



## INDEPENDENT AUDITOR'S REPORT

To,  
The Chairman,  
Lanka Municipal Board,  
District Hojai, Lanka, Assam

Report on the Financial Statements:

We have audited the accompanying financial statements of Lanka Municipal Board, Lanka, District Hojai, Assam, which comprise the Balance Sheet of General Fund as at 31<sup>st</sup> March 2021, the Income & Expenditure Account and the Receipt & Payment account for the year ended on that date.

We have conducted our audit in accordance with the 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the board, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

On the basis of our observations herein after-mentioned, we report that: -

- i. We have obtained all the information and explanations, which to be 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 Board, so far as it appears from our examinations of those books.
- iii. The Balance Sheet, the Income & Expenditure and the Receipt & Payment Account dealt with by this report are in agreement with the books of account.
- iv. In our opinion, the Balance Sheet, the Income & Expenditure Account and the Receipt & Payment Account dealt with by this report, generally comply with the accounting standards issued by the Institute of Chartered Accountants of India.

In our opinion and to the best of our information and accordingly to the explanations given to us, the said accounts give a true and fair view:

- i. In the case of Balance Sheet, as at 31<sup>st</sup> March, 2021,
- ii. In the case of the income & Expenditure Account, the excess of income over expenditure for the year ending 31<sup>st</sup> March, 2021.



- iii. In the case of the Receipt & Payment Account, for the transactions for the year ended as on 31<sup>st</sup> March, 2021.

**OBSERVATIONS:**

1. Up to date Fixed Asset Register has not been produced to us.
2. Depreciation on assets has not been charged. Hence, the fixed assets are shown at cost in the Balance Sheet.
3. Deductions from salary have not been accounted for in the cash book.
4. The asset register of the municipality has not been placed for audit.
5. The Board has raised demand for various taxes, fees and user charges as per Annual Budget, which have been accounted for in the final accounts. However, collections differ from the demand by large amounts. Some of these demands may be very old and not realisable.
6. The following registers and ledgers are not produced to us:
  - a) General Ledger;
  - b) Contractors Security deposits register,
  - c) Loans and Advances Ledger for Staff and Parties,
  - d) Stock Register,
  - e) Salary Register.
  - f) Reconciliation of various Bank Accounts are subject to reconciliation.
  - g) Balances with Parties etc. are subject to confirmation.

For, A M D & ASSOCIATES,  
Chartered Accountants  
FRN: 318191E

Place : Guwahati  
Date : 23.05.2022  
UDIN : 22053980AJLBUH7321



A handwritten signature in blue ink, appearing to read "A. Baruah".

(CA. A. Baruah, FCA)  
Partner,  
Mem. No: 053980



LANKA ULB  
Fund Name: Municipal General Fund  
Table 27.4

Statement of Cash Flow for the year ended 31.03.2021

	Previous Year (Rs.))	Current Year (Rs.))
a. Cash flows from Operating activities		
Income (Surplus/deficit) over expenditure	74,395,111.00	1,46,32,256.00
Adjustment for:		
Add:		
Depreciation	-	-
Interest & finance expenses	-	-
Losses	-	-
Profit on disposal of assets	-	-
Dividend Income	-	-
Investment Income	-	-
Appropriate income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items.	-	-
Changes in current assets and current liabilities		
(Increase)/decrease in Sundry debtors	59,46,261.00	-58,00,157.00
(Increase)/decrease in Stock in hand	-	-
(Increase)/decrease in prepaid expenses	-	-
(Increase)/decrease in other current assets	-11,34,627.00	-8,000.00
(Increase)/decrease in Deposits received	-	-
(Increase)/decrease in Deposits works	12,93,240.00	-
(Increase)/decrease in other current liabilities	-	-
(Increase)/decrease in provisions	-	-
Extra ordinary items (Specify)		
Net cash generated from (used in) operating activities (a)	-22,51,537.00	48,24,099.00
b. Cash flows from investing activities		
(Purchase) or Fixed assets & O/M	-	-
(Increase) / Decrease in Special funds/grants	-	-
(Increase) / Decrease of Earmarked funds	-	-
(Purchase) of Investments	-	-
Add:		
Proceeds from disposal assets	-	-
Proceeds from disposal of investments	-	-
Investment income received	-	-
Interest income received	-	-
Net cash generated from (used in) investing activities (b)	-	-
c. Cash flows from financing activities		
Add:		
Loans from banks/others received	-	-
LEDS	-	-
Loans repaid during the period	-	-
Loans & advances to employees	-	-
Loans to others	-	-
Finance expenses	-	-
Net cash generated from (used in) financing activities (c)	-22,51,537.00	48,24,099.00
Net increase/(decrease) in cash and cash equivalents (a+b+c)	-22,51,537.00	48,24,099.00
Cash and cash equivalent at beginning of period	57,52,566.00	35,01,029.00
Cash and cash equivalent at end of period	35,01,029.00	83,25,128.00
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year		
a. Cash Balances	58,389.00	58,389.00
b. Bank Balances	34,42,640.00	82,66,739.00
c. Scheduled Co-operative banks	-	-
d. Balances with Post offices	-	-
e. Balances with other banks	-	-
Total	35,01,029.00	83,25,128.00

