



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 2018 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, 2018 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



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

PLACE: LAKHIMPUR KHERI
DATE: 30/04/2019

- (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



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

PLACE: LAKHIMPUR KHERI
DATE: 30/04/2019

NAGAR PALIKA PARISHAD, LAKHIMPUR KHERI

Balance Sheet as on 31/03/2018

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	1,546,405,747.91	1,367,255,757.73
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		1,546,405,747.91	1,367,255,757.73
3-20	Grants, Contributions for specific purposes	B-4	0.00	0.00
	Loans			
3-30	Secured Loans	B-5	244,664,350.00	232,843,350.00
3-31	Unsecured Loans	B-6	0.00	0.00
	Total Loans		244,664,350.00	232,843,350.00
	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	46,866,027.75	49,414,664.75
3-60	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		46,866,027.75	49,414,664.75
	TOTAL LIABILITIES		1,837,936,125.66	1,649,513,772.48
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	1,753,296,821.18	1,575,023,789.18
4-11	Less: Accumulated Depreciation		207,543,933.54	174,244,099.54
	Net Block		1,545,752,887.64	1,400,779,689.64
4-12	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		1,545,752,887.64	1,400,779,689.64
	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	607,645.00	1,400.00
4-31	Sundry Debtors(Receivables)	B-15	57,160,543.70	52,971,166.00
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	234,415,049.32	195,761,516.84
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		292,183,238.02	248,734,082.84
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		1,837,936,125.66	1,649,513,772.48

FOR NAGAR PALIKA PARISHAD ,LAKHIMPUR KHERI

(EXECUTIVE OFFICER) 

DATE : 30/04/2019

PLACE : LAKHIMPUR KHERI

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नगर पालिका परिषद
लखीमपुर-खीरी

 PSM

लेखाकार

नगर पालिका परिषद लखीमपुर

FOR M/S VSM & COMPANY

Chartered Accountants

CA VIJAY KUMAR GUPTA

M.NO. 401627

(Partner)



NAGAR PALIKA PARISHAD, LAKHIMPUR KHERI
Income and Expenditure Statement for the period from 01/04/2017 to 31/03/2018

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	14,392,880.00	10,980,228.00
I-20	Assigned Revenues & Compensation	I-2	14,719,939.00	13,369,416.00
I-30	Rental Income from Municipal Properties	I-3	3,083,445.00	2,676,591.00
I-40	Fees & User Charges	I-4	8,656,933.00	9,338,924.00
I-50	Sale & Hire Charges	I-5	0.00	0.00
I-60	Revenue Grants, Contributions & Subsidies	I-6	457,501,417.00	284,648,386.00
I-70	Income from Investments	I-7	0.00	0.00
I-71	Interest Earned	I-8	8,225,542.47	4,900,448.00
I-80	Other Income	I-9	1,989,213.00	1,930,249.00
A	Total – INCOME		508,569,369.47	327,844,242.00
	EXPENDITURE			
2-10	Establishment Expenses	I-10	192,033,890.00	160,943,300.00
2-20	Administrative Expenses	I-11	7,614,748.00	7,202,636.23
2-30	Operations & Maintenance	I-12	85,552,560.00	17,529,514.00
2-40	Interest & Finance Expenses	I-13	4,491,889.29	823,540.29
2-50	Programme Expenses	I-14	6,426,458.00	4,208,927.00
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		33,299,834.00	29,391,577.02
B	Total – EXPENDITURE		329,419,379.29	220,099,494.54
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		179,149,990.18	107,744,747.46
2-80	Add: Prior period Items (Net)	2-18	0.00	0.00
	Gross surplus/ (deficit) of income overexpenditure after Prior Period Items		179,149,990.18	107,744,747.46
2-90	Net balance being surplus/ deficit carriedover to Municipal Fund		179,149,990.18	107,744,747.46

FOR NAGAR PALIKA PARISHAD ,LAKHIMPUR KHERI

(EXECUTIVE OFFICER)

DATE : 30/04/2019

PLACE : LAKHIMPUR KHERI

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नगर पालिका परिषद
लखीमपुर-खीरी

