

Haryana Municipal Account Code, 2025
Under Haryana Municipal Act, 1973
and
Haryana Municipal Corporation Act, 1994
PART-II

(Para 2.3(e))

Name of the Municipality _____
 Detail of removal of unauthorized advertisements
 During the financial year _____

Serial Number	Work Order Number	Name of Agency	Number of Drive	Date of Drive	Nodal Officer for Drive	Place of Drive	Particulars of the Violator
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Property ID of the Location	Number of OMDs removed	Typology of OMD removed	Size of OMD	Brand Displayed at the time of removal	Status of Scrap	Amount spent on removal (₹)	Weight of scrap
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

OMD: Outdoor Media Device

Serial Number of Store Register	Charges to be paid in gross	Tax/Charges to be deducted (if any)		Name and Designation of the approving/verifying authority of bills
(17)	(18)	(19)		(20)

FORMAT FOR CHANGE REQUEST FORM
(See Para 3.10)

Name of Municipality	Change Request Number

Name of the person requesting change	Date

Detail of the Codes to be amended		
Group Reference	Code Reference	Description

Detail of the Codes to be added		
Group Reference	Code Reference	Description

Change Requested (Reason for change and codes to be added/amended)

CHANGE AUTHORIZED FORM
(See Para 3.11)

Change request no	Name of Municipality

Change Request viewed by	Same number as change request number
Comment	

Signature	Date

Authorization

Change Request Authorized by

Comments

Accepted	Signature	
Reiected	Date	

FORM GEN-1
(See Para 4.2(a), 4.4)

Cash Book of _____ Name of the Municipality

Receipts

Payments

Serial Number	Date	Receipt Voucher Number	Code of Account	Particulars of Receipt	Ledger/Folio	Cash Amount (₹)	Bank Account Amount (₹)	Serial Number	Date	Payment Voucher Number	Code of Account	Particulars of payment	Ledger/Folio	Cash Amount (₹)	Bank Account Amount (₹)

Notes:

- Balance brought forward is the opening balance to be entered.
- The date of receipt to be shown in Cash Book shall be the date on which amount has actually been received.
- All money received shall immediately and without reservation be entered in the Cash book.
- The receipts shall be classified in the column provided according to budget heads.
- The payment side of cash book shall be posted from the details of vouchers and of the cheque drawn.
- The amount side of each cheque shall be entered as soon as the cheque is signed.
- Each entry in the cash book shall be attested by the authorized officer.
- The classification and totals of cash book shall be initiated by some responsible officer other than the writer of cash book.
- Cash book shall be closed daily.

Name of the Municipality

--	--	--	--	--	--	--	--

(See Para 4.2(c), 4.4)

Name of the Municipality

Ledger _____ **Account**

Credit

[illegible]

FORM GEN-4
(See Para 4.3(a), 4.4)

Name of the Municipality

Cash/Bank Receipt Voucher

Name of the Fund: _____ Name of the Bank: _____

Pay-in slip Ref. Number/Date: _____ Cash/Bank Receipt Voucher Number: _____

Date: _____

Budget		Code of Account	Account Description	Challan for Remittance of Money Number	Amount (₹)
Function	Functionary				
1	2	3	4	5	6
Total					
Prepared By		Verified By		Approved By:	Posted By:
Date:		Date:		Date:	Date:

Notes:

1. A separate Bank Receipt Voucher shall be prepared in respect of each separate Bank Book maintained.
2. All the Challans for Remittance of Money, the details of which are included in this Bank Receipt Voucher, shall be attached to it.

FORM GEN-5
(See Para 4.3(b), 4.4)

Name of the Municipality

Cash/Bank Payment Voucher

Name of the Fund: _____ Name of the Bank: _____

Date:- _____ Department:- _____

Cash/ Bank Payment Voucher Number.: _____ Name of Claimant:- _____

Purchase order /Work Order Number: _____

Budget		Code of Account	Account Description	Payment Order Number	Cheque Number	Amount (₹)
Function	Functionary					
1	2	3	4	5	6	7
Total (in words)						
Prepared By		Verified By		Approved By:		Posted By:
Date:		Date:		Date:		Date:
Received payment						Signature Receiver

Notes:

1. A separate Bank Payment Voucher shall be prepared in respect of each separate Bank Book maintained.
2. Payment Order for which payment is made shall be attached to the Bank Payment Voucher
3. The payment vouchers and its supporting shall be cancelled with 'Paid' stamp

FORM GEN-6
(See Para 4.3(c), 4.4)

Name of the Municipality

Contra Voucher

Date: _____ Contra Voucher Number _____

Code of Account	Account Description	Debit Amount (₹)	Credit Amount (₹)
1	2	3	4
Total			
Prepared By		Verified By	
Date		Date	
		Approved By	
		Posted By	

Note:

1. The supporting documents forming the basis of the entry shall be attached to the Contra Voucher.

FORM GEN-7
(See Para 4.3(d), 4.4)

Name of the Municipality _____

Journal Voucher

Name of the Fund: _____

Dated: _____

Journal Voucher Number: _____

Budget		Code of Account	Account Description	Debit Amount (₹)	Credit Amount (₹)
Function	Functionary				
1	2	3	4	5	6
		Total			
		Prepared By	Verified By	Approved By	Posted By
		Date	Date	Date	Date

Note:

1. The supporting documents forming the basis of the entry shall be attached to the Journal Voucher.
2. The narration for the entry shall be clearly (understandably) stated.

FORM GEN-8
(See Para 4.4)_____
Name of the Municipality_____
Receipt

Date: _____

Received from Shri _____ a sum of ₹ _____ (in words)
towards _____ vide cash/cheque/demand draft/Banker's cheque No _____
dated _____ drawn on _____ Bank _____, Place of the
Bank _____.

Signature of Authorized Officer

Signature of Clerk

Entered in Collection Register Page Number.....

Note: - Cheque/Draft/Banker's cheque are subject to realization

FORM GEN-9
(See Para 4.4)

Name of the Municipality _____

Receipt Register

Serial Number	Receipt Number	Receipt Date	Mode of Receipt/ Cash/ Cheque/Draft	Name of the Drawer	Cheque/Draft Number	Bank (for amount in ₹ received through cheque/ Draft)	Cash (for amounts received by cash)	Deposited into Bank Account Number	Date of Deposit	Date of Realization	Whether returned	Remarks*
1	2	3	4	5	6	7	8	9	10	11	12	13
	Opening Total											
	Days Total**											
	Closing Balance											

* Specify the details of the substitute cheque received in case of dishonour of the cheque.

** This total shall be tallied with total as per the Collection Register for the day and also the amount as per the 'Summary of daily collections.

Note:

- For each entry made; record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.
- This can be prepared in perforated sheets, as the same shall be used for making support to the deposit slip into the designated bank account or to other collection offices.
- Separate sheets shall be used in respect of Cash and Cheques/drafts received.

_____ Name of the Municipality

From _____
Date: _____

By _____
Serial Number _____

* Record the name, designation and signature of the person.

FORM GEN-11
(See Para 4.4)

_____ Name of the Municipality

Collection Register of _____
for the year 20_____ to 20_____

Department _____

Serial Number	Date of receipt	Receipt Number with Book Number	Name of the Payer	Reference number**	Particulars of Income					Remarks
					Account Head*	Account Head*	Account Head*	Account Head (specify)*	Others (Specify)*	
1	2	3	4	5	6	7	8	9	10	11
	Opening Total									
	Day's Total #									
	Closing Total									
Prepared By***: _____ Checked By***: _____ Entered By***: _____ Date: _____ Checked By***: _____										

* Specify the Head of Income under which collection is made.

** Specify the identification details in respect of the cheque, example: Bill Number in case of Property and other Tax Collections, Tender Number /Work Order Number in case of Earnest Money Deposit or Security Deposit, etc.

*** Record the name, designation, and signature of the person.

This total shall be tallied with total as per the Receipt Register for the day and also the amount as per the 'Summary of daily collections.

Note: Each day's collection shall be recorded on a separate page of the Register and every page shall be signed as provided.

FORM GEN-12
(See Para 4.4)

Name of the Municipality _____

Summary of Daily Collection

of _____ **Collection Office/Collection Centre**

Date: _____

Serial Number: _____

Serial Number	Name of Department	Name of the Revenue Head	Amount (₹)	Amount (₹)	Deposited with*
1	2	3	4	5	6
	Revenue accounted for on Cash basis #				
1	Tax Department	Property Transfer charges			
2	Octroi	Penalties and Transit fees			
3	Water Supply	Water connection charges			
		Water Tanker charges			
		Road damage charges			
	Revenue accounted for on Accrual basis				
4	Water Supply	Water Charge. Water benefit Tax			
		Notice fees, Warrant fees			
Grand Total					
Amount in Words (₹): _____					
Receipt Number issued by the Collection Office:					
(in case collection are deposited with Collection Office)					
	Cash		₹: _____		
	Cheque		₹: _____		
	(For Cheques realized)				
	Total		₹: _____		
Prepared By**: _____			Examined and entered		
Checked By**: _____					
Accountant/Authorized Officer					
Dated: _____			Dated: _____		

* Specify the Bank Name and Account Number in case of amount directly deposited with bank.

** Record the name, designation, and signature of the person.

for revenue accounted for on Cash basis, one consolidated figure for the total collections may be given instead of giving a receipt-wise entry.

Examples of cash basis of accounting of few revenue items are as follows:

A. Transfer charges relating to Transfer of Properties has to be recognized only on actual receipt basis.

FORM GEN-13
(See Para 4.4)

_____ Name of the Municipality

Register of bills for payment

for the year

Serial Number	Date of presentation by the Supplier/ Department	Name of Party/ Department*	Particulars	Amount of Bill (₹)	Initials of Authorized Officer	Date of Sanction	Voucher Number	Amount sanctioned (₹)	Date of payment or issue of cheque	Amount Disallowed (₹)	Balance Outstanding at the end of the year	Reason for delay in payment	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

* In respect of the register maintained at the Accounts Branch, mention the date of presentation to the concerned department and the name of the department.

Note: For each entry made; record the Name, Designation, and Signature of the person making the statement and the person checking the entry.

FORM GEN-14
(See Para 4.4)

Name of the Municipality _____

Payment Order

Bill Number:

Voucher Number:

Date: Name and address of the Payee:

Stock/Bills for payment:

Reference to _____ Book/Register

Head of Account

Measurement/Fixed Assets:

Serial Number.	Particulars of Work or articles	Quality or Weight	Rate	Unit	Amount (₹)
1	2	3	4	5	6
	Total amount (in words)				
	(1) Amount Allotted (₹)	Certified that the rate and quantities shown in this bill are correct and the materials, articles have been received in good condition and have been entered in the appropriate supplies register on numerical account at page			
	(2) Previous Expenditure (₹)				
	(3) Expenditure shown in the bill (₹)				
	Total of 2 and 3 (₹)				
	Balance available (₹)				
		Date			
		Signature of Officer Receiving the Articles			
	Submitted to the Designated Authority for sanction	Resolution No..... Dated the..... the			
		Sum of ₹..... (In words)			
		Shown in the bill is sanctioned.			
I have examined the claim and found it correct in all respects.					
	Date.....		Date.....		
Chief Accounts Officer		Commissioner		or the Authorized Officer	
	Pay ₹.....	To			
	(In words)	The accountant for payment			
				
	Date Authorized Officer	Date Commissioner or the Authorized Officer			
	Received payment of ₹	Paid by Cheque/Draft No..... Date.....			
	(In words) In full settlement of the claim	And entered in the cash book on page.....			
	Stamp	Chief Accounts Officer Or the Authorized Officer			
	Payees Signature				

FORM GEN-15
(See Para 4.4)

Name of the Municipality

Cheque / Instrument Issue Register

Serial Number	Date	Bank Payment Voucher Number and Date	Payment order Number and Date	Name of the Payee	Nature of payment	Cheque/ draft Number	Date of Cheque/ Draft	Amount (₹)	Entered By	Signature of the First Authorized signatory	Signature of Second Authorized Signatory	Date of Issue of Cheque/ Draft	Signature of the recipient of Cheque/ Draft	Date of Clearance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

* Specify the details of the stale cheques and the subsequent revalidation of the cheque or issue of the fresh cheques.
Note: For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

FORM GEN-16
(See Para 4.4)

Name of the Municipality

**Register of Advances
for the year 20 to 20**

Serial Number	Date	Name of the person to whom the Advance is paid	Particulars of the Advance	Bank payment Voucher Number and date	Payment order Number and Date	Amount (₹)	Date of Repayment/ Adjustment	Voucher Number of Repayment/ Adjustment	Balance remaining unadjusted at the end of the year	Remarks
1	2	3	4	5	6	7	8	9	10	11

Notes:

1. After each entry, leave few blank spaces depending on the repayment/adjustment schedule of the Advance.
2. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

FORM GEN-17
(See Para 4.4)

Name of the Municipality

Register of Permanent Advance
For the year

Initial disbursement/Recoupment of the Permanent Advance				Expenditure				Daily Balance	Initials of the officer holding the Advance	Remarks
Serial Number	Date	Payment Order Number	Serial Number of Expenditure for which Payment order is submitted	Amount (₹)	Nature of expenditure	Date of Bill	To Whom paid	Amount paid (₹)		
1	2	3	4	5	6	7	8	9	10	11
									(5-9)	12

Note: For each entry made; record the Name, Designation and Signature of the person making the statement and the person checking the entry.

FORM GEN-19
(See Para 4.4)

Name of the Municipality _____

Summary Statement of Deposits Adjusted

During the period _____

In Respect of _____

Dated: _____

Serial Number

Particulars (Revenue Head-wise)	Arrears (₹)				Current Demand (₹)	Total (₹)	Deposits Adjusted Register Number
	Year (Others)	Year (3)	Year (2)	Year (1)			
1	2	3	4	5	6	7	8
Total							
Amount in words: ₹ _____ Prepared By: * _____ Checked By: * _____ Dated: _____							
Examined and entered Accountant/Authorized Officer Dated: _____							

* Record the name, designation and signature of the person.

Collections		Remission/Write-off										Balance																											
Other (Specify) (₹)	21	Total (₹)	22	Number and date of order	23	Revenue* (₹)	24	Revenue* (₹)	25	Notice Fee (₹)	26	Warrant Fee (₹)	27	Other Fee (₹)	28	Penalty (₹)	29	Other (Specify) (₹)	30	Total (₹)	31	Revenue* (₹)	32	Revenue* (₹)	33	Notice Fee (₹)	34	Warrant Fee (₹)	35	Other Fee (₹)	36	Penalty (₹)	37	Other (Specify) (₹)	38	Total (₹)	39	Remarks	40

* Separate column shall be maintained in respect of each revenue item for which demand is raised in the same bill.

** Entries shall be separately made for each bill raised. Entry shall be made only for the current demand raised.

Notes:

1. Please provide a reference of the Bill Number for Notice Fee, Warrant Fee, Other Fees and Penalty in Column Number 3.
2. Please provide a reference of Form GEN-30 (Register of Refunds, Remissions and Write-offs for remission and write-off in Column Number 23
3. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

Remission/Write-of

Balance

FORM GEN-21**(See Para 4.4)**

Notice/Bill For the period _____

Number _____

Name _____

Address _____

Serial Number in Demand Register _____

The incomes shown below amounting to ₹_____ are due from you in respect of _____ and you are requested to pay the same within ____ days of presentation of this bill.

Particulars*	Arrears (₹.)					Current Demand (₹)	Total (₹)							
	Years (Others)	Year (-3)	Year (-2)	Year (-1)	Current year's first bill									
1	2	3	4	5	6	7	8							
Notice Fee														
Warrant Fee														
Other Fee														
Penalty														
Others, Specify														
Total Bill Raised														
Less: Advance adjusted														
Balance Payable														
Amount in Words (₹): **	Rupees _____													
If, within the said period of _____ days.														
(a) the sum demanded in this bill is not paid; or														
(b) no cause is shown to the satisfaction of the Commissioner/Executive Officer/Secretary (as the case may be), why the same should not be paid; or														
(c) no appeal is preferred according to section _____ of the Act governing the Municipality; a notice of demand shall be served upon you for the payment of the said sum.														
The Municipality reserves the right to adjust any deposits/sum lying with it, if the amount of this bill is not paid.														
Prepared By*** _____														
Office: _____				Checked by*** _____										
Authorised Officer _____														

* Specify each and every income Head separately for which bill is raised, if raised in the same bill.

** Amount to be inserted in words

*** Record the name, designation and signature of the person.

FORM GEN-22**(See Para 4.4)**

Name of the Municipality _____

Summary Statement of Bills Raised**for the period** _____

in respect of _____

Date:

No. _____

Ward Particularly (Revenue Head- wise)	Arrears (₹)					Current Demand (₹)	Total (₹)
	Year (Others)	Year (3)	Year (2)	Year (1)	Current Year's First Bill		
1	2					3	4
Property and Other Taxes							
Tax Revenues (Specify)							
Notice Fee							
Warrant Fee							
Other Fees							
Penalty							
Other, Specify							
Total Bill raised for income of Municipality							
Revenue collected in advance adjusted							
Total							
Amount in Words (₹):							
Prepared By: *					Examined and Entered		
Checked By: *					Accountant/Authorized Officer		
Dated:					Dated:		

* Record the name, designation and signature of the person.

Note: This statement shall be prepared separately for each ward and then consolidated.

FORM GEN-23
(See Para 4.4)

_____ Name of the Municipality

Register of Notice Fee, Warrant Fee, Other Fee and Penalties Charged

Serial Number	Date	Name and address of the payer	Particulars	Fresh Bill Number	Notice Fee				Warrant Fee				Other Fee			Penalty			Remarks	
					Notice Number	Date of Issue	Date of Service	Fee Charge (₹)	Warrant Number	Date of Issue	Date of Service	Fee Charge (₹)	Particulars	Date of Charge	Fee Charge	Number/Document by which	Date of Document	Amount (₹)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	

Note:

1. For each entry made; record the name, designation and signature of the person making the entry in the register and person checking the entry.