Note: Items in () brackets denote as that they are to be deducted

  
**Chairperson**  
**Lanka Municipal Board**  
**Lanka :: Hojai :: Assam**



  
**Executive Officer**  
**Lanka Municipal Board**  
**Lanka :: Hojai :: Assam**



LANKA ULB  
Fund Name : Municipal General Fund

Income and Expenditure Statement for the period from 01-04-2020 to 31-03-2021

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	1,23,51,143.00	1,20,05,871.00
I-20	Assigned Revenue and Compensation	I-2		
I-30	Rental Income from Municipal Properties	I-3	45,66,749.00	45,66,749.00
I-40	Fees & User Charges	I-4	53,78,613.91	52,28,538.87
I-50	Sale & Hire Charges	I-5		
I-60	Revenue Grants, Contribution & Subsidies	I-6	18,75,326.00	27,57,199.00
I-70	Income from Investments	I-7		
I-71	Interest Earned	I-8	72,966.40	12,868.78
I-80	Other Income	I-9	38,03,390.00	61,63,090.00
A	TOTAL INCOME		2,80,48,188.31	3,07,34,316.65
	EXPENDITURE			
2-10	Establishment Expenses	I-10	1,02,40,988.00	1,03,54,872.00
2-20	Administrative Expenses	I-11	8,94,018.00	68,51,322.00
2-30	Operation & Maintenance	I-12	22,77,521.00	59,92,629.00
2-40	Interest & Finance Charges	I-13	3,394.52	4,952.00
2-50	Programme Expenses	I-14		94,430.00
2-60	Revenue Grants, Contribution & Subsidies	I-15		
2-70	Provisions & Write Off	I-16		
2-71	Miscellaneous Expenses	I-17		
2-72	Depreciation			
B	TOTAL EXPENDITURE		1,34,15,921.52	2,32,98,205.00
A-B	Gross surplus/(deficit) of Income over Expenditure before Prior Period Items		1,46,32,266.79	74,36,111.65
2-80	Add: Prior Period Items (Net)	I-18	-	-
	Gross surplus/(deficit) of Income over Expenditure after Prior Period Items		1,46,32,266.79	74,36,111.65
2-90	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/deficit carried over to Municipal Fund		1,46,32,266.79	74,36,111.65

Place: Guwahati  
Date  
UDIN:

As per our report of even date annexed.



For, A M D & Associates,  
Chartered Accountants  
FRN 318191E

*(Signature)*

(CA. A. Baruah, FCA)  
Partner  
Mem.No. 053980

23 MAY 2022

*(Signature)*  
Executive Officer  
Lanka Municipal Board  
Lanka :: Hojai :: Assam

*(Signature)*  
Chairperson  
Lanka Municipal Board  
Lanka :: Hojai :: Assam



LANKA ULB  
Fund Name: Municipal General Fund  
Balance Sheet of Lanka ULB as on 31st March 2021

