

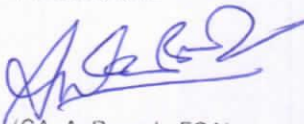
LANKA MUNICIPALITY BOARD
HOJAI DIST. LANKA (ASSAM)
GENERAL FUND ACCOUNT
BALANCE SHEET as on 31-03-2017

LIABILITIES	Schedule	2016-17(Rs)	2015-16 (Rs.)
RESERVE & SURPLUS			
Municipal (General) Fund			
Earmarked Funds	1	3,00,06,654	2,88,95,985
Reserve & Surplus	2		
Total Reserve & Surplus (A)	3		
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)		3,00,06,654	2,88,95,985
LOANS		12,42,39,453	10,61,38,581
Secured Loans	4		
Unsecured Loans	5		
Total Loans (C)	6		
CURRENT LIABILITIES & PROVISIONS		12,42,39,453	10,61,38,581
Deposits received			
Deposit works	7		
Other Liabilities	8		
Provisions	9		
Total Current Liabilities and Provisions (D)	10		
TOTAL LIABILITIES (A+B+C+D)		15,42,46,107	13,50,34,566

Notes to Accounts and Significant Accounting Policies


ASSETS	Schedule	2016-17(Rs)	2015-16 (Rs.)
FIXED ASSETS			
Gross Block			
Add: Additions During the year	11	13,14,98,835	12,73,77,181
Less: Accumulated Depreciation		1,81,51,922	41,21,654
Net Block			
Capital Work In Process		14,96,50,757	13,14,98,835
Total Fixed Assets (A)		14,96,50,757	13,14,98,835
INVESTMENTS			
Investments – Municipal fund			
Investments – Other fund	12		
Total Investments (B)	13		
CURRENT ASSETS, LOAN & ADVANCES			
Stock in hand (Inventories)			
Sundry Debtors/ Receivables	14		
Gross Amount outstanding	15		
Less: Accumulated provision against bad and doubtful Sundry Debtors			
Net Amount Outstanding			
Prepaid Expenses	16		
Cash & Bank Balances	17	8,28,750	
Loans, Advances & Deposits	18		3,93,131
Less: Accumulated Provision against Loans			
Net Amount Outstanding			
Total Current Assets, Loans & Advances (C)		8,28,750	3,93,131
Other Assets (Bank Loan Repayment)	19	37,66,600	31,42,600
Miscellaneous Expenditure (to the extent not written off)	20		
TOTAL ASSETS(A+B+C)		15,42,46,107	13,50,34,566

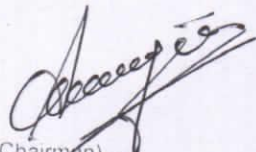
For, A M D & ASSOCIATES.
Chartered Accountants.
FRN: 318191E


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



For, Lanka Municipality Board


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


(Chairman)
Chairman
Lanka Municipal Board
Lanka : Hojai : Assam

Place: Guwahati

Date: 30 JUL 2018

**LANKA MUNICIPALITY BOARD
HOJAI DIST. LANKA (ASSAM)
GENERAL FUND ACCOUNT**

Income and Expenditure Account for the year ended 31.03.2017

PARTICULARS	Schedule	2016-17(Rs)	2015-16 (Rs.)
<u>INCOME</u>			
Tax Revenue	21	29,60,315	27,45,535
Assigned Revenue and Compensations	22		-
Rental Income from Municipal Properties	23	18,68,623	12,82,160
Fees and User Charges	24	11,51,389	9,66,103
Sale and hire charges	25	3,95,250	-
Revenue Grants, Contributions and Subsidies	26	8,57,500	-
Income from Investment	27		-
Interest earned	28		-
Other Income	29	1,124	-
Total Income		72,34,201	49,93,798
<u>EXPENDITURE</u>			
Establishment Expenses	30	44,28,402	31,27,205
Administrative Expenses	31	2,86,650	96,907
Operations & Maintenance	32	12,01,875	12,01,551
Interest and Finance Charges	33	2,984	986
Program Expenses	34	2,03,622	35,910
Revenue Grants, Contributions and subsidies	35		-
Provision and Write off	36		-
Miscellaneous expenses	37		2,03,704
Depreciation	11		-
Total Expenditure		61,23,533	46,66,263
Add: Gross surplus/ (deficit) of income over expenditure before Prior Period Items			-
Add: Prior Period Items (net)			-
Gross surplus/ (deficit) of income over expenditure after Prior Period Items		11,10,669	3,27,535
Less: Transfer to Reserve Funds			-
Net balance being surplus/ deficit carried over to Municipal Fund		11,10,669	3,27,535