लेखाकार

नगर पालिका परिषद लखीमपुर

FOR M/S VSM & COMPANY

Chartered Accountants

CA VIJAY KUMAR GUPTA

M.NO. 401627

(Partner)



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 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	0.00				
(b) Additions to the Grants *							
(i) Grant received during the year	221,165,955.00	236,335,462.00	0.00				
(ii) Interest/ Dividend earned on Grant Investments	4,406,248.00	948,915.00	0.00				
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)	225,572,203.00	237,284,377.00	0.00	0.00	0.00	0.00	0.00
Total (a+ b)	225,572,203.00	237,284,377.00	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	74,030,956.36	737,763.95	0.00				
Others		0.00					
Sub -total.	74,030,956.36	737,763.95	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	0.00	192,033,890.00					
Rent							
Other administrative charges	0.00	7,614,748.00					
Sub -total	0.00	199,648,638.00	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	151,541,246.64	36,897,975.05	0.00				
Sub -total	151,541,246.64	36,897,975.05	0.00	0.00	0.00	0.00	0.00
Total (c) [i+ ii+ iii]	225,572,203.00	237,284,377.00	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
Total Grants & Contribution for Specific Purposes							0.00
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	232,843,350.00
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	232,843,350.00

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	39,845,362.00	41,628,411.00
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	153,040.00
350- 40	Refunds Payable	0.00	0.00
350- 41	Advance Collection of Revenues	0.00	0.00
350- 80	Others	7,020,665.75	7,633,213.75
	Total Other liabilities (Sundry Creditors).	46,866,027.75	49,414,664.75

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 period	Deducti ons during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deducti ons 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	102,667,622.00	2,088,125.00	0.00	104,755,747.00	80,096,789.50	10,371,168.00	0.00	90,467,957.50	14,287,789.50	22,570,832.50
	Infrastructure		0.00								
410- 30	Roads and Bridges	594,356,666.02	124,835,055.00	0.00	719,191,721.02	0.00	0.00	0.00	0.00	719,191,721.02	594,356,666.02
410- 31	Sewerage and drainage	286,953,825.86	17,642,643.00	0.00	304,596,468.86	0.00	0.00	0.00	0.00	304,596,468.86	286,953,825.86
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	50,306,771.00	538,321.00	0.00	50,845,092.00	0.00	0.00	0.00	0.00	50,845,092.00	50,306,771.00
	Distribution										
410- 33	Public Lighting	94,490,944.30	20,428,311.00	0.00	114,919,255.30	71,605,191.14	15,705,765.00	0.00	87,310,956.14	27,608,299.17	22,885,753.17
	Other assets										
410- 40	Plants & Machinery	19,719,903.00	7,575,766.00	0.00	27,295,669.00	5,961,152.28	3,526,168.00	0.00	9,487,320.28	17,808,348.72	13,758,750.72
410- 50	Vehicles	20,542,308.00	4,871,792.00	0.00	25,414,100.00	15,888,780.68	3,446,731.00	0.00	19,335,511.68	6,078,588.33	4,653,527.33
410- 60	Office & other equipment	1,161,050.00	293,019.00	0.00	1,454,069.00	317,668.65	196,134.00	0.00	513,802.65	940,266.36	843,381.35
410- 70	Furniture, fixtures, fittings and electrical appliances	538,676.00	0.00	0.00	538,676.00	374,517.30	53,868.00	0.00	428,385.30	110,290.70	164,158.70
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	1,575,023,789.18	178,273,032.00	0.00	1,753,296,821.18	174,244,099.54	33,299,834.00	0.00	207,543,933.54	1,545,752,887.65	1,400,779,689.64



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	607,645.00	1,400.00
430-20	Loose Tools	0.00	0.00
430-30	Others	0.00	0.00
	Total Stock in hand.	607,645.00	1,400.00



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	1,367,255,757.73	0.00	1,367,255,757.73	0.00	1,367,255,757.73
310- 90	Excess of Income Over Expenditure	179,149,990.18		179,149,990.18		179,149,990.18
	Total Municipal fund (310)	1,546,405,747.91	0.00	1,546,405,747.91	0.00	1,546,405,747.91

