	1,753,296,821.18
4-11	Less: Accumulated Depreciation		243,533,102.54	207,543,933.54
	Net Block		1,627,535,295.00	1,545,752,887.64
4-12	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		1,627,535,295.00	1,545,752,887.64
	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	467,894.00	607,645.00
4-31	Sundry Debtors(Receivables)	B-15	65,661,080.70	57,160,543.70
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	237,484,310.22	234,415,049.32
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		303,613,284.92	292,183,238.02
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		1,931,148,579.92	1,837,936,125.66

FOR NAGAR PALIKA PARISHAD ,LAKHIMPUR KHERI

(EXECUTIVE OFFICER)

DATE : 17/09/2019

PLACE : LAKHIMPUR KHERI

M/S GUPTA KANSAL & ASSOCIATES
Chartered Accountants

CA CHHAIL BEHARI GUPTA
FLC



NAGAR PALIKA PARISHAD, LAKHIMPUR KHERI
Income and Expenditure Statement for the period from 01/04/2018 to 31/03/2019

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	20,234,365.00	14,392,880.00
I-20	Assigned Revenues & Compensation	I-2	5,689,325.00	14,719,939.00
I-30	Rental Income from Municipal Properties	I-3	3,423,322.00	3,083,445.00
I-40	Fees & User Charges	I-4	12,625,063.00	8,656,933.00
I-50	Sale & Hire Charges	I-5	0.00	0.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	343,100,163.00	457,501,417.00
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	8,918,860.16	8,225,542.47
I-80	Other Income	I-9	2,305,901.00	1,989,213.00
A	Total – INCOME		396,296,999.16	508,569,369.47
	EXPENDITURE			
2-10	Establishment Expenses	I-10	207,750,941.00	192,033,890.00
2-20	Administrative Expenses	I-11	8,879,527.00	7,614,748.00
2-30	Operations & Maintenance	I-12	28,314,197.00	85,552,560.00
2-40	Interest & Finance Expenses	I-13	3,725,203.26	4,491,889.29
2-50	Programme Expenses	I-14	3,921,981.00	6,426,458.00
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		35,989,169.00	35,989,169.00
B	Total – EXPENDITURE		288,581,018.26	332,108,714.29
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		107,715,980.90	176,460,655.18
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>		107,715,980.90	176,460,655.18
2-90	<i>Net balance being surplus/ deficit carriedover to Municipal Fund</i>		107,715,980.90	176,460,655.18

FOR NAGAR PALIKA PARISHAD ,LAKHIMPUR KHERI

(EXECUTIVE OFFICER)

DATE : 17/09/2019

PLACE : LAKHIMPUR KHERI

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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	1,546,405,747.91	0.00	1,546,405,747.91	0.00	1,546,405,747.91
310- 90	Excess of Income Over Expenditure	107,715,980.90		107,715,980.90		107,715,980.90
	Total Municipal fund (310)	1,654,121,728.81	0.00	1,654,121,728.81	0.00	1,654,121,728.81



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



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			0.00		0.00
	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	151,541,246.64	36,897,975.05	0.00				
(b) Additions to the Grants *							
(i) Grant received during the year	83,260,323.00	259,839,840.00	0.00				
(ii) Interest/ Dividend earned on Grant Investments	7,910,780.16	1,008,080.00	0.00				
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)	91,171,103.16	260,847,920.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	242,712,349.80	297,745,895.05	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*	87,274,974.42	40,953,908.60	0.00				
Others		0.00					
Sub -total.	87,274,974.42	40,953,908.60	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on Salary, Wages and allowances etc.	0.00	207,750,941.00					
Rent							
Other administrative charges	0.00	8,879,527.00					
Sub -total	0.00	216,630,468.00	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	155,437,375.38	40,161,518.45	0.00				
Sub -total	155,437,375.38	40,161,518.45	0.00	0.00	0.00	0.00	0.00
Total (c) [i+ ii+ iii]	242,712,349.80	297,745,895.05	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
Total Grants & Contribution for Specific Purposes							
Total							0.00



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	244,664,350.00	244,664,350.00
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	244,664,350.00	244,664,350.00