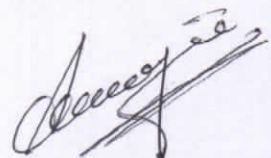
For, A M D & ASSOCIATES.
Chartered Accountants.
FRN: 318191E


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



For, Lanka Municipality Board


Executive Officer
Lanka Municipal Board
Lanka : Hojai : Assam


(Chairman)
Chairman
Lanka Municipal Board
Lanka : Hojai : Assam

Place: Guwahati
Date: 30 JUL 2018

**LANKA MUNICIPALITY BOARD
HOJAI DIST. LANKA (ASSAM)
GENERAL FUND ACCOUNT**

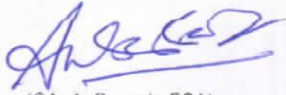
Receipts and Payments Account for the year ended 31.03.2017

Head of Account	Sch	2016-17 Amount (Rs.)	2015-16 Amount (Rs.)	Head of Account	Sch	2016-17 Amount (Rs.)	2015-16 Amount (Rs.)
Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)		3,93,131	9,69,235	OPERATING PAYMENTS			
OPERATING RECEIPTS				Capital Expenditure	11	51,050	
Tax Revenue	21	29,60,315	27,45,535	Establishment Expenses	30	44,28,402	
Assigned Revenues & Compensations	22			Administrative Expenses	31	2,86,650	31,43,570
Rental income from Municipal Properties	23	19,30,103		Operations and Maintenance	32	12,01,875	12,82,093
Fees & User Charges	24	10,89,909	22,48,263	Interest & Finance Charges	33	2,984	986
Sale & Hire Charges	25	3,95,250		Program Expenses	34	2,03,622	35,910
Revenue Grants, Contributions & Subsidies	26	8,57,500		Revenue Grants, Contributions & Subsidies	35		
Income from Investments	27			Miscellaneous Expenses	37		2,03,704
Interest Earned	28			Purchase of Stores			
Other income	29	1,124		Other Collections on behalf of State and Central Government			
NON OPERATING RECEIPTS				NON OPERATING PAYMENTS			
Loans received				Other Payables			
Deposits received				Refunds Payable			
Grants and contribution for specific purposes				**Repayment of Loans		6,24,000	6,24,000
*Sale proceeds from Assets				**Refund of Deposits			
*Realisation of Investment – General Fund				Acquisition / Purchase of Fixed Assets			2,67,240
*Realisation of Investment – Other Funds				Capital Work – in – Progress (Road Construction)	11		12,400
Deposit works				Deposit works			
Revenue Collected in Advance				Investments – General Fund			
*Loans & Advances to Employees (recovery)				Investments – Other Funds			
*Other Loans & Advances (recovery)				Loans & Advances to Employees			
*Deposits with External Agencies (recovery)				Prepaid Expenses			
Other Receipts (specify)				Other Loans & Advances			
Transfer to Municipal Fund from Special Funds				Deposits with External Agencies			
				Other Payments [Donations, Bazar Improvements, Bnk charges, etc.]			
				Transfer to Special Funds from Municipal Fund			
				Closing Balances Cash balances including Imprest			
				Balances with Banks/Treasury (including balances in designated bank accounts)	17	8,28,750	3,93,131
GRAND TOTAL		76,27,332	59,63,033	GRAND TOTAL		76,27,332	59,63,033

* Details in respect of these items will be available in the corresponding asset ledger accounts.