Code of Accounts	Description of Items	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<b>LIABILITIES</b>			
3.00	Reserve & Surplus			
	Municipal (General) Fund	B-1	8,00,49,042.00	8,00,49,042.00
3.11	Earmarked Funds	B-2	2,31,571.00	2,31,571.00
3.12	Reserves	B-3	14,34,48,709.44	12,88,16,442.65
	Total Reserves & Surplus		20,37,29,322.44	18,90,97,055.65
3.20	Grants, Contributions for specific purposes	B-4		
	Loans			
3.30	Secured Loans	B-5		
3.31	Unsecured Loans	B-6		
	Total Loans			
	Current Liabilities & Provisions			
3.40	Deposits Received	B-7		
3.41	Deposit Works	B-8		
3.50	Other Liabilities	B-9	21,71,209.00	21,71,209.00
3.60	Provisions	B-10		
	Total Current Liabilities and Provisions			
	<b>TOTAL LIABILITIES</b>		<b>20,59,00,531.44</b>	<b>19,12,68,264.65</b>
	<b>ASSETS</b>			
4.10	Fixed Assets	B-11	15,25,72,880.00	15,25,64,880.00
	Gross Block		15,25,72,880.00	15,25,64,880.00
4.11	Less: Accumulated Depreciation			
	Net Block		15,25,72,880.00	15,25,64,880.00
4.12	Capital Work-in-Progress			
	Total Fixed Assets		15,25,72,880.00	15,25,64,880.00
4.20	Investment- General Fund	B-12		
4.21	Investment- Other Funds	B-13		
	Total Investments			
	Current Assets, Loans and Advances			
4.30	Stock in Hand (Inventories)	B-14		
	Sundry Debtors (Receivables)		4,41,44,263.80	3,43,44,096.17
4.31	Gross amount outstanding	B-15		
4.32	Less: Accumulated provisions against bad and doubtful Sundry Debtors			
	Net amount outstanding			
4.40	Prepaid Expenses	B-16		
4.50	Cash and Bank Balances	B-17	83,25,128.64	35,01,029.48
4.60	Loans, advances and deposits	B-18	8,58,259.00	8,58,259.00
4.61	Less: Accumulated Provisions against Loans			
	Net amount outstanding			
	Total Current Assets Loans and Advances			
4.70	Other Assets	B-19		
4.80	Miscellaneous Expenditure (to the extent not written off)	B-20		
	<b>TOTAL ASSETS</b>		<b>20,59,00,531.44</b>	<b>19,12,68,264.65</b>

As per our report even date annexed.

Place: Guwahati  
Date:  
UDIN:



For: A.M.D & Associates,  
Chartered Accountants  
FRN 318191E

*(Signature)*  
(CA A. Baruah, FCA)  
Partner  
Mem.No. 053980

23 MAY 2022

*(Signature)*  
**Executive Officer**  
**Lanka Municipal Board**  
**Lanka : Hojai : Assam**

*(Signature)*  
**Chairperson**  
**Lanka Municipal Board**  
**Lanka :: Hojai :: Assam**







20-21 18

Schedule I-1 : schedule of Tax Revenue

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
	<b>INCOME FROM TAXES</b>		
110-01(a)	Property Tax	1,23,51,143.00	1,20,05,871.00
110-02(a)	Water Tax		
110-03(a)	Sewerage Tax		
110-04(a)	conservent Tax		
110-05(a)	Lighting Tax		
110-07(a)	Vehicle Tax		
110-08(a)	Tax on Animals		
110-09(a)	Electricity Tax		
110-10(a)	Professional Tax		
110-11(a)	Advertisement Tax		
110-12(a)	Pilgrimage Tax		
110-51(a)	Octroi & Toll		
110-52(a)	Cess		
110-80(a)	Other taxes		
	Sub Total	1,23,51,143.00	1,20,05,871.00
110-90(a)	Less : Tax Remissions and Refund		
	Sub Total		
Total Income of Property Taxes to be shown as a part of Tax Revenue Schedule			

Schedule I-1(a) : Remission and Refund of Taxes

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
110-90(a)	Property Tax		
	Octroi & Toll		
	Cess		
	Advertisement		
	Others		
Total Refund and Remissions of Tax revenue			

Schedule I-2 : Assigned revenues & Compensation[Code no-120]

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
120-10	Taxes and Duties Collected by Others		
120-20	Compensation in the lieu of Taxes/Duties		
120-30	Compensation in the lieu of concessions		
Total Assigned Revenue & Compensation			