FORM GEN-24

(See Para 4.4)

_____ **Name of the Municipality****Summary Statement of Notice Fee, Warrant Fee, Other Fees and Penalty Charged**

For the period _____

In respect of _____ *Income*

Sr. No. _____

Particulars					Amount (₹)
1					2
Notice Fee					
Warrant Fee					
Other Fee					
Penalty					
Total					
Amount in words: Rupees _____					
Prepared By*: _____			Examined and Entered		
Checked By*: _____			Accountant/Authorised Officer		
Dated: _____			Dated: _____		

* Record the name, designation and signature of the person.

FORM GEN-25

(See Para 4.4)

_____ Name of the Municipality

Register of Refunds, Remissions and Write-offs

Serial Number	Date	Name and address of the person/party	Particulars (Refund/Remission/Write Offs)	Year in respect of which granted	Order number and date	Under Section	Name and Designation of the Sanctioning Authority	Amount (₹)											Remarks
								Revenue (₹)	Revenue (₹)	Revenue (₹)	Revenue (₹)	Notice Fee (₹)	Warrant Fee (₹)	Other Fee (₹)	Penalty (₹)	Other (Specify) (₹)	Total	Date of payment and voucher number	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
				Arrears:															
				Year (Others)															
				Year (-3)															
				Year (-2)															
				Year (-1)															
				Current Year															

Note:

1. A reference of the folio number of this Register for remissions and write offs shall be made in Demand Register (Form GEN-23)
2. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

FORM GEN-26

(See Para 4.4)

_____ Name of the Municipality

Summary Statement of Refunds and Remissions

For the period _____

In respect of _____ Branch.

Serial Number _____

Particulars	Refunds		Remissions	
	Receivables of Revenue	Revenue received in advance	Refunds payable	
1	2	3	4	
Arrears:				
Year (Others)				
Year (-3)				
Year (-2)				
Year (-1)				
Current Year (20XX)				
Total				
Amount in words: Rupees _____				
Prepared By*: _____		Examined and Entered		
Checked By*: _____		Accountant/Authorised Officer		
Dated: _____		Dated: _____		

Note:

- Separate statement shall be prepared for each income in respect of which refund is initiated.
- Including remission of interest charged on delayed payments.
- Record the name, designation and signature of the person preparing it.

FORM GEN-27**(See Para 4.4)**

_____ Name of the Municipality

Summary Statement of Write offs

For the period _____

In respect of _____ Branch.

Serial Number _____

Particulars		Write-offs		
		Taxes	State Education Cess	Employment Guarantee Cess
1		2	3	4
Arrears:				
Year (Others)				
Year (-3)				
Year (-2)				
Year (-1)				
Current Year (20XX)				
Total				
Amount in words: Rupees _____				
Prepared By*: _____		Examined and Entered		
Checked By*: _____		Accountant/Authorised Officer		
Dated: _____		Dated: _____		

Note:

- Separate statement shall be prepared for each income in respect of which refund is initiated.
- Including remission of interest charged on delayed payments.
- Record the name, designation and signature of the person preparing it.

_____ **Name of the Municipality**
Statement of Outstanding Liability for Expense
as on _____

Branch _____

- *Record the name, designation and signature of the person.*

FORM GEN-29

(See Para 4.4)

Name of the Municipality**Document Control Register/Stock Account of Receipt/Cheque Book***Kind of Document* _____

Receipt						Issue			To Whom Issued	
Date	From Whom Received	Number of forms	Books		Voucher Number and date	Number of forms	Books		Designation	Signature of person receiving forms or books
			Number	Number of pages			Number	Number of pages		
1	2	3	4	5	6	7	8	9	10	11

Number of forms	Balance				Date	Return of books and forms			Initials of the person returning the books	Initials		Remarks
	Books		Initials			Number of forms	Books			Clerk	Authorised Officer	
	Number	Number of pages	Clerk	Authorised Officer			Number	Number of pages				
12	13	14	15	16	17	18	19	20	21	22	23	24

Note: For each entry made; record the name, designation and signature of the person making the entry in the register and the person checking the entry.

Name of the Municipality

Register of Immovable Property

Date and amount of Security Deposit released:

Serial Number	Date of acquisition/ Construction/ Improvement	Payment Order Number	Reference Number of Cash Book/ Journal Book/ Ledger where entry is recorded	Reference Number of Register of Land	Cost of acquisition/ Construction/ (₹) (please specify incidental cost separately)	To whom paid/ Name of the Contractor	Purpose of Expenditure	Source of Funds	In case of Building, specify how building is being currently used
1	2	3	4	5	6	7	8	9	10
Total for the Year 20**-20**									
Total for the Year 20**-20**									
Opening Written down Value (₹) (equal to column 6 in first year)	Year of Depreciation	Depreciation provided (₹)	Closing Written down value (₹)	Date of Disposal	Receipt Voucher Number	Name of the person to whom structure is disposed	Sale Value (₹)	Initials of Authorized Officer	Remarks
11	12	13	14 (11-13)	15	16	17	18	19	20
Total for the Year 20**-20**									
Total for the Year 20**-20**									

Notes:

1. All the structures shall be categorized into relevant asset class. Unique asset identification numbers are to be provided for all assets initially. Separate Registers shall be maintained for each class of structures owned by the Municipality.
2. Each structure shall be recorded on a separate page in the register.
3. At the end of the accounting year, the amount in column 14 in respect of the current year shall be the amount to be entered in column 11 of the next year (next row).
4. In the year in which there is any improvement in the asset, add the cost of improvement to the current year's opening written down value.
5. For each entry made, record the name, designation and signature of the person making entry in the register and the person checking the entry.
6. Totals shall be taken at the end of each year in respect of total cost incurred on acquisition /improvement (from the date of acquisition / construction) for each Structure owned by the Municipality.
7. In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilization rights.

FORM GEN-31
(See Para 4.4)
Name of the Municipality
Register of Movable Property

Serial Number	Asset Identification Number	Particulars and description of the property	Location of the property	Number or quantity	Date of acquisition / construction / improvement	Mode of acquisition	Payment Order Number	Reference Number of cash book/ Journal/ Ledger where entry is recorded	Cost of acquisition/ construction/ improvement (₹)	To whom paid	Purpose of exp	Source of Funds	
1	2	3	4	5	6	7	8	9	10	11	12	13	
Total for the Year 20__ to 20__													
Total for the Year 20__ to 20__													
Opening written down value of	Year of Depreciation	Depreciation Provided	Closing written down value	Date of Disposal	To whom disposed and nature of	Number and Date of Disposal	Number or Quantity Disposed	Amount realised if sold, and date	Balance Quantity	Security Deposit retained	Date and Amount of Security	Initials of Authorised Officer	Remarks

the property (equal to column 10 in first year	15	16	17	18	19	Orders	of credit in treasury or bank (₹)	23	24	25	26	27
14			(14-16)									
Total for the Year 20 to 20												
Total for the Year 20 to 20												

Note:

- All the movable assets shall be categorized into relevant asset class with Unique ID numbers. Separate Registers shall be maintained for each class of movable asset owned by the Municipal Body.
- At the end of the accounting year, the amount in column 17 in respect of the current year shall be the amount to be entered in column 14 of the next year (next row).
- In the year in which there is any improvement in the asset, add the cost of improvement to the totals of opening written down value and cost of improvement.
- For each entry made; record the name, designation and signature of the person making entry in the register and the person checking the entry.
- In case of Plant and Machinery, the details shall be given Branch-wise, location-wise. Separate folios shall be allotted for each location.
- Plant and Machinery of Water Works and Drainage System, sub stations and transformers of public lighting system shall be recorded in this form.
- Details of any improvement in plant and machinery, which has resulted into increasing the capacity of the plant and machinery; shall be mentioned separately.

8. In case of plant and machinery, specify the date of commencement of operations and the number of shifts for which plant and machinery is operated along with the description of the property in column number 3.
9. In case of Vehicles, specify the vehicle number, registration number, engine number and chassis number alongwith the description of the vehicle, year of manufacture and make in column number 3.
10. In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilization rights.
11. Totals shall be taken at the end of each year in respect of the total cost incurred on acquisition/construction/improvement (from the date of acquisition/construction) for each of the movable asset owned by the Municipal Body.

1. Details of all the land belonging to the municipal body, irrespective of the fact, whether it is vacant, or any structure has been constructed on that shall be included here. Unique Identity Numbers to be allotted to each item.
2. Each plot of land shall be recorded on a separate page in the register.
3. Specify, if land is industrial/agricultural/residential in 'Description of Land'.
4. For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.
5. Totals shall be taken at the end of each year in respect of total cost incurred on acquisition/improvement (from the date of acquisition) for each of the land owned/utilised by the Municipal Body.

FORM GEN-33
(See Para 4.4)

Name of the Municipality

Function-wise Income Subsidiary Ledger

Function:

Serial Number	Function Code	Function Head	Total Income (₹)	Major Heads of Income					
				Tax Revenue Code	Assigned Revenue	Rental Income from Properties	Fees and User charges	Sale and Hire charges	Revenue Grants
Cumulative Total at the beginning of the Month (₹)									
Cumulative Total at the end of the Month (₹)									

*For each Major Revenue, columns for functions relevant to revenue shall only be opened.

FORM GEN-34**(See Para 4.4)**

Name of the Municipality

Function-wise Expenditure Subsidiary Ledger

Function:

Serial Number	Function Code	Function Head	Total Income (₹)	Major heads of Expenditure					
				Establishment	Administrative	Operation and maintenance	Interest and Finance	Programme	Revenue Grants
Total for the Month (₹)									
Cumulative Total at the beginning of the Month (₹)									
Cumulative Total at the end of the Month (₹)									

* For each Major expenditure, columns for functions relevant to expenditure shall only be opened.

FORM GEN-35
(See Para 4.4)

Name of the Municipality

Asset Replacement Register

Serial Number	Source			Utilized					Reference Number of Fixed Asset Register*	Balance (₹)
	Date of Transfer of Asset Replacement Bank	Voucher Number	Amount (₹)	Date of acquisition/ Construction/ Improvement	Payment Order Number	Reference Number Of cash Book/ Journal Book/ Ledger where entry is recorded	Cost of Acquisition/ Construction/ Improvement (₹) (Please specify incidental cost separately)	To whom paid/ Name of the Contractor		
1	2	3	4	5	6	7	8	9	10	11

Notes:

1. Separate folio shall be used for different Asset-class.
2. For each entry made, record the name, designation and signature of the person making entry in the register and the person checking the entry.

* Reference shall be provided for Register of Immovable property, Register of Movable property, etc.

Notes:

1. Separate Registers shall be maintained in respect of each location.
2. At the end of the accounting year, the amount in column 16 in respect of the current year shall be the amount to be entered in column 13 of the next year (next row).
3. In the year in which there is any improvement to the asset, add the cost of improvement to the current year's opening written down value.
4. Cost incurred in acquisition and erection of lampposts and that in respect of cables shall be indicated separately.
5. For each entry made; record the name, designation and signature of the person making the entry in the register and the person checking the entry.

Totals shall be taken at the end of each year in respect of total cost incurred on acquisition/improvement (from the date of acquisition) for each of the location.

FORM GEN-37**(See Para 4.4)**

Name of the Municipality

Grant Register*

Serial Number	Name of the Grant	Order/Designation of the Authority sanctioning the Grant	Nature of the Grant*	Period of the Grant	Sanctioned Amount (₹)	Grant Received in Advance	
						Date	Amount (₹)
1	2	3	4	5	6	7	8
Expenditure incurred on Specific Grants					Grant Unutilized	Refund of unutilized Grant	
Date	Voucher Number	Nature of Expenditure	Amount (₹)	Date of Payment	on expiry of grant period	Date	Amount (₹)
9	10	11	12	13	14	15	16

* Maintain separate register for Capital and Revenue Grants.

* State whether Grants received from Central Govt., State Govt. or Other Govt. agencies.

Note: For each entry made; record the name, designation, and signature of the person making the statement and the person checking the entry.

Name of the Municipality

Institution.....

[illegible]

(See Para 4.4)

Register of Decrees

[illegible][illegible]

(See *Para 4.4*)

Name of the

Name of the Municipality

Register of Miscellaneous Sales

Nature of Sales/ auction**Date of Sale/ Auction**

Details of Earnest Money Deposit			
Name and address of Bidders	Amount of Deposit Received (₹)	Amount of Deposit Repaid (₹)	Signature of the Person receiving the Earnest Money Deposit (EMD)

[illegible]

(See as per Para 4.4)

Name of the Municipality

Summary Statement of Status of Capital Work-in Progress/Deposit Work/Delegated Loan

Work order Number	Name of Project	Value of Work/Contract Amount (₹)	Expenditure incurred up to the beginning of the month (₹)	Expenditure incurred (bills admitted) during the month (₹)	Total Expenditure incurred up to the end of the particular month (₹) (4+5)	Amount of contract remaining unexecuted (₹)	Whether project completed (Yes/No)	Monitoring or sampling done or not
1	2	3	4	5	6	7	8	9

Prepared by:
Checked by:

FORM GEN-42

(See Para 4.4)

Name of the Municipality**Register of Stores**

Item Description.....

Accounting unit:

Fund Code:

Date of Receipt	Material Receipt Number	Reference Number of Cash book/Journal Book/Ledger where entry is recorded	Branch for which purchase made	Quantity		Rate per unit (₹)	Value (₹)	Initials of authorized officer
				Number	Weight			
1	2	3	4	5	6	7	8	9

Issue										Balance			
Date of issue	Material Requisition cum issue note no.	Function code	Field code	Head of account code	Quantity		Rate per unit (₹)	Value (₹)	Initials of authorized officer	Quantity		Rate per unit (₹)	Value (₹)
					Number	Weight				Number	Weight		
10	11	12	13	14	15	16	17	18	19	20	21	22	23

Note: First-In, First-Out (FIFO) method to be used for valuation.

FORM GEN-43

(See Para 4.4)

Name of the Municipality**Detailed Bill of Other Expenditure Bill**

Account Code	Function Code	Allotment for current year	Payment including in this bill this year	Balance Available	Amount in (₹)
Account Head	Function Head				
Authority Number and Date for Charges Requiring Special sanction	Invoice Number and Date	Description of Charges			
				Total	

1. Clearly that the expenditure charged in this bill not been paid earlier.

FORM GEN-44**(See Para 4.4)****_____ Name of the Municipality****Register of Interest on loans or Advances to Employees**

Serial Number	Name of Employees	Particulars of loans	Opening cumulative accrued interest	Interest Accrued during the Quarter				Total interest Accrued during the year	Total Cumulative Accrued interest (4+9)	Repayments or Adjustments*		
				I	II	III	IV			April	May	June
1	2	3	4	5	6	7	8	9	10	11	12	13

Repayments or Adjustments									Total Interest Accrued during the Year**	Balance Remaining unadjusted at the end of the year ***	Remarks
July	Aug.	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
14	15	16	17	18	19	20	21	22	23	24	25

Entered by: _____

Checked by: _____

*Column 23 shall be sum of column 11 to 22

**Balance in column 24 at the end of the accounting year shall be the opening balance of column 4 in the next year.

*** For each entry made; record the name, designation and Signature of the person making the entry in the register and the person checking the entry.

FORM GEN-45
(See Para 4.4)

Name of the Municipality _____

Register of Investment

Serial Number	Number and date resolution authorizing investment	Date of investment	Particulars of Investment	Purchase Price (₹)	Face value (₹)	Due Date of Receipt of Interest	Amount of Interest Due on	Initials of Authorized Officer	Amount of Interest Recovered (₹)	Date on which Interest Recovered	Date on which adjusted in Accounts	Amount Realized on Sale or Maturity of Investment	Date on which Proceeds were realized	Date of adjustment in accounts	Initials of authorized officer	Remarks

Seal/Signature of Authorized Officer

- Separate folio allocated for each type of investment.
- Separate register for each type of fund investment shall be maintained.

FORM G-35
(See Para 5.15)

Name of the Municipality _____

BUILDING APPLICATION REGISTER

Serial Number	Date of Receipt	Name and address of applicant	Situation and description (number of storeys and area, etc) of the building	Date of expiry of time limit of application prescribed.	Abstracts of orders of competent authority	Amount of tax, if any (₹)	Amount of fee, if any (₹)	Number and Date of Receipt	Date of commencement of building	Date of completion of building	Signature of Muharrir	Signature of Head of the Department	Remarks
		Owner											
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note: The entry in column 7 of the register shall be filled only by those Municipalities which levy a tax on persons presenting building application.

FA-JV

(See Para 6.18(a))

Name of the Municipality _____		
FIXED ASSETS-JOURNAL VOUCHER		
Voucher Number	Date.....	
Code of Account	Particulars	Amount (₹)
410-(a)-(b)	Debit: Fixed Asset*	XXXXXX
350-10-01	Credit: Supplier's Account**	XXXXXX
Being fixed asset (specify the name) received from _____ (Name of the supplier) against Purchase order/Work Order Number _____ dated _____.		
Signature of the person receiving the fixed asset _____		

- (a) Indicate the minor code as applicable.
(b) Indicate the detailed code as applicable.