** Details in respect of these items will be available in the corresponding liability ledger accounts.

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



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


Place: Guwahati

Date: 30 JUL 2018



For, Lanka Municipality Board


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


(Chairman)
Chairman
Lanka Municipal Board
Lanka : Hojai : Assam

SCHEDULE 1 – MUNICIPAL GENERAL FUND

Particulars	Opening Balance as on 01-Apr-2016 (Rs.)	Additions during 2016-17 *(Rs.)	Total (Rs.)	Deductions during 2016-17** (Rs.)	Balance at 31-Mar-2017 (Rs.)
Municipal Fund (Refer to Note 1)	2,88,95,985	-	2,88,95,985	-	2,88,95,985
Excess of income over Expenditure	11,10,669	-	11,10,669	-	11,10,669
Total Municipal fund	3,00,06,654	-	3,00,06,654	-	3,00,06,654

*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

Note 1: Asset acquired/ Purchased/ Constructed in previous years out of General Fund and Other Funds as per value certified by the Board have been included in Opening Balance.



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Lanka Municipal Board
Lanka : Hojai : Assam

SCHEDULE 2 - EAR MARKED FUNDS

Particulars	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 Investment							
v. Other addition (Specify nature)							
Total (b)							
Total (a+b)							
c. Payment out of funds							
i. Capital expenditure on Fixed Assets							
Others							
Sub Total							
ii. Revenue expenditure on							
Salary, Wages, and allowance etc							
Rent							
Other administrative charges							
Sub total							
iii. Other							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub total							
Total of (i+ii+iii)							
Net Balance at the year end (a+b-c)							
Grand total of Special Funds							

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



[Signature]
 Executive Officer
 Lanka Municipal Board
 Lanka : Hojai : Assam

Schedule 3 – RESERVES

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.)
Capital Contribution					
Capital Reserve					
Borrowing Redemption Reserve					
Special Funds (Utilised)					
Statutory Reserve					
General Reserve					
Revaluation Reserve					
Total Reserve Funds					

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Lanka : Hojai : Assam



Schedule 4 - GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from Financial Institutions	Grants from Bodies	Grants from International Organisations
a. Opening Balance	3,79,33,232.00	1,85,95,904.00				
b. Additions to the Grants*						
i. Grant received during the year	14,98,400.00	64,43,961.00				
ii. Interest / Dividend earned on Grant Investments	8,03,673.00	25,01,515.00				
iii. Profit on disposal of Grant Investments						
iv. Appreciation in Value of Grant Investment						
v. Other addition (specify)		54,19,477.00				
Total (b)	23,02,073.00	1,43,64,953.00				
Total (a+b)	4,02,35,305.00	3,29,60,857.00				
c. Payment out of funds						
i. Capital Expenditure on Fixed Assets	1,14,93,395.00	66,07,477.00				
Others						
Sub Total	11,493,395	660,747				
ii. Revenue expenditure on Salary, Wages, and allowance	14,37,967.50	55,87,088.00				
Other administrative charges						
Sub total	14,37,967.5	55,87,088				
iii. Other		8,57,500.00				
Less on disposal of Grant Investments						
Diminution in Value of Grant Investments						
Grants Refunded						
Sub- Total	0	85,7500				
Total (c) [(i+ii+iii)]	12,931,362.5	1,305,2055				
Net Balance at the year end (a+b-c)	2,73,03,942.50	1,99,08,792.00				
Total Grants & Contribution for Specific Purposes						

Note: Plan funds received from Central State Government shall be treated as grant funds and not to be mixed up with earmarked funds for transferring completed capital assets, expenditure incurred will be capital expenditure and assets will be taken to Fixed Assets schedule 11 and Capital contribution will be increased by the same amount



[Signature]
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Lanka Municipal Board
Lanka : Hojai : Assam

Schedule 5 - SECURED LOANS

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Loans from Central Government		
Loan from State Government		
Loan from Government Bodies and Associations		
Loan From International Agencies		
Loan Form Bank and other Financial Institutions)		
Other Term Loans		
Bonds and Debentures		
Other Loans		
Total Secured Loans		

Schedule 6 - UNSECURED LOANS

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Loans from Central Government		
Loan from State Government		
Loan from Government Bodies and Associations		
Loan From International Agencies		
Loan Form Bank and other Financial Institutions)		
Other Term Loans		
Bonds and Debentures		
Other Loans		
Total Unsecured Loans		