1,546,405,747.91



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	24,238,849.50	0.00	24,238,849.50	22,009,963.00
	Less than 5 years *	24,238,849.50			22,009,963.00
	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	24,238,849.50	0.00	24,238,849.50	22,009,963.00
431- 19	Receivable of Other Taxes	31,169,179.20	0.00	31,169,179.20	28,855,399.00
	Less than 3 years*	31,169,179.20			28,855,399.00
	More than 3 years*				
	Sub- total				
431- 99	Less: State Government Cesses/ Levies in Taxes - Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	31,169,179.20	0.00	31,169,179.20	28,855,399.00
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	1,752,515.00	0.00	1,752,515.00	2,105,804.00
	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)	57,160,543.70	0.00	57,160,543.70	52,971,166.00



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	328,200.00	842,646.00
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	234,086,849.32	194,918,870.84
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	234,086,849.32	194,918,870.84
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	234,415,049.32	195,761,516.84



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



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	6,309,687.00	4,709,288.00
110-02	Water tax	8,077,943.00	6,270,940.00
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	5,250.00	0.00
110-81	Cinema hall tax	0.00	0.00
	Sub-total	14,392,880.00	10,980,228.00
110-90	Less: - Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
	Total tax revenue	14,392,880.00	10,980,228.00
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	14,719,939.00	13,369,416.00
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		14,719,939.00	13,369,416.00



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	201,434.00	324,447.00
130-80	Other rents	2,882,011.00	2,352,144.00
	Sub-Total	3,083,445.00	2,676,591.00
	Less:	0.00	0.00
130-90	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	3,083,445.00	2,676,591.00



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	589,551.00	640,117.00
140-12	Fees for Grant of Permit	0.00	0.00
140-13	Fees for Certificate or Extract	4,892,065.00	7,171,906.00
140-14	Development Charges		
140-15	Regularization Fees		
140-20	Penalties and Fines	30,700.00	17,050.00
140-40	Other Fees	1,290.00	0.00
	Road cutting charges		
140-50	User Charges	11,798.00	111,143.00
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges	3,131,529.00	1,398,708.00
	Sub-Total.	8,656,933.00	9,338,924.00
140-90	Less: Rent Remission and Refunds Sub-total	0.00	0.00
	Total income from Fees & User Charges – Income head-wise	8,656,933.00	9,338,924.00
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 No160]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
160-10	Revenue Grant	151,966,594.00	44,758,890.00
160-20	Re-imburement of expenses	236,335,462.00	229,202,046.00
60-30	Contribution towards schemes	69,199,361.00	10,687,450.00
	Total Revenue Grants, Contributions & Subsidies	457,501,417.00	284,648,386.00

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	8,225,542.47	4,900,448.00
171-20	Interest on Loans and advances to Employees	0.00	0.00
	Interest on loans to others	0.00	0.00
171-30	Other Interest	0.00	0.00
171-80			
	Total. – Interest Earned	8,225,542.47	4,900,448.00

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	103,468.00	0.00
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	1,885,745.00	1,930,249.00
	Total Other Income	1,989,213.00	1,930,249.00



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	28,543,785.00	36,022,624.00
	Finance, Accounts, Audit	0.00	0.00
	Election	0.00	
	Sewer department salary	133,948,275.00	95,149,047.00
	Hospital Department salary	2,063,637.00	2,442,737.00
	Pension	17,977,960.00	17,907,838.00
	Record Room	0.00	0.00
	PF	3,567,385.00	2,472,064.00
	Insurance	0.00	0.00
	Arrier	0.00	0.00
	Bonus	417,934.00	0.00
	Nirman	5,514,914.00	6,948,990.00
	Leave Encashment	0.00	0.00
	Total establishment expenses – Function wise	192,033,890.00	160,943,300.00