*Specify the name of the fixed asset

**Specify the name of the supplier.

FORM AR-1
See Para 6.6, 6.20
ASSET REGISTER

Amount in ₹

Location			Class		Sub Class				Unit of Measurement		
Date	JV Number	Description	Date of construction/ purchase	Area Measurement Number	Original Cost	Addition Cost	Improvement cost	Deletion Cost	MB Number	Balance Cost	Initials of the Engineer
1	2	3	4	5	6	7	8	9	10	11	12

*Schedules of Income and Expenditure in respect of
Fixed Assets (See Para 6.31)*

Schedule I-9: Schedule of Other Income

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
180-30-(a)	Profit on Disposal of Fixed Assets		
Total Income of Fixed Assets to be shown as part of Other Income Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-17: Miscellaneous Expenses

Code No	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
271-10-(a)	Loss on disposal of Assets		
271-30-(a)	Decline in the Value of Fixed Assets on Revaluation		
Total of Expense of Fixed Assets to be shown as part of Miscellaneous Expenses Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

*Balance Sheet Abstract in respect of Fixed Assets
(See Para 6.31)*

Schedule B-3 Revaluation Reserve

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
312-60-(a)	Revaluation Reserve		
	Total		

a) Insert Detailed Head Codes of account as applicable.

Balance Sheet abstract in respect of Fixed Assets
(See Para 6.31)

Schedule B-7: Deposits Received

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
340-10-(a)	From Contractors and Suppliers-		
340-10-(a)	From Contractors and Suppliers- Security Deposits		
	Total		

(a) Insert Detailed Head Codes of Account as applicable.

Balance Sheet abstract in respect of Fixed Assets
(See Para 6.31)

Schedule B-9: Other Liabilities (Sundry Creditors)

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
350-10-(a)	Suppliers Account-Fixed Assets		
	Total		

a) Insert Detailed Head Codes of Account as applicable.

Schedule of fixed assets
(See Para 6.31)

Schedule B-11: Fixed Assets

Code Number	Particulars	Gross Block (410)				Accumulated Depreciation (411)				Net Block	
		Opening Balance	Addition during the period	Deduction during the period	Cost at the end of the year	Opening Balance	Addition during the period	Deduction during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land										
410-20	Building										
410-30	Roads and Bridges										
410-31	Sewerage and Drainage										
410-32	Water ways										
410-33	Public Lighting										
	Other assets										
410-40	Plant and Machinery										
410-50	Vehicles										
410-60	Office and Other Equipment										
410-70	Furniture, Fixtures, Fittings and Electrical appliances										
410-80	Other Fixed Assets										

\$ - Additions include fixed assets created out of Earmarked Funds and Grants transferred to Municipality's fixed block.

Name of Municipality Financial Year.....
Ward Number Zone /Block Number

[illegible]

FORM TS-2(Part-I)
(See Para 7.4.2)

SELF DECLARATION FORM

Property ID	Photo ID of the Building	Ward Number	Remarks
-------------	--------------------------	-------------	---------

Postal Address	Colony Name
----------------	-------------

House/Flat/Plot	Floor	Street No./Street Name	Building/Apartment Name	Name of Block
-----------------	-------	------------------------	-------------------------	---------------

Name of the Property Owner	S/o, W/o, D/o
----------------------------	---------------

Telephone Number (Landline)	Mobile Number	Email ID
-----------------------------	---------------	----------

Total Plot Area (in Square Meters)	Total Floors including Basement	Floor B1/B2/GF/1F/2F/3F/4F/5F	Covered Area (in Square Feet)		Building Use Resi/Comm/Inst/WB/UP/ Religious/Municipal Bldg/ Horticulture, Specify	Type of Construction (RCC/ACC)	Age of Building	Self-Occupied/ Rented	Name of Tenant	
			Private Covered Area	Common Covered Area						
Property Tax Calculation										
Collector Rate Residential (Year)	Collector Rate Commercial (Year)	Total Plot Area in Sq. mts.	Covered Area in Square Feet	Self/Rent	Floor Type	Building Use	Applicable Rate	Property Tax	Fire Tax	Total Tax

The statement of fact given above by me is true and correct to the best of knowledge and nothing has been concealed therein.

Signature	Surveyor's Name and Date		Checked by Supervisor
Name of owner/occupier			
Date			

* Covered Type	** Nature Code	*** Construction Type
1 Basement (B1)	1 Residential	1 RCC (Reinforced Cement Concrete)
2 Grounds Floor (GF)	2 Commercial	2 ACC (Autoclaved Cellular Concrete)
3 First Floor (1F)	3 Industries	3 WB (Wooden Batten)
4 Second Floor (2F)	4 Institutional	4 VP (Vacant Plot)
5 Third Floor (3F)	5 Other (Religious)	5 UC (Under Construction)
6 IV Floor (4F)	6 Vacant Plot	

(NB) use a separate sheet for building more than four stories.

Name of the tenant if rented,
The statement of facts given above by me is true and correct to the best of my knowledge, and nothing has been concealed therein.

Dated.....

Signature of the Owner/Occupier

FORM TS-2(Part-II)
(See Para 7.4.2)
PROPERTY TAX CALCULATION SHEET

Name of Municipality.....				Financial year.....			
Total Plot Area in Square Meters	Covered area in Square Feet/Square Metre	Self-Occupied /Rented	Floors	Building Use	Applicable Rate	Property Tax	Fire Tax
							Other Tax
							Total Tax

Note: Column may be inserted for other tax

FORM TS-3
(See Para 7.6)
Tax Register

Name of Municipality _____

Description of tax _____

Financial Year _____

Zone/Colony	Serial Number	Name and address of assessee	PERSON, ANIMALS OR VEHICLES, ETC., TAXED		Amount of tax payable (₹)	Remarks
			Number	Description		
1	2	3	4	5	6	7

FORM TS-4
(See Para 7.6)

Tax-Liability Enquiry Form

Form

The Zonal Taxation Officer (Z.T.O.) or Tax Superintendent as the case may be,
_____ Municipality.

To _____

No. _____

Dated the _____

Sir,

I am directed to request you to fill up the attached statement and return to this office by the _____ of _____ 20____. This request is made under the provisions contained in the Haryana Municipal Act, 1973 (24 of 1973)/ Haryana Municipal Corporation Act, 1994 (16 of 1994) *

*As applicable

Yours truly _____

No. _____ Name _____

Number of persons,
animals or vehicles,
etc. in the service or
possession of the
signatory

Description of persons,
etc. on whom the tax
is imposed

1 _____ 2 _____

The description of persons, animals or
vehicles, etc. on which a tax has been
imposed shall be printed here.

I declare that the entries in column 2 above are correct.

Date _____

Signature and permanent address
of the applicant

Notes: -

- (1) Every person shall on the demand of an officer duly authorized by the **Municipality** in this behalf furnish such information, as may be necessary, in order to ascertain whether such person is liable to pay any municipal tax.....
- (2) If any person so called upon to furnish such information omits to do so or furnishes information which is untrue, he shall be punishable with fine which may extend to ten thousand rupees.

FORM TS-5
(See Para 7.7)
Tax Demand and Collection Register

Name of Municipality.....
Financial year.....

[illegible][illegible]

FORM TS-6**(See Para 7.10.1)****Tax Bill**

Book Number _____ Municipality

Serial Number _____ Date _____

Description of Tax _____

The amount specified below is due from _____
(Name and Address of Assesse) _____

Serial Number in the Demand and Collection Register	Period for which the amount is due	Description of person/persons Property/Properties	Amount due (₹)	Remarks

House Number _____

Block Number _____

- i. The amount is due for the above-mentioned property for the year _____
- ii. Amount to be paid is along-with penalty as notified by the State Government if the payment is not made within the stipulated time.
- iii. Property Tax arrears, if any.
- iv. Fire Tax arrears ₹ _____.
- v. Interest, if any ₹ _____.
- vi. Penalty/CF, if any ₹ _____.
- vii. Property Tax due for the year _____ ₹ _____.
- viii. Fire Tax due for the year _____ Rs _____.
- ix. Rebate/Interest Exempted, if any, upto date _____.
- x. Total Property Tax and fire Tax after rebate ₹ _____.
- xi. Total Payable Property Tax, Fire Tax, Interest, Penalty and CF without Rebate ₹ _____.

(Signature of Zonal Taxation Officer or Tax Superintendent as the case may be)

Date of receipt _____

Note: To be prepared in duplicate

FORM TS-7
(See Para 7.10.1)
Tax Bill Book

_____ Municipality

Description of Tax _____

Name of Tax Collector _____

Date	Serial Number. of the bill	Amount (₹)	Signature of tax collector in token of having received the bill	Date of (if paid) or of cancellation or presentation for direct payment	Number of bills still with the tax collector	Signature of receiving officer	Action taken on canceled bills
1	2	3	4	5	6	7	8

FORM TS-8
(See Para 7.10.2)
Tax collection challan

_____ Municipality

Description of Tax _____

Circle _____

Date _____

Number of bill	Number in Demand and Collection Register	Amount (₹)		Number of bills	Number in Demand and Collection Register	Amount (₹)	
		Arrears	Current demand			Arrears	Current demand
1	2	3	4	5	6	7	8
					Brought forward		
	Total				Total		

Receipt Number _____ for Rs _____ granted by tax collector.

(Signature of Zonal Taxation Officer or Tax Superintendent as the case may be)

[illegible]

(See Para 7.14)

Tax Collection Progress Statement (Arrears) Description of Tax

Demand	Collections	Remissions	Total of Collections and Remissions	Balances of demand outstanding	Amount for which action has been taken as per Act or by suit in the Civil Court (₹)	Amount for which no such action has yet been taken (₹)	Remarks
1	2	3	4	5	6	7	8

(See 7.18)

Name of the Municipality

Summary Statement of Bills Raised

For the period _____ in respect of property and other taxes

Ward _____

Serial Number

[illegible][illegible]

FORM P and OT-2
(See Para 7.18(c))

Name of the Municipality _____

**Summary Statement of Demand Adjustment Raised
For the period _____ in respect of Property and Other Taxes**

Serial Number		Ward																							
Particulars		Existing Demand						Proposed Demand						Change in Demand						Impact +/- (1)					
		Year other (₹)	Year (5) (₹)	Year (4) (₹)	Year (3) (₹)	Year (2) (₹)	Year (1) (₹)	Current Year (₹)	Year other (₹)	Year (5) (₹)	Year (4) (₹)	Year (3) (₹)	Year (2) (₹)	Year (1) (₹)	Current Year (₹)										
1				2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
General Tax																									
Water Charges																									
Water Benefit Charges																									
Conservancy/Sewerage Tax																									
Sewerage Benefit Tax																									
Education Cess																									
Street Tax																									
Education Cess																									
Employment Guarantee Tax																									
Library Cess																									
Fire Brigade Tax																									
Dog Tax																									
Tree Cess																									
Amount due in lieu of Education Cess																									
Particulars		Existing Demand						Proposed Demand						Change in Demand						Impact +/-					

(1)	Year other (₹)	Year (5) (₹)	Year (4) (₹)	Year (3) (₹)	Year (2) (₹)	Year (1) (₹)	Current Year (₹)	Year other (₹)	Year (5) (₹)	Year (4) (₹)	Year (3) (₹)	Year (2) (₹)	Year (1) (₹)	Current Year (₹)	Year other (₹)	Year (5) (₹)	Year (4) (₹)	Year (3) (₹)	Year (2) (₹)	Year (1) (₹)	Current Year (₹)	20	21	
1																								
Other Taxes*																								
Notice Fee																								
Warrant Fee																								
Other Fees																								
Total bill raised for Income of the Municipality																								
Demand raised for taxes collected on behalf of the State Government																								
Library Cess																								
State Education Cess																								
Employment Guarantee Tax																								
Any Other Cess*																								
Amount in words: ₹																								
Prepared by: **																								
Checked by: **																								
Dated: _____																								
Examined and entered Accountant/Authorized Officer Date: _____																								

* Specify the other taxes levied by the Municipality

* Specify the other cess that are levied and collected on behalf of the State Government.

** Record the name, designation and signature of the person making the entry and person checking the entries.

Note: This statement shall be prepared separately for each ward and then consolidated.

FORM P and OT-3*(See Para 7.19(c))*

Name of the Municipality _____

Name of the Collection Centre _____

Summary Statement of Year-wise, Head-wise collection of property and other taxes**For the Period** _____

Serial Number: _____

Deposited with _____

Particulars	Arrears						Current year's Demand	Total (₹)
	Years (Other) (₹)	Year (5) (₹)	Year (4) (₹)	Year (3) (₹)	Year (2) (₹)	Year (1) (₹)		
1	2	3	4	5	6	7	8	9
Collection in respect of incomes for which demand is raised.								
General Tax								
Water Charges								
Water Benefit Charges								
Conservancy/Sewerage Tax								
Sewerage Benefit Tax								
Education Cess								
Street Tax								
Fire Brigade Tax								
Dog Tax								
Tree Cess								
Amount due in lieu of General Tax								
Amount due in lieu of Education Cess								
Other Taxes*								
Notice Fee								
Warrant Fee								
Other Fees								
Penalties								
Others, Specify _____								
Sub-Total								
Collection of taxes on behalf of the State Government.								
Library Cess								
State Education Cess								
Any Other Cess*								
Sub-Total								

Particulars	Arrears						Current year's Demand	Total (₹)
	Years (Other) (₹)	Year (5) (₹)	Year (4) (₹)	Year (3) (₹)	Year (2) (₹)	Year (1) (₹)		
1	2	3	4	5	6	7	8	9
Collection in respect of Incomes accounted for on actual receipt basis.								
Property Transfer Charges								
Others, Specity _____								
Sub-Total								

Collection in respect of Incomes written off													
Property Tax													
Government Cess													
Sub-Total													
Receipt of Cost of Recovery													
Tax Collected in Advance													
Others, Specify													
Total Collection													
Amount in words: ₹ _____				Examined and entered Accountant/Authorized Officer Dated: _____									
Prepared by:** _____													
Checked by:** _____													
Dated: _____													

* Specify the other taxes that are levied by the Municipality.

* Specify the other cess that are levied and collected on behalf of State Government.

** Record the name, designation and signature of the person making the entry and person checking the entries.

Note: This statement shall be prepared separately for each ward and then consolidated.

FORM P and OT-4(See *Para 7.22*)

Name of the Municipality _____
Summary Statement of Refund/Remission
for the Period _____
In Respect of Property and Other Taxes

Serial Number: _____

Particulars	Refund/Remission*			
	Advances # (₹)	Receivables # (₹)	Refunds payable # (₹)	Total (₹)
1	2	3	4	5
Arrears				
Year (Others) Year (5)				
Year (4)				
Year (3)				
Year (2)				
Year (1)				
Current Year (20 XX)				
Total				
Amount in Words: ₹ _____ Prepared By: ** _____ Checked By: ** _____ Dated: _____				
Examined and entered Accountant/Authorized Officer Dated: _____				

* Include total amount of all income heads of account in respect of Property and Other Taxes. **

Record the name, designation and signature of the person.

The details of whether refunds/remissions are treated as 'refund payable' or adjustment of receivables or 'Revenues received in advance' shall be entered in this form in order to account for the refunds/remissions.

FORM P and OT-5**(See Para 7.23)**

Name of the Municipality _____

Summary Statement of Write-Off

For the period _____

In respect of Property and Other Taxes

Serial Number _____

Particulars	Write-offs (₹) *			
	Taxes*	State Education Cess	Employment Guarantee Cess	Total
1	2	3	4	5
Arrears Year (Others) Year (5) Year (4) Year (3) Year (2) Year (1) Current Year (20XX)				
Total				
Amount in Words: ₹ _____				
Prepared By: ** _____			Examined and Entered	
Checked By: ** _____			Accountant/Authorized Officer	
Dated: _____			Dated: _____	

* Includes total amount of all income heads of account in respect of Property and Other Taxes.

** Record the name, designation and signature of the person.

Schedules of Income and Expenditure*(See Para 7.29)***Schedule I-1: Schedule of Tax Revenue**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
110-01-(a)	Tax on Residential Properties		
110-01-(a)	Tax on Commercial properties		
110-01-(a)	Service Charges in lieu of property taxes		
	Sub Total		
	Less		
110-90-(a)	Tax Remission and Refunds		
	Sub-total		
Total Income of property taxes to be shown as a part of tax revenue Schedule			

* Insert all taxes raised along with property taxes.

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-1(a): Tax Remission and Refunds

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
110-90-(a)	Property Taxes		
Total Income of property taxes to be shown as a part of Refund and Remissions of Taxes Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-4: Schedule of Fees and User Charges

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
140-20-(a)	Penalties and Fines		
140-40-(a)	Mutation Fees		
140-40-(a)	Property Transfer Charges		
140-40-(a)	Notice Fees		
140-40-(a)	Warrant Fees		
Total Income of property taxes to be shown as a part of Fees and User Charges Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedules of Income and Expenditure***(See Para 7.29)*****Schedule I-8: Schedule of Interest Earned**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
171-80-	Other Interests-Interest on receivables		
Total Income of property taxes to be shown as a part of Interest Earned Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-9: Schedule of Other Income

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
180-60-(a)	Excess provision written-back property taxes		
Total Income of property taxes to be shown as a part of other income Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-11: Administrative Expenses

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
220-51-(a)	Legal Expenses—Cost of recoveries of tax revenues (net of amount received from State Government/Assessee for the cost of recovery)		
Total Expenditure of property taxes to be shown as a part of Administrative Expenses Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-13: Interest and Finance Charges Head-wise

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
240-80-(a)	Other Finance Expenses Discount on Early/Prompt Payment		
Total Expenditure of property taxes to be shown as a part of Interest and Finance Charges Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedules of Income and Expenditure***(See Para 7.29)*****Schedule I-16: Schedule of Provisions and Write off**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
270-10-(a)	Provision for Doubtful receivables property taxes		
Total Expenditure of property taxes to be shown as a part of Provisions and Write off Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-18: Prior Period items

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
280-10-(a)	(a) Income		
280-30-(a)	Taxes		
280-50-(a)	Recovery of Revenues written off		
	(b)Expenditure		
	Refund of Taxes		
Total[a-b] of property taxes to be shown as a part of Prior Period Items Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Balance Sheet Abstracts in respect of Property
(See Para 7.29)

Schedule B-9: Schedule of Other Liabilities (Sundry Creditors)

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
350-30-(a) 350-40-(a) 350-41-(a)	Government Dues Payable Refunds Payable Advance collection of Revenues		
	Total		

(a) Insert Detailed Head Codes of Account as applicable.