Schedule 7 - DEPOSITS RECEIVED

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
From Contractors		
From Revenues		
From Staff		
From Others		
Total Deposits Received		

Schedule 8 - DEPOSITS WORKS

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Civil Works		
Electrical works		
Others		
Total of Deposit works		
Total Deposits Received		




Executive Officer
Lanka Municipal Board
Lanka : Hojai : Assam

Schedule 9 -OTHER LIABILITIES (Sundry Creditors)

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Creditors		
Employee liabilities		
Interest Accrued and Due		
Recoveries Payable		
Government Dues Payable		
Refunds Payable		
Advance collection of revenues		
Others		
Total Other liabilities (Sundry Creditors)		

Schedule 10 - PROVISIONS

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Provisions for Expenses		
Provision for Interest		
Provision for other assets		
Total Deposits Received		




Executive Officer
Lanka Municipal Board
Lanka : Hojai : Assam

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 the current year	At the end of the previous year
Land at Mauza Lanka (5 Bigha, 4 Katha & 15 Lessa) vide Dag No. 394 & 404 of Patna No 31:	3,25,870.00	-	-	3,25,870.00	-	-	-	-	3,25,870.00	3,25,870.00
Buildings	-	-	-	-	-	-	-	-	-	-
- Market Shed (2 Rooms Lic & Aim)	-	-	-	-	-	-	-	-	-	-
- Market Shed (Friday Market 18 Rooms)	-	-	-	-	-	-	-	-	-	-
- Market Shed 8 Rooms	-	-	-	-	-	-	-	-	-	-
- Market Shed Daily Market	15,57,128	-	-	15,57,128.00	-	-	-	-	15,57,128	15,57,128
- Office Building	66,56,799	91,60,454.00	-	1,58,17,253.00	-	-	-	-	1,58,17,253	66,56,799
- Other Buildings	5,16,15,850	20,86,667.00	-	5,37,02,527.00	-	-	-	-	5,37,02,527	5,16,15,850
- Parking Place	-	-	-	-	-	-	-	-	-	-
Infrastructure assets	27,55,279	9,19,406.00	-	36,74,685.00	-	-	-	-	36,74,685	27,55,279
Roads and Bridges	25,32,746	22,79,788.00	-	48,12,534.00	-	-	-	-	48,12,534	25,32,746
Sewerage and drainage	7,25,000	23,32,941.00	-	30,57,941.00	-	-	-	-	30,57,941	7,25,000
Water ways Public Lighting	5,59,37,939	-	-	5,59,37,939.00	-	-	-	-	5,59,37,939	5,59,37,939
- R.O. Water Plant	2,20,000	-	-	2,20,000.00	-	-	-	-	2,20,000	2,20,000
- Water Tank-2500 Ltr	-	-	-	-	-	-	-	-	-	-
- Water Tank-3000 Ltr	-	-	-	-	-	-	-	-	-	-
Other assets	6,10,748	-	-	6,10,748.00	-	-	-	-	6,10,748	6,10,748
Plants & Machinery	-	-	-	-	-	-	-	-	-	-
Vehicles	-	13,21,616.00	-	13,21,616.00	-	-	-	-	13,21,616	-
- Skid Loader	-	-	-	-	-	-	-	-	-	-
- Tipper Van	8,51,064	-	-	8,51,064.00	-	-	-	-	8,51,064	8,51,064
- Tractor (Balwan)	14,89,169	-	-	14,89,169.00	-	-	-	-	14,89,169	14,89,169
- Tractor (Swaral)	3,84,003	-	-	3,84,003.00	-	-	-	-	3,84,003	3,84,003
- Tractor (Trailer)	49,09,863	-	-	49,09,863.00	-	-	-	-	49,09,863	49,09,863
- Tractor (Trailer)	-	-	-	-	-	-	-	-	-	-
- Tractor Accessories	-	-	-	-	-	-	-	-	-	-
Office & other equipment	2,67,240	-	-	2,67,240.00	-	-	-	-	2,67,240	2,67,240
Furniture, fixtures, fittings and electrical appliances	3,73,200	51,050.00	-	4,24,250.00	-	-	-	-	4,24,250	3,73,200
Computer and Accessories	2,86,927	-	-	2,86,927.00	-	-	-	-	2,86,927	2,86,927
Other fixed assets	-	-	-	-	-	-	-	-	-	-
Total	13,14,98,835	1,51,51,922	-	14,96,50,757	-	-	-	-	14,96,50,757	13,14,98,835


* - 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/created, 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 means 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 2015.
2. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museum, auditoriums, shopping centres, etc.
3. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, assembly building, public buildings, 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.
7. No depreciation is to be charged on Land.


