

LANKA MUNICIPALITY BOARD
HOJAI DIST. LANKA (ASSAM)
GENERAL FUND ACCOUNT
BALANCE SHEET as on 31-03-2018

LIABILITIES	Schedule	2017-18 (Rs.)	2016-17 (Rs.)
RESERVE & SURPLUS			
Municipal (General) Fund			
Earmarked Funds	1	3,02,83,804	3,00,06,654
Reserve & Surplus	2		
Total Reserve & Surplus (A)	3		
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	4	3,02,83,804	3,00,06,654
LOANS			
Secured Loans		12,87,86,410	12,42,39,453
Unsecured Loans	5		
Total Loans (C)	6		
CURRENT LIABILITIES & PROVISIONS			
Deposits received		12,87,86,410	12,42,39,453.00
Deposit works	7	3,00,000	
Other Liabilities	8		
Provisions	9		
Total Current Liabilities and Provisions (D)	10		
TOTAL LIABILITIES (A+B+C+D)		3,00,000	
Notes to Accounts and Significant Accounting Policies		15,93,70,214	15,42,46,107


ASSETS	Schedule	2017-18 (Rs.)	2016-17 (Rs.)
FIXED ASSETS			
Gross Block			
Add: Additions During the year	11	14,96,50,757	13,14,98,835
Less: Accumulated Depreciation		47,31,061	1,81,51,922
Net Block			
Capital Work In Process		15,43,81,818	14,96,50,757
Total Fixed Assets (A)		15,43,81,818	14,96,50,757
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			
Cash & Bank Balances	16		
Loans, Advances & Deposits	17	11,49,082	8,28,750
Less: Accumulated Provision against Loans	18		
Net Amount Outstanding			
Total Current Assets, Loans & Advances (C)		11,49,082	8,28,750
Other Assets			
Miscellaneous Expenditure (to the extent not written off)	19	38,39,314	37,66,600
TOTAL ASSETS(A+B+C)	20	15,93,70,214	15,42,46,107

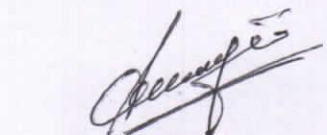
For, A M D & ASSOCIATES. **As per our report of even date annexed.**
 Chartered Accountants
 FRN. 318191E

For, Lanka Municipality Board


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




 (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

Receipts and Payments Account for the year ended 31.03.2018

Head of Account	Sch	2017-18 Amount (Rs.)	2016-17 Amount (Rs.)	Head of Account	Sch	2017-18 Amount (Rs.)	2016-17 Amount (Rs.)
Opening Balances Cash balances				PURCHASE OF ASSETS			
including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)		8,28,750	3,93,131.00	Capital expenditure	11	5,750	51,050.00
				Machinery			
				Vehicle	11	8,500	
				Furniture & Fixtures	11	58,905	
				Computer & Accessories	11	99,380	
				Office Equipments			
				Tools & equipments	11	11,569	
				Infrastructure Assets			
OPERATING RECEIPTS				OPERATING PAYMENTS			
Tax Revenue	21	42,56,175	29,60,315.00	Establishment Expenses	30	54,55,935	44,28,402.00
Assigned Revenues & Compensations	22			Administrative Expenses	31	5,58,419	2,86,650.00
Rental income from Municipal Properties	23	25,67,600	19,30,103.00	Operations and Maintenance	32	27,77,662	12,01,875.00
Fees & User Charges	24	17,26,620	10,89,909.00	Interest & Finance Charges	33	2,745	2,983.50
Sale & Hire Charges	25	2,30,708	3,95,250.00	Program Expenses	34	2,47,192	2,03,622.00
Revenue Grants, Contributions & Subsidies	26	5,38,000	8,57,500.00	Revenue Grants, Contributions & Subsidies	35		
Income from Investments	27			Miscellaneous Expenses	37		
Interest Earned	28			Purchase of Stores			
Other Income	29		1,124.00	Other Collections on behalf of State and Central Government			
				NON OPERATING PAYMENTS			
NON OPERATING RECEIPTS				Other Payables			
Loans received				Refunds Payable			
Deposits received (Earnest money received)		3,00,000		** Repayment of Loans	19	53,194	6,24,000.00
Grants and contribution for specific purposes							
*Sale proceeds from Assets				** Refund of Deposits			
*Realisation of Investment - General Fund				Acquisition / Purchase of Fixed Assets			
				** Refund of Deposits			
*Realisation of Investment - Other Funds				Earnest Money repaid	19	19,520	
				Capital Work - in - Progress (Road Construction)			
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				Other Loans & Advances			
				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	11,49,082	8,28,749.50
GRAND TOTAL		1,04,47,853	76,27,332.00	GRAND TOTAL		1,04,47,853	76,27,332.00