Schedules of Income and Expenditure
(See Para 7.29)

Schedule B-15: Schedule of Sundry Debtors (Receivables)

Code Number	Particulars	Current Year Amount (₹)			Previous Year Amount (₹)
		Gross Amount	Provision for Outstanding Receivables	Net Amount	
1	2	3	4	5=3-4	6
431-10(a)(b)	Receivables of Property Taxes Less Than 5 years* More than 5 years*				
	Sub Total				
431-91-(a)	Less: State Government Cesses/Levies in Taxes Control Accounts				
Net Receivables of Property Taxes					

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

(a) Insert Detailed Head Codes of Account as applicable.

Schedule B-17: Schedule of cash and Bank Balances

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
450-10-(a) 450-21-(a)	Cash Bank Account		
	Total		

(a) Insert Detailed Head Codes of Account as applicable.

FORM W-1

(See Para 8.5)

Register of Water Connections

Serial Number	Name of person liable for Water Rate	Premises at which connection is situated	Size of ferrule	Number of taps	Metered (M) or Un-metered (U)	Number and date of Municipalitys resolution sanctioning the opening of the connection	Date of opening of Connection	Date of Closing of Connection	Remarks
1	2	3	4	5	6	7	8	9	10

FORM WS-1

(See Para 8.5)

_____ Name of the Municipality
Summary statement of Demand raised on assessment
for the period _____ in respect of Water Supply Income

Serial Number _____

Serial Number

Particulars	Year (Other)	Year (2)	Year (1)	Current Year (₹)	Total (₹)
1	2	3	4	5	6
Water Charge					
Water Supply charges					
Water Meter Rent					
Notice Fee					
Warrant Fee					
Penalties					
Other, Specify _____					
Total					
Amount in Words: ₹ _____					
Advance Adjusted: Against demand raised on Assessment*					
Prepared By**: _____	Examined and entered				
Checked By**: _____	Accountant/Authorized Officer				
Dated: _____					

* Provide year-wise details in respect of advance adjusted against demands raised.

** Record the name, designation and signature of the person.

FORM W-2**(See Para 8.6)****Water Rate Demand and Real Collection Register**

Year Ending _____

Serial Number	Number in Register of Water Connection	Name and address of the Consumer	Size of Ferrule	Number Of Taps	Quantity (in gallons) of Water to be paid for	Water Rate		
						Period for which due	Amount due for each period (₹)	Total demand for the year
1	2	3	4	5	6	7	8	9

Meter Rent			Other Charge				Total Demand
Period for which due	Amount due for each period (₹)	Total Demand for the year (₹)	Description of Charge	Date of Charge	Amount due on each Charges (₹)	Total Other Charge (₹)	
10	11	12	13	14	15	16	17

[illegible][illegible]

November			December		
Receipt Number	Date	Amount (₹)	Receipt Number	Date	Amount (₹)
39	40	41	42	43	44

Serial Number	Number in Register of Water Connection	Name and Address of the consumer	January			February		
			Receipt Number	Date	Amount (₹)	Receipt Number	Date	Amount (₹)
1	2	3	45	46	47	48	49	50

--	--	--	--	--	--	--	--	--

March			Total Collection	Balance after each transaction	Initials of Poster	Remarks
Receipt Number	Date	Amount (₹)				
51	52	53	54	55	56	57

FORM W-2A
(See Para 8.8)
Water Meter Record

Name of Consumer _____

Number of House _____

Street or Road _____

Meter Type _____

Date of Meter Reading	Reading of meter in gallons	Free allowance in gallons	Quantity to be charged	Rate per 1,000 gallons	Initial of meter reader	Cost	Page of Ledger	Number of Bill	Remarks
1	2	3	4	5	6	7	8	9	10

Entered by _____

Checked by: _____

FORM WS-2**(See Para 8.6)**

Name of the Municipality _____

Summary Statement of year-wise head-wise collection of Water Charge

for the period _____

Sr. No. _____

Collection Centre _____

Deposited with _____

Particulars	Year Others (₹)	Year (2) (₹)	Year (1) (₹)	Current year (₹)	Advance Received	Total (₹)
1	2	3	4	5	6	7
Collection in respect of incomes accounted on accrual basis Water Charges Water Supply Charges Water Meter Rent Notice Fee Warrant Fee Other Fees Penalties Others, Specify _____						
Sub-total						
Collection in respect of incomes accounted on actual receipt basis Water connection charges Road damage recovery charges Water Reconnection Charges Water Tanker Charges Water Charges for Specific Needs Others, Specify _____						
Sub-total						
Receipts of Cost of Recovery Water Supply Income collected in Advance Other, Specify _____						
Total Collection						

* Record the name, designation and signature of the person.

Note:- This statement shall be prepared separately for each Collection Office/Collection Centre and then consolidated.

FORM WS-3**(See Para 8.9)**

_____ Name of the Municipality
Summary statement of Refunds/Remissions
for the period _____ in respect of Water Supply Income.

Serial Number _____

Particulars	Year (Others) (₹)	Year (2) (₹)	Year (1) (₹)	Current Year (₹)	Total (₹)	Remarks #
1	2	3	4	5	6	7
Water Charges Water Supply Charges Water Meter Rent Notice Fee Warrant Fee						
Water supply income received in Advance Penalties Others, Specify _____ Total						
Amount in Words: ₹ _____						
Prepared By*: Checked By*: Dated:			Examined and Entered Accountant/Authorized Officer Dated:			

* Record the name, designation and signature of the person.

The details of whether refunds/remissions are treated as 'refund payable' or 'adjustment of receivables' or 'Revenues received in advance' shall be entered in this form for each of the entry in order to account for the refunds/remissions accordingly.

FORM WS-4
(See Para 8.15(e))

 Name of the Municipality

Summary Statement of write-offs

for the period _____ in Respect of Water Supply Income

Serial Number _____

Particulars	Year (Other) (₹)	Year (2) (₹)	Year (1) (₹)	Current Year (₹)	Total (₹)
1	2	3	4	5	6
Water Charges Water Supply Charges Water Meter Rent Notice Fee Warrant Fee Penalties Others, Specify					
Total					
Prepared By*: _____ Checked By*: _____ Dated: _____	Examined and Entered Accountant/Authorized Officer Dated: _____				

* Record the name, designation and signature of the person.

Income and Expenditure Schedules
(See Para 8.22)

Schedule I-4: Schedule of Income from Fees and User Charges

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
140-20-(a)	Penalties and Fines		
140-40-(a)	Other Fees Connection Charges		
140-40-(a)	Other Fees Disconnection Charges		
140-40-(a)	Other Fees Notice Fees		
140-40-(a)	Other Fees Warrant Fees		
140-50-(a)	User Charges Water Supply		
140-50-(a)	User Charges Sewerage		
140-50-(a)	User Charges Water Tanker		
140-50-(a)	User Charges Water Meter		
140-70-(a)	Service/Administrative Charges/Road Damage Recovery		
	Sub-total		
140-90-(a)	Less: Fee Exempted and Refunded		
	Sub-Total		
Total Income of Water Supply to be shown as a part of Fees and User Charges Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Income and Expenditure Schedules
(See Para 8.22)

Schedule I-9: Schedule of Other Income

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
180-11-(a)	Lapsed Deposit Water Supply		
180-60-(a)	Excess provision written back Water Supply		
Total Income of Water Supply to be shown as a part of Other Income Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Income and Expenditure Schedules***(See Para 8.22)*****Schedule I-11: Administrative Expenses**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
220-51-(a)	Legal Expenses—Cost of recoveries of Water Supply Income (net of amount received from State Government for the cost of recovery)		
Total Expenses of Water Supply to be shown as a part of Administrative Expenses Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Income and Expenditure Schedules***(see Para 8.22)*****Schedule I-16: Schedule of Provisions and Write Off**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
270-10-(a)	Provision for Doubtful Receivables –Water Supply		
Total Expenses of Water Supply to be shown as a part of Provision and Write off Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Income and Expenditure Schedules*(see Para 8.22)***Schedule I-18: Schedule of Prior Period Items**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
280-20-(a) 280-30-(a)	Income (A) Other Revenues–Fees and User Charges Recovery of Revenues written off		
280-60-(a)	Expense (B) Refund of Fees and User Charges		
Total[A-B] of Water Supply to be shown as a part of Prior Period Items Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Balance Sheet Abstract*(See Para 8.22)***Schedule B-7: Schedule of Deposits Received**

Code Number	Nature of Deposit	Opening balance at the beginning of the year	Additions during the current year	Refunded during the year	Balance outstanding at the end of the current year
1	2	3	4	5	6
340-20-(a)	Deposits Revenues– Water Supply				
	Total				

(a) Insert Detailed Head Codes of Account as applicable.

Balance Sheet abstract*(see Para 8.22)***Schedule B-9: Schedule of Other Liabilities**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
350-40-(a)	Refunds Payable of Fees and User Charges– Court Attachment		
350-41-(a)	Advance Collection of Revenues		
	Total		

(a) Insert Detailed Head Codes of Account as applicable.

Balance Sheet abstract*(see Para 8.22)***Schedule B-15: Schedule of Sundry Debtors (Receivables)**

Code Number	Particulars	Current Year Amount (₹)			Previous Year Amount (₹)
		Gross Amount	Provision for Outstanding Receivables	Net Amount	
1	2	3	4	5 = (3-4)	6
431-30-(a)	Receivables for Fees and User Charges Less than 3 years* More than 3 years* Total receivables of Water Supply Income				

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

(a) Insert Detailed Head Codes of Account as applicable.

Balance Sheet abstract*(See Para 8.22)***Schedule B-17: Schedule of Cash and Bank Balances**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
450-10-(a)	Cash		
450-21(a)	Bank Account		
	Total		

(a) Insert Detailed Head Codes of Account as applicable.

FORM L-1
(see *Para 9.3.2*)
REGISTER OF LICENSE APPLICATION

Serial Number	Name and Address of applicant	Date of Application	Description of license Application	Sent for Report			Order of Licensing Authority		Date on which order is communicated to applicant	Number in the Register of Licenses if License is issued	Remarks
				Date on which sent	To whom sent	Date of return of Report	Date of order	Abstract of order			
1	2	3	4	5	6	7	8	9	10	11	12
											If any applicant whose application has been sanctioned, fails to pay the prescribed fee within seven days from the date entered in column 10, a note shall be made in this column and the application treated as refused

Note:

1. When any application for a license is refused, the reason for such refusal shall be communicated to the applicant and shall be briefly recorded in column 9 of the Register of License Application (L-1).
2. When an application for license is sanctioned, the file shall be sent to Accounts Branch for verification and approval.
3. After approval from Accounts Branch, the applicant shall be called upon to pay the prescribed fee, if any, and on receipt of the amount of fee, if any, and on receipt of amount of the fee, if any, and not otherwise, the Licensing Officer shall cause a license to be issued in the prescribed form and shall enter the details of the license in a **Register of Licenses to be maintained in form L-2 (the specimen of which is given below)**. Separate parts or volumes of which shall be set apart for each kind of license and so arranged that the names of the licensees shall be grouped alphabetically, provided that if an applicant fails to pay the prescribed fee within one month from the date on which intimation is sent to him, that his application has been sanctioned, no license shall be issued to him except in pursuance of a fresh application and his original application shall be deemed to have been refused.

FORM L-2
(see note 3 under form L-1)
REGISTER OF LICENSE

Description of License

Serial Number	Serial Number in Register of license Application	Name of License	Number of License	Number of badges of card or plate when issued	Date of issue of License	Period of License	Date of expiry of License	Signature of licensing officer	Action taken after expiry, or, if a new license is issued, the serial number of the entry in the register
1	2	3	4	5	6	7	8	9	10

FORM L-3
(See Para 9.4.2)

Counterfoil of License

_____Municipality

Book Number _____

Number _____

Name of License _____

Whereas _____

Father's Name _____

₹ _____

Address _____

to _____

Cast _____

of _____

Trade _____

From 1st _____

Purpose of License _____

Date of License _____

Period of License _____

Amount paid ₹ _____

Progressive Total ₹ _____

License

_____Municipality

Book Number _____

Number _____ Dated _____

has paid to the Municipal Committee

He is permitted

within the Municipality

from

1	2	3	4	5	6
Name	Father's Name	Caste	Trade	Address	Remarks

Signature of licensing Officer

1. No license shall be transferable and on the transfer of occupation, possession or ownership, as the case may be, of any premises, vehicle or animal in respect of which a license has been issued, the licensee shall report such transfer and shall surrender his license for cancellation and the transferee shall apply for a fresh license.
2. No license, except a license issued under section 128 of the Haryana Municipal Act, 1973 (24 of 1973) and licenses issued for the regulation and abatement of offensive or dangerous trades or practices as defined under clause (i) of section 43 of the Haryana Municipal Corporation Act, 1994, shall be re-issued when its term has expired or be endorsed for a continuance of the term but the licensee shall on the expiry of the period for which the license was granted, if he still requires a license, surrender his old

license and apply for a new license and the surrendered license shall be stamped or endorsed as cancelled.

Form OTH-2

(see Para 9.6(c))

Name of the Municipality _____

Summary Statement of Year-wise, Head-wise collection

of Other Income for the period _____

Serial Number _____

Collection Centre _____

Deposited With _____

Particulars	Arrear Recovery	Year (2) (₹)	Year (1) (₹)	Current Year (₹)	Advance Received (₹)	Total (₹)
Collection in respect of incomes accounted on accrual basis						
Property Rental						
Trade License Fees						
Permission Fee (Advertisement)						
Others. Specify _____						
Sub-Total						
Collection in respect of incomes accounted on actual Receipt basis						
Sale of Fixed assets/scrap						
Water Tanker Charges						
Penalties						
Fines						
Others, Specify _____						
Sub-total						
Receipt of Cost of Recovery, if any						
Others, Specify _____						
Total Collection						
Amount in Words: ₹						
Prepared By*: _____	Examined and entered					
Checked By*: _____	Accountant/Authorized Officer					
Dated: _____	Dated: _____					

* Record the name, designation and signature of the person.

Note: This statement shall be prepared separately for each Collection Office/Collection Centre and then consolidated.

*Income and Expenditure Schedules**(see Para 10.8)***Schedule I-4: Schedule of Income from Fees and User Charges – Income head-wise**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
140-10-(a)	Empanelment and registration charges-Patients		
140-40-(a)	Other Fees-Health Fees		
140-50-(a)	User Charges-Medicines		
140-50-(a)	User charges-Examination charges		
140-50-(a)	User Charges-Ambulance		
140-50-(a)	User Charges-Sanitation/ Solid Waste Management		
	Total Income of Health and Sanitation to be shown as part of Fees and User charges-Income Head-wise Schedule		

A) Specify the Detailed codes of account as applicable.

*Income and Expenditure Schedules**(see Para 10.8)***Schedule I-5: Schedule of Income from Sale and Hire Charges – Income head-wise**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
150-11-(a)	Sale of Forms		
150-41-(a)	Hire charges of Equipment-Medical Equipment		
	Total Income of Health and Sanitation to be shown as part of Sale and Hire Charges-Income Head-wise Schedule		

(a) Specify the Detailed codes of account as applicable.

*Income and Expenditure Schedules**(see Para 10.8)***Schedule I-12: Schedule of Operations and Maintenance – Expenditure head-wise**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
230-51-(a)	Repair and maintenance-Civic Amenities		
230-52-(a)	Repair and maintenance-Hospital Buildings		
230-53-(a)	Repair and maintenance-Health Vehicles		
230-59-(a)	Repair and maintenance-Others		
	Total Expense of Health and Sanitation to be shown as part of Operation and Maintenance Expense Schedule		

(a) Specify the Detailed codes of account as applicable.

*Income and Expenditure Schedules**(See Para 10.8)***Schedule I-14: Schedule of Programmed Expenses**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
250-20-(a)	Own Programmes		
250-30-(a)	Share in Programmes of Others		
	Total Expense of Health and Sanitation to be shown as part of Programme Expense Schedule		

(a) Insert the Detailed head codes of account as applicable.

*Income and Expenditure Schedules**(See Para 10.8)***Balance Sheet Abstract in respect of Health and Sanitation Expense**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
450-10-(a)	Cash		
450-21-(a)	Bank Account		
	Total		

(a) Insert Detailed Head Codes of Account as applicable.

Schedules of Income and Expenditure in respect of Assigned Revenue
(See Para 11.12)

Schedule I-2: Assigned Revenues and Compensation

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
120-10-(a)	Taxes and Duties collected by Others-Fees on Transfer of Properties		
120-10-(a)	Taxes and Duties collected by Others-Entertainment taxes		
120-20-(a)	Compensation in lieu of Taxes/Fees		
120-30-(a)	Compensation in lieu of concessions		
Total Assigned Revenue and Compensation			

(a) Insert Detailed Head Code of Account as applicable.

Schedules of Income and Expenditure in respect of Assigned Revenue
(see Para 11.12)

Schedule I-16: Schedule of Provisions and Write-off

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
270-30-(a)	Revenues Written off-Assigned Revenue		
Total Expense of Assigned Revenue to be shown as a part of Provision and Written off schedule			

(a) Insert Detailed Head code of Accounts as applicable.

Schedules of Income and Expenditure in respect of Assigned Revenue
(See Para 11.12)

Schedules B-15: Schedule of Sundry Debtors (Receivables)

Code Number	Particulars	Gross Amount (₹)	Provision for Doubtful Receivables Amount (₹)	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4	5(3-4)	6
431-50-(a)	Receivable from Government-Assigned Revenue				
Total					

a) Insert Detailed Head Code of account as applicable.