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



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	28,790,822.36	39,845,362.00
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	3,571,678.75	7,020,665.75
	Total Other liabilities (Sundry Creditors).	32,362,501.11	46,866,027.75

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



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 First 6 Month	Additions during the Next 6 Month	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	104,755,747.00	0.00	4,798,198.00	109,553,945.00	90,467,957.50	10,475,575.00	0.00	100,943,532.50	8,610,412.50	14,287,789.50		
410- 30	Infrastructure Assets												
410- 30	Roads and Bridges	719,191,721.02	409,602.00	88,097,334.36	807,698,657.38	0.00	0.00	0.00	0.00	807,698,657.38	719,191,721.02		
410- 31	Sewerage and drainage	304,596,468.86	0.00	16,810,673.00	321,407,141.86	0.00	0.00	0.00	0.00	321,407,141.86	304,596,468.86		
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		
410- 33	Water Works Distribution	50,845,092.00	61,305.00	375,883.00	51,282,280.00	0.00	0.00	0.00	0.00	51,282,280.00	50,845,092.00		
410- 33	Public Lighting	114,919,255.30	0.00	0.00	114,919,255.30	87,310,956.14	17,237,888.00	0.00	104,548,844.13	10,370,411.17	27,608,299.17		
410- 40	Other assets												
410- 40	Plants & Machinery	27,295,669.00	0.00	1,318,533.00	28,614,202.00	9,487,320.28	4,094,350.00	0.00	13,581,670.28	15,032,531.72	17,808,348.72		
410- 50	Vehicles	25,414,100.00	0.00	62,516.00	25,496,416.00	19,335,511.68	3,812,115.00	0.00	23,147,626.68	2,348,789.33	6,078,588.33		
410- 60	Office & other equipment	1,454,069.00	488,637.00	143,765.00	2,086,471.00	513,802.65	254,758.00	0.00	768,560.64	1,317,910.36	940,266.36		
410- 70	Furniture, fixtures, fittings and electrical appliances	538,676.00	1,212,314.00	3,973,016.00	5,724,006.00	428,385.30	114,483.00	0.00	542,868.30	5,181,137.70	110,290.70		
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	1,753,296,821.18	2,171,858.00	115,599,718.36	1,871,068,397.54	207,543,933.54	35,989,169.00	0.00	243,533,102.54	1,627,535,295.00	1,545,752,887.65		



Nagar Palika Parishad, Lakhimpur Kheri

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	467,894.00	607,645.00
430-20	Loose Tools	0.00	0.00
430-30	Others	0.00	0.00
	Total Stock in hand.	467,894.00	607,645.00



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	28,208,878.50	0.00	28,208,878.50	24,238,849.50
	Less than 5 years *	28,208,878.50			24,238,849.50
	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	28,208,878.50	0.00	28,208,878.50	24,238,849.50
431- 19	Receivable of Other Taxes	35,722,832.20	0.00	35,722,832.20	31,169,179.20
	Less than 3 years*	35,722,832.20			31,169,179.20
	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	35,722,832.20	0.00	35,722,832.20	31,169,179.20
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	1,729,370.00	0.00	1,729,370.00	1,752,515.00
	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)	65,661,080.70	0.00	65,661,080.70	57,160,543.70



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	219,279.00	328,200.00
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	237,265,031.22	234,086,849.32
450-22	Other Scheduled Banks	0.00	0.00
450-23	Scheduled Co-operative Banks		
450-24	Post Office(Treasury PLA)	0.00	0.00
	Sub-total	237,265,031.22	234,086,849.32
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	237,484,310.22	234,415,049.32



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
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	8,827,143.00	6,309,687.00
110-02	Water tax	11,369,457.00	8,077,943.00
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	0.00	0.00
110-81	Cinema hall tax	37,765.00	5,250.00
		0.00	0.00
	Sub-total	20,234,365.00	14,392,880.00
110-90	Less: - Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
	Total tax revenue	20,234,365.00	14,392,880.00
Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
	Property taxes	0.00	0.00
	Octroi and toll	0.00	0.00
	Cess Income	0.00	0.00
	Advertisement tax	0.00	0.00
	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	5,689,325.00	14,719,939.00
120-20	Compensation in lieu of Taxes / duties	0.00	0.00
120-30	Compensations in lieu of Concessions	0.00	0.00
Total assigned revenues & compensation		5,689,325.00	14,719,939.00