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

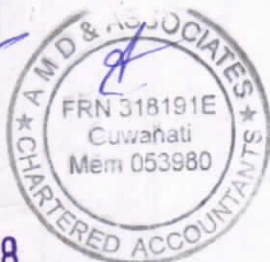
** Details in respect of these items will be available in the corresponding liability ledger accounts

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)

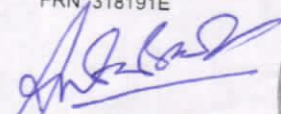
Chairman
Lanka Municipal Board
Lanka : Hojai : Assam

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

Income and Expenditure Account for the year ended 31.03.2018


PARTICULARS	Schedule	2017-18(Rs.)	2016-17 (Rs.)
INCOME			
Tax Revenue	21		
Assigned Revenue and Compensations	22	42,56,175	29,60,315
Rental Income from Municipal Properties	23		
Fees and User Charges	24	25,67,600	18,68,623
Sale and hire charges	25	13,71,784	11,51,389
Revenue Grants, Contributions and Subsidies	26	2,30,708	3,95,250
Income from Investment	27	5,38,000	8,57,500
Interest earned	28		
Other Income	29		
Total Income		89,64,267	72,34,201
EXPENDITURE			
Establishment Expenses	30	51,01,099	44,28,402
Administrative Expenses	31		
Operations & Maintenance	32	5,58,419	2,86,650
Interest and Finance Charges	33	27,77,662	12,01,875
Program Expenses	34	2,745	2,964
Revenue Grants, Contributions and subsidies	35	2,47,192	2,03,622
Provision and Write off	36		
Miscellaneous expenses	37		
Depreciation	11		
Total Expenditure		86,87,117	61,23,533
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			
Less: Transfer to Reserve Funds		2,77,150	11,10,669
Net balance being surplus/ deficit carried over to Municipal Fund		2,77,150	11,10,669

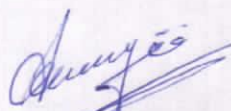
For, A M D & ASSOCIATES.
Chartered Accountants.
FRN: 318191E


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



For, Lanka Municipality Board


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

Place: Guwahati
Date:

30 JUL 2018

SCHEDULE 1 – MUNICIPAL GENERAL FUND

Particulars	Opening Balance as on 01-Apr-2017 (Rs.)	Additions during 2017-18 *(Rs.)	Total (Rs.)	Deductions during 2017-18** (Rs.)	Balance at 31-Mar-2018 (Rs.)
Municipal Fund (Refer to Note 1)	3,00,06,653.50	-	3,00,06,653.50	-	3,00,06,653.50
Excess of income over Expenditure	2,77,150.25		2,77,150.25	-	2,77,150.25
Total Municipal fund	3,02,83,803.75	-	3,02,83,803.75	-	3,02,83,803.75

*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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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 Fund/ Special Provident Fund are the deductions from salary
- c. Interest from investments of funds added to respective Funds

2. Deductions during the year

- a. Deductions from Pension Fund means pension made on account of Pension/Family pension
- b. Deduction from General Provident Fund/ Special Provident Fund - Advances/Withdrawals


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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					



(Signature)
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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 Others Organisations
a. Opening Balance	2,59,45,641.50	2,02,79,569.00				
b. Additions to the Grants*						
i. Grant received during the year	1,04,00,372.00	1,35,65,737.00				
ii. Interest / Dividend earned on Grant Investments	10,95,135.00	11,18,344.00				
iii. Profit on disposal of Grant Investments						
iv. Appreciation in Value of Grant Investment						
v. Other addition (specify)						
Total (b)	1,14,95,507.00	1,46,84,081.00				
Total (a+b)	3,74,41,148.50	3,49,63,650.00				
c. Payment out of funds						
i. Capital Expenditure on Fixed Assets	37,63,332.00	7,83,625.00				
Others						
Sub Total	37,63,332.00	7,83,625.00				
ii. Revenue expenditure on Salary, Wages, and allowance Rent	5,62,808.00	82,30,271.40				
Other administrative charges	42,65,024.00	1,30,352.00				
Sub total	48,27,832.00	83,60,623.40				
iii. Other		5,38,000.00				
Loss on disposal of Grant Investments						
Diminution in Value of Grant Investments						
Grants Refunded						
Sub- Total		5,38,000.00				
Total (c) [(i+ii)]	85,91,164.00	96,82,248.40				
Net Balance at the year end (a+b-c)	2,88,49,984.50	2,52,81,431.60				
Total Grants & Contribution for Specific Purposes						

