

A M D & ASSOCIATES CHARTERED ACCOUNTANTS

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:
 - 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;
 - 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.
- 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.

FRN 318191E The financial statements are prepared under historical cost convention under Cash Basis of Cuwanati accounting.

Mem 053980

- 5. Depreciation on Fixed Asset is not provided for.
- 6. The Final Accounts are prepared only form the Books of Accounts and documents of Fund.
- 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.

For, A M D & ASSOCIATES

Chartered Accountants

FRN: 318191E

Place: Guwahati Date: 21/12/2017



(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

1	2,85,68,449	7
2		
3		
	2,85,68,449	
4	10,22,96,567	
5		
6		
	10,22,96,567	
7		
8		
9		
10		
		-
	13,08,65,016	
	3 4 5 6	3 2,85,68,449 4 10,22,96,567 5 6 10,22,96,567 7 - 8 - 9 - 10

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	
NVESTMENTS			
nvestments – Municipal fund	12		
nvestments – Other fund	13		
Total Investments (B)		-	
CURRENT ASSETS, LOAN & ADVANCES			
Stock in hand (Inventories)	14		
Sundry Debtors/ Receivables	15	-	
Gross Amount outstanding		-	
ess: Accumulated provision against bad and			
doubtful Sundry Debtors			
Net Amount Outstanding		-	
Prepaid Expenses	16		
Cash & Bank Balances	17		
oans, Advances & Deposits	18	9,69,235	
.ess: 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

FRN 318191E Cuvahati Mem 053980 For, Lanka Municipality Board

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(Chairman hairman Lanka Municipal Board Lanka: Hojai: Assam

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

Income and Expenditure Acount for the year ended 31.03.2015

PARTICULARS	Schedule	2014-15 (Rs.)	2013-14 (Rs.)
NCOME			
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		
nterest 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)

FRN 318191E Cuwahati Mem 053980

Partner Mem No.: 053980

Place: Guwahati

For, Lanka Municipality Board

(Executive office) Assam

(Chairman hairman Lanka Municipal Board Lanka: Hojai: Assam

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

Receipts and Payments Acount 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 Tax Revenue	25,23,117		OPERATING PAYMENTS Establishment Expenses		
Assigned Revenues & Compensations Rental income from Municipal Properties			Administrative Expenses Operations and Maintenance	29,69,999 24,34,777	1 .
Fees & User Charges	91,55,695	-	Interest & Finance Charges	2,469	
Sale & Hire Charges Revenue Grants, Contributions & Subsidies			Program Expenses Revenue Grants, Contributions & Subsidies	1,52,807	
Income from Investments Interest Earned Other Income			Miscellaneous Expenses Purchase of Stores	4,05,710	
Other income			Other Collections on behalf of State and Central Government		
NON OPERATING RECEIPTS Loans received			NON OPERATING PAYMENTS Other Payables		
Deposits received Grants and contribution for specific			Refunds Payable		
purposes			**Repayment of Loans	25,18,600	
*Sale proceeds from Assets *Realisation of Investment – General Fund			**Refund of Deposits 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 Loans & Advances to Employees (recovery)			Investments - General Fund Investments - Other Funds		
Other Loans & Advances (recovery) Deposits with External Agencies recovery)	4		Loans & Advances to Employees Prepaid Expenses		
Other Receipts [specify Fransfer to Municipal Fund from Special Funds			Other Loans & Advances 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	
RAND 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

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For, A M D & ASSOCIATES.

Chartered Accountants.

FRN: 3/18191E

(CA. A. Baruah, FCA)

Partner

Mem No.: 053980

Place: Guwahati Date: 211211 Executive Quecerlal Board

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Lanka Holai Assam

For, Lanka Municipality Board

Chairman Lanka Municipal Board Lanka: Hojai: Assam

Schedule 3 – RESERVES

Capital Contribution		the year (Rs.)	Total (Rs.)	Deductions during the year	Balance at the end of the current year
Capital Contribution				()	(KS.)
Capital Reserve		0.00000000			
		2012/2014/00	S 15 to poyche k.		
Borrowing Redemption Reserve		10 (20 to 10)	1907/00/06/20		
Special Funds (Utilised)			2100.245		
Statutory Reserve					
General Reserve		- SCIENCE	0		
Revaluation Reserve		Carlo	LAM!		
Total Reserve Funds		O PAGE STATE	CBCHO.		
			100 March 100		
	10	Acx		,	
	No. of the last of	7			
	*CI	318191E W		Officer Officer	