Schedule I-3 : Rental Income from Municipal Properties

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
130-10	Rent from civic amenities		
130-20	Rent from office buildings	45,66,749.00	45,66,749.00
130-30	Rent from Guest House		
130-40	Rent from Lease of lands		
130-80	Other rents- Parking place		
	Sub-total		
	Less:		
130-90	Rent remission and refunds		
	Sub-total		
Total Rental Income from Municipal Properties		45,66,749.00	45,66,749.00

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

Code No	Particulars	2020-21(Rs.)	2019-20 (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			

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

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
140-10	Empenclment & Registration Charges		
140-11	Licensing fees	33,12,100.00	32,92,100.00
140-12	Fees from Grant of Permit		
140-13	Fees for Certificate or extract		
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties & fines	84,150.00	40,000.00
140-40	Other fees		



140-50	User Charges		
140-60	Entrée Fees		
140-70	Service/Administrative Charges		
140-80	Other Charges	19,82,363.91	18,96,438.87
Total Income from Fees & User Charges-Head wise		53,78,613.91	52,28,538.87

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

Code No	Particulars	2020-21(Rs.)	2019-20 (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			

Schedule I-5(b) : Sale & Hire Charges-Income Head wise

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
150-10	Sale of Products		
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 Equipments		
Total Income from Sale & Hire Charges-Function wise			

Schedule I-6 : Revenue Grants, Contribution and Subsidies.

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
160-10	Revenue Grant	18,75,326.00	27,57,199.00
160-20	Re-imbursen of Expenses		
160-30	Contribution towards schemes		
Total Revenue Grants, Contribution and Subsidies.		18,75,326.00	27,57,199.00

Schedule I-7 : Income from Investments-General Fund

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
170-10	Interest from Investment		
170-20	Dividend		
170-30	Income from Project taken up on commercial basis		
170-40	Profit sales of Investment		
170-80	others		
Total Revenue Grants, Contribution and Subsidies.			

Schedule I-8 : Interest Earned

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
171-10	Interest from Bank accounts	72,966.40	12,868.78
171-20	Interest on loans & advances		
171-30	Interest on loans to others		
171-80	Other Interest		
Total Revenue Grants, Contribution and Subsidies.		72,966.40	12,868.78

Schedule I-9 : Other Income

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
180-10	Deposited forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim recoveries		
180-30	Profit on disposal of fixed assets		
180-40	Recovery from employees		
180-50	Unclaimed refund/Liabilities		
180-60	Excess provision written back		
180-80	Miscellaneous Income	38,03,390.00	61,63,090.00
Total other Income		38,03,390.00	61,63,090.00

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

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
	Municipal body Administration Finance,Accounts,Audit Election Record Room		





	Estate		
	Stores & Purchase		
	Workshop		
	Census		
Total other Income			

Schedule I-10(b) : Establishment Expenses( Head wise)

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
210-10	Salaries wages & bonus	92,45,751.00	87,33,116.00
210-20	Benefits and allowances	9,95,237.00	13,71,756.00
210-30	Pension		
210-40	Other treminal and retirement benefits	-	2,50,000.00
Total Establishment Expenses( Head wise)		1,02,40,988.00	1,03,54,872.00

Schedule I-11 :Administrative Expenses( Function wise)

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
	Municipal body		
	Administration		
	Finance,Accounts,Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		

Schedule I-11(b) :Administrative Expenses( Head wise)

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
220-10	Rent, Rates & Taxes		
220-11	Office Maintenances	4,42,026.00	13,18,414.00
220-12	Comunication expenses	25,425.00	33,202.00
220-20	Books & stationery		
220-21	Printing & stationery		
220-30	Travelling & conveyance	3,000.00	1,30,143.00
220-40	Insurance	1,25,370.00	48,173.00
220-50	Audit fees		
220-51	Legal Expenses		1,40,000.00
220-52	Professional & other Fees		1,34,962.00
220-60	Advertisement & Publicity	18,223.00	4,29,710.00
220-61	Membership & Subscriptions		
220-80	Other administrative expenses	2,79,974.00	46,16,718.00
Total Administrative Expenses( Head wise)		8,94,018.00	68,51,322.00