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	3,290,731.00	4,186,319.00
220-11	Office maintenance	224,000.00	0.00
220-12	Communication Expenses	570,940.00	124,976.00
220-20	Books & Periodicals		
220-21	Printing and Stationery	356,359.00	362,637.00
220-30	Travelling & Conveyance	104,440.00	0.00
220-40	Insurance	0.00	34,959.23
220-50	Audit Fees	956,500.00	0.00
220-51	Legal Expenses	119,544.00	165,200.00
220-52	Professional and other Fees	0.00	344,444.00
220-60	Advertisement and Publicity	1,203,945.00	824,651.00
220-61	Membership & subscriptions		
	Education Expenses		
220-80	Other Administrative Expenses	788,289.00	1,159,450.00
	Total establishment expenses – expense head wise	7,614,748.00	7,202,636.23

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	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.	55,058,633.00	0.00
	SBM Expenses	8,880,000.00	5,235,460.00
	Total Operations & Maintenance expenses – Function wise	63,938,633.00	5,235,460.00

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	11,208,664.00	8,253,666.00
230-20	Bulk Purchases of Dustbin	4,436,800.00	0.00
230-30	Consumption of Stores	77,945.00	1,015,863.00
230-40	Hire Charges		
230-51	Repairs & maintenance –Infrastructure Assets	4,653,904.00	1,407,679.00
230-52	Repairs & maintenance – Civic Amenities		
230-53	Repairs & maintenance – Buildings		
		20,377,313.00	10,677,208.00

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Vehicles	1,185,458.00	961,809.00
230-59	Repairs & maintenance – Others	51,156.00	328,799.00
230-80	Other operating & maintenance expenses	0.00	326,238.00
	Total operations & maintenance - expense head wise	85,552,560.00	17,529,514.00

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	13,982.29	10,314.29
240-50	Other Finance Expenses		
240-60	Water supply & Sewerage	4,477,907.00	813,226.00
240-70			
240-80			
	Total Interest & Finance Charges	4,491,889.29	823,540.29



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	6,426,458.00	4,208,927.00
250-30	Share in Programmes of others		
	Total Programme Expenses \	6,426,458.00	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 2017-2018**

1 RECONCILIATION STATEMENT OF PUNJAB NATIONAL 170588 HOSPITAL ROAD
BALANCE AS PER OUR BOOK AS ON 31-03-2018 25,036,224.74

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

CH. NO.	AMOUNT
982265	4,730.00
982268	23,904.00
982269	14,786.00

43,420.00

BALANCE AS PER BANK STATEMENT AS ON 31-03-2018 25,079,644.74

2 RECONCILIATION STATEMENT OF CANARA BANK
BALANCE AS PER OUR BOOK AS ON 31-03-2018 14,879,468.50

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

CH. NO.	AMOUNT
22234	31836

31,836.00

BALANCE AS PER BANK STATEMENT AS ON 31-03-2018 14,911,304.50

3 RECONCILIATION STATEMENT OF PUNJAB NATIONAL TFC /14wa Vitta Ayog
BALANCE AS PER OUR BOOK AS ON 31-03-2018 141,857,491.38

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

CH. NO.	AMOUNT
744921	273,714.00
744923	786,026.00
744925	405,856.00
744926	838,300.00
744927	514,736.00
744928	1,862,900.00
744929	1,001,080.00
744930	42,147.00
744931	24,361.00
744931	150,426.00
744932	2,021.00
744932	16,632.00

5,918,199.00

BALANCE AS PER BANK STATEMENT AS ON 31-03-2018 147,775,690.38



4 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

(87,444.16)