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a. Opening Balance b. Additions to the Grants* i. Grant received during the year ii. Interest / Dividend earned on Grant Investments iii. Profit on disposal of Grant Investments iv. Appreciation in Value of Grant Investment v. Other addition (specify) (Other Loans & Security Deposit collected)	Grants from Central Government 1,13,80,516.00 (1,95,51,214.00 (8,58,441.00	Grants fr Gover	Grants from Other Agendes	Grants from Financial Institutions
	6.43.501.00	1734047		
Total (b)	2.10.53.156.00	44 38 080 00	100	1
Total (a+b)	3,24,33,672.00	4.25.77.874.00		
c. Payment out of funds i. Capital Expenditure on Fixed Assets Others	1,00,58,267.00	13239589		
Sub Total	1.00.58.267.00	11 32 39 589 00		
ii. Revenue expenditure on Salary, Wages, and allowance Rent	1.08.52.515.00	49484R3		
Oth	825.00	894		
Sub total	1,08,53,340.00	49,49,377.00		
III. Other	4,23,607.00	0		
Loss on disposal of Grant Investments Diminution in Value of Grant Investments				
Grants Refunded		3387700	0	
Sub- Total	4.23.607.00	33.8		
Total (c) [i+ii+iii]	2422524400			
Net Balance at the year end (a+b-c)	4 10 00 450 00	11		
		41.010.10.00		

For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule 11 and Capital a

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SCHEDULE 1 - MUNICIPAL GENERAL FUND

	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)	=155,50,100		2,30,93,168		
Excess of income over Expenditure		54,75,281		-	2,30,93,168
Total Municipal fund	2,30,93,168		54,75,281	related to 1 lensor, to a	54,75,281
Addition includes contribution	=,=5,00,100	54,75,281	2,85,68,449	and a	2,85,68,449

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

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

FRM 318191E Cuwahati Mem 053980

Executive Officer anka Municipal Board

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

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		- Allina	I bearings	antrec J			9
Additions to the special fund Transfer from Municipal Fund	1 1 1 1 1	18g 2014-15 (Ra.)		20 no 20 20 14 j			
II. Interest/Dividend earned on Special Fund Investments Profit on disposal of Special Fund Investments			Rat.86	00,5	praction	stark, by	u i degi incid
Iv. Appreciation in Value of Special Fund Investment		M 76.231			enun betraux i	TIEVE BY	
v. Other addition (Specify nature)	2,88,5	64,75,25)	887.6	00.5	end	Lagitina	
Total (b)							
Total (a+b)	Lean and	MINISTER A	memidalish	bed at	miles agently in	ins control	nettern floringer
Capital expenditure on Fixed Assets				boun enimo	n inchidita	co estul L'obritati	Vete 1: Asset as
Others Sub Total				90	nsinë prins	(O mi bak	ulsai need evol
II. Revenue expenditure on Salary, Wages, and allowance etc		A	-				
Rent Other administrative charges			7				
			7				
Other administrative charges							
Other administrative charges Sub total III. Other Loss on disposal of Special Fund Investments Diminution in Value of Special Fund Investments							
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							
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							

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.

Additions during the year;
 Addition to Pension Fund would be out of the "Transfer to Funds" from Income and Expenditure Account as per the accounting principles.
 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.

Deductions during the year:
 a. Deductions from Pension Fund means payments made on account of Pension/Family pension
 b. Deduction from Gross Provident Fund/Contributory Provident Fund - Advances/Withdrawals





Schedule 5 - SECURED LOANS

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Loans from Central Government		
Loan from State Government		
Loan from Government Bodies and		1 151 - 1114
Associations		THE DAME
Loan From International Agencies		251 1111
Loan Form Bank and other Financial		200 1031
Institutions)		
Other Term Loans		112 127
Bonds and Debentures		
Other Loans		313 133
Total Secured Loans		