Schedule I-12(a) :Operation and Maintenance( Function wise)

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
	Municipal body		
	Administration		
	Finance Accounts,Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
	Professional & other Fees		
Total Operation and Maintenance( Function wise)		-	-

Schedule I-12(b) :Operation and Maintenance( Head wise)

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
230-10	Power & fuel	5,63,943.00	-
230-20	Bulk Purchase		
230-30	Consumption of Stores		
230-40	Hire Charges		
230-51	Repairs & Maintenance-Infrastructure		6,00,000.00
230-52	Repairs & Maintenance-Civic Amenities		
230-53	Repairs & Maintenance-Building		
230-54	Repairs & Maintenance-Vehicles	1,200.00	3,56,182.00
230-59	Repairs & Maintenance-others	14,750.00	4,32,368.00
230-80	Others Operating and maintenance expenses	16,97,628.00	46,04,079.00
Total Operation and Maintenance( Head wise)		22,77,521.00	59,92,629.00

Schedule I-13 :Interest & Finance Charges

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government		
240-20	Interest on Loans from State Government		





240-30	Interest on Loans from Government Bodies and Associations		
240-40	Interest on Loans from bank and Other Financial Institutions		
240-50	Interest on Loans from International Agencies		
240-60	Other Interest		
240-70	Bank Charges	3394.52	4,952.00
240-80	Other Finance Charges		
Total Interest & Finance Charges		3,394.52	4,952.00

Schedule I-14 : Programme Expenses

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
250-10	Election Expense		
250-20	Own Programmes	-	94,430.00
250-30	Share in Programme of others		
Total Programme Expenses		-	94,430.00

Schedule I-15 : Revenue Grant, Contribution, Subsidies

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
260-10	Grants (give details)		
260-20	Contribution (give details)		
260-30	Subsidies (give details)		
Total Revenue Grant, Contribution, Subsidies		-	-

Schedule I-16 : Provisions & Write off

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
270-10	Provisions for doubtful receivables		
270-20	Provisions for other assets		
270-30	Revenue written off		
270-40	Assets written off		
270-50	Miscellaneous expenses written off		
Total Provisions & Write off		-	-

Schedule I-17 : Miscellaneous Expenses

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
271-10	Loss on disposal of assets		
271-20	Loss on disposal of investments		
271-30	Other miscellaneous expenses		
Total Miscellaneous Expenses		-	-

Schedule I-18 : Prior Period Items

Code No	Particulars	2020-21(Rs.)	2019-20 (Rs.)
1	2	3	4
<b>Income</b>			
280-10	Taxes		
280-20	Other Revenues		
280-30	Recovery of revenues written off		
280-40	Other Income		
Sub - Total Income (a)		-	-
<b>Expenses</b>			
280-50	Refund of Taxes		
280-60	Refund of Others - Revenues		
280-70	Other Expenses		
Sub - Total Income (b)		-	-
Total prior period (Net) (a-b)			





Schedule B-1: Municipal (General) Fund [Code: 310]

Code No	Particulars	Opening Balance	Addition During Year *	Total	Deductions During Year *	Balance At The End Of Year *
1	2	3	4	5(3+4)	6	7 (5-6)
310-10	Municipal Fund	6,00,49,042.00	-	6,00,49,042.00	-	6,00,49,042.00
310-90	Excess Of Income And Expenditure	-	-	-	-	-
	Total Municipal Fund (310)	6,00,49,042.00	-	6,00,49,042.00	-	6,00,49,042.00

\* Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

\*\* Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income





Schedule B-2. Earmarked Funds [Code: 311]