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	284,258.00	201,434.00
130-80	Other rents	3,139,064.00	2,882,011.00
	Sub-Total	3,423,322.00	3,083,445.00
130-90	Less: Rent Remission and Refunds	0.00	0.00
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	3,423,322.00	3,083,445.00



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	0.00	0.00
140-11	Licensing Fees	653,497.00	589,551.00
140-12	Fees for Grant of Permit	0.00	0.00
140-13	Fees for Certificate or Extract	8,239,718.00	4,892,065.00
140-14	Development Charges		
140-15	Regularization Fees		
140-20	Penalties and Fines	30,000.00	30,700.00
140-40	Other Fees	460.00	1,290.00
	Road cutting charges		
140-50	User Charges	6,351.00	11,798.00
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges	3,695,037.00	3,131,529.00
	Sub-Total.	12,625,063.00	8,656,933.00
140-90	Less: Rent Remission and Refunds Sub-total	0.00	0.00
	Total income from Fees & User Charges – Income head-wise	12,625,063.00	8,656,933.00
140-50	User Charges Revenue from Hospitals	0.00	0.00
		0.00	0.00



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



Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No 160]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
160-10	Revenue Grant	69,847,586.00	151,966,594.00
160-20	Re-imburement of expenses	259,839,840.00	236,335,462.00
60-30	Contribution towards schemes	13,412,737.00	69,199,361.00
	Total Revenue Grants, Contributions & Subsidies	343,100,163.00	457,501,417.00

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	0.00
170-20	Dividend	0.00	0.00
170-30	Income from projects taken up on commercial basis	0.00	0.00
	Profit in Sale of Investments	0.00	0.00
170-40	Others	0.00	0.00
170-80			
	Total Income from Investments	0.00	0.00



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	8,918,860.16	8,225,542.47
171-20	Interest on Loans and advances to Employees	0.00	0.00
171-30	Interest on loans to others	0.00	0.00
171-80	Other Interest	0.00	0.00
	Total. – Interest Earned	8,918,860.16	8,225,542.47

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	0.00	103,468.00
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	2,305,901.00	1,885,745.00
	Total Other Income	2,305,901.00	1,989,213.00



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	27,116,247.00	28,543,785.00
	Finance, Accounts, Audit	0.00	0.00
	Election	0.00	0.00
	Sewer department salary	149,052,876.00	133,948,275.00
	Hospital Department salary	2,051,435.00	2,063,637.00
	Pension	14,736,753.00	17,977,960.00
	Record Room	0.00	0.00
	PF	8,185,219.00	3,567,385.00
	Insurance	0.00	0.00
	Arrier	0.00	0.00
	Bonus	445,566.00	417,934.00
	Nirman	6,162,845.00	5,514,914.00
	Leave Encashment	0.00	0.00
	Total establishment expenses – Function wise	207,750,941.00	192,033,890.00

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	736,992.00	3,290,731.00
220-11	Office maintenance	3,188,723.00	224,000.00
220-12	Communication Expenses	356,535.00	570,940.00
220-20	Books & Periodicals	0.00	0.00
220-21	Printing and Stationery	637,455.00	356,359.00
220-30	Travelling & Conveyance	311,989.00	104,440.00
220-40	Insurance	69,389.00	0.00
220-50	Audit Fees	26,250.00	956,500.00
220-51	Legal Expenses	64,421.00	119,544.00
220-52	Professional and other Fees	139,999.00	0.00
220-60	Advertisement and Publicity	1,634,496.00	1,203,945.00
220-61	Membership & subscriptions	0.00	0.00
	Education Expenses	0.00	0.00
220-80	Other Administrative Expenses	1,713,278.00	788,289.00
	Total establishment expenses – expense head wise	8,879,527.00	7,614,748.00

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 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
	Municipal Body Administration	0.00	0.00
	Finance, Accounts, Audit	0.00	0.00
	PLA- SFC Expenses	0.00	0.00
	PLA- TFC Expenses	0.00	0.00
	Revolving Expenses	0.00	0.00
	Election	0.00	0.00
	Record Room	0.00	0.00
	Estate	0.00	0.00
	Stores & Purchase	0.00	0.00
	Workshop	0.00	0.00
	Census	0.00	0.00
	Amrit Mission Yojna Exp.	0.00	0.00
	SBM Expenses	3,327,791.00	55,058,633.00
	Total Operations & Maintenance expenses -- Function wise	3,327,791.00	8,880,000.00
			63,938,633.00