Schedule 6 - UNSECURED LOANS

	2014-15 (Rs.)	2013-14 (Rs.)
Particulars	2011 10 (1101)	
Loans from Central Government		
Loan from State Government		12 12 12 1
Loan from Government Bodies and		
Associations		100
Loan From International Agencies	0.15	
Loan Form Bank and other Financial	2 83/8	
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		4 7 7 7
From Others		
Total Deposits Received		

Schedule 8 - DEPOSITS WORKS

	2014-15 (Rs.)	2013-14 (Rs.)
Particulars	2014 10 (110.)	
Civil Works		
Electrical works		
Others		
Total of Deposit works		
Total Deposits Received		SA

FRN 318191E
Cuwahati
Mem 053980

Total	Other fixed assets	Computer and Accessories	Furniture, fixtures, fittings and electrical appliances	Office & other equipment	Office 6 office and instantial	- Tractor Accessories	Other Vehicles	- Tractor (Swara)	- Tractor (Balwan)	- Skid Loader Tinnar Van	Vehicles	Plants & Machinery	Other assets	- Water I ank-3000 Ltr.	ting	Sewerage and drainage		inci h ie HBK	A JI	- Office Building - Other Buildings - Parking Place		- Market Shed (Friday Market 18 Rooms)	Buildings Maddel Shod C Booms Lin & Ahm)	Land at Mauza Lanka (5 Bigha, 4 Katha &15 Lessa) vide Deg. No. 394 & 404 of Patta No. 31	Particulars
10,18,50,740							49,09,863	6,89,839	0,51,064			6.10.748			2,20,000	4,54,93,195		iap.	4	39,66,154 4,44,00,004				3,25,870.00	Opening Balance
2,55,26,441	2,86,927.00	3,73,200.00														10444744	25,20,346	2755279		19,30,089.00 72,15,856.00	18	4.	fer for be	odur of no sa en	Additions during Dec
															0	ayı	90	18	100		20		37		Deductions during the period
12,73,77,181	2,86,927	3,73,200	NF.	20			49,09,863	6,89,839	8,51,064		0,10,140	6 10 748			2,20,000	5,59,37,939	25,20,346	27,55,279		58,96,243 5,16,15,860			e se	3,25,870.00	Cost at the end of the year
																							HI CQ	0.1	Opening Balance
	- 1	d)		20												60	ink	ales.	k		3		E 8	luba luba	Additions during the period
	,							*															u/ i	esint and	Additions Deductions during the during the period period
																		1	18	viaced		iii	io (n	et la	Total at the end of the year
12,73,77,181	2,86,927	3,73,200					49,09,863	6,89,839	8,51,064	7	0,10,740	6 10 748			2,20,000	5,59,37,939	25,20,346	27,55,279		58,96,243 5,16,15,860				3,25,870.00	At the end of current year
1 10,18,50,740				Ī		T	3,84,003		8,51,064		0,10,740				2,20,000	4,54,93,195				39,66,154				3,25,870.00	d of At the end of ear previous year

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

Additional disclosures to the Schedule

- per 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 identified/traced, shall be disclosed separately.

 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 Municipal Board.

2. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.

3. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital buildings, public buildings temporary structures and shedges include sewerage lines, storm water drainage lines and other similar drainage system.

5. Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.

6. Vaterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & Alexance.



Executive Officer

Schedule 12 - INVESTMENTS (Muncipal fund)

Particu	With whom invested	Face Value (Rs.)	2014-15 (Rs.)	2013-14 (Rs.)		
INVESTMENTS	grangette					
Central Government Securities State Government Securities		(1/8)		-12	or Virginia Palacety Tale Tales Towns	Edgalsoviii Tokali agu.) maut agalii
Debentures and Bonds Preference Shares			direct.	nigot in Today	Mad Harry New Sci	Sun - total Laser Steb Datessaria
Equity Shares					aules Proports tw	derand rati
Units of Mutual Funds Other investments						
Total of investments General Fund			Jetina 3	estar or sense has	Coverage of Cest	interpretation

Schedule 13 - INVESTMENTS (other fund)

Particulars	With whom invested	Face Value (Rs.)	2014-15 (Rs.)	2013-14 (Rs.)
INVESTMENTS - Other fund				Istol-du8
Central Government Securities State Government Securities		ir Champs	s for Fear and Us years' years'	Idayiese FI I noticesal must mote Innot-bus
Debentures and Bonds Preference Shares		als	s from Other Sau yeath' years'	Receivable
Equity Shares Units of Mutual Funds		h		
Other investments		(Selection	ndry Debtets (Rei	
Total of investments Other Fund		PENSES	TE - PREPAID EX	Belweich