CH. NO.	AMOUNT Dr.	
21229	661,687.00	
21230	10,000.00	
21231	200,000.00	
21232	419,693.00	
21233	33,520.00	
21234	4,000.00	
21235	200,000.00	
21236	19,600.00	
21237	4,000.00	
21238	2,000.00	
21239	100,000.00	
21240	117,924.00	
21241	2,000.00	
21242	59,484.00	
21244	7,345.00	
21245	2,000.00	
21246	5,000.00	
21247	2,000.00	
21248	67,651.00	
21249	80,543.00	
21250	80,775.00	
24051	94,764.00	
24052	158,229.00	
24053	12,419.00	
24054	106,923.00	
24055	5,245.00	
24056	31,380.00	
24057	24,850.00	
24058	929.00	
24059	1,170.00	
24060	615.00	
24061	816.00	
24062	625.00	
24063	16,500.00	
24064	1,650.00	
24065	225,280.00	
24066	66,150.00	
24067	14,000.00	
24068	150,791.00	
24069	131,571.00	
24070	269,580.00	
24071	10,534.00	
24072	83,338.00	
24073	88,004.00	
24074	167,972.00	
24075	182,834.00	
21224	50,586.00	
21209	18,110.00	
21207	47,139.00	
21228	26,200.00	
		4,067,426.00
		3,979,981.84
		3,979,981.84

BALANCE AS PER BANK STATEMENT AS ON 31-03-2018



**NAGAR PALIKA PARISHAD LAKHIMPUR KHERI
YEAR 2017-2018**

5 **RECONCILIATION STATEMENT OF STATE BANK OF INDIA
BALANCE AS PER OUR BOOK AS ON 31-03-2018**
Add:- **CH. ISSUED BOT NOT PRESENTED UP TO DATE**

18,913,150.75

CH. NO.	AMOUNT
80283	6,355.00
80287	6,355.00
80294	54,517.00
80295	97,034.00
80298	569,798.00
80300	200,000.00
80301	154,571.00
80302	228,309.00
80303	200,000.00
80304	737,997.00
80305	197,607.00
80306	300,000.00
80307	454,797.00
80308	350,397.00
80309	253,262.00
80310	200,000.00
80311	800,000.00
80312	566,027.00
80313	400,000.00
80314	48,985.00
80315	200,000.00
80316	850,106.00
80317	720,926.00
80318	399,222.00
80319	48,514.00
80320	102,143.00
176451	200,000.00
176452	585,431.00
176453	20,800.00
176454	420,083.00
176455	242,473.00
176456	456,537.00
176457	52,268.00
176458	273,919.00
176459	167,391.00
176460	345,918.00
176461	497,441.00
176462	204,671.00
176463	416,470.00
176464	62,594.00
176465	186,167.00
176466	1,779,170.00
176467	233,900.00
176469	19,962.00
176470	6,679.00
176471	55,157.00
176472	314,651.00
176473	47,125.00



176474	196,245.00
176475	85,138.00
176476	288,629.00
176477	131,320.00
176478	190,129.00
176479	72,506.00
176480	37,207.00
176481	124,270.00
176482	84,586.00
176483	135,061.00
176484	117,847.00
176485	106,703.00
176486	100,886.00
176487	34,586.00
176488	95,380.00
176490	340,676.00
176491	300,000.00
176492	300,000.00
176494	48,066.00
176493	25,253.00
176495	178,644.00
176496	52,276.00
176497	82,673.00
176498	315,817.00
176499	269,951.00
176500	56,240.00
176501	149,588.00
176502	200,000.00
176503	348,331.00
176504	97,412.00
176505	165,435.00
176506	150,000.00
176507	299,506.00
176508	238,952.00
176509	200,000.00
176510	606,499.00
176511	109,889.00
176512	200,000.00
176513	155,822.00
176514	397,828.00
176515	150,000.00
176516	342,658.00
176517	500,000.00
176518	200,000.00
176519	84,266.00
176520	526,389.00
80299	176,060.00

23,804,453.00

42,717,603.75

BALANCE AS PER BANK STATEMENT AS ON 31-03-2018



NAGAR PALIKA PARISHAD, LAKHIMPUR- KHERI

SCHEDULE "A"

Notes on Account of For Balance Sheet as on 31-03-2018

1. SIGNIFICANT ACCOUNTING POLICIES

a. FIXED ASSETS & DEPRICIATION

Depreciation on Fixed Assets has been charged existing as on 01/04/2017 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 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

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नगर पालिका परिषद
लखीमपुर-खीरी

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लिखाकार

नगर पालिका परिषद लखीमपुर

FOR VSM & COMPANY
CHARTERED ACCOUNTANTS

(PARTNER)