Executive Officer
Lanka Municipal Board
Lanka : Hojai : Assam



Schedule 12 - INVESTMENTS (Municipal fund)

Particulars	With whom invested	Face Value (Rs.)	2016-17 (Rs.)	2015-16 (Rs.)
INVESTMENTS				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Preference Shares				
Equity Shares				
Units of Mutual Funds				
Other investments				
Total of investments General Fund				

Schedule 13 - INVESTMENTS (other fund)

Particulars	With whom invested	Face Value (Rs.)	2016-17 (Rs.)	2015-16 (Rs.)
INVESTMENTS - Other fund				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Preference Shares				
Equity Shares				
Units of Mutual Funds				
Other investments				
Total of investments Other Fund				

Schedule 14 - STOCK IN HAND (Inventories)

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Stores		
Loose tools		
Others		
Total		



[Signature]
Executive Officer
Lanka Municipal Board
Lanka : Hojai : Assam

Schedule 15 – SUNDRY DEBTORS

Particulars	Gross Amount	Provision for outstanding revenues	Net amount	Previous year net amount
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
<u>Receivables for Property Taxes</u>				
Less than 5 years*				
More than 5 years*				
Sub – total				
Less: State Government Cesses/Levies in Taxes – Control Accounts				
Net Receivables Property taxes				
<u>Receivable of Other Taxes</u>				
Less than 3 years*				
More than 3 years*				
Sub – total				
Less: State Government Cesses/Levies in Taxes –Control Accounts				
Net Receivables of Other Taxes				
<u>Receivables of Cess Income</u>				
Less than 3 years*				
More than 3 years*				
Sub- total				
<u>Receivables for Fees and User Charges</u>				
Less than 3 years*				
More than 3 years*				
Sub-Total				
<u>Receivables from Other Sources</u>				
Less than 3 years*				
More than 3 years*				
Sub – total				
<u>Receivables from Government</u>				
Total of Sundry Debtors (Receivables)				

Schedule 16 – PREPAID EXPENSES

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Establishment		
Administrative		
Operations & Maintenance		
Total Prepaid Expenses		



[Signature]
Executive Officer
Lanka Municipal Board
Lanka : Hojai : Assam

Schedule 17 - CASH & BANK BALANCES

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Cash	-	
Balance with Bank	8,28,750	3,93,131
Nationalized Bank		
Other Scheduled Banks Scheduled Co-operative Banks		
Post Office		
Sub-total	8,28,750	3,93,131
Balance with Bank –Special Funds		
Nationalised Banks		
Other Scheduled Banks		
Scheduled Co-operative Banks		
Post Office Sub-total		
Balance with Bank – Grant Funds		
Nationalised Banks		
Other Scheduled Banks		
Scheduled Co-operative Banks		
Post Office		
Sub-total	-	-
Total Cash and Bank Balances	8,28,750	3,93,131

Schedule 18 – LOANS, ADVANCES AND DEPOSITS

Particulars	Opening Balance at the beginning of the year	Paid during the current year	Recovered during the year	Balance outstanding during the year
Loans and advances to employees				
Employee				
Loans to Others Other Current Assets				
Provident Fund Loans				
Advance to Suppliers and Contractors				
Advance to Others				
Deposit with External Agencies				
Sub – Total				
Less: Accumulated Provisions against Loans, Advances and Deposits				
Total Loans, advances, and deposits				



[Signature]
 Executive Officer
 Lanka Municipal Board
 Lanka : Hojai : Assam

Schedule 18 (a) - ACCUMULATED PROVISIONS AGAINST LOANS, ADVANCES, AND DEPOSITS

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Loans to others		
Advances		
Deposits		
Total Accumulated Provisions		