Schedule 14 - STOCK IN HAND (Inventories)

Particulars	2014-15 (Rs.)	2013-14 (Rs.)	
Stores			
Loose tools			
Others			
Total			



Schedule 15 - SUNDRY DEBTORS

Particulars	I Grana America			
	Gross Amount	Provision for outstanding revenues	Net amount	Previous year ne amount
Receivables for Property Taxes	(Rs.)	(Rs.)	(Rs.)	(0-)
Less than 5 years* More than 5 years* Sub – total			Estimate insert	(Rs.)
Less: State Government Cesses/Levies in Taxes - Control Accounts			and Donds	all unespecial
Net Receivables Property taxes			EX.EA	Pentanence
Receivable of Other Taxes Less than 3 years* More than 3 years* Sub – total			ual Funds	uki to annu
Less: State Government Cesses/Levies in Taxes –Control Accounts		t bo	Figurial amanda	neni la istori
Net Receivables of Other Taxes		Digit indict	THE TREVIAL S	Sunadule
Receivables of Cess Income Less than 3 years* More than 3 years* Sub- total		ander	na)	•
Receivables for Fees and User Charges Less than 3 years* More than 3 years* Sub-Total			billing reminer	Intercreta
Receivables from Other Sources ess than 3 years* fore than 3 years*			annell prae	inumbae ₂)
eceivables from Government				ine yanga
otal of Sundry Debtors (Receivables)			otherwick has been	

Schedule 16 - PREPAID EXPENSES

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Establishment		2010-14 (RS.)
Administrative		
Operations & Maintenance	A F05	
Total Prepaid Expenses		

Schedule 17 - CASH & BANK BALANCES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)	Schedule 18 (a) -
Cash			
Balance with Bank	9,69,235		Particulars
Nationalized Bank			martia of troppe.
Other Scheduled Banks Scheduled Co-operative Banks			aconsvol
Post Office			
Sub-total Sub-total	9,69,235	-	Заровля
Balance with Bank –Special Funds		Provisions 1	Total Accumulate
Nationalised Banks			
Other Scheduled Banks		BTBEEA RIGH	Schedule 19 - DT
Scheduled Co-operative Banks			Particulars
Post Office Sub-total			Supposit works
Balance with Bank – Grant Funds		structura	puneo tusas tertic
Nationalised Banks			Total Other Asset
Other Scheduled Banks			
Scheduled Co-operative Banks	EXPENDITURE	CEL LANEOUS	Schurluln 20 - MS
Post Office			analugitu. ^a
Sub-total Sub-total			
Total Cash and Bank Balances	9,69,235	De neten la	sneque eural nect

Schedule 18 - LOANS, ADVANCES AND DEPOSITS

Particulars	Ope Balance beginnir ve	ng of the	Balance outstanding during the yea
Loans and advances to employees			
Employee			
Loans to Others Other Current Assets			
Provident Fund Loans			
Advance to Suppliers and Contractors	4 21		
Advance to Others			
Deposit with External Agencies			
Sub - Total			
Less: Accumulated Provisions against			
Loans, Advances and Deposits			
Total Loans, advances, and deposits			

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

Int Co-operative Senies	
	lei Co-operative Bentis

Schedule 19 - OTHER ASSETS

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Deposit works		Post Office Sun-total
Other asset control accounts	2518600	o Bulence who Sarth - Grant o
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		Tistor-Bue
0.55 65 K		Total Cash and Bonic Balances
Discount on issue of loans		
Deferred Revenue Expenditure		BOMAYOA SAADU - BI suquidat
Others Table 1		susine 4
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.)	2040 4447
INCOME FROM TAXES Property Tax Water Tax	2523117	2013-14 (Rs.)
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		Particulars Read from Code presents From from Greet recent Read from least of units Read from least of littlest Read from least of Market Read from least of Point College with Parking Parkin
Sub-total	2523117	Intel-de-2
Less: Tax Remissions and Refund Sub-Total		abrustes lune mosesiumes lunes.
Total Tax Revenue	2523117	littot s.e.