Balance Sheet Schedules in respect of Assigned Revenue
(See Para 11.12)

Schedule B-17: Schedule of Cash and Bank Balances

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
450-10-(a)	Cash Account		
450-(21)-(a)	Bank Account		
Total			

Serial Number	1	
Date	2	
Number of receipt Form P2	3	
Description of animal admitted	4	
Number of animals admitted	5	
Marks of identification	6	
Signature of mark and address of impounder	7	
Name and address of owner, if known	8	
Date and hour of release or sale	9	
Number or release pass or purchasers receipt	10	
Amount for which sold (₹)	11	
Amount of fine (₹)	12	
OTHER CHARGES	13	
	14	
	15	
	16	
Total of columns 12, 15 and 16	17	
To be credited to account	18	
Refunded to owner	19	
Recallimer signature or mark in token of his having received the animal	20	
Signature or mark of person identifying reclaimed	21	
Date of credit or refund of surplus	22	
Pound keepers Signature	23	
Signature of office superintendent	24	
Remarks	25	

Receipt for Impounded Cattle
Book Number _____
Number _____
Time of pound _____

Book Number _____
Number _____
Name of pound _____

[illegible]

FORM P-3
(See Para 12.3.1)

Counterfoil of Release Pass for impounded Animals

Book Number _____

Number _____

Name of Pound _____

Number in pound Register	Date and Hour of Release	Number and description of animals	Name and Address of Person releasing the Animals	Particulars of Amount Realized			Signature of Pound-Keeper	Date
				Amount (₹) of fines	Amount (₹) of Feeding charges	Total (₹)		
1	2	3	4	5	6	7	8	9

Duplicate to be kept in office.

FORM P-4
(See Para 12.5)

Counterfoil of Receipt for Purchasers of Impounded Animals Sold

Number _____

Book Number _____

Name of Pound _____

Page number of Register of cattle sold	Number and description of cattle sold	Mark or identification of Cattle	Name and address of Purchaser	Amount for which sold (₹)
1	2	3	4	5

Duplicate to be kept in Office.

Dated: _____

Signature of Pound Keeper _____

Memorandum showing disposals of the proceeds of animal sold (as per provisions of the Cattle-trespass Act, 1871)

[illegible]

FORM P-6
(see *Para 12.15*)_____
Name of the Municipality**POUND LEDGER****NAME OF POUND**_____

Date	Number of Bill or Challan	Receipts (₹)	Expenditure (₹)	Balance (₹)
1	2	3	4	5

FORM R-1A(see *Para 13.5*)

Name of the Municipality _____

Register of Encroachments on Urban Local Body Land

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number, place/ locality, nature and area of encroachment	Name and address of encroacher	Steps taken by the Municipality to remove or regularize the encroachment,	Numbers and date of letter in which action taken or progress status of litigation, if any, made by the Municipality communicated to the Distt Municipal Commissioner/Govt.	Instructions or orders from the Distt Municipal Commissioner/Govt.	Action taken by the Municipality on the instructions or orders by Distt Municipal Commissioner/Govt.	Number and date of letter finally disposing of the case	Remarks

FORM R-8(see *Para 13.6(i)*)**Garden Order Book**

Name of purchaser	Folio number in garden	Date of order	Articles to be supplied	Period for which to be supplied	Rate	Amount (₹)	Initials of person in charge of Garden	Date on which supply ceased	Initials of person in-charge of the garden
1	2	3	4	5	6	7	8	9	10

FORM R-9(See *Para 13.6(i)*)

Name of the Municipality _____

GARDEN LEDGER

Name of the Purchaser _____

Date	Name of article	Amount		Date of payment	Paid in cash or by cheque Number dated....	Amount	
1	2	3		4	5	6	
		(₹)	(₹)			(₹)	(₹)

FORM R-10
(see Para 13.6(ii))

Name of the Municipality

GARDEN CASH BOOK

Date	Number of receipts	From whom received	Folio number in Garden Ledger	On what Account	Amount (₹)	Initial	Remitted to Bank		Initials
							Number and date of Challan	Amount (₹)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

FORM OTH-1

(See Para 9.5, 13.11)

Name of the Municipality

**SUMMARY STATEMENT OF DEMAND RAISED ON ASSESSMENT
FOR THE PERIOD _____**

In respect of Other Incomes

Serial Number

Particulars	Years (Others)	Year (-2)	Year (-1)	Current Year
1	2	3	4	5
Property Rental				
Trade License Fees				
Advertisement Fees				
Others, Specify _____				
Total				
Amount in Words: Rupees _____				
Advance adjusted: Against demand raised on Assessment*				
Prepared By*: _____		Examined and entered		
Checked By*: _____		Accountant/Authorized officer		
Dated: _____		Dated: _____		

* Record the name, designation and signature of the person

FORM OTH-2

(See Para 13.11)

Name of the Municipality _____
**SUMMARY STATEMENT OF YEARWISE, HEADWISE COLLECTION
 OF OTHER INCOMES FOR THE PERIOD _____**

Serial Number _____
 _____ Collection Centre Deposited with _____

Particulars	Arrears Recovery	Year (- 2) (₹)	Year (- 1) (₹)	Current Year (₹)	Advance Received (₹)	Total (₹)
1	2	3	4	5	6	7
Collection in respect of incomes accounted on accrual basis Property Rental Trade License Fees Permission Fee (Advertisement) Others, Specify _____						
Sub-Total						
Collection in respect of incomes accounted on actual Receipt basis Sale of Fixed Assets/Scrap Water Tanker charges Penalties Fines Others, specify _____						
Sub-Total						
Receipt of cost of Recovery, if any others, specify _____						
Total Collection						
Amount in words: Rupees _____						
Prepared By*: _____			Examined and Entered			
Checked By*: _____			Accountant/Authorized Officer			
Dated: _____			Dated: _____			

*Record the name, designation and signature of the person.

Note: This statement shall be prepared separately for each Collection Office/Collection Centre and then consolidated.

FORM OTH-3
(see *Para 13.11*)

Name of the Municipality
SUMMARY STATEMENT OF REFUNDS
FOR THE PERIOD _____
In respect of Other Incomes

Serial Number _____

Particulars	Year (Others)	Year (-2)	Year (-1)	Current Year (₹)	Total (₹)
1	2	3	4	5	6
Property Rental					
Trade License Fees					
Permission Fee (Advertisement)					
Sale of Fixed Assets/Scrap					
Water Tanker charges					
Advance received in respect of Other incomes					
Others, specify _____					
Total					
Amount in Words: Rupees _____					
Prepared By*: _____			Examined and Entered		
Checked By*: _____			Accountant/Authorized Officer		
Dated: _____			Dated: _____		

* Record the name, designation, and signature of the person.

FORM OTH-4
(see *Para 13.17.1*)

Name of the ULB
SUMMARY STATEMENT OF WRITE OFFS
FOR THE PERIOD _____
In respect of Other Incomes

Serial Number _____

Particulars	Year (Others)	Year (-2)	Year (-1)	Current Year (₹)	Total (₹)
1	2	3	4	5	6
Property Rental					
Trade License Fees					
Advertisement Taxes					
Others, specify _____					
Total					
Amount in Words: Rupees _____					
Prepared By*: _____			Examined and Entered		
Checked By*: _____			Accountant/Authorized Officer		
Dated: _____			Dated: _____		

* Record the name, designation, and signature of the person.

1	Serial Number
2	Name and address of person from whom demand is due
3	Nature of demand
4	Number and page of file relating to demand or in case of arrears, serial number in previous register
5	Amount of demand (₹)
6	Initials of Muharrir
7	Receipt Number
8	Collection date
9	Amount (₹)
10	Number and date and authority for order
11	Amount remitted (₹)
12	Balance after each transaction
13	Initial of poster
14	Remarks

FORM R-7
(See *Para 13.25.3*)

Name of the Municipality
Counterfoil of Slaughterhouse Ticket

Book Number _____
Number _____

Date	Name of butcher	Amount (₹)		Signature of muharriir	Number and description of animals	Name _____ Amount _____ Date _____ Signature _____
1	2	3		4	5	
		₹	Ps			
Total brought forward Progressive Total Carried over						

FORM R-3
(See *Para 13.26.1*)
Rent Bill and Receipt

Name of the Municipality

Book Number _____ Date _____
Number _____

The amount of rent specified below is due from _____

Name and address of _____

Number of demands in Rent Demand and Collection Register	Period in respect of which rent is due	Particulars of Property in respect of which rent is due	Amount (₹)

Signature of Lands Officer _____

Date of Receipt _____

Received this day the amount stated above. _____

Signature of collecting officer _____

With stamps, if necessary _____

_____ Name of the Municipality
Rent Demand and Collection Register

[illegible]

Sep			Oct			Nov			Dec			Jan			Feb			Mar			Remission			Balance due after each month			Initials of Rent Officer			Remarks																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Receipt Number.			Date			Amount (₹)			Receipt No.			Date			Amount			Receipt Number			Date			Amount			Receipt Number			Date			Amount			Receipt Number.			Date			Amount			TOTAL			Number, date and authority for order			Amount exempted																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
23			24			25			26			27			28			29			30			31			32			33			34			35			36			37			38			39			40			41			42			43			44			45			46			47			48			49																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											

Statement of Nazul Property proposed to be sold in Municipality

Note: The restriction laid down in the above rule shall not apply to a tehbazari ticket issued in March for the next financial year.

Counterfoil of Tehbazari Ticket	Tehbazari Ticket _____ Municipality	Tehbazari Coupon
Book Number _____	Book Number _____	Book Number _____
Number	Number	Number.

Number _____					Number _____					Number _____		
Date	Name of Ticket holder	Term of Ticket	Description according to schedule of Rates	Amount (₹)	Signature of Muharrir	Date	Name of Ticket holder	Term of Ticket	Description according to schedule of rates	Amount (₹)	Signature of Clerk	Remarks
1	2	3	4	5	6	1	2	3	4	5	6	
												Name _____ Amount _____

FORM R-5(See *Para 13.31.1*)_____
Name of the Municipality**Tehbazari Register**

Serial Number	Name of Ticket Holder	Description of Property Occupied	Number of Ticket	Date of Issue of Ticket	Term of Ticket	Date of expiry	Signature of Rent Collector	Action taken after expiry of ticket or if new Ticket is issued, Sr. number of the entry in this register
1	2	3	4	5	6	7	8	9

FORM R-6(see *Para 13.31.2*)_____
Name of the Municipality**Receipt form for fees collected at Fairs**

Book Number		Receipt Number		Name of Fair			
1	2	3	4	5	6	7	8
Date of Receipt	Numbers and Particulars of Property	Sale price in words and figure	Name, Parentage, Caste, Residence and Signature of Seller	Name, Parentage, Caste, Residence and Signature of Purchaser	Name, Parentage, Caste, residence and Signature of identifier of seller	Amount of Fees Realized (₹)	Remarks
Progressive Total			Full signature and Designation of Collecting Officer				

Schedules of Income and Expenditure(see *Para 13.32*)**Schedule I-3: Rental income from Municipal Properties**

Minor Head Code	Particulars	Current year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
130-10-(a)	Rent from Civic Amenities		
130-20-(a)	Rent from Office Building		
130-30-(a)	Rent from Guest Houses		
130-40-(a)	Rent from Lease of Lands		
130-80-(a)	Other Rents		
	Sub-Total		
130-90-(a)	Less: Rent Remission and Refunds		
	Sub-Total		
Total Rental income from Municipal Properties			

(a) Insert detailed Codes of Account as applicable.

*Schedules of Income and Expenditure**(see Para 13.32)***Schedule I-4: Schedule of Income from Fees and User Charges**

Detailed Head Code	Particulars	Current year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
140-11-(a)	Licensing Fees		
140-20-(a)	Penalties and Fines		
140-40-(a)	Other Fees-Advertisement Fees		
140-50-(a)	User Charges		
140-60-(a)	Entry Fees		
140-80-(a)	Other Charges		
	Sub-Total		
140-90-(a)	Less: Rent Remission and refund		
	Sub-Total		
Total Income of Other Income to be shown as part of Fees and User charges-Income head-wise Schedule			

(a) Insert detailed Codes of Account as applicable

*Schedules of Income and Expenditure**(See Para 13.32)***Schedule I-5: Income from Sale and Hire Charges**

Detailed Head Code	Particulars	Current year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
150-11-(a)	Sale of Forms and Publications		
150-12-(a)	Sale of Stores and Scrap		
150-30-(a)	Sale of Others		
150-40-(a)	Hire Charges for Vehicle		
150-41-(a)	Hire charges for Equipment		
Total Other Income to be shown as part of Sale and Hire charges- Income head wise Schedule			

(a) Insert detailed Codes of Account as applicable.

*Schedules of Income and Expenditure**(see Para 13.32)***Schedule I-9: Schedule of Other Income**

Code Number	Particulars	Current year (₹)	Previous Year (₹)
1	2	3	4
180-10-(a)	Deposits Forfeited		
180-11-(a)	Lapsed Deposit-Rent		
180-20-(a)	Insurance claim Recovery		
180-60-(a)	Excess Provision written back-Rental Income		
180-80-(a)	Miscellaneous Income		
Total Rental, Fees and Other Income to be shown as part of Other Income Schedule			

(a) Insert detailed Codes of Account as applicable.

*Schedules of Income and Expenditure**(See Para 13.32)***Schedule I-16: Schedule of Provisions and Write off**

Code Number	Particulars	Current year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
270-10-(a)	Provisions for Doubtful receivables		
270-20-(a)	Provision for other Assets		
270-30-(a)	Revenues written off		
270-40-(a)	Assets written off		
270-50-(a)	Miscellaneous Expenses written off		
Total Expense of Rental, Fees and Other Income to be shown as part of Provision and Written off Schedule			

(a) Insert detailed Codes of Account as applicable.

*Schedules of Income and Expenditure**(see Para 13.32)***Schedule I-18: Schedule of Prior Period Items**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
280-10-(a)	Income Taxes		
280-20-(a)	Other-Revenues		
280-30-(a)	Recovery of Revenues written off-		
280-40-(a)	Other Income		
	Sub-Total Income (A)		
280-50-(a)	Expenses		
280-60-(a)	Refund of Taxes		
280-80-(a)	Refund of Other-Revenues-Rent		
	Other Expenses		
	Sub-Total Income (B)		
Total Expenses of Rental, Fees and Other Income to be shown as part of Prior Period (net) Schedule (A-B)			

(a) Insert detailed Codes of Account as applicable.

*Balance Sheet Abstract in respect of**(See Para 13.32)***Schedule B-7: Schedule of Deposits Received**

Code of Accounts	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
340-20-(a)	Deposit Revenues-Rent		
	Total		

(a) Insert detailed Codes of Account as applicable.

*Balance Sheet abstract in respect of**(See Para 13.32)***Schedule B-9: Schedule of Other Liabilities (Sundry Creditors)**

Code of Accounts	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
350-40-(a)	Refunds Payable		
350-41-(a)	Advance Collection of revenues		
	Total		

(a) Insert detailed Codes of Account as applicable.

*Balance Sheet abstract in respect of**(See Para 13.32)***Schedule B-15: Schedule of Sundry Debtors (Receivables)**

Code Number	Particulars	Current Year Amount (₹)			Previous Year Amount (₹)
		Gross amount	Provision for Outstanding Revenue	Net Amount	
1	2	3	4	5=3-4	6
431-30-(a)	<u>Receivable for Fees and User Charges</u>				
	Less than 3 Years*				
	More than 3 Years*				
	Sub-Total				
431-40-(a)	Receivable from Other Sources-Rent				
	Total of Receivables of Rentals, Fees and Other Incomes				

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

(a) Insert detailed Codes of Account as applicable.

*Balance Sheet abstract in respect of**(see Para 13.32)***Schedule B-17: Schedule of Cash and Bank Balances**

Code of Account	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
450-10-(a)	Cash		
450-21-(a)	Bank Account		
Total			

(a) Insert detailed Codes of Account as applicable.

Schedules of Income and Expenditure
(see Para 14.21)

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

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
160-10-(a) 160-20-(a) 160-30-(a)	Revenue Grant Re-imbursement of expenses Contribution towards schemes		
Total Income of Grants to be shown as part of Revenue Grants. Contribution and Subsidies Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-16: Schedule of Provisions and Write Off

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
270-30-(a)	Revenues Written Off—Revenue Grants		
Total Expenses of Grants to be shown as part of Provision and Write Off Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-16: Schedule of Provisions and Write Off

Code Number	Particulars	Opening balance (₹)	Additions during the year (₹)	Total (₹)	Deductions during the year (₹)	Balance at the end of the current year (₹)
1	2	3	4	5(3+4)	6	7(5-6)
312-10-(a) 312-30-(a)	Capital Contribution Special Funds (Utilized)					
	Total Reserve funds					

(a) Insert Detailed Head Codes of Account as applicable.

Schedule B-3: Schedule of Reserves

Code Number	Particulars	Opening balance (₹)	Additions during the year (₹)	Total (₹)	Deductions during the year (₹)	Balance at the end of the current year (₹)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10-(a) 312-30-(a)	Capital Contribution Special Funds (Utilised)					
	Total Reserve funds					

(a) Insert Detailed Head Codes of Account as applicable

Schedule B-4: Schedule of Grants and Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
Code Number							
(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 Investments							
(v) Other addition (Specify nature)							
Total (b)							
Total (a+b)							
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*							
Others							
Sub –total							
(ii) Revenue Expenditure on Salary, Wages and allowances etc. Rent Other administrative charges							
Sub –total							
(iii) Other: Loss on disposal of Grant Investments Diminution in Value of Grant Investments Grants Refunded							

Sub -total										
Total (c) [i+ii+iii]										
Net balance at the year end – (a+b)–(c)										
Total Grants and Contribution for Specific Purposes										

Note: Plan funds received from Central/ State Government are to be shown as grant funds and not be mixed up with earmarked funds
* For transferring complete capital assets, expenditure incurred shall be capitalised and assets shall be taken to Fixed Assets schedule (B-11) and Capital contribution shall be increased by the same amount.