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
Code							
<b>(a) Opening Balance</b>	2,31,571.00						
<b>(b) Additions to the Special Fund</b>							
(i) Transfer from Municipal Fund	-						
(ii) Interest/Dividend earned on Special Fund	-						
(iii) Profit on disposal of Special Fund Investments	-						
(iv) Appreciation in Value of Special Fund	-						
(v) Other addition (Specify nature)	-						
<b>Total(b):</b>							
<b>Total(a+b):</b>	2,31,571.00						
<b>(c) Payments out of funds</b>							
<b>(i) Capital expenditure on</b>							
Fixed Assets*	-						
Others	-						
<b>Sub Total</b>	-						
<b>(ii) Revenue Expenditure on</b>							
Salary, Wages and allowances etc. Rent	-						
Other administrative charges	-						
<b>Sub Total:</b>	-						
<b>(iii) Other:</b>							
Loss on disposal of Special Fund Investments	-						
Diminution in Value of Special Fund Investments	-						
Transferred to Municipal Fund	-						
<b>Sub Total:</b>	-						
<b>Total of (i+ii+iii) (c)</b>	-						
<b>Net balance at the year end - (a+b)-(c)</b>	2,31,571.00						
<b>Grant Total of Special Funds</b>	2,31,571.00						

Note: All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.

1. Additions during the year
  - a. Addition to Pension Fund would be out of the "Transfer to Funds" from Income and Expenditure Account as per the accounting principles
  - b. Addition to General Provident and Contributory Provident Fund are the deductions from salary
- c. Interest from investments of Funds would be added to respective Funds
2. Deductions during the year
  - a. Deductions from Pension Fund means payments made on account of Pension/Family pension
  - b. Deduction from Gross Provident Fund/Contributory Provident Fund - Advances/Withdrawals





## Schedule B-3: Reserves [Code: 312]

Code No	Particulars	Opening Balance	Addition During Year *	Total	Deductions During Year *	Balance At The End Of Year *
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	-	-	-	-	-
312-11	Capital Reserve	-	-	-	-	-
312-20	Borrowing Redemption Reserve (If No Sinking Fund Is Created)	-	-	-	-	-
312-30	Special Funds (Utilised)	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	14,34,48,709.44	63,48,240.78	14,97,96,950.22	-	14,97,96,950.22
312-60	Revaluation Reserve	-	-	-	-	-
<b>Total Reserve Funds</b>		14,34,48,709.44	63,48,240.78	14,97,96,950.22	-	<b>14,97,96,950.22</b>





Schedule B-4: Grants, Contribution For Specific Purposes [Code: 320]

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
(a) Opening Balance	0.00	-	-	-	-	-	-
(b) Additions to the Grants *							
(i) Grant received during the year	-	-	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
<b>Total(b):</b>	-	-	-	-	-	-	-
<b>Total(a+b):</b>	-	-	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on Fixed Asset*	-	-	-	-	-	-	-
Others	NA	NA	NA	NA	NA	NA	NA
<b>Sub Total:</b>	-	-	-	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances	-	-	-	-	-	-	-
Rent	NA	NA	NA	NA	NA	NA	NA
Other administrative charges	-	-	-	-	-	-	-
<b>Sub Total:</b>	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of Grant	-	-	-	-	-	-	-
Diminution in Value of Grant	-	-	-	-	-	-	-
Grants Refunded	NA	NA	NA	NA	-	NA	NA
<b>Sub Total:</b>	-	-	-	-	-	-	-
<b>Total (c) [i+ii+iii]:</b>	0.00	-	-	-	-	-	-
<b>Net balance at the year end – (a+b)-(c):</b>	-	-	-	-	-	-	-
<b>Total Grants &amp; Contribution for Specific Purposes:</b>	-	-	-	-	-	-	-

Note: Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds

\* For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule (B-11) and Capital contribution will be increased by the same amount.





## Schedule B-5: Secured Loans [Code: 330]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Loans From Central Government	-	-
330-20	Loans From State Government	-	-
330-30	Loans From Government Bodies &	-	-
330-40	Loans From International Agencies	-	-
330-50	Loans From Banks & Other Financial	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other Loans	-	-
	<b>Total Secured Loans</b>	-	-

**Notes:**

1. The nature of the Security shall be specified in each of these categories
2. Particulars of any guarantees given shall be disclosed
3. Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption
4. Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately;
5. For loans disbursed directly to an Executing Agency, please specify the name of the Project for which such loan is raised.



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 Unsecured	-	-
331-20	Loans From State Government Unsecured	-	-
331-30	Loans From Government Bodies & Associations Unsecured	-	-
331-40	Loans From International Agencies Unsecured	-	-
331-50	Loans From Banks And Other Financial Institutions Unsecured	-	-
331-60	Other Term Loans Unsecured	-	-
331-70	Bonds & Debentures Unsecured	-	-
331-80	Other Loans Unsecured	-	-
	<b>Total Unsecured Secured Loans</b>	-	-

**Notes:**

Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately.





