



AUDITOR'S REPORT

We have audited the attached **Balance Sheet of LANKA MUNICIPALITY BOARD, Hojai District (ASSAM)** as at 31st March, 2015 and the Income and Expenditure Account and the Receipts & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 Management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report subject to our observations below that: -

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- b) In our opinion and to the best of our information and according to the explanation given to us the said accounts give a true and fair view:
 - i. In the case of the Balance Sheet, of the state of affairs of the above named Fund as at 31st March 2015;
 - ii. In the case of the Income & Expenditure Account, there is excess of Income over Expenditure of the above named Fund for the year ended 31st March 2015;
 - iii. In the case of Receipts & Payments Account for the transactions of the above named Fund for the year ended 31st March 2015.

Observations:

1. Assets acquired/ purchased/ Constructed in the previous years out of various Funds by the Board have been included as Opening Balance³ since audited accounts for previous years are not produced to us, the value of assets have been incorporated as per list certified and issued by the competent authority of the Board. However, the value of Land in occupation of the Board is not available and therefore not included as the Asset.
2. Grant in aid received from Government (Central and State) for specific purposes (**Schedule 4 attached**) has been prepared from Books of Accounts maintained separately for such Grants.
3. Balance Sheet, Income & Expenditure A/c, Receipts & Payments A/c of the Board for the previous financial years are not prepared and hence previous year figures could not be given.

4. The financial statements are prepared under historical cost convention under Cash Basis of accounting.



5. Depreciation on Fixed Asset is not provided for.
6. The Final Accounts are prepared only from the Books of Accounts and documents of Fund.
7. Under the scope of our audit, we have verified the Books of Accounts and information provided to us by the management but not connected with the actual field level implementation.

Place: Guwahati
Date: 21/12/2017

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



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

**LANKA MUNICIPALITY BOARD
HOJAI DIST. LANKA (ASSAM)**

GENERAL FUND ACCOUNT

BALANCE SHEET as at 31-03-2015

LIABILITIES	Schedule	2014-15 (Rs.)	2013-14 (Rs.)
RESERVE & SURPLUS			
Municipal (General) Fund	1	2,85,68,449	-
Earmarked Funds	2		
Reserve & Surplus	3		
Total Reserve & Surplus (A)		2,85,68,449	-
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	4	10,22,96,567	
LOANS			
Secured Loans	5		
Unsecured Loans	6		
Total Loans (C)		10,22,96,567	-
CURRENT LIABILITIES & PROVISIONS			
Deposits received	7	-	-
Deposit works	8	-	-
Other Liabilities	9	-	-
Provisions	10	-	-
Total Current Liabilities and Provisions (D)			
TOTAL LIABILITIES (A+B+C+D)		13,08,65,016	-

Notes to Accounts and Significant Accounting Policies

ASSETS	Schedule	2014-15 (Rs.)	2013-14 (Rs.)
FIXED ASSETS			
Gross Block	11	10,18,50,740	-
Add: Additions During the year		2,55,26,441	-
Less: Accumulated Depreciation		-	-
Net Block		12,73,77,181	-
Capital Work In Process			-
Total Fixed Assets (A)		12,73,77,181	-
INVESTMENTS			
Investments – Municipal fund	12	-	-
Investments – Other fund	13	-	-
Total Investments (B)		-	-
CURRENT ASSETS, LOAN & ADVANCES			
Stock in hand (Inventories)	14	-	-
Sundry Debtors/ Receivables	15	-	-
Gross Amount outstanding		-	-
Less: Accumulated provision against bad and doubtful Sundry Debtors		-	-
Net Amount Outstanding		-	-
Prepaid Expenses	16	-	-
Cash & Bank Balances	17	-	-
Loans, Advances & Deposits	18	9,69,235	-
Less: Accumulated Provision against Loans		-	-
Net Amount Outstanding		-	-
Total Current Assets, Loans & Advances (C)		9,69,235	-
Other Assets (Bank Loan Repayment)	19	25,18,600	-
Miscellaneous Expenditure (to the extent not written off)	20	-	-
TOTAL ASSETS(A+B+C)		13,08,65,016	-