Schedule B-7 Schedule of Deposits Received

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
340-10-(a)	From Contractors and Suppliers – Earnest Money Deposit Specific Grants		
340-10-(a)	From Contractors and Suppliers – Security Deposits Specific Grants		
340-80-(a)	From Other Specific Grants		
	Total		

(a) Insert Detailed Head Codes of Account as applicable

Schedule B-9: Schedule of Other Liabilities (Sundry Creditors)

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
350-10-(a)	Creditors Payable against Specific Grant		
350-10-(a)	Creditors Payable against Scheme Expense		
350-20-(a)	Recoveries Payable Tax Deducted at Source (TDS) Specific Grants		
350-20-(a)	Recoveries Payable- Works Contract Tax from Specific Grants		
350-40-(a)	Refunds Payable – Grants		
	Total		

(a) Insert Detailed Head Codes of Account as applicable

Schedule B-13: Schedule of Investments – Other Funds

Code Number	Nature of investment	With whom invested	Face value	Cost	Remarks.
1	2	3	4	5	6
421-(a)	Investment Other Funds –Grant Investment				
	Total				

(a) Insert Detailed Head Codes of Account as applicable

Schedules B-15: Schedule of Sundry Debtors (Receivables)

Code Number	Particulars	Gross Amount (₹)	Provision for doubtful receivables Amount (₹)	Current Year Amount (₹)	Previous Year Amount (₹)
431-50-(a)	Current Assets Receivable from Government -Grants				
	Total				

(a) Insert Detailed Head Codes of Account as applicable

Schedules B-17: Schedule of Cash and Bank Balances

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
450-10-(a)	Cash Account		
450-21-(a)	Bank Account		
450-61-(a)	Designated Bank Account		
	Total		

(a) Insert Detailed Head Codes of Account as applicable

Schedule B-18: Loans, advances and deposits

Code Number	Particulars	Opening Balance at the beginning of the year (₹)	Paid during the current year. (₹)	Recovered during the year. (₹)	Balance outstanding at the end of the year (₹)
1	2	3	4	5	6
460-40-(a)	Advance to Suppliers and Contractors – Specific Grants				
460-50-(a)	Advance to Others – Specific Grants				
460-80-(a)	Other Current Assets- Scheme Expenses				
	Total				
461--(b)	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B – 18 (a)]				
	Net total of Loans, advances, and deposits				

(a) Insert Detailed Head Codes of Account as applicable

(b) Insert Minor and Detailed Head Codes of Account as applicable

Schedule of Income and Expenditure in respect of Fixed Assets
(see Para 15.13)

Schedule I-3: Schedule of Rental income from Municipal Properties

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
130-80-(a)	Other rents—Lease Rental		
Total Income from HP, Lease to be shown as part of Rental Income Schedule			

(a) Include Detailed Head Codes of Account as applicable.

Schedule I-8: Schedule of Interest Earned.

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
171-80-(a)	Other Interest Income-Hire Purchase (HP)		
Total Income from Hire Purchase (HP), Lease to be shown as part of Interest Earned Schedule			

(a) Include Detailed Head Codes of Account as applicable.

Schedule I-13: Schedule of Interest and Finance Expenses

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
240-60-(a)	Other Interest-Leases		
240-60-(a)	Other Interest- Hire Purchase (HP)		
Total Expense of Hire Purchase (HP), Lease to be shown as part of Interest paid Schedule			

(a) Include Detailed Head Codes of Account as applicable.

Balance Sheet abstracts in respect of fixed assets (See Para 15.13)

Schedule B-5: Schedule of Secured Loans

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
330-60-(a)	Other Loans— Hire		
	Total		

(a) Insert Detailed Codes of Account as applicable.

Notes

1. The nature of the Security shall be specified;
2. Particulars of any guarantees given shall be disclosed;

3. Rate of Interest and Original Amount of loan and outstanding can be provided for every loan separately.

Schedule B-9: Schedule of Other Liabilities (Sundry Creditors).

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
350-80--(a) 350-80-(a) 350-80-(a)	Others-Lease Charges payable Others- Hire Purchase (HP) Advance Interest control Payable- Hire Purchase (HP)		
	Total		

(a) Include Detailed Head Codes of Account as applicable.

Schedule B-15: Sundry Debtors (Receivables)

Code Number	Particulars	Gross Amount (₹)	Provision for Outstanding revenues (₹)	Net amount (₹)	Previous year Net amount (₹)
1	2	3	4	5 = 3-4	6
431-40-(a)	Receivables from Other sources- Hire Purchase (HP) Less than 2 years* More than 2 years*				
	Sub-total				
431-40-(a)	Receivables from Other sources-Lease Charges Less than 2 years* More than 2 years*				
	Sub-total				
	Total				

(a) Include Detailed Head Codes of Account as applicable.

Balance Sheet abstracts in respect of fixed assets

(See Para 15.13)

Schedules B-18: Schedule of Loans, Advances and Deposits

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
460-40-(a)	Advance to Suppliers-HP		
	Total		

(a) Include Detailed Head Codes of Account as applicable.

Schedules B-17: Schedule of Cash and Bank

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
450-10-(a) 450-21-(a)	Current Assets:- Cash Account Bank Account		
	Total		

(a) Include Detailed Head Codes of Account as applicable.

Schedule B-10: Fixed Assets

Code Number	Particulars	Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	At the end of the previous year
1	2	3	4	5	6	7
410-10-(a) 410-20-(a) 410-30-(a) 410-31-(a) 410-32-(a) 410-33-(a) 410-40-(a)	Land Buildings Roads and Bridges Bridges and Flyovers Sewerage and drainage Waterworks Plants and Machinery					
410-50-(a) 410-60-(a) 410-70-(a) 410-80-(a) 410-90-(a)	Vehicles Office and other equipment Furniture, fixtures, fittings and electrical appliances Public Lighting Other fixed assets					

Notes:

- 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 and 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.

Sub-notes: —

- 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 2002 shall be equal to the closing asset balance as on 31st March 2001.
- Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, go downs etc. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary 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.

5. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission and distribution system, etc.
6. No depreciation is to be charged on "Land".
7. All the assets under leases and hire purchase need to be quantified by referencing in a note.

FORM BR-1
(See Para 16.40)

_____ Name of the Municipality
Register of Loans

1. Department for which Loan received _____
2. Purpose of Loan _____
3. Number and date of Resolution/Order sanctioning the loan _____
4. Amount of loan sanctioned (₹) _____
5. Rate of Interest _____
6. Number of Instalments _____ [Whether half yearly or yearly]
7. Amount of each instalment (₹) _____ [whether half yearly/yearly]

Receipt of Loan			Amount due for Repayment				Initial of the officer
Date of Receipt	Amount Received (₹)	Total amount Received (₹)	Due date of Repayment	Amount of Principal (₹)	Amount of Interest (₹)	Total amount due for repayment (₹)	
1	2	3	4	5	6	7	8

Amount Repaid				Balance			
Date of Repayment	Principal Amount (₹)	Interest (₹)	Total (₹)	Principal Amount (₹)	Interest (₹)	Total (₹)	Remarks
8	9	10	11	12	13	14	15

Notes:

- Separate folio shall be allotted to each loan.
- The format for capital grant register would be similar.
- Pages of ledger/register would be numbered.
- In case of more than one loan, summary of all loans shall be drawn suitably in the register.
- For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

FORM BR-2
(see Para 16.41)
Name of Municipality

Register of Debentures

Date of order sanctioning the issue of debenture:
Debenture Face Value (₹):
Amount raised by issue of debentures (₹):
Rate of interest payable on debentures:
Date of issue of debentures:
Purpose of issuing debentures:
Details of Guarantee and Security furnished:
Name of the Debenture-trustee, if any:
Interest payment Schedule:
Date of maturity:

Repayment Schedule:

Serial Number	Folio Debenture Number	Debentures Certificate Number	Distinctive number of Debentures issued		Name and Address of the Debenture holder	Date of becoming Debenture holder	Date of ceasing as a Debenture Holder	Initials of Authorized officer*	Payment of Interest on Debentures				Initials of Authorized Officer*	Remarks
			From	To					Date when due	Amount due (₹)	Date of payment	Amount paid (₹)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Note:

- Details of all the holders who have been issued debentures of a particular series shall be listed above.
- Separate folios shall be allotted for each series of the debenture issued.
- Three to four lines shall be left in each certificate number to record the transfer entries for those certificates.

- Date on which a person becomes a debenture holder and the date on which he ceases shall be mentioned for all the transfers effected.
- For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

FORM BR-3
(See Para 16.45.3)
Name of Municipality
Register of Sinking Funds

Amount of loan and rate of interest:

Date of raising the loan:

Amount of sinking fund instalment (₹):

Rate of interest provided for in the agreement under which sinking fund is developed:

RECEIPTS					INVESTMENTS													
1	2	3	4	5	6	Previous Balance		Purchase during the year			Total		Present value of Sinking Fund			Difference	Remarks	
						Actual value at cost (₹)	Face value (₹)	Value at cost (₹)	Face value (₹)	Date of Investment	Value at cost (₹)	Face value (₹)	Market value of Securities mentioned in column 13 on 31 st March, _____ (₹)	Un-invested cash balance of Sinking Fund as on 31 st March, _____ (₹)	Total (₹)			

Note: For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

Schedules of Income and Expenditure in respect of loans
(See Para 16.53)

Schedule I-1: Interest and Finance Expenses

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
240-10-01	Interest on Loan from Central Government		
240-20-01	Interest on Loan from State Government		
240-30-(a)	Interest on Loan from Govt Bodies and Associations		
240-40-(a)	Interest on Loan from International Agencies		
240-50-01	Interest on Loan from Banks and Other Financial Institutions		
240-60-03	Interest on Bonds and Debt Securities		
240-70-01	Bank Charges		
240-80-(a)	Other Finance Expense		
	Total Interest and Finance Charges		

(a) Insert Detailed Head Codes of Account as applicable.

Schedules of Income and Expenditure in respect of loans
(See Para 16.53)

Schedule I-16 Schedule of Provisions and Write off

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
270-50-(a)	Miscellaneous Expenses/Expenditure		
	Total Provisions and Written off		

(a) Insert Detailed Head Codes of Account as applicable.

Schedules of Income and Expenditure in respect of loans
(See Para 16.53)

Schedule B-2 (a) Sinking Fund

Particulars	Sinking Fund
(a) Opening Balance	
(b) Additions to the Sinking Fund:	
i. Transfer from Municipal Fund	
ii. Interest/Dividend earned on Sinking Fund Investment	
iii. Profit on disposal of Sinking Fund Investment	
iv. Appreciation in the value of Sinking Fund Investment	
v. Other Additions (Specify nature)	
Total (b)	
Total (a+b)	
(c) Payment out of Funds:	
i. Capital expenditure on:-	
Fixed Assets	
Others	
Total	
ii. Revenue expenditure on:	
Salary, wage and allowances etc.	
Rent	
Other administrative expenses etc.	
iii. Others:	
Loss on disposal of Sinking Fund Investment	
Diminution in value of Sinking Fund Investment	
Transferred to Municipal Fund	
Total	
Total (c)	
Net balance at the year end (a+b-c)	

Schedules of Income and Expenditure in respect of loans
(See Para 16.53)

Schedule B-2 (b) Escrow Account

Particulars	Escrow Account
(a) Opening Balance	
(b) Additions to the Escrow Account:	
i. Transfer from Income of project	
ii. Interest/Dividend earned on Escrow Account Investment	
iii. Profit on disposal of escrow Account Investment	
iv. Appreciation in value of Escrow Account Investment	
v. Other additions (Specify nature)	
Total (b)	
Total (a+b)	

Particulars	Escrow Account
(c) Payable out of Escrow Accounts:	
i. Capital Expenditure on:	
Fixed Assets	
Others	
Total	
ii. Revenue Expenditure on:	
Salary, wages and allowances etc.	
Rent	
Other Administrative expenses	
Total	
iii. Others:	
Loss on disposal of Escrow Account Investment	
Diminution in value of Escrow account Investment	
Transferred to Municipal Fund	
Total	
Total (c)	
Net balance at the year end (a + b - c)	

Schedules of Income and Expenditure in respect of loans
(See Para 16.53)

Schedule B-5/6: Secured Unsecured Loans - Code 330/331

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
334/31-10-(a)	Loan from Central Government		
330/31-20-(a)	Loan from State Government		
330/31-30-(a)	Loan from Government bodies and associations		
330/31-40-(a)	Loans from International Agencies		
330/31-50-(a)	Loans from Bank and Other Financial Institutions		
330/31-60-(a)	Other Term Loans		
330/31-70-(a)	Bonds and Debt Securities		
330/31-80-(a)	Other Loans		
	Total Secured/Unsecured Loans		

(a) Insert Detailed Head Codes of Account as applicable.

Notes: -

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

Schedule B-9 Schedule of other liabilities

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
350-12-(a)	Interest accrued and due-Loans		
350-13-(a)	Interest accrued and due on Bonds		
350-14-(a)	Interest accrued and Due on Debt Securities		
	Total Other Liabilities		

Schedules of Income and Expenditure in respect of loans
(See Para 16.53)

Schedule B-10: Schedule of Provisions

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
360-20-(a)	Provision for Interest-Interest accrued and not due-Loans, Bonds and Debt Securities		
	Total Provisions		

(a) Insert Detailed Head Codes of Account as applicable.

Schedule B-13: Schedule of Investments - Other Funds (Sinking Funds, Escrow Account)

Current Year Previous Year

Code Number	Particulars	With whom	Face Value (₹)	Carrying Cost (₹)	Face Value (₹)	Carrying Cost (₹)
421-10-(a)	Central Government Securities					
	State Government Securities					
421-20-(a)	Debentures and Bonds					
421-30-01	Preference shares					
421-40-01	Equity Shares					
421-50-01	Units of mutual Funds					
421-60-01	Other Investments-Sub Total					
421-80-01	Less: Accumulated Provisions					
421-90-(a)						

(a) Insert Detailed Head Codes of Account as applicable.

Notes:

- Details of Investments shall be provided separately for each of the Special Fund Investment and Grant Investment.
- Value in respect of investments, which have matured but not encashed shall be disclosed separately.

Schedules of Income and Expenditure in respect of loans
(See Para 16.53)

Schedules B-17: Schedule of Cash and Bank Balances

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
450-21-(a)	Balance with Banks		
450-41-(a)	Designated Bank Account		
	Total		

(a) Insert Detailed Head Codes of Account as applicable.

Schedules B-20: Schedule of Miscellaneous Expenditure Not Written Off

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
480-10-(a) 480-40-(a) 480-30-01 480-30-02	Loan Issue Expenses-Deferred Discount on issue of Bonds and Debt securities Loss on issue of Debt Securities Unamortized discount on issue of Bonds		
	Total		

(a) Insert Detailed Head Codes of Account as applicable.

FORM G-10(See *Para 17.9.1*)_____
Name of the Municipality**Order of Payment from Imprest**Pay _____ only Out of imprest and
charges _____

Signature _____

Date _____

FORM G-11
(see *Para 17.9.2*)

No. _____	Paid by imprest Voucher	Date _____
-----------	-------------------------	------------

FORM G-13
(See *Para 17.10*)**Form of Contingent Bill**

Form of Contingent Bill		
Municipality of	Detailed bill of Contingent Charges of the _____	Month of 20__
Head of charge	Description of charge and number and date of authority for all charges requiring special sanction	Number of Voucher
Serial numbers of Sub Voucher		
	Total ₹ in words: Rupees _____ _____	

It is certified that the expenditure charged in this bill could not, with due regard to the interest of the Municipality, be avoided and I have satisfied myself that the charges supported by sub vouchers entered in this bill have been really paid except ones noted below which exceed the balance of the permanent advance and shall be paid on receipt of the money: —

Dated _____
Pay Rupees _____

Name _____
Office _____

Examined Accounted
Date _____

Competent authority _____

Office _____

FORM G-14
(See *Para 18.2.6*)
Establishment Check Register
_____ **Municipality**

Name of Post _____ Name of the Employee _____ GPF/EPF/CPF/NPS Account No.

Pay Scale _____ Date of Birth _____ PAN Number.....

Sanctioned Posts _____ Date of Retirement/Relieve _____ Bank Account Number.....

Filled Up Post _____ Date of Joining Municipality _____ Name of the Bank.....

Vacant Post _____ Pay Band + Grade Pay _____

Reference to sanctioning order	Particular of Payments	On 1 st April	Sanctioned Pay of Section		Amount paid for each month with number and date of voucher (₹)												Remarks						Detail of Loan/Advances 1. Total Amount of Loan (₹) 2. Amount of Instalment (₹) 3. Number of Instalment 4. Sanction Number and Date 5. Rate of Interest				
			On 1 st July	On 1 st Jan	March	April	May	June	July	August	September	October	November	December	January	February											
					Voucher Number and Date	Voucher Number and Date	Voucher Number and Date	Voucher Number and Date	Voucher Number and Date	Voucher Number and Date	Voucher Number and Date	Voucher Number and Date	Voucher Number and Date	Voucher Number and Date	Voucher Number and Date	Voucher Number and Date	Particulars	GPF	Marriage	HBA	Vehicle	Any Other					
	BP																OB										
	DA																Mar										
	HRA																Apr										
	MA																May										
	TA																Jun										
	FA																Jul										
	SP																Aug										
	WA																Sep										
	CA																Oct										
	TOTAL																Nov										

[illegible]

Name of the Municipality_____

Consolidated Pay Bill Summary Roll of the Permanent/Temporary Establishment

For the month of

Ser ial Nu m b e	Section of Establishment	Substantive Pay or (Personal Pay or Special Pay, if any, shall also be shown in this column as a separate entry below substantive)	Leave Salary	Officiating Pay	Compensatory or other allowances	Total	Pay, Officiating Pay or Leave Salary held over for future	Deductions Income Tax Provident Fund Other Deductions*	Miscellaneous recoveries (Fines and advance, house rent etc.	Net Amount Payable (₹)	Remarks	Date of Receipt of Bill
1	2	3	4	5	6	7	8	9 10 11	12	13	14	15
* Please specify the nature of deduction												
Total												

(in words.....)