Schedule 19 - OTHER ASSETS

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Deposit works		
Other asset control accounts	37,66,600.00	31,42,600.00
Total other Assets	37,66,600.00	31,42,600.00

Schedule 20 - MISCELLANEOUS EXPENDITURE (to the extent not written off)

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Loan Issue expenses deferred		
Discount on issue of loans		
Deferred Revenue Expenditure		
Others		
Total Miscellaneous Expenditure		



[Signature]
Executive Officer
Lanka Municipal Board
Lanka : Hojai : Assam

Schedule forming part of Income and Expenditure Account of
LANKA MUNICIPALITY BOARD for the period 01-Apr-2016 to 31-Mar-2017
 For the year ending on 31 March 2017

Schedule 21- INCOME FROM TAXES

Particulars	2016-17(Rs)	2015-16 (Rs.)
INCOME FROM TAXES		
Property Tax	29,60,315.00	27,45,535.00
Water Tax		
Sewerage Tax		
Conservancy Tax		
Lighting Tax		
Education tax		
Vehicle Tax		
Tax on Animals		
Electricity Tax		
Professional Tax		
Advertisement tax		
Pilgrimage Tax		
Octroi & Toll		
Cess		
Other taxes		
Sub-total	29,60,315.00	27,45,535.00
Less: Tax Remissions and Refund		
Sub-Total	-	-
Total Tax Revenue	29,60,315.00	27,45,535.00

SCHEDULE 21(a) - REMISSION AND REFUND OF TAXES

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Property taxes	-	-
Octroi and toll	-	-
Cess Income	-	-
Advertisement tax	-	-
Others	-	-
Total Refund and Remission of tax revenue	-	-



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SCHEDULE 22 - ASSIGNED COMPENSATION

Particulars	2016-17(Rs.)	2015-16 (Rs.)
Taxes and duties collected by others		
Compensation in lieu of taxes/duties		
Compensation in lieu of concessions		
Total Assigned Revenue & Compensation		

SCHEDULE 23 - RENTAL INCOME FROM MUNICIPAL PROPERTIES

Particulars	2016-17(Rs.)	2015-16 (Rs.)
Rent from civic amenities		77,797.00
Rent from office buildings		
Rent from New House	42,205.00	
Rent from lease of lands		
Rent from lease of Market	18,26,418.00	12,04,363.00
Rent from lease of Pond		
Other rents - Parking Place		
Sub-total	18,68,623.00	12,82,160.00
Less:		
Rent remission and refunds		
Sub- total		
Total Rental Income from Municipal Properties	18,68,623.00	12,82,160.00

SCHEDULE 24(a) - FEES AND USER CHARGES (Function wise)

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Licensing Fees		
Administration		
Fees For Certificate Or Extract		
Application Form		
Other Fees		
Estate		
Stores and purchases		
Workshop		
Census		
Total income from fees & user charges - Function wise		



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SCHEDULE 24(b) - FEES AND USER CHARGES (Income Head wise)

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Empanelment & Registration Charges		
Licensing Fees	5,45,853.00	3,46,501.00
Fees for Grant of Permit		
Fees for Certificate or Extract	2,48,844.00	67,201.00
Application Form	61,480.00	
Regularization Fees		
Penalties and Fines		
Other Fees	2,95,212.00	4,36,821.00
User Charges		
Entry Fees		
Service / Administrative Charges		
Other Charges		1,15,580.00
Sub Total	11,51,389.00	9,66,103.00
Less: Rent Remission and refunds	-	-
Sub total	-	-
Total income from Fees & User Charges –Income head-wise	11,51,389.00	9,66,103.00

SCHEDULE 25(a) - SALE AND HIRE CHARGES (Function wise)

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Sale Of Products		
Sale Of Forms And Publications		
Sale Of Stores And Scrap		
Sale Of Others		
Hire Charges For Vehicles		
Hire Charges For Equipment(Non-machine vehicle)		
Total Income from Sale & Hire Charges – Function wise	-	-



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SCHEDULE 25(b) - SALE AND HIRE CHARGES (Income Head wise)