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

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

Place: Guwahati

Date: 21/2/17



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 31.03.2015

PARTICULARS	Schedule	2014-15 (Rs.)	2013-14 (Rs.)
INCOME			
Tax Revenue	21	25,23,117	-
Assigned Revenue and Compensations	22	-	-
Rental Income from Municipal Properties	23	27,46,117	-
Fees and User Charges	24	64,09,578	-
Sale and hire charges	25	-	-
Revenue Grants, Contributions and Subsidies	26	-	-
Income from Investment	27	-	-
Interest earned	28	-	-
Other Income	29	-	-
Total Income		1,16,78,812	-
EXPENDITURE			
Establishment Expenses	30	28,35,611	-
Administrative Expenses	31	4,15,791	-
Operations & Maintenance	32	22,78,384	-
Interest and Finance Charges	33	2,469	-
Program Expenses	34	1,52,807	-
Revenue Grants, Contributions and subsidies	35	-	-
Provision and Write off	36	-	-
Miscellaneous expenses	37	5,18,469	-
Depreciation	11	-	-
Total Expenditure		62,03,531	-
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		54,75,281	-
Less: Transfer to Reserve Funds		-	-
Net balance being surplus/ deficit carried over to Municipal Fund		54,75,281	-

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

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

Place: Guwahati

Date: 21/12/17



For, Lanka Municipality Board

(Executive Officer)

Executive Officer
Lanka Municipal Board
Lanka : Hojai : Assam

(Chairman)

Chairman
Lanka Municipal Board
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**LANKA MUNICIPALITY BOARD
HOJAI DIST. LANKA (ASSAM)
GENERAL FUND ACCOUNT**

Receipts and Payments Account for the year ended 31.03.2015

Head of Account	2014-15 Amount (Rs.)	2013-14 Amount (Rs.)	Head of Account	2014-15 Amount (Rs.)	2013-14 Amount (Rs.)
Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	2,41,139	-			
OPERATING RECEIPTS			OPERATING PAYMENTS		
Tax Revenue	25,23,117	-	Establishment Expenses		
Assigned Revenues & Compensations			Administrative Expenses	29,69,999	-
Rental income from Municipal Properties			Operations and Maintenance	24,34,777	-
Fees & User Charges	91,55,695	-	Interest & Finance Charges	2,469	-
Sale & Hire Charges			Program Expenses	1,52,807	-
Revenue Grants, Contributions & Subsidies			Revenue Grants, Contributions & Subsidies		
Income from Investments			Miscellaneous Expenses	4,05,710	-
Interest Earned			Purchase of Stores		
Other Income			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	25,18,600	-
*Sale proceeds from Assets			**Refund of Deposits		
*Realisation of Investment – General Fund			Acquisition / Purchase of Fixed Assets	2,26,200	-
*Realisation of Investment – Other Funds			Capital Work – in – Progress (Road Construction)	20,02,385	-
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.)	2,37,769	-
			Transfer to Special Funds from Municipal Fund		
			Closing Balances Cash balances including Imprest		
			Balances with Banks/Treasury (including balances in designated bank accounts)	9,69,235	-
GRAND TOTAL	1,19,19,951	-	GRAND TOTAL	1,19,19,951	-