Schedule B-7: Deposits Received [Code No 340]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors / Suppliers	-	-
340-20	Deposits - Revenue	-	-
340-30	From Staff	-	-
340-80	From Other	-	-
	<b>Total Deposits Received</b>	-	-



## Schedule B-8: Deposits Works [Code No 341]

Code No	Particulars	Opening balance of the current year	Additions during the current year	Utilisation/expenditure Amount	Outstanding at the end of the current year
1	2	3	4	5	6
341-10	Civil Works	-	-	-	-
341-20	Electrical Works	-	-	-	-
341-80	Others - Deposit Works	-	-	-	-
<b>Total Of Deposit Works</b>		-	-	-	-

**Notes:**

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage (departments) charges would appear in Col 5
3. Balance as in Col. 6 would appear in the balance sheet as a liability

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	-	-
350-11	Employee Liabilities	-	-
350-12	Interest Accrued And Due	-	-
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection Of Revenues	-	-
350-60	Others Under Other Liabilities	21,71,209.00	8,77,969.00
350-70	Sale Proceeds	-	-
<b>Total Other liabilities (Sundry Creditors)</b>		<b>21,71,209.00</b>	<b>8,77,969.00</b>

## Schedule B-10: Provisions [Code No. 360]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provisions For Expenses	-	-
360-20	Provisions For Interest	-	-
360-30	Provision For Other Assets	-	-
<b>Total Provisions</b>		-	-





**Schedule 11 – FIXED ASSETS**

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 previous year
Land	29,51,377.00	-	-	29,51,377.00	-	-	-	29,51,377.00	29,51,377.00	
Buildings	7,10,76,908.00	-	-	7,10,76,908.00	-	-	-	7,10,76,908.00	7,10,76,908.00	
Infrastructure assets Roads and Bridges	6,53,10,938.00	-	-	6,53,10,938.00	-	-	-	6,53,10,938.00	6,53,10,938.00	
Sewerage and drainage Water ways Public Lighting	1,32,25,657.00	8,000.00	-	1,32,33,657.00	-	-	-	1,32,33,657.00	1,32,25,657.00	
Other assets Plants & Machinery Vehicles Office & other equipment Furniture, fixtures, fittings and electrical appliances Other fixed assets										
<b>Total</b>	<b>15,25,64,880.00</b>	<b>8,000.00</b>	<b>-</b>	<b>15,25,72,880.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,25,72,880.00</b>	<b>15,25,64,880.00</b>	<b>15,25,64,880.00</b>

\* - Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block

- Additional disclosures to the Schedule
- i. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
  - ii. The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately.
  - iii. Details and value of assets under leases and hire purchase needs to be disclosed as a note

Note:

1. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1st April 2016 shall be equal to the closing asset balance as on 31st March 2016.
2. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
3. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
4. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
5. Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
6. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.
7. No depreciation is to be charged on 'Land'



Schedule B-12: Investments - General Fund [Code 420]

				Current Year	Previous Year
Code No	Particulars	With whom invested	Face value (Rs.)	Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities General Fund	---	-	-	-
420-20	State Government Securities General Fund	---	-	-	-
420-30	Debentures & Bonds General Fund	---	-	-	-
420-40	Preference Shares General Fund	---	-	-	-
420-50	Equity Shares General Funds	---	-	-	-
420-60	Units Of Mutual Funds General Fund	---	-	-	-
420-80	Other Investments General Fund	---	-	-	-
420-90	Accumulated Provisions General Fund	---	-	-	-
<b>Total of Investments</b>			-	-	-

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break-up of other investments as applicable
3. Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B-13: Investments - Other Funds [Code 421]

				Current Year	Previous Year
Code No	Particulars	With whom invested	Face value (Rs.)	Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
421-10	Central Government Securities Other Funds	---	-	-	-
421-20	State Government Securities Other Funds	---	-	-	-
421-30	Debentures & Bonds Other Funds	---	-	-	-
421-40	Preference Shares Other Funds	---	-	-	-
421-50	Equity Shares Other Funds	---	-	-	-
421-60	Units Of Mutual Funds Other Funds	---	-	-	-
421-90	Accumulated Provision Other Funds	---	-	-	-
<b>Total of Investments Other Fund</b>			-	-	-