Note: Pan 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 taken to Fixed Assets schedule 11 and Capital contribution will be increased by the same amount



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Schedule 5 - SECURED LOANS

Particulars	2017-18 (Rs.)	2016-17 (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	2017-18 (Rs.)	2016-17 (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	2017-18 (Rs.)	2016-17 (Rs.)
From Contractors	3,00,000.00	
From Revenues		
From Staff		
From Others		
Total Deposits Received	3,00,000.00	-

Schedule 8 - DEPOSITS WORKS

Particulars	2017-18 (Rs.)	2016-17 (Rs.)
Civil Works		
Electrical works		
Others		
Total of Deposit works		
Total Deposits Received		



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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 current year	At the end of previous year
Land at Mirajul Lanka (5 Bigha, 4 Katha & 15 Lessa) vide Dag No. 394 & 404 of Para No. 31	3,25,670.00	-	-	3,25,870.00	-	-	-	-	3,25,870.00	3,25,870.00
Buildings	-	-	-	-	-	-	-	-	-	-
- Market Shed (2 Rooms Lic. & Airm)	-	-	-	-	-	-	-	-	-	-
- Market Shed (Friday Market 18 Rooms)	-	-	-	-	-	-	-	-	-	-
- Market Shed 8 Rooms	-	-	-	-	-	-	-	-	-	-
- Market Shed Daily Market	-	-	-	-	-	-	-	-	-	-
- Office Building	15,57,128	-	-	15,57,128.00	-	-	-	-	15,57,128	15,57,128
- Other Buildings	1,58,17,253	-	-	1,58,17,253.00	-	-	-	-	1,58,17,253	1,58,17,253
- Parking Place	5,37,02,527	-	-	5,37,02,527.00	-	-	-	-	5,37,02,527	5,37,02,527
Infrastructure assets	36,74,685	36,45,975.00	-	73,20,660.00	-	-	-	-	73,20,660	36,74,685
Roads and Bridges	48,12,534	-	-	48,12,534.00	-	-	-	-	48,12,534	48,12,534
Sewerage and drainage	30,57,941	-	-	30,57,941.00	-	-	-	-	30,57,941	30,57,941
Water ways Public Lighting	5,59,37,939	-	-	5,59,37,939.00	-	-	-	-	5,59,37,939	5,59,37,939
- B.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	-	-	-	-	-	-	-	-	-	-
Plants & Machinery	5,10,748	-	-	6,10,748.00	-	-	-	-	6,10,748	6,10,748
Vehicles	13,21,616	-	-	13,21,616.00	-	-	-	-	13,21,616	13,21,616
- Skid Loader	8,51,064	-	-	8,51,064.00	-	-	-	-	8,51,064	8,51,064
- Toper Van	14,89,169	-	-	14,89,169.00	-	-	-	-	14,89,169	14,89,169
- Tractor (Balwan)	3,84,003	-	-	3,84,003.00	-	-	-	-	3,84,003	3,84,003
- Tractor (Swaraj)	49,09,863	-	-	49,09,863.00	-	-	-	-	49,09,863	49,09,863
- Tractor (Trailer)	-	-	-	-	-	-	-	-	-	-
- Tractor (Trailer)	-	-	-	-	-	-	-	-	-	-
- Tractor Accessories	-	-	-	-	-	-	-	-	-	-
Office & other equipment	-	8,34,581.00	-	8,34,581.00	-	-	-	-	8,34,581	-
Furniture, fixtures, fittings and electrical appliances	2,67,240	58,505.00	-	3,26,145.00	-	-	-	-	3,26,145	2,67,240
Computer and Accessories	4,24,250	1,83,100.00	-	6,07,350.00	-	-	-	-	6,07,350	4,24,250
Other fixed assets	2,85,927	8,500.00	-	2,95,427.00	-	-	-	-	2,95,427	2,85,927
Total	14,96,50,757	47,31,061.00	-	15,43,81,818	-	-	-	-	15,43,81,818	14,96,50,757