SCHEDULE 21(a) - REMISSION AND REFUND OF TAXES

Particulars	1 0044.45.45	
	2014-15 (Rs.)	2013-14 (Rs.)
Property taxes		Venuel Secretarion de
Octroi and toll		100
Cess Income		mate installable
Advertisement tax		HANA BITS altragage, so rent
Others		THE PARTY OF THE PROPERTY OF THE PARTY OF TH
		100-0
Total Refund and Remission of tax revenue		
revenue		

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SCHEDULE 22 - ASSIGNED COMPENSATION

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Taxes and duties collected by others	admis on an March 2015	a lasy off in
Compensation in lieu of taxes/duties	SEXAT MONE BRICE	Schedule 21- IN
Compensation in lieu of concessions	Portland	
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	us T lano(seedon')
Rent from leasse of Pond		Pilgemage Tax Octror & Teil
Other rents - Parking Place		
Sub-total	27,46,117	
Less:		
Rent remission and refunds	anules are ende	
Sub- total		Sun-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		Properly taxes
Administration		Octrol and foll Case Income
Finance, Accounts and Audit		Advantagement tax
Election		Cibers
Record room	sur even κει to ποιεείητα	Total Retund and
Estate		
Stores and purchases		
Workshop		
Census		



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

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Empanelment & Registration Charges		ridulars
Licensing Fees	2,45,794	e of products
Fees for Grant of Permit		
Fees for Certificate or Extract	1,15,528	anonasidad bite arror to d
Development Charges		
Regularization Fees		
Penalties and Fines		estables for vehicles
Other Fees	60,48,256	
User Charges		
Entry Fees	rges - income head-wise	
Service / Administrative Charges		
Other Charges 2-HUISBUS MOITU	AL CHANT, CONTRIB	HEDULE 26 REVEN
Sub Total	64,09,578	melio
Less: Rent Remission and refunds		towit suga
Sub total	•	as ar ugas to trismaatudir
Total income from Fees & User Charges –Income head-wise	64,09,578	Esta othe in a subscioni

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

Particulars	21	2014-15 (Rs.)	2013-14 (Rs.)
Municipal body	2014-15 (Ru.)		ane lunit
Administration			amemilanimi no 1899
Finance, Accounts and Audit Election			brish
Record room		a agaid laterperin	one from projects taken up on son
Estate			ainemizered to make fulfil
Stores and purchases			
Workshop Census			etropiamui mod strami le
Total Income from Sale & Hire Ch	arges - Function wise		



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

2014-15 (Rs.)	2013-14 (Rs.)
	suali gnianaci.
	Feed for Opport of Permit
	Fees for Certificate or Extract.
	Day elypment Charges
	Regularization Fees
	Cint's bear entired
	On an Fear
	Desir Charges
	1, 15.528.T

SCHEDULE 26 - REVENUE GRANT, CONTRIBUTION, SUBSIDIES

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Revenue Grant		uniar Romasson and refu
Reimbursement of expenses		falos total
	Dargos -locame hous-vilse	
Contributions towards Scheme	Pally-Basid Entropin - sagnest	norma from Fees & Uses
Total Revenue Grants, Contributions & Subsidies	The Paris of the P	THE PARTY OF THE PARTY OF

SCHEDULE 27 - INCOME FROM INVESTMENTS

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Interest on Investments		ibuA one emprositioned
Dividend		nombels
Income from projects taken up on commercial basis		musi inobes
Profit in Sale of Investments		Protect
		sale buy in anuly
Others		quitando
Total income from investments		Cension



SCHEDULE 28 - INTEREST EARNED

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Interest from Bank Accounts		inga Wagers and bonus effer and Augwenness
Interest on Loans and advances to Employees		Additional District
Interest on loans to others		all and in month & is not the
Other Interest		
28,35,011	No. or Beautier	at Establishment Expension expension
Total Interest Earned		

SCHEDULE 29 - OTHER INCOME

Particulars A Hard A Hard A Land And Andrews (1)	2014-15 (Rs.)	2013-14 (Rs.)
Deposits Forfeited		visual facular
Lapsed deposits		nolletřaní
Insurance Claim Recovery		file of boat atmooral, man
Profits on Disposal of fixed assets		
Recovery from Employees		mooR big
Unclaimed Refund/ Liabilities		
Excess Provisions written back		propri net Asso
Miscellaneous Income		4000
		- Harris
Total Other Income		115