* 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: 21/12/17



For, Lanka Municipality Board



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



(Chairman)
Chairman
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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**Executive Officer
Lanka Municipal Board
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 Others Organisations
a. Opening Balance	1,13,80,516.00	3,81,39,794.00				
b. Additions to the Grants*						
i. Grant received during the year	1,95,51,214.00	2,38,29,39				
ii. Interest / Dividend earned on Grant Investments	8,58,441.00	3,20,194				
iii. Profit on disposal of Grant Investments						
iv. Appreciation in Value of Grant Investment						
v. Other addition (specify) (Other Loans & Security Deposit collected)	6,43,501.00	1,73,484.7				
Total (b)	2,10,53,156.00	44,38,090.00				
Total (a+b)	3,24,33,672.00	4,25,77,874.00				
c. Payment out of funds						
i. Capital Expenditure on Fixed Assets	1,00,58,267.00	1,32,39,589.00				
Others						
Sub Total	1,00,58,267.00	1,32,39,589.00				
ii. Revenue expenditure on Salary, Wages, and allowance Rent	1,08,52,515.00	4,94,483				
Other administrative charges	825.00	894				
Sub total	1,09,53,340.00	4,95,377.00				
iii. Other	4,23,607.00	0				
Loss on disposal of Grant Investments						
Diminution in Value of Grant Investments						
Grants Refunded						
Sub Total	4,23,607.00	33,87,292.00				
Total (c) [i+ii+iii]	2,13,35,214.00	2,15,76,258.00				
Net Balance at the year end (a+b-c)	1,10,98,458.00	2,10,01,616.00				
Total Grants & Contribution for Specific Purposes		0				

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 11 and Capital Grants

Executive Officer
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SCHEDULE 1 – MUNICIPAL GENERAL FUND

Particulars	Opening Balance as on 01-Apr-2014 (Rs.)	Additions during 2014-15 *(Rs.)	Total (Rs.)	Deductions during 2014-15** (Rs.)	Balance at 31-Mar-2015 (Rs.)
Municipal Fund (Refer to Note 1)	2,30,93,168	-	2,30,93,168	-	2,30,93,168
Excess of income over Expenditure		54,75,281	54,75,281	-	54,75,281
Total Municipal fund	2,30,93,168	54,75,281	2,85,68,449	-	2,85,68,449

*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.



(Signature)
Executive Officer
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



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Schedule 5 - SECURED LOANS

Particulars	2014-15 (Rs.)	2013-14 (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	2014-15 (Rs.)	2013-14 (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	2014-15 (Rs.)	2013-14 (Rs.)
From Contractors		
From Revenues		
From Staff		
From Others		
Total Deposits Received		

Schedule 8 - DEPOSITS WORKS

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Civil Works		
Electrical works		
Others		
Total of Deposit works		
Total Deposits Received		



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

Schedule 11 – FIXED ASSETS during the year 2014-15

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 Maunza 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	3,25,870.00
Buildings										
- Market Shed (2 Rooms Lic & Arm)										
- Market Shed (Friday Market 18 Rooms)										
- Market Shed 8 Rooms										
- Market Shed Daily Market										
- Office Building	39,86,154	19,30,089.00	-	58,96,243	-	-	-	58,96,243	39,86,154	39,86,154
- Other Buildings	4,44,00,004	72,15,865.00	-	5,16,15,869	-	-	-	5,16,15,869	4,44,00,004	4,44,00,004
- Parking Place	-	-	-	-	-	-	-	-	-	-
Infrastructure assets										
Roads and Bridges										
Sewerage and drainage										
Water ways Public Lighting										
- R.O. Water Plant	2,20,000	-	-	2,20,000	-	-	-	2,20,000	2,20,000	2,20,000
- Water Tank-2500 Lt.	-	-	-	-	-	-	-	-	-	-
- Water Tank-3000 Lt.	-	-	-	-	-	-	-	-	-	-
Other assets										
Plants & Machinery										
Vehicles										
- Skid Loader	6,10,748	-	-	6,10,748	-	-	-	6,10,748	6,10,748	6,10,748
- Tipper Van	8,51,064	-	-	8,51,064	-	-	-	8,51,064	8,51,064	8,51,064
- Tractor (Bakwan)	6,89,839	-	-	6,89,839	-	-	-	6,89,839	6,89,839	6,89,839
- Tractor (Swahal)	3,84,003	-	-	3,84,003	-	-	-	3,84,003	3,84,003	3,84,003
- Tractor (Trailer)	49,09,863	-	-	49,09,863	-	-	-	49,09,863	49,09,863	49,09,863
- Other Vehicles	-	-	-	-	-	-	-	-	-	-
- Tractor Accessories	-	-	-	-	-	-	-	-	-	-
Office & other equipment										
Furniture, fixtures, fittings and electrical appliances										
Computer and Accessories										
Other fixed assets										
Total	10,18,50,740	2,55,26,441	-	12,73,77,181	-	-	-	12,73,77,181	10,18,50,740	10,18,50,740