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break-up of other investments as provided for General Fund Investments

Schedule B-14: Stock in Hand (Inventories) [Code 430]

Code No	Particulars	Current Year	Previous Year
1	2	3	4
430-10	Stores	-	-
430-20	Loose Tool	-	-
430-80	Other Stock -in- Hand	-	-
<b>Total Stock in hand</b>		-	-





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

Code No	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)
1	2	3	4	5
431-10	Receivables for Property Taxes	-	-	-
	Less than 5 years *	4,41,44,263.80	98,00,167.63	3,43,44,096.17
	More than 5 years*	-	-	-
	<b>Sub Total</b>	4,41,44,263.80	98,00,167.63	3,43,44,096.17
431-91	Less: State Government Cesses/Levies in Taxes –	-	-	-
	<b>Net Receivables of Property Taxes</b>	4,41,44,263.80	98,00,167.63	3,43,44,096.17
431-19	Receivable of Other Taxes	-	-	-
	Less than 3 years*	-	-	-
	More than 3 years*	-	-	-
	<b>Sub Total</b>	-	-	-
431-99	Less: State Government Cesses/Levies in Taxes –	-	-	-
	<b>Net Receivables of Other Taxes</b>	-	-	-
431-20	Receivables of Cess Income	-	-	-
	Less than 3 years*	-	-	-
	More than 3 years*	-	-	-
	<b>Sub Total</b>	-	-	-
431-30	Receivables for Fees and User Charges	-	-	-
	Less than 3 years*	-	-	-
	More than 3 years*	-	-	-
	<b>Sub Total</b>	-	-	-
431-40	Receivables from Other Sources	-	-	-
	Less than 3 years*	-	-	-
	More than 3 years*	-	-	-
	<b>Sub Total</b>	-	-	-
431-50	Receivables from Government	-	-	-
	<b>Total of Sundry Debtors (Receivables)</b>	4,41,44,263.80	98,00,167.63	3,43,44,096.17

Note:

The provision made against accrual items would not affect the opening/ closing balances of the Demand and Collection

Ledgers for the purpose of recovery of dues from the concerned parties/ individuals

\*Break up for provision for outstanding revenues are given in Column 4

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 Prepaid Expenses	-	-
440-10	Establishment	-	-
440-20	Administration Prepaid Expenses	-	-
440-30	Operation & Maintenance Prepaid Expenses	-	-
	<b>Total Prepaid expenses</b>	-	-



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	58,389.00	58,389.00
450-21	Nationalised Banks	82,66,739.64	34,42,640.48
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
450-42	Other Scheduled Banks	-	-
<b>Total Cash and Bank</b>		<b>83,25,128.64</b>	<b>35,01,029.48</b>

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 & Advances To <i>Employee</i>	8,58,259.00	-	-	8,58,259.00
460-20	Employee Provident Fund Loans	-	-	-	-
460-30	Loans To Other	-	-	-	-
460-40	Advance To Suppliers &	-	-	-	-
460-50	Advance To Others	-	-	-	-
460-60	Deposits With External Agencies	-	-	-	-
460-80	Other Current Assets	-	-	-	-
<b>Sub -Total</b>		<b>8,58,259.00</b>	<b>-</b>	<b>-</b>	<b>8,58,259.00</b>
<i>Less</i>					
461-10	Loans To Others Accumulated	-	-	-	-
461-20	Advances Accumulated	-	-	-	-
461-30	Deposits Accumulated Provisions	-	-	-	-
<b>Sub Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Loans, advances, and deposits</b>		<b>8,58,259.00</b>	<b>-</b>	<b>-</b>	<b>8,58,259.00</b>





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	Inter Unit Accounts	-	-
470-30	Interest Control Payable	-	-
	<b>Total other</b>	-	-

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	-	-
480-20	Discount On Issue Of Loans	-	-
480-30	Other Misc. Expenditure To Be Written Off	-	-
	<b>Total Miscellaneous expenditure</b>	-	-