FORM G-17
(see *Para 18.5.5*)
Absentee Statement
for Month of _____

Serial Number	Name of Employees	Designation	Date of beginning	Date of return	Period of absent	Remarks

Certified that no leave was granted until by reference to the applicant Service Book and to the rules, I have satisfied myself that it was admissible and that all grants of leave and departures on and return from leave all periods on suspension or deputation and all appointments and promotions, temporary or permanent, have been recorded in the Service books of the persons concerned under my initials.

Dated _____
the _____ 20

Competent authority or officer
authorized by competent authority

FORM G-18
(see *Para 18.6.1*)
TRAVELLING ALLOWANCE BILL

Code of Account

Voucher Number

Name	Designation	Pay of Officer	Date and Time of Journey/ Halt		Route		Purpose	Whether by rail or road	Distance	Mileage by road or actual expenses		Daily Allowance			Railway Fare		Total of each line	Remarks
			From	To	From	To				Rate	Amount (₹)	Rate	Number of days	Amount	Class single or double	Amount (₹)		
TOTAL...																		

Received payment

Date

Examined and entered

Accountant

Pay Rupees _____

Signature of Head of Department _____

Countersigned

Date

Paid by cheque Number Dated

Accountant

FORM G-19
(see Para 18.6.1)

Travelling Allowance Check Register For the year _____

Head of Account _____

Budget allotment _____

Name of the Officer	Date of Journey	Amount of Bill (₹)		Admission		Number and date of payment voucher	Marks and initials of officer passing the bill
				Date	Initial		
1	2	3		4	5	6	7
		₹	Ps				

FORM ES-4
(see Para 18.7)

Name of the Municipality _____

Unpaid Salary Register for the Year 20 _____ to 20 _____

Payments					
Date	Serial Number of Credit	Name of Person	On what Account	Amount (₹)	Initials of Authorized Officers
1	2	3	4	5	6

Payments					
Date	Serial Number of Payment	Name of person	Amount (₹)	Acquaintance of payee	Initials of Authorized Officer
7	8	9	10	11	12

Entered By: # _____	Checked _____
by: # _____	

*For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

FORM ES-2
(see *Para 18.8.1*)

Name of the Municipality
Register of employee Loans/advances
For the Year 20 to 20

Month and Date of adjustments and name of the Employee	Particulars of Advance	Voucher or Receipt Number	Amount (₹)	Monthly Total	Repayments					
					Apr	May	Jun	Jul	Aug	Sep
			₹	₹	₹	₹	₹	₹	₹	₹
1	2	3	4	5	6	7	8	9	10	11

Repayments or Adjustments					Total Repayments for the Year**	Date and Voucher Number of repayment/ adjustment	Balance remaining unadjusted at the end of the Year	Remarks
Oct	Nov	Dec	Jan	Feb	Mar			
₹	₹	₹	₹	₹	₹			
12	13	14	15	16	17	19	20	21
Entered By: # _____ Checked By: # _____								

** Total repayment in Column 18 shall be the sum total of Columns 6 to 17

for each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

FORM ES-3
(see *Para 18.8.3*)

Name of the Municipality _____
Register of Interest on Loans to Employees

Name of Employee	Particulars of Loans	Opening Cumulative Accrued Interest	Interest Accrued during the Quarters				Total Interest Accrued during the year	Total Cumulative accrued Interest	Repayment		
			Quarter I	Quarter II	Quarter III	Quarter IV			April	May	June
1	2	₹ 3	₹ 4	₹ 5	₹ 6	₹ 7	₹ 8	₹ 9	₹ 10	₹ 11	₹ 12
							(4+5+6+7)	(3+8)			

July	August	September	October	November	December	January	February	March	Total Interest Recovered During the Year	Balance remaining unadjusted at the end of the Year**	Remarks
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
13	14	15	16	17	18	19	20	21	22	23	24
										(9-22)	
Entered By: # _____ Checked By: # _____											

** Column 22 shall be sum total of columns 10 to 21.
 *** Balance in Column 23 at the end of the accounting year shall be the opening balance of Column 3 in the next year.
 # for each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

Form ES-5
(see Para 18.14)

Name of the Municipality _____

Register of Pension payment Order

Number of Pension Payment order	Number of Pensioner	Monthly Amount (₹)	Remarks
1	2	3	4
Entered By:# _____		Checked By:# _____	

* For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

Form ES-6
(see Para 18.14)

Name of the Municipality _____

Pension Register

Name of the Pensioner _____

Order sanctioning the pension _____

	20__ to 20__			20__ to 20__			20__ to 20__			20__ to 20__			Remarks
Month	Date of payment	Voucher Number	Initials of Authorized Officer	Date of payment	Voucher Number	Initials of Authorized Officer	Date of payment	Voucher Number	Initials of Authorized Officer	Date of payment	Voucher Number	Initials of Authorized Officer	
April													
May													
June													
July													
August													
September													
October													
November													
December													
January													
February													
March													

* For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

FORM PF-1
(see *Para 18.18.1*)
Provident Fund Ledger

	Deposits	Contributions	Total	Withdrawals	Actual Monthly Balance in hand	Monthly Balance on which interest is calculated	Monthly	Remarks
1	2	3	4	5	5-A	6	7	8
Opening Balance								
Total								
Interest For								
Balance on 31 st March								

FORM PF-1A
(see *Para 18.18.2*)
Provident Fund Bill

Number _____ Municipality
Month _____ Year _____

Detailed Head of Account	Number And Date of Salary or Establishment Bill	Amount of Subscription (₹)	Amount of Contribution (₹)	Total
Total				

Date _____

Signature of Commissioner/ Executive Officer/
Secretary of Urban Local Bodies or
Head of Department _____

Pay ₹ _____
Examined and Entered _____

Accountant

Signature of Officer authorized to order payment

Date _____

General Provident Fund Liabilities Account for the Year

[illegible]

October	Date of Credit			Interest added for the year	Total Carried forward to next year's account	Remarks
	Deductions from Salary					
	Municipality					
	Total					
November	Date of Credit			March		
	Deductions from Salary					
	Municipality					
	Total					
December	Date of Credit			February		
	Deductions from Salary					
	Municipality Contribution					
	Total					
January	Date of Credit			March		
	Deductions from Salary					
	Municipality					
	Total					
February	Date of Credit			March		
	Deductions from Salary					
	Municipality					
	Total					
March	Date of Credit			March		
	Deductions from Salary					
	Municipality					
	Total					
Total Carried forward to next year's account	Date of Credit			Interest added for the year	Total Carried forward to next year's account	Remarks
	Deductions from Salary					
	Municipality					
	Total					

FORM PF-3
(see Para 18.18.4)
Subscribers Annual Account

Name of Subscriber _____ Municipal Provident Fund

Detail	Amount (₹)
Balance at credit of account on 31st March, XXXX	
Subscriptions and contributions received	
Interest accrued	
Less interest on balances of advance	
Total	
Less amount of advance outstanding	
Balance at credit of account on 31st March XXXX	

Any representation with regard to the correctness of this account which the subscriber may wish to make shall be made in writing within one month from the date noted below to the Secretary of the Municipality.

Date: _____
Commissioner/EO/ Secretary of Urban Local Bodies

Initials of Accountant _____

FORM OF NOMINATION FOR PROVIDENT FUND

I _____ hereby nominate the person(s) mentioned below who is/are entitled to receive the amount that may stand to my credit in the fund as indicated below, in the event of my death before that amount has become payable or having become payable has not been paid.

Name and Address of the Nominee(s)	Relation with the subscriber	Age of the Nominee(s)	Share payable to each nominee	Contingencies on the happening of which the nomination shall become invalid	Name and address of the person to whom the right of nominee shall pass in the event of his/her predeceasing the subscriber	If the nominee is not a member of the family, indicate the reason
1	2	3	4	5	6	7

Dated this _____ day of _____ at _____

Two witnesses to signature, name and address

1. _____
2. _____

Signature of the subscriber _____

Name in Block Letters _____

Designation _____

SPACE FOR OFFICE USE

Nomination by Sh/Smt/Km _____

Designation _____

Date of Receipt of nomination _____

Signature of Head of Office

Designation/date _____

Schedules of Income and Expenditure in respect of Employee Related Transactions
(see Para 18.21.3)

Schedule I-8: Schedule of Interest Earned

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
171-30-(a)	Interest on Loans and advances to Employees		
Total Income earned from Employees to be shown Interest Earned Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-9: Schedule of Other Income

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
180-40-(a)	Recovery from Employees		
Total Income earned from Employees to be shown other income Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-10: Establishment Expenses – Expense head wise.

Code No.	Head of Account	Current Year Amount (₹)	Previous Year Amount (₹)
210-10-(a)	Salaries, Wages and Bonus		
210-20-(a)	Benefits and Allowances		
210-30-(a)	Pension		
210-40-(a)	Other Terminal and Retirement Benefits		
Total expense of Employees to be shown as part of establishment expense-expense head wise Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Note: - Details of any other establishment expense incurred, which have not been specifically disclosed above, shall be collated and disclosed as Other Administrative expenses, provided the expense incurred does not exceed the disclosure limits prescribed in this Account manual.

Balance Sheet Abstract
(see Para 18.21.3)

Schedule B-2: Schedule of Earmarked Funds Schedule B – 2: Special Funds

Particulars	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 Investments		
(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 allowances etc. Rent Other administrative charges		
Sub-total		
(iii) Others: Loss on disposal of Special Fund Investments Diminution in Value of Special Fund Investments Transferred to Municipal Fund		
Sub-total		
Total of (c) (I + ii + iii)		
Net balance at the year end – (a + b)-(c)		
Grant 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.

Additions during the year:

- Addition to Pension Fund shall be out of the “Transfer to Funds” from Income and Expenditure Account as per the accounting principles.
- Addition to provident fund and Contributory Provident Fund are the deductions from salary.
- Interest from investments of Funds shall be added to respective Funds. Deductions during the year:
- Deductions from Pension Fund means payments made on account of Pension/Family Pension.
- Deduction from Gross Provident Fund/Contributory Provident Fund means Advances/Withdrawals.

Balance Sheet Abstract*(see Para 18.21.3)***Schedule B-9: Schedule of Other Liabilities (Sundry Creditors)**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
350-11-(a)	Employee Liabilities – Gross Salaries Payable		
350-11-(a)	Employee Liabilities – Salaries Unpaid		
350-11-(a)	Employee Liabilities – Net Salaries Payable		
350-11-(a)	Employee Liabilities – Pension payable		
350-11-(a)	Employee Liabilities – Provident Fund		
	Contribution for Employee on Deputation Payable		
350-20-(a)	Recoveries payable – Investment by		
	Employees Payable		
350-20-(a)	Recoveries payable – Investment by Employees Payable		
350-20-(a)	Recoveries payable – Contribution to Societies Payable		
350-20-(a)	Recoveries payable – Loan Recovery for External Agencies Payable		
350-20-(a)	Recoveries payable – Tax Deducted at Source(TDS) from		
350-20-(a)	Employees Recoveries payable - Profession Tax Payable		
	Recoveries payable - Insurance Premium		
350-20-(a)	Payable		

(a) Insert Detailed Head Codes of Account as applicable.

Balance Sheet Abstract*(see Para 18.21.3)***Schedule B-17: Schedule of Cash and Bank Balances**

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
450-10-(a)	Cash		
450-21-(a)	Bank Account		
450-41-(a)	Designated Bank Account		

(a) Insert Detailed Head Codes of Account as applicable.

Schedule B-18: Schedule of Loans, advances and deposits

Code Number	Particulars	Opening Balance at the beginning of the year (₹)	Paid during the current year (₹)	Recovered during the year (₹)	Balance outstanding at the end of the year (₹)
460-20-(a)	Loans and advances to employees Employee Provident Fund Loans				
	Total				
461-(b)	Less: Accumulated Provisions against Loans, Advances and Deposits				
	Net total of Loans, Advances and Deposits				

(a) Insert Detailed Code of Account as applicable.

(b) Insert Minor and Detailed Codes of Account as applicable.

FORM PF-4
(see *Para 18.22*)

[illegible]

FORM PF-5
(see *Para 18.22*)

General Provident Fund Investment Account

Municipality

		PURCHASE OF INVESTMENTS							SALE OF INVESTMENTS							
Serial Number	Date	Bill Number	Description of Investment	Nominal Value	Cost		Interest		Net Price Realized		Gross Price Realized			Disposal Proceeds		Difference debited (-) or Credited (+) to Municipal Fund
					Actual price debit able to Provident Fund	Brokerage and other charges debit able to Municipal Fund	Total Cost	Rate	Amount (₹)	Number of Challan with which Remitted to Treasury	Amount (₹)	Brokerage and Other charges on account		Number of bills for repayment to Provident Fund account in Saving Bank	Amount repaid (₹)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

* The amount to be shown in this column shall be the same amount as is shown in column 6.

[illegible]

FORM MW-1
(see Para 19.9.1)
Estimate of Original Work

First Sheet _____ Municipality

Sub-Division

Name of Work _____

Number of Estimate _____

Departmental Head _____

Major Head _____

Minor Head _____

Detailed Head _____

Amount (₹) _____

Estimate of Original Work (showing Report

Specification, Detail and Abstract) _____

Revised Estimate framed by _____

Engineer _____

Reference, Report and Specifications

FORM MW-1

Second Sheet

Description of Work	No.	Measurements			Quantities
		(L)	(B)	(H)	

FORM MW-1

Third Sheet

Quantity	Abstract of expense	Rate	Unit	Amount	Total
		₹		₹	₹

PART I**Petty Works requisition and account
(To be used for works and repairs)****REQUISITION**

For _____

Part 1 Requisition

The undersigned wishes to have the following petty works carried out with as little delay as possible:

Dated the _____ Signature and Designation of the officer
 by whom the Requisition is made for ₹ 1,00,000.
 with the sanction of the Competent authority.

FORM MW-2
(see Para 19.9.1)

Part II Report of Junior Engineer and estimated cost _____
(Report)
(Rough estimate of Probable cost)

Description Works	Quantity	Rates	Unit	Amount	Remarks
		₹		₹	
Carried over					

Major head _____ Minor and Detailed heads _____

Sanctioned

Signature of the Junior Engineer
 Dated the _____

Accepted

Municipal Engineer
 Dated the _____

Part III-Completion Certificate

The work was completed on dated _____

Signature of the Junior Engineer _____

Signature and designation of the Officer

by whom the Requisition was made

Dated the _____

Dated the _____

FORM MW-2
Part-IV Summary of charges

Date of payment	Voucher Number	Amount	Total of the month	Accountant initials against the monthly totals	Municipal Engineer's initials against the monthly totals
	Grand Total	₹	₹		

Checked and found correct.

Accountant

Dated the _____

Passed,

Municipal Engineer,

Dated the _____

FORM MW-1A
(see Para 19.9.3)
Revised Estimate

Notes

- 1 A Revised estimate must be submitted when the sanction estimate is likely to be exceeded by more than ten percent either from the rates being insufficient or other cause, except when a supplementary estimate is set in.

1st Sheet

_____ Municipality

Sub-division _____

Name of work _____

Number of Estimate _____

- 2 The Revised estimate must be accompanied by a comparative statement of last page of this Form, Departmental Head _____ which shall contain full explanation, of the causes which have led to the variations, either in quantity Major Head _____ or in rates between the sanctioned and revised Minor Head _____ Estimate Detailed Head _____

- 3 A revised estimate shall not be submitted when it is to be sanctioned before the work is finished.

Original Estimate Number _____

Amount of Revised Estimate ₹ _____

Revised Estimate

(With comparative statement and explanation of differences)

Revised Estimate framed by _____

Engineer _____

As per provision of Haryana Municipal Works Rule 1976, Revised Estimate cannot exceed the ____ percent of Original amount in any case. If it exceeds ____ of original amount, a new tender shall be floated with the approval of competent Authority.

FORM MW-1A**Second Sheet****Detail of revised measurement and calculations**

Item of Works	Number	Length	Breadth	Depth	Area of content	Total	Grand Total

FORM MW-1A**Third Sheet****Abstract of original and revised estimate with explanation of differences in quantities**

Sub-heads of estimated items of work	Original Estimate				Revised Estimate				Differences	Explanation
	Quantity	Rate	Per	Cost	Quantity	Rate	Per	Cost		

FORM MW-1B**WORK SLIP**

Name of the Municipality _____

Sub-Division _____

Name of Work _____

Month _____

Departmental Head _____

Major Head _____

Minor Head _____

Detailed Head _____

Number of estimate _____ of 20

Original Estimate Number _____ of 20

Amount of ultimate anticipated expenditure ₹_____

FORM MB-B

Sub Heads	As per estimates			As Executed			Probable cost of work remaining to be done, and value of work already done, but not brought to account			Explanation of deviation etc.
	Quantity	Rate	Cost	Quantity	Rate	Actual Date	Approximate Quantity	Rate	Probable Cost	
Total of Estimate				Total charges			Probable further expenditure A			
Add – Suspense Account “Material” “Contractors-Advance Payment” “Contractors-Other transactions” “Labour” Total booked outlay to date probable further expenditure as per entry above.							Remarks			
Total Deduct Suspense Account Recoverable										
Ultimate anticipated expenditure on the work										

Work commenced on _____

Present state of progress in general terms _____

Dated the _____

Municipal Engineer.