* - Additions include fixed assets created out of Empanelled 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.
2. For instance, the opening balance as on 1st April 2016 shall be equal to the closing asset balance as on 31st March 2016.
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 transmission & distribution system, etc.
7. No depreciation is to be charged on 'Land'

Executive Officer
Lanka Municipal Board
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Schedule 12 - INVESTMENTS (Municipal fund)

Particulars	With whom invested	Face Value (Rs.)	2014-15 (Rs.)	2013-14 (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.)	2014-15 (Rs.)	2013-14 (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	2014-15 (Rs.)	2013-14 (Rs.)
Stores		
Loose tools		
Others		
Total		



[Signature]
Executive Officer
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Schedule 15 – SUNDRY DEBTORS

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

Schedule 16 – PREPAID EXPENSES

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Establishment		
Administrative		
Operations & Maintenance		
Total Prepaid Expenses		



[Signature]
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Schedule 17 - CASH & BANK BALANCES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Cash	-	
Balance with Bank	9,69,235	-
Nationalized Bank		
Other Scheduled Banks Scheduled Co-operative Banks		
Post Office		
Sub-total	9,69,235	-
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	9,69,235	-

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)
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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		

Schedule 19 - OTHER ASSETS

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Deposit works		
Other asset control accounts	2518600	0
Total other Assets	2518600	0

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

Particulars	2014-15 (Rs.)	2013-14 (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-2014 to 31-Mar-2015
 For the year ending on 31 March 2015

Schedule 21- INCOME FROM TAXES

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
INCOME FROM TAXES		
Property Tax		
Water Tax	2523117	0
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	2523117	-
Less: Tax Remissions and Refund		
Sub-Total		
Total Tax Revenue	2523117	-

SCHEDULE 21(a) - REMISSION AND REFUND OF TAXES

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Property taxes	-	-
Octroi and toll	-	-
Cess Income	-	-
Advertisement tax	-	-
Others	-	-
Total Refund and Remission of tax revenue	-	-



[Signature]
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SCHEDULE 22 - ASSIGNED COMPENSATION

Particulars	2014-15 (Rs.)	2013-14 (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	2014-15 (Rs.)	2013-14 (Rs.)
Rent from civic amenities	75,254	-
Rent from office buildings		
Rent from Guest House		
Rent from lease of lands		
Rent from lease of Market	26,70,863	-
Rent from lease of Pond		
Other rents - Parking Place		
Sub-total	27,46,117	-
Less:		
Rent remission and refunds		
Sub- total		
Total Rental Income from Municipal Properties	27,46,117	-

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

Particulars	2014-15 (Rs.)	2013-14 (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	2014-15 (Rs.)	2013-14 (Rs.)
Empanelment & Registration Charges		
Licensing Fees	2,45,794	-
Fees for Grant of Permit		
Fees for Certificate or Extract	1,15,528	-
Development Charges		
Regularization Fees		
Penalties and Fines		
Other Fees	60,48,256	-
User Charges		
Entry Fees		
Service / Administrative Charges		
Other Charges		
Sub Total	64,09,578	-
Less: Rent Remission and refunds	-	-
Sub total	-	-
Total income from Fees & User Charges –Income head-wise	64,09,578	-

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

Particulars	2014-15 (Rs.)	2013-14 (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	2014-15 (Rs.)	2013-14 (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		
Total Income from Sale & Hire charges – income head-wise		