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

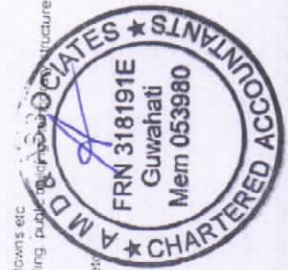
Additional disclosures to the Schedule

- 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.
- The details & value of assets which are not yet physically revalued/traced, shall be disclosed separately.
- Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

- 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 2017 shall be equal to the closing asset balance as on 31st March 2018.
- Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
- Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital buildings, public structures and sheds etc.
- Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
- Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water Transmission & distribution system etc.
- No depreciation is to be charged on 'Land'


Executive Officer
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Lanka : Hojai : Assam



Schedule 12 - INVESTMENTS (Municipal fund)

Particulars	With whom invested	Face Value (Rs.)	2017-18 (Rs.)	2016-17 (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.)	2017-18 (Rs.)	2016-17 (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	2017-18 (Rs.)	2016-17 (Rs.)
Stores		
Loose tools		
Others		
Total		



[Signature]
Executive Officer
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Lanka : Hojai ; Assam

Schedule 15 – SUNDRY DEBTORS

Particulars	Gross Amount (Rs.)	Provision for outstanding revenues (Rs.)	Net amount (Rs.)	Previous year net amount (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	2017-18 (Rs.)	2016-17 (Rs.)
Establishment		
Administrative		
Operations & Maintenance		
Total Prepaid Expenses		



[Signature]
 Executive Officer
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Schedule 17 - CASH & BANK BALANCES

Particulars	2017-18 (Rs.)	2016-17 (Rs.)
Cash		
Balance with Bank	11,49,082	8,28,750
Nationalized Bank		
Other Scheduled Banks Scheduled Co-operative Banks		
Post Office		
Sub-total	11,49,082	8,28,750
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	11,49,082	8,28,750

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

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Loans to others		
Advances		
Deposits		
Total Accumulated Provisions	0	

Schedule 19 - OTHER ASSETS

Particulars	2017-18 (Rs.)	2016-17 (Rs.)
Deposit works		
Earnest money refund	19,520	
Other asset control accounts (loan repayment)	38,19,794	37,66,600
Total other Assets	38,39,314.00	3766600

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

Particulars	2017-18 (Rs.)	2016-17 (Rs.)
Loan Issue expenses deferred		
Discount on issue of loans		
Deferred Revenue Expenditure		
Others		
Total Miscellaneous Expenditure		



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Schedule forming part of Income and Expenditure Account of
LANKA MUNICIPAL BOARD for the period 01-Apr-2017 to 31-Mar-2018
 For the year ending on 31 March 2018

Schedule 21- INCOME FROM TAXES

Particulars	2017-18 (Rs.)	2016-17 (Rs.)
INCOME FROM TAXES		
Property Tax	42,56,175.00	29,60,315.00
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	42,56,175.00	29,60,315.00
Less: Tax Remissions and Refund		
Sub-Total	-	-
Total Tax Revenue	42,56,175.00	29,60,315.00

SCHEDULE 21(a) - REMISSION AND REFUND OF TAXES

Particulars	2017-18 (Rs.)	2016-17 (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	2017-18 (Rs.)	2016-17 (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	2017-18 (Rs.)	2016-17 (Rs.)
Rent from civic amenities		
Rent from office buildings		
Rent from New House		
Rent from lease of lands		42,205.00
Rent from Market		
Rent from lease of Market	25,67,600.00	18,26,418.00
Rent from lease of Pond		
Other rents - Parking Place		
Sub-total	25,67,600.00	18,68,623.00
Less:		
Rent remission and refunds		
Sub-total		
Total Rental Income from Municipal Properties	25,67,600.00	18,68,623.00