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Sale of products		
Sale of forms and publications		
Sale of stores and scrap		
Sale of others		
Hire charges for vehicles	3,15,000.00	
Hire charges for equipment	80,250.00	
Total Income from Sale & Hire charges – income head-wise	3,95,250.00	

SCHEDULE 26 - REVENUE GRANT, CONTRIBUTION, SUBSIDIES

Particulars	2016-17(Rs.)	2015-16 (Rs.)
Revenue Grant	8,57,500.00	
Reimbursement of expenses		
Contributions towards Scheme		
Total Revenue Grants, Contributions & Subsidies	8,57,500.00	

SCHEDULE 27 - INCOME FROM INVESTMENTS

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Interest on Investments		
Dividend		
Income from projects taken up on commercial basis		
Profit in Sale of Investments		
Others		
Total income from investments		



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SCHEDULE 28 - INTEREST EARNED

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Interest from Bank Accounts		
Interest on Loans and advances to Employees		
Interest on loans to others		
Other Interest		
Total Interest Earned	-	-

SCHEDULE 29 - OTHER INCOME

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Deposits Forfeited		
Lapsed deposits		
Insurance Claim Recovery		
Profits on Disposal of fixed assets		
Recovery from Employees		
Unclaimed Refund/ Liabilities		
Excess Provisions written back		
Miscellaneous Income	1,124.00	
Total Other Income	1,124.00	

SCHEDULE 30 (a) - ESTABLISHMENT EXPENSES (Function Wise)

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Municipal Body		
Administration		
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census		
Total Establishment Expenses		




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SCHEDULE 30 (b) - ESTABLISHMENT EXPENSES (Expenditure Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Salaries Wages and bonus	35,42,874.00	31,27,205.00
Benefits and Allowances	79,528.00	
Remuneration to Chairman/Ward Commissioner	8,06,000.00	
Other Terminal & Retirement Benefits	-	
Total Establishment Expenses expenditure head wise	44,28,402.00	31,27,205.00

SCHEDULE 31 (a) - ADMINISTRATIVE EXPENSES (Function Wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body Administration		
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census		
Total Establishment Expenses		

SCHEDULE 31 (b) - ADMINISTRATIVE EXPENSES (Expenditure Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent, Rates and Taxes	-	-
Office maintenance	75,000.00	-
Communication expenses	16,472.00	
Books & Periodicals	5,239.00	
Printing & Stationery	47,473.00	16,365.00
Travel & conveyance	7,700.00	
Insurance	69,552.00	68,572.00
Audit fees	50,000.00	
Income Tax(TDS)	7,958.00	
VAT	1,591.00	
Advertisement and publicity		
Membership and subscription		
Other administrative expenses	5,665.00	11,970.00
Total administrative expenses head wise	2,86,650.00	96,907.00



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SCHEDULE 32 (a) - OPERATIONS & MAINTENANCE (Function wise)

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Municipal Body Administration Finance, Accounts and Audit Election Record Room Estate Stores & Purchases Workshop Census		
Total Operations and maintenance expenses - function wise		

SCHEDULE 32 (b) - OPERATIONS & MAINTENANCE (Expenditure head wise)

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Power and Fuel	61,117.00	11,12,606.00
Bulk Purchases		
Electricity Charges	8,39,972.00	
Electric Materials	1,56,731.00	
Repairs and maintenance – Infrastructure assets		
Repairs and maintenance – Fixed assets	4,050.00	
Repairs and maintenance – Buildings		
Repairs and maintenance – Vehicles	1,26,381.00	5,695.00
Repairs and maintenance – Others		
Other operating and maintenance expenses	13,624.00	83,250.00
Total operations and maintenance – expense head wise	12,01,875.00	12,01,551.00

SCHEDULE 33 - INTEREST AND FINANCE CHARGES

Particulars	2016-17(Rs.)	2015-16 (Rs.)
Interest on Loans from Central Government		
Interest on Loans from State Government		
Interest on Loans from Government Bodies & associations		
Interest on Loans from Banks & Other Financial Institutions		
Other interest		
Bank Charges	2,983.50	986.00
Other finance charges		
Total interest and financial charges	2,983.50	986.00



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SCHEDULE 38 - PRIOR PERIOD ITEMS

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Income		
Taxes		
Other Revenues		
Recovery of revenues written off		
Other Income		
Sub-total(a)		
Expenses		
Refund of taxes		
Refund of Others – Revenues		
Other expenses		
Sub total (b)		
Total prior period (a+b)		

Significant Accounting Policies based on which the financial statements have been prepared and notes to the financial statements, shall be duly detailed.