SCHEDULE 26 - REVENUE GRANT, CONTRIBUTION, SUBSIDIES

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Revenue Grant		
Reimbursement of expenses		
Contributions towards Scheme		
Total Revenue Grants, Contributions & Subsidies		

SCHEDULE 27 - INCOME FROM INVESTMENTS

Particulars	2014-15 (Rs.)	2013-14 (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	2014-15 (Rs.)	2013-14 (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	2014-15 (Rs.)	2013-14 (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		
Total Other Income		

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

Particulars	2014-15 (Rs.)	2013-14 (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	23,79,771	-
Benefits and Allowances	2,34,134	-
Pension		-
Other Terminal & Retirement Benefits	2,21,706	-
Total Establishment Expenses expenditure head wise	28,35,611	-

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	96,136	-
Office maintenance	18,135	-
Communication expenses		-
Books & Periodicals		-
Printing & Stationery	1,16,253	-
Travel & conveyance		-
Insurance	79,919	-
Audit fees		-
Legal Expenses	95,000	-
Professional and other fees		-
Advertisement and publicity		-
Membership and subscription		-
Other administrative expenses	10,348	-
Total administrative expenses head wise	4,15,791	-



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

Particulars	2014-15 (Rs.)	2013-14 (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	2014-15 (Rs.)	2013-14 (Rs.)
Power and Fuel	18,32,378	-
Bulk Purchases		
Consumption of stores		
Hire Charges	22,000	-
Repairs and maintenance – Infrastructure assets		
Repairs and maintenance – Civic Amenities		
Repairs and maintenance – Buildings	1,25,010	-
Repairs and maintenance – Vehicles	76,790	-
Repairs and maintenance – Others	24,300	-
Other operating and maintenance expenses	1,97,906	-
Total operations and maintenance – expense head wise	22,78,384	-

SCHEDULE 33 - INTEREST AND FINANCE CHARGES

Particulars	2014-15 (Rs.)	2013-14 (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	2,469	-
Other finance charges		
Total interest and financial charges	2,469	-



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SCHEDULE 34 - PROGRAM EXPENSES

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Election expense		
Own Programs	1,52,807	1,52,807
Share in Program of others		
Total Program Expenses	1,52,807	1,52,807

SCHEDULE 35 - REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Grants [give details]		
Contributions [give details]		
Subsidies [give details]		
Total Revenue Grants, Contributions & Subsidies		

SCHEDULE 36 - PROVISIONS & WRITE OFF

Particulars	2014-15 (Rs.)	2013-14 (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	2014-15 (Rs.)	2013-14 (Rs.)
Loss on disposal of assets		
Loss on disposal of investments		
Other miscellaneous expenses	5,18,469	-
Total miscellaneous expenses	5,18,469	-



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SCHEDULE 38 - PRIOR PERIOD ITEMS

Particulars	2014-15 (Rs.)	2013-14 (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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DATABASE ON FINANCES OF ULBS AT THE STATE LEVEL

TAX RECEIPTS																				
Sl.No.	Name of ULB	Code no. of ULBs	Year	Opening Balance		Urban Development (UD) Tax		Taxes on Non-Motorised Vehicles		Pilgrim and Tourist Tax		Entertainment Tax		Other Tax Receipts		Total Income		Closing Balance		Unrealised Revenue (Budget Estimate Less Actual Collection) (20-21)
				Cash	Bank	Budget Estimate	Actual Collection	Budget Estimate	Actual Collection	Budget Estimate	Actual Collection	Budget Estimate	Actual Collection	Budget Estimate	Actual Collection	Budget Estimate (6+8+10+12+14+16+18)	Actual Collection (7+9+11+13+15+17+19)	Cash	Bank	
1	LMB	2	2014-15	0	2,41,139.00	99,66,068.00	52,69,234.00	1,10,854.00	64,830.00							1,00,76,922.00	53,34,064.00		55,75,203.00	



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2-1 DEC 2018