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 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
230-10	Power & Fuel	8,771,959.00	11,208,664.00
230-20	Bulk Purchases of Dustbin	0.00	4,436,800.00
230-30	Consumption of Stores	139,751.00	77,945.00
230-40	Hire Charges		
230-51	Repairs & maintenance --Infrastructure Assets	8,367,089.00	4,653,904.00
230-52	Repairs & maintenance -- Civic Amenities	4,407,736.00	0.00
230-53	Repairs & maintenance -- Buildings	325,706.00	0.00
		22,012,241.00	20,377,313.00

Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
230-54	Repairs & maintenance -- Vehicles	2,974,165.00	1,185,458.00
230-59	Repairs & maintenance -- Others	0.00	51,156.00
230-80	Other operating & maintenance expenses	0.00	0.00
	Total operations & maintenance - expense head wise	28,314,197.00	85,552,560.00

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	11,834.26	13,982.29
240-50	Other Finance Expenses		
240-60	Water supply & Sewerage	3,713,369.00	4,477,907.00
240-70			
240-80			
	Total Interest & Finance Charges	3,725,203.26	4,491,889.29



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		
250-30	Share in Programmes of others	3,921,981.00	4,208,927.00
	Total Programme Expenses \	3,921,981.00	4,208,927.00

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:



NAGAR PALIKA PARISHAD LAKHIMPUR KHERI
YEAR 2018-2019

1 **RECONCILIATION STATEMENT OF PUNJAB NATIONAL 170588 HOSPITAL ROAD**
BALANCE AS PER OUR BOOK AS ON 31-03-2019 21,297,337.64
Add:- **CH. ISSUED BOT NOT PRESENTED UP TO DATE**

CH. NO.	AMOUNT
982278	31,376.00
982279	246,601.00
982280	1,504,611.00
982281	2,083,675.00
982282	30,290.00
982283	30,289.00
982284	96,340.00
982285	33,736.00

4,056,918.00

BALANCE AS PER BANK STATEMENT AS ON 31-03-2019 25,354,255.64

2 **RECONCILIATION STATEMENT OF PUNJAB NATIONAL BANK SBM**
BALANCE AS PER OUR BOOK AS ON 31-03-2019 10,203,492.78
Add:- **CH. ISSUED BOT NOT PRESENTED UP TO DATE**

CH. NO.	AMOUNT
	1,440.00
	95,319.00
	1,766.00
	1,766.00
	2,060.00
	100,960.00

203,311.00

BALANCE AS PER BANK STATEMENT AS ON 31-03-2019 10,406,803.78

3 **RECONCILIATION STATEMENT OF CANARA BANK**
BALANCE AS PER OUR BOOK AS ON 31-03-2019 14,879,976.50
Add:- **CH. ISSUED BOT NOT PRESENTED UP TO DATE**

CH. NO.	AMOUNT
131718	4,875.00
131719	5,000.00
131720	12,000.00
131724	455,000.00
131726	24,732.00
131727	2,000.00
131728	1,500.00
131729	18,614.00
131730	2,142.00

525,863.00

BALANCE AS PER BANK STATEMENT AS ON 31-03-2019 15,405,839.50



4 RECONCILIATION STATEMENT OF PUNJAB NATIONAL TFC /14wa Vitta Ayog

BALANCE AS PER OUR BOOK AS ON 31-03-2019

141,539,177.68

Add:-

CH. ISSUED BOT NOT PRESENTED UP TO DATE

CH. NO.	AMOUNT
917061	171,536.00
917062	273,138.00
917063	474,440.00
917064	22,517.00
917065	115,600.00
917066	40,295.00
917067	112,800.00
917068	96,160.00
917069	1,590,923.00
917070	58,082.00
917071	39,016.00
917072	364,376.00
917073	727,545.00
917074	943,766.00
917075	955,163.00
917076	191,220.00
917077	123,804.00
917078	181,972.00
917079	289,110.00
917080	895,890.00
917081	844,621.00
917084	863,505.00
917085	148,115.00
917086	126,424.00
917087	40,295.00
917088	387,326.00
917089	120,940.00
917090	24,330.00
917091	74,560.00
917092	248,757.00
917093	255,812.00
917094	136,409.00
917095	658,000.00
917096	37,308.00
917097	33,778.00
917098	336,525.00
917099	10,435.00
917100	8,080.00