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

Particulars		2014-15 (Rs.)	2013-14 (Rs.)
ous Year Amount (Rs.)	ir muuni (Rs.) Previ	Current Ye	endian
Municipal Body			
Administration	86,1,38		Process and Taxon
Finance, Accounts and Audit	181187		ushinening es
Election			Residence including
Record Room			be XParintisals.
Estate	18293		Man & Staffoliary
Stores & Purchases			portovovoroo 8 in
Workshop	219,919		85581
Census			esol s
	95,000		Call
Total Establishment Expenses			easoning and other feet

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
A (Ra.) 2013-14 (Ra.)	23,79,771	
Salaries Wages and bonus Benefits and Allowances	2,34,134	rinucco Autro 21
Pension	200,100	velond of as not in Employ
Other Terminal & Retirement Benefits	2,21,706	ans to others
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		to the total to
Administration		sticos
Finance, Accounts and Audit		Cavenosi misis
Election		Process bear to begand
Record Room		om Employee
Estate		petrisonal Vernies
Stores & Purchases		Saura notified encode
Workshop		interior in
Census		
		emean!
Total Establishment Expenses		

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	96,136	Apr
Rent, Rates and Taxes	Control Control	thus ber struck
Office maintenance	18,135	Hallot Oth Williams
Communication expenses		
Books & Periodicals		The state of the s
Printing & Stationery	1,16,253	
Travel & conveyance		enantro
Insurance	79,919	
Audit fees		
Legal Expenses	95,000	-
Professional and other fees		Habittent Expenses
Advertisement and publicity		
Membership and subscription		
Other administrative expenses	10,348	
Total administrative expenses head wise	4,15,791	-



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

2014-15 (94)	2014-15 (Rs.)	2013-14 (Rs.)
1,52,507		Hedino enjuneo Neo Programa Huro in Program di album
160.53 7		очи Ргодина Емрикана
BUTTONS & SUBSIDIES		SCHEDULE 35 - REVEL
2016-16 04:0.1		melonitak
	1500.50 *	1,82,807

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

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
	esibilidus & enculu	om) for thus Donner, Contril
Power and Fuel	18,32,378	
Bulk Purchases		
Consumption of stores	SIONS & WRITE OFF	CHEDULE 36 - PROV
Hire Charges	22,000	
Repairs and maintenance – Infrastructure assets		anionita
Repairs and maintenance – Civic Amenities		
Repairs and maintenance – Buildings	1,25,010	MILEVELIA URBUSERO ROLLO
Repairs and maintenance – Vehicles	76,790	makes torifo tol and and
Repairs and maintenance - Others	24,300	ho nethwa suniye
Other operating and maintenance expenses	1,97,906	the matter of said
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 C	entral Government		cretaring
Interest on Loans from S	tate Government		
Interest on Loans from G	overnment Bodies &		atuera to macquili no ass
associations			memberni in lerosali no sec
Interest on Loans from B	anks & Other Financial		esentates augent income restances
Institutions			
Other interest			rain a par avenimil com late
Bank Charges		2,469	•
Other finance charges			
Total interest and finan	icial charges	2,469	

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SCHEDULE 34 - PROGRAM EXPENSES

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Election expense Own Programs Share in Program of others	1,52,807	1,52,807
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]	ERATIONS & MAINTENANCE (Expe	
Subsidies [give details]		
Total Revenue Grants, Contributions & Subsidies		

SCHEDULE 36 - PROVISIONS & WRITE OFF

Particulars	2014-15 (Rs.)	2013-14 (Rs.)
Provision for doubtful receivables		TOV - CONTROL OF THE STREET
Provision for other assets Revenues written off		apple and maintainne – Other
Assets written off	mentados	throughout the derivers and
Miscellaneous expenses written off	and the straight -	on while or one another the
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	enest an krounk from Greens, exclusives exclusives kroun Barray d thekens
Total miscellaneous expenses	5,18,469	Water of the last