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Sl. No	Particulars	Opening Balance as per Last accounts	Grants received during the year	Amount T/F from other Fund	Other receipts	Amount spent during the year(Capital Expd)	Amount spent during the year(Revenue Expd)	Total Expenditure	Fund Transfer	Closing Balance at the end of the period
A. State Government Grants										
1	ENTRY TAX	34,71,742.00	-	-	1,44,758.00	20,86,667.00	28.00	2086695	0	15,29,810.00
2	DISTRICT DEVELOPMENT PLAN	709,304.00	-	665	-	-	-	0	0	7,09,969.00
3	LOW COST SANITATION(LCSP)/GOVT DUES	38,60,865.00	-	-	2,39,132.00	9,19,406.00	144.00	919550	0	31,80,447.00
4	STREET LIGHT	14,80,022.00	-	-	14,759.00	13,21,616.00	195.00	1321811	0	1,72,970.00
5	3RD ASSAM STATE FINANCE COMMISSION	29,59,094.00	-	-	2,76,184.00	-	-	0	0	32,35,278.00
6	4th ASSAM STATE FINANCE COMMISSION	57,52,621.00	64,43,961.00	54,18,812.00	18,00,641.00	22,79,788.00	55,86,693.00	7866481	8,57,500.00	1,06,92,054.00
7	CREMATION GROUND	3,62,251.00	-	-	26,041.00	-	28.00	28	-	3,88,264.00
Total of State Grants		1,85,95,904.00	64,43,961.00	54,19,477.00	25,03,515.00	66,07,477.00	55,87,088.00	1,21,94,565.00	8,57,500.00	1,99,08,792.00

B. Central Government Grants										
1	13th FINANCE COMMISSION	1,00,13,817.00	63,400.00	-	3,59,628.00	23,32,941.00	1,10,330.00	2443771	0	79,93,574.00
2	SWACH BHARAT ABHIYAN	1,78,170.00	14,35,000.00	-	6,969.00	1,78,410.50	1,78,410.50	178410.5	0	14,41,728.50
3	10% POOL FUND	1,51,27,816.00	-	-	4,37,076.00	91,60,454.00	-	9160454	0	66,09,438.00
4	IHSDP	1,10,91,737.00	-	-	-	7,63,279.00	-	385948	0	1,03,28,458.00
5	UIDSSMT	11,21,692.00	-	-	-	3,85,948.00	-	385948	0	9,35,744.00
Total of Central Grants		3,79,33,232.00	14,98,400.00	-	8,03,673.00	1,14,93,395.00	14,37,967.50	1,21,68,083.50	-	2,73,03,942.50
Total of state & central government		5,65,29,136.00	79,42,361.00	54,19,477.00	33,05,188.00	1,81,00,872.00	70,25,055.50	2,43,62,648.50	8,57,500.00	4,77,12,734.50



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SCHEDULE 34 - PROGRAM EXPENSES

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Workers Welfare Expenses	2,01,097.00	
Own Programs	2,525.00	35,910.00
Share in Program of others		
Total Program Expenses	2,03,622.00	35,910.00

SCHEDULE 35 - REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Grants [give details]		
Contributions [give details]		
Subsidies [give details]		
Total Revenue Grants, Contributions & Subsidies		

SCHEDULE 36 - PROVISIONS & WRITE OFF

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Provision for doubtful receivables		
Provision for other assets		
Revenues written off		
Assets written off		
Miscellaneous expenses written off		
Total Provisions & Write offs		

SCHEDULE 37 - MISCELLANEOUS EXPENSES

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Loss on disposal of assets		
Loss on disposal of investments		
Other miscellaneous expenses		2,03,704.00
Total miscellaneous expenses	-	2,03,704.00




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