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

Particulars	2017-18 (Rs.)	2016-17 (Rs.)
Municipal body		
Administration		
Finance, Accounts and Audit		
Election		
Record room		
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	2017-18 (Rs.)	2016-17 (Rs.)
Empanelment & Registration Charges		
Licensing Fees	6,45,295.00	5,45,853.00
Fees for Grant of Permit	2,61,883.00	
Fees for Certificate or Extract	11,300.00	2,48,844.00
Application Form		61,480.00
Development Charges		
Regularization Fees		
Penalties and Fines		
Other Fees		2,95,212.00
User Charges	7,18,232.00	
Entry Fees		
Service / Administrative Charges		
Other Charges	89,910.00	-
Sub Total	17,26,620.00	11,51,389.00
Less: Rent Remission and refunds	3,54,836.00	-
Sub total	3,54,836.00	-
Total income from Fees & User Charges –Income head-wise	13,71,784.00	11,51,389.00

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

Particulars	2017-18 (Rs.)	2016-17 (Rs.)
Municipal body		
Administration		
Finance, Accounts and Audit		
Election		
Record room		
Estate		
Stores and purchases		
Workshop		
Census		
Total Income from Sale & Hire Charges –Function wise		



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

Particulars	2017-18 (Rs.)	2016-17 (Rs.)
Sale of products		
Sale of forms and publications		
Sale of stores and scrap		
Sale of others		
Hire charges for vehicles	2,30,708.00	3,15,000.00
Hire charges for equipment		80,250.00
Total Income from Sale & Hire charges – income head-wise	2,30,708.00	3,95,250.00


SCHEDULE 26 - REVENUE GRANT, CONTRIBUTION, SUBSIDIES

Particulars	2017-18 (Rs.)	2016-17 (Rs.)
Revenue Grant	5,38,000.00	8,57,500.00
Reimbursement of expenses		
Contributions towards Scheme		
Total Revenue Grants, Contributions & Subsidies	5,38,000.00	8,57,500.00

SCHEDULE 27 - INCOME FROM INVESTMENTS

Particulars	2017-18 (Rs.)	2016-17 (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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Particulars	2017-18(Rs.)	2016-17(Rs.)
Municipal Body		
Administration		
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census		
Total Establishment Expenses		

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

Particulars	2017-18(Rs.)	2016-17(Rs.)
Deposits Forfeited		
Security Deposit		
Lapsed deposits		
Insurance Claim Recovery		
Profits on Disposal of fixed assets		
Recovery from Employees		
Unclaimed Refund/ Liabilities		
Excess Provisions written back		
Miscellaneous Income		
Total Other Income	-	1,124.00

SCHEDULE 29 - OTHER INCOME

Particulars	2017-18(Rs.)	2016-17(Rs.)
Interest from Bank Accounts		
Interest on Loans and advances to Employees		
Interest on loans to others		
Other Interest		
Total Interest Earned	-	-

SCHEDULE 28 - INTEREST EARNED

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Salaries Wages and bonus	41,03,564.00	35,42,874.00
Benefits and Allowances	1,91,535.00	79,528.00
Remuneration to Word Commissioner	8,06,000.00	8,06,000.00
Other Terminal & Retirement Benefits		
Total Establishment Expenses expenditure head wise	51,01,099.00	44,28,402.00

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	78,110.00	
Office maintenance	14,755.00	75,000.00
Communication expenses	13,363.00	16,472.00
Books & Periodicals	850.00	5,239.00
Printing & Stationery	13,830.00	47,473.00
Travel & conveyance	10,000.00	7,700.00
Insurance	85,453.00	69,552.00
Audit fees	35,400.00	50,000.00
Legal Expenses		
Professional and other fees	2,55,650.00	
Advertisement and publicity		
Membership and subscription		
Income Tax(TDS)	8,630.00	7,958.00
VAT	37,167.00	1,591.00
GST	4,515.00	
ABOCWWB	696.00	
Other administrative expenses		5,665.00
Total administrative expenses Head wise	5,58,419.00	2,86,650.00



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

Particulars	2017-18(Rs.)	2016-17 (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	2017-18(Rs.)	2016-17 (Rs.)
Power and Fuel		
Electric Charges	3,60,434.00	61,117.00
Bulk Purchases	7,85,607.00	8,39,972.00
Consumption of stores		
Hire Charges	10,190.00	
Refreshment	1,31,730.00	
Electric Materials	4,973.00	
Repairs and maintenance – Infrastructure assets	5,42,657.00	1,56,731.00
Repairs and maintenance – Civic Amenities	4,78,267.00	
Repairs and maintenance – Buildings		
Repairs and maintenance – Fixed Assets		
Repairs and maintenance – Vehicles	55,060.00	4,050.00
Repairs And Maintenance – Computer	2,00,522.00	1,26,381.00
Repairs and maintenance – Others	2,02,022.00	
Other operating and maintenance expenses	6,200.00	13,624.00
Total operations and maintenance – expense head wise	27,77,662.00	12,01,875.00