12,072,573.00

BALANCE AS PER BANK STATEMENT AS ON 31-03-2019

153,611,750.68



5 RECONCILIATION STATEMENT OF Urban Co Operative Bank Ltd
BALANCE AS PER OUR BOOK AS ON 31-03-2018

Add:- CH. ISSUED BOT NOT PRESENTED UP TO DATE

(398,180.46)

CH. NO.	AMOUNT Dr.	
119705	10,000.00	
119734	15,000.00	
119737	2,000.00	
119769	113,133.00	
119775	261,722.00	
119776	251,723.00	
119777	16,123.00	
119779	10,630.00	
119780	17,993.00	
119781	17,650.00	
119782	13,500.00	
119783	4,840.00	
119784	2,640.00	
119785	134,750.00	
119786	118,724.00	
119787	189,669.00	
119788	203,694.00	
119789	33,271.00	
119790	109,285.00	
119791	100,000.00	
119792	94,864.00	
119793	68,153.00	
119794	1,000.00	
119795	91,672.00	
		<u>2,082,036.00</u>
		<u>1,683,855.54</u>
		<u>1,683,855.54</u>

BALANCE AS PER BANK STATEMENT AS ON 31-03-2019



NAGAR PALIKA PARISHAD LAKHIMPUR KHERI

YEAR 2018-2019

5 RECONCILIATION STATEMENT OF STATE BANK OF INDIA
BALANCE AS PER OUR BOOK AS ON 31-03-2019

22,191,363.25

Add:- CH. ISSUED BOT NOT PRESENTED UP TO DATE

CH. NO.	AMOUNT
669792	1,075,301.00
669810	150,000.00
669811	300,000.00
669812	78,826.00
669813	32,862.00
669814	70,000.00
669815	144,663.00
669816	7,900.00
669817	46,372.00
669818	50,000.00
669819	200,000.00
669820	100,000.00
669821	200,000.00
669822	300,000.00
669823	300,000.00
669824	112,838.00
669825	150,000.00
669826	54,640.00
669827	284,920.00
669828	199,644.00
669829	67,896.00
669830	89,966.00
669831	113,655.00
669832	150,000.00
669833	140,127.00
669834	85,012.00
669835	171,313.00
669836	277,692.00
669837	71,640.00
669838	80,917.00
669839	398,446.00
669840	304,510.00
669841	508,585.00
669842	148,620.00
669843	134,188.00
669844	110,737.00
669845	175,689.00
669847	79,377.00
669848	200,000.00
669849	87,411.00
669850	67,093.00
669851	150,000.00
669852	296,053.00
669853	112,168.00

669854	153,821.00
669855	4,218.00
669856	150,000.00
669857	68,878.00
669858	191,697.00
669859	1,727.00
669860	240,053.00
669861	12,089.00
669862	232,869.00
669863	1,030,263.00
669864	89,040.00
669865	12,566.00
669866	300,000.00
669867	13,602.00
669868	14,920.00

BALANCE AS PER BANK STATEMENT AS ON 31-03-2019

10,394,804.00
32,586,167.25



NAGAR PALIKA PARISHAD, LAKHIMPUR- KHERI

SCHEDULE "A"

Notes on Account of For Balance Sheet as on 31-03-2019

1. SIGNIFICANT ACCOUNTING POLICIES

a. FIXED ASSETS & DEPRICIATION

Depreciation on Fixed Assets has been charged existing as on 01/04/2018 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 EQUIPMENT	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 a 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 various observation & all observation are pending for rectification till date.


EXECUTIVE OFFICER
NAGAR PALIKA PARISHAD
LAKHIMPUR KHERI

FOR GUPTA KANSAL & ASSOCIATES
CHARTERED ACCOUNTANTS


(PARTNER)