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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	SI.No.				
	Name of ULB	Name of ULB ~		ямл	
	Code no. of ULBs	_			
	Year	c		2014-15	
m O	Cash	4		0	
Opening	Bank	Ch	00.661,14,2		
Develop	etsmite3 tegbu8	6		00'890'99'66	
Urban Development(UD)T ax	Actual Collection	7		00.462,68,23	
Taxes Moto Veh	Budget Estimate	8		00.428,01,1	
Taxes on Non Motorised Vehicles	Actual Collection	9		00.068,49	
	Budget Estimate	10			
TAX RECEIPTS Pilgrim and Ente	Actual Collection	=			
Enter	Budget Estimate	12			
Entertainment	Actual Collection	13			
Other Tax Receipts	Budget Estimate	14		-	
eipts	Actual Collection	15			
Total Income	Budget Estimate (81+31+41+18+3)	20		.00,226,97,00,1	
come	Actual Collection (7+9+11+13+15+17+19)	21		53,34,064.00	
Clos	dash				
Closing Balance	Bank			00.802,87,88	
	Unrealised Revenus (Budget Estimate Less Actual Collection) (20-21	(



		\neg			
NB		+	ON.IS		
av	V I	+	Name of ULB		
91-4	107	-	Code no. of ULBs		
-	100	+	Year		
	_	1	Cash	O _{po}	
Ch Ch		O	Bank	Opening	
12,88,421		σ	Budget Estimate		
525,19,	3	1	Actual Collection	Fees & User Charges	
		00	Budget Estimate		
		9	Actual Collection	Rental Income from Municip al Properti	
		10	Budget Estimate	# 0 0 =	
		11	Actual Collection	Sale of Land	
		12	Budget Estimate	0	
		13	Actual Collection	Other Sale & Hire Charges	
		14	Budget Estimate	Conv	
	-	15	Actual Collection	Land Royalty on In Conversion Minerals	
	2	16	Budget Estimate	Roy	
17		17	Actual Collection	RECEIPT Royalty on Mining Minerals	
	18		Budget Estimate	Incom	
	9	5	Actual Collection	Income From Investments	
	20	3	Budget Estimate	Interest Earned	
	21		Actual Collection	arnee	
926492	22		Budget Estimate		
92428	23		Actual Collection	Other Non Tax Receipts	
96,14,38	20	(Budget Estimate 25+05+81+61+4+1+4+16+20+22		
47,44,58	21	(8	Actual Collection (7+9+11+13+15+15+17+19+21+21	Total	
0			Cash	Closing Balance	
47,44,59		Ī	Bank		
0	(uo uo	Unrealised Revenus (Budge Estimate Less Actual Collecti	U	

DATABASE ON FINANCES OF ULBS AT THE STATE LEVEL Profit of Income from Own Sources

2-10EC MAIS



Executive Officer
Lanka Municipal Board
Lanka: Hojai: Assam

LMB Name of ULB 2014-15 Year 177,87,55 Salary/Wages/Bonus 018,88,0 Benefits/Allowances nolaneq Other Terminal/Retirement Benefits 119,35,81 Total (3+4+5+6) 96,136 Rent/Rates/Taxes Communication Expenses Telephone Electricity / Power & fuel 10 18,135 Office Maintanence Water Expenditure 12 1,16,253 Printing and Stationary 14 Books & Periodicals 616'64 Travelling & Conveyance 5 Insurance 17 Audit Fees 000'96 18 regal Expenses Professional & Other Fees 19 Expenses Advertisement & Publicity 10,348 Others 167,81,4 3+54+52) IstoT Expenditures Office Operations 4,24,006 Assets Repairs & Maintenance of 25 Water Supply 26 Street Lighting 27 Sanitation 28 Drainage 29 Solid Waste Disposal 30 Fire Services 31 Roads & Bridges 32 Slum Improvement 33 Public Health 34 Education FILE SELVICES 26,25,654 Others 29,49,660 (95+35+35+36+36+36+36) (23+24+26+26+27+28+29+3 Schemes Assigned By State Govt. Schemes Assigned By Central Govt. 2,469 Charges Interest & Financial and Other Liabilities) Expenditure incurred by State Govt. on behalf of ULBs (Salaries, Pensions Unpaid Bills, Annuity Payments) Deferred Expenditure (Incl. Capital Expenditure 168,60,59 Total Exp. (7+22+37+38+39+40+41+42

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SI. No.

Details of Expenditure

ration

DATABASE ON FINANCES OF ULBS AT THE STATE LEVEL