SCHEDULE 33 - INTEREST AND FINANCE CHARGES

Particulars	2017-18(Rs.)	2016-17 (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	2,744.75	2,983.50
Other finance charges		
Total interest and financial charges	2,744.75	2,983.50



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SCHEDULE 34 - PROGRAM EXPENSES

Particulars	2017-18 (Rs.)	2016-17 (Rs.)
Election expense		
Own Programs	2,275.00	2,525
Share in Program of others		
Employee welfare expenses	1,66,465.00	2,01,097
Meeting Expenses	4,109.00	
Event expenses	74,343.00	
Total Program Expenses	2,47,192.00	2,03,622

SCHEDULE 35 - REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Particulars	2017-18 (Rs.)	2016-17 (Rs.)
Grants [give details]		
Contributions [give details]		
Subsidies [give details]		
Total Revenue Grants, Contributions & Subsidies		


SCHEDULE 36 - PROVISIONS & WRITE OFF

Particulars	2017-18 (Rs.)	2016-17 (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	2017-18 (Rs.)	2016-17 (Rs.)
Loss on disposal of assets		
Loss on disposal of investments		
Other miscellaneous expenses		
Total miscellaneous expenses		




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Sl. NO	Particulars	Opening Balance at Beginning	Grants received during the year	Other receipts(Bank Interest)	Amount spent during the year(Capital Expd)	Amount spent during the year(Revenue Expd)	Total Expenditure	Security Money refund	Fund Transfer	Closing Balance at the end of the period
A. State Government Grants										
1	ENTRY TAX	15,29,810.00		76,782.00		1,40,677.00	1,40,677.00			14,65,915.00
2	DISTRICT DEVELOPMENT PLAN	7,09,969.00				649	649	130352		5,78,968.00
3	LOW COST SANITATION(LCSP)/ GOVT DUES	31,80,447.00		1,15,217.00	7,83,625.00	1,05,524.30	8,89,149.90			24,06,514.10
4	STREET LIGHT	1,72,970.00		5,316.00		83366	83,366.00			94,920.00
5	3RD ASSAM STATE FINANCE COMMISSION	32,35,278.00		1,20,509.00						33,55,787.00
6	4th ASSAM STATE FINANCE COMMISSION	1,06,92,054.00	1,35,65,737.00	7,77,809.00		78,99,848.00	78,99,848.00		5,38,000.00	1,65,97,752.00
7	CREMATION GROUND	3,88,264.00		22,711.00		206.5	206.50			4,10,768.50
	Total of State Grants	1,99,08,792.00	1,35,65,737.00	11,18,344.00	7,83,625.00	87,30,271.40	90,13,896.40	1,30,352.00	5,38,000.00	2,49,10,624.60
B. Central Government Grants										
1	13th FINANCE COMMISSION	79,93,574.00	78,44,952.00	4,90,748.00	8,23,012.00		8,23,012.00			1,55,06,262.00
2	SWACH BHARAT ABHIYAN	14,41,728.50	22,26,420.00	42,361.00	28,56,600.00	3,35,483.00	31,92,083.00			5,18,426.50
3	10% POOL FUND	66,04,438.00		3,17,227.00				4043543		28,78,122.00
4	IHSDP	103,28,458.00	14000			1,149				1,03,41,309.00
5	UIDSSMT	9,35,744.00	315000	2,44,799.00	83,720.00	90	90.00	221481		9,58,972.00
6	PMA Y					226086				5,194.00
	Total of Central Grants	2,73,03,942.50	1,04,00,372.00	10,95,135.00	37,63,332.00	5,62,808.00	40,15,185.00	42,65,024.00		3,02,08,285.50
	Total of state & central government	4,72,12,734.50	2,39,66,109.00	22,13,479.00	45,46,957.00	87,93,079.40	1,30,29,081.40	43,95,376.00	5,38,000.00	5,51,18,910.10



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