FORM MW-3
(see Para 19.10)

E - Tender

I (or we), the undersigned, do hereby Tender for the supply of the materials described below:

Description of specification of materials to be supplied	Total quantities of each to be supplied	Places at which to be delivered	Quantities to be delivered at each place

Tender accepted on behalf of the Municipality of _____

Dated _____

The _____ 20

Signature of the Officer by whom the Tender is accepted _____

Format of Supply of Materials

Dates by which delivery at all places must be completed	Rates at which articles are to be supplied, inclusive of every demand	Unit	Total cost of each article inclusive of every demand	Remarks

Should this tender be accepted, _____ hereby agree to abide by and fu

lfill all the terms and provisions of the said conditions of contract annexed hereto so far as applicable, or in default, thereof, to forfeit and pay to the Municipality or its successors, the sums of money mentioned in the said conditions.

The sums of ₹ _____ * is/are herewith forwarded in currency *Give patriots as earnest money, the full value of which is to be absolutely forfeited to the Culars and Municipality of _____ or its successors in office, without prejudice , numbers to any other rights or remedies of the said Municipality or its successors,

Should I/we fail to commence the work specified in the above memorandum? Or (a) Should I/we do not deposit the full amount of security deposit specified in the above Memorandum, in accordance with clause 1(a) of the said conditions of contract, otherwise the said sum of ₹ _____ shall be retained by the said Municipality as on account of such security deposit as aforesaid; or (b) the full value of which shall be retained by the said Municipality on account of the security deposit specified in clause 1(B) of the said conditions of contract.

Signature _____

Address _____

Signature of Witness _____

Address _____

Dated _____

The _____ 20.

FORM MW-4
(see Para 19.10, 19.12.2)

Municipality

Percentage Rate Tender and Contract for Works

General rules and directions for the guidance of contractors

Schedule showing materials to be supplied from the Municipal Works Department Stores, for work contracted to be executed and the rates at which they are to be charged for: -

Particulars	Rates at which materials shall be charged to contractor		Place of Delivery
	Unit	₹	

Note: - The persons or firms submitting the tender shall see that the rates in this schedule are filled up by the Executive Engineer or Municipal Engineer, as the case may be, on the issue to the firm prior to the submission of the tender.

Note 2:- The general rules and directions shall be applicable for other tenders like item rate tenders/ turnkey projects tenders/consultancy tenders/expression of interest etc. as per provision already mentioned in e-procurement /e-procurement website.

Signature of contractor

Signature of Municipal Engineer

FORM MW-3A
(see Para 19.15.4)
Register of Tender for Works

Name of Works _____

Estimate for ₹ _____

Total number of Tender's received _____

Serial Number	Name of Tenderer	Rates Tendered	Earnest Money			Recommendation of Technical Officer	Order of acceptance of Tender	Remarks
			Amount deposited (₹) and date of Deposit	Amount Refunded (₹) and date of Refund	Acknowledgement of depositor			

Certified that the tenders listed above were received intact and opened by me at _____ clock on _____ in the presence of _____

Signature of the Officer opening the Tender _____

FORM MW-5*(see Para 19.20)***Work Order Form**

Number _____

Dated _____

Order for work described below given to _____ contractor to be executed as per conditions given at back and at the rate specified below:

Description of work	Rate	Per	Remarks
---------------------	------	-----	---------

1. The Officer in-charge of the work shall accept or reject the work executed according to his judgment.
2. This order can be cancelled and the work stopped at any time, by the officer in-charge of the work.
3. This work shall be executed by the officer incharge or by any officer superior to him in authority. The work shall be executed strictly according to the specifications attached.
4. In matters of spite, the case shall be referred to the District Municipal Commissioner whose orders shall be final.
5. The work shall be completed by ___ otherwise ₹ _____ shall be deducted from the contractor's bill as penalty for every day's delay. This penalty is subject to a maximum of ₹ _____
6. The Agency shall have to deposit 5% security within 10 days and shall execute an agreement with Municipality, The Detailed Notice for Inviting Tenders (DNIT), any addendum shall be part of agreement.

Note: The maximum penalty shall not exceed 10 percent of the estimated cost of work.

FORM MW-6
(see Para 19.21.1)
Muster Roll

Payment Voucher Number _____ Dated _____
Name of Work _____
Part I. Nominal Roll

Description	Number	Names (ground to according class)	Father name	Date:- _____ 20 _____													Rate	Amount (₹)	Dated initials and remarks of paying officer made at time a payment
				1	2	3	4	5	6	7	8	9	10	11	12	Total			
			Daily Total, Dated initials of person making the daily attendance and initials of inspecting officer														Total		

Passed for rupees _____ (₹ _____)Signature of Officer Ordering payment
Dated the _____
Grand total of this Muster Roll ₹
Deduct: Payment not made as per details transferred to
Register of Arrears-Part-111
Total amount paid (in words) Rupees
Dated the _____Signature of Officer _____

FORM MW-8
(see Para 19.23.1)

First and Final Bill

For contractors and suppliers: - To be used when a single payment is made for a job or a contract, i.e., only on its completion. A single form may be used for making payments to several contractors or suppliers if they relate to the same work and Name of Work (in the case of bills for work done)

Cash Voucher **Number** _____ Dated _____
Total _____

										Total amount payable to contractor or supplier		Payees acknowledgement with date	Dated Signature	Dated certificate of Disbursement	
Name of Contractor or Supplier and reference to agreement	Item of Work or Supplies (be under "Sub-head" and "Sub-rule" of estimate	Reference to recorded measurement and date			Quantity	Rate	Unit	Amount	In Figure	In words	Mode of payment-cash or cheque			Paid by me	
		Book Number	Page Number	Date											
						₹		₹							

Dated the _____ 20 _____ Signature of Officer preparing the bill
Pay ₹ () in cash and Rs _____ Rank of Officer
Dated the _____ day of _____ Rank payment

In the case of payment to suppliers, a red ink entry shall be made across the page, above the entries relating thereto. In one of the following forms applicable to the case; (1) stock (2) purchases-for stock (3) purchase or direct issue to work----- or (4) purchases for the work -----issued to contractor -----
-----on-----"

In the case of works, the accounts of which are kept by sub heads, the amount relating to all items of work falling under the same "sub head" shall be totalled in red ink.

* Payment shall be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

The person actually making the payment shall initial in this column against each payment.

The signature is necessary only when the officer authorizing payment is not the officer who prepares the bills.

FORM MW-9
(see Para 19.23.1)
 (To be printed on White paper)

Running Bill

Intermediate payment must invariably be made on forms printed on paper which shall not be used for final payments.

For contractor and Suppliers _____ This form provides only for payments for work or supplies actually measured

Name of Contractors or supplier _____

Name of Work _____

{1. Stock

{2. Purchase for issue to _____ Contractor direct to work

Serial Number of the Bill _____

Number and Date of his last bill for this work _____

Reference to Agreement _____

Account of Work done or Supplies made

Unit	Quantity executed (or supplied) up to date as per measurement book	Items of works or supplies (grouped under sub works of estimate)	Rate	Amount (₹)		Remarks
				Up to date	Since previous bill (Total for each sub-head)	
1	2	3	4	5	6	7

The full name of the work as given in the estimate shall be entered here except in the case of bill for “stock” or “materials”.

The purpose of supply applicable to the case shall be filled in and the rest scored out. If the expenditure on the works is recorded by sub-head, the total for each sub head shall be shown in column 3 and against the total, there shall be an entry in column 6 also and in no other case, shall any entries be made in column 6.

The measurements were done by-----on-----and are recorded at page-----
 ---of Measurement Book Number -----. No advance payment has been previously made without
 detailed measurements.

Dated Signature of Contractor

Dated Signature of Officer preparing the bill _____

Dated _____

Signature of officer authorizing payment _____

The signature is necessary only when the officer who prepares the bill is not the officer who authorizes the payments.

In such a case two signatures are essential.

FORM MW-10
(see *Para 19.23.1*)

Final Bill

Unit	Quantity executed (or supplied) up to date as per measurement book	Items of Works or Supplies (grouped under sub work of estimate)	Rate	Amount (₹)		Remarks
				Up to Date	Since Previous Bill (Total for each Sub-head)	
1	2	3	4	5	6	7
		Brought over				
A. Total value of Work done or supplies made till date-						
B. In Figure _____,						
In Words _____.						
C. Dated value of Work or supplies shown on previous bill-in						
Figures _____,						
In Words _____.						
D. Net Value of work of supplies since previous bill-						
in Figures _____,						
In Words _____.						

The measurement was done by----- on----- and is recorded at page-----
of Measurement Book No.----- . No advance payment has been previously made without detailed measurements.

Dated Signature of Contractor

Dated signature of Officer preparing the Bill _____

Dated signature of Officer authorizing payment _____

The signature is necessary only when the officer who prepares the bill is not the officer who authorizes the payments.
In such a case, two signatures are essential.

FORM MW-11*(see below Para 19.23.1(d))***Pay Bill of Work Charged Establishment**

Number of Voucher _____

Mode of Payment _____

Name of Sub-Division _____

Name of Branch _____

Bill for the month of _____

Item Number	Name of incumbent	Designation	Period	Rates	Amount Due (₹)		Amount Paid (₹)		Dated acknowledgement of payee	Dated initial of officer making payment
			Carried Over							

Name shall be grouped by work, the name of the works and reference to order sanctioning the establishment thereof being written in red ink across the page above the entries related to each group. The total for each shall be entered in red ink.

1. Certified that all persons for whom wages have been drawn in this bill were on duty during the periods shown against their names; each man being employed on the works and on duties for which his appointment was sanctioned.
2. Certified also that wages of every person employed during the month have been claimed in this bill.

Pay ₹ _____

Checked and entered.

Dated signature of contractor

Dated signature of Junior Engineer

FORM MW-12

(see Para 19.24)

Completion Certificate**Detailed Completion Report and Completion certificate sub-division** _____

Name of Work

Amount of Estimate

₹

Expenditure

₹

Excess

₹

Percentage of Excess

Date of Commencement

Date of Completion

Name of Engineer and subordinate by whom the work supervise	
Names	Period of Incumbency
	From _____ to _____
	Immediate charges Sub Divisional Officer Municipal Engineer

Explanation of Excesses

FORM MW-12

Name of Work

Amount of Estimate

₹

Expenditure

₹

Excess

₹

Percentage of Excess

Date of Commencement

Date of Completion

Sub-heads of Estimate	As Estimated			As Executed			Differences			Reference to paragraph overleaf explaining excesses
	Quantity	Rate	Amount (₹)	Quantity	Rate	Amount (₹)	Quantity	Rate	Amount (₹)	
Total										

Excess to be entered in red and savings in black ink.

Officer in charge of work

Completion Certificate

Certified that this work has been properly carried out in accordance with the sanctioned plans and estimates

Dated the.....20

Municipal Engineer

Note. In the case of original works and special repairs, if any, considerable deviations from the sanctioned design have occurred, the report, specification, drawing and details of measurement of the work actually done in the same form as estimated, shall accompany the completion Report.

FORM MW-13
(see *Para 19.25*)

Statement of Receipts, Issue and Balances of Road Metal

Division _____ Sub-division _____
 Name of Road _____ Length _____ Miles _____
 Month _____

Number Of Mile	Nature of Metal	Opening balances	Received during month	Total	Expended during month	Closing	Actual check by measurement		Dated Signature of Official Who checked the material	Remarks
							Date	Result		
1	2	3	4	5	6	7	8	9	10	11
Total										

FORM MW-14
(see *Para 19.26.1*)

Register of Municipal Works/Supply Order

Number of estimate _____ Description _____ Amount _____
 Date of sanction _____
 Department head _____
 Major Head _____
 Minor Head _____
 Detailed Head _____

Sub head	Number and Date of bill	Number and page of measurement book	Details	Folio Number In Contractor Ledger	Quantity billed for	Rate	Amount of Bill (₹)	Quantity under sub head up to date	Total Expenditure up to date	Remarks

* Details given for sub-heads in the case of a work estimated to cost not less than ten thousand rupees.

FORM MW-15
(see Para 19.27)

Contractor Ledger

Name of Contractor _____

Date of Payment or issue of materials	Number of Work in Register of Municipal Works	Number of Work order	Number of Bill	Number of issue	Debit			Credit			Balance		

FORM MW-16

(see Para 19.28)

Register of Aided and Loan Works

Number of works in Register of Municipal Works _____

Name of Work _____

Amount of Estimate (₹) _____

Date	Amount of Grants received, or loans received	Payments			Balance
		Number of Bills	Amount (₹)		

FORM MW-20

(see Para 19.29)

Name of the Municipality

Work (Job) Register for repairs carried out

Vehicle/Equipment Identification Number _____

Date and Time of Entry in Workshop _____ Job Card Number _____

Detail of repairs to be undertaken	Remarks of the Mechanic
Primary Investigation: 1. 2. 3. 4. Specific Investigation: 1. 2.	
Signature of the asset incharge	Signature of the Workshop Incharge
Fitness Certificate Certified that all the defects noted above against Job Number _____ in respect of Asset Number _____ have been removed and asset is ready for use.	
Signature and Stamp of Workshop Incharge	

FORM MW-17
(see *Para 19.8, 19.30*)

_____ Name of the Municipality

Summary statement of status of capital work-in-progress/deposit works

Name of the Department: _____ For the Quarter: _____

Work Order Number	Name of Project	Value of Work/Contract Amount	Expenditure incurred at the beginning of the Quarter	Expenditure incurred/bills admitted during the Quarter	Total expenditure incurred at the end of the Quarter	Amount of contract remaining unexecuted	Whether project completed (Yes/No)
		₹	₹	₹	₹	₹	₹
1	2	3	4	5	6=(4+5)	7=(3-6)	8
Prepared By _____							
Checked By _____							

Record the Name, Designation and Signature of the person making the entry in the Summary Statement and the person checking the entry.

FORM MW-18
(see Para 19.8, 19.30)

_____ Name of the Municipality

Work Sheet

Serial Number of Estimate _____ Details of Advance Provided
 Work Order Number _____ Voucher Number _____ Date _____ Amount (₹) _____ Initials of Authorized Officer _____
 Name of Work _____ 1 _____ 2 _____ 3 _____ 4 _____
 Nature of Work _____
 Contract Amount (₹) _____
 Number and date of order sanctioning the estimate (Administrative Approval) _____
 Order sanctioning the contract (Number and Date of Resolution) _____
 Name of the Contractor _____

Bill Number	Date of Bill	Amount claimed payable as per the Contractor Bill	Amount approved by the Authorized Officer (₹)	Cumulative approved bill amount (₹)	Contract amount unutilized (₹)	Initials of the Authorized Officer-PWD	Security Deposit deducted (₹)	TDS (₹)	Works contract Tax (₹)	Recovery for Material issued (₹)	Recovery for advance provided (₹)	Other Deductions (₹)	Net amount paid (₹)	Initials of the Authorized officer-Accounts Branch	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Notes:

- For each entry made; record the Name, Designation and Signature of the person making the entry in the work sheet and the person checking the entry.
- A separate Work sheet shall be prepared for each of the multiple transaction contracts which shall be sent along with each contractor's bill.

At the completion of contract and at the time of final payment being made to the Contractor, it shall be ensured that the sum total of Column 3 of 'Details of Advance Provided' equals to sum total of Column 12.

FORM MW-19**(see Para 19.33)****Deposit Works Register***

Serial Number	Name of the Deposit Works	Order/Designation of the Authority sanctioning the Deposit Works	Nature of the Deposit Works**	Period for execution of work	Total Amount (₹)	Money Received #	
						Date	Amount (₹)
1	2	3	4	5	6	7	8

Expenditure incurred on Deposit Works				Date of payment	Deposit works money unutilized on completion of the works (₹)	Refund of unutilized Deposit Works Money	
Date	Voucher Number	Nature of payments	Amount (₹)			Date	Amount (₹)
9	10	11	12	13	14	15	16

*Maintain separate registers for each kind of Deposit Works i.e., civil, electrical etc.

**State whether Deposit Works received from Central Government Departments, State Govt. or Other Government Department.

#Money received shall also include any other sum received in respect of the Deposit works in the form of penalties/charges for delay or defect from sub contractor.

Note: 1. Open separate folios for each of the Deposit works within the register.

2. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and person checking the entry.

FORM IUT-01
(see para 20.4)

Name of the Municipality _____
Name of the Accounting Unit (AU) _____

Advice of Inter Unit Transfer-Debit/Credit (ATD/ATC)
(Tick the appropriate)

Dated _____

PART-1

ATD/ATC Number _____

To

.....
.....

Please note that your account has been debited/credited in our books with ₹ ____ (rupees in words) on account of following transactions. Copies of supporting documents are enclosed. Kindly acknowledge the balance with you also which is appearing in our books of account. Kindly send the duplicate copy of this Advice of Inter Unit Transfer-Debit (ATD)/ Advice of Inter Unit Transfer-Credit (ATC) as your acceptance at the earliest:

Serial Number	Particulars	Account Head	Account Code	Debit (₹)	Credit (₹)	Closing balance after this ATD/ATC		Remarks
						Dr.	Cr.	
1	2	3	4	5	6	7	8	9

List of documents attached

- 1.
- 2.
- 3.

Prepared By

Checked By

Approved By

FORM IUT-02
(see para 20.4)

Name of the Municipality _____

Register of Inter Unit Transfer Advice (RIUTDC)

(To be used by the Originating as well as Responding Accounting Unit)

Register Folio Number _____

Accounting Unit Name _____

Year _____

ATD/ATC Number and Date	Voucher Number and Date	Particulars	Debit Amount (₹)	Credit Amount (₹)	Closing Balance amount (₹)		Date of Acceptance	Remarks*
					Debit	Credit		
1	2	3	4	5	6	7	8	9
		Opening Balance						

*Reason for cancellation/modification needs to be filled in.

FORM GEN-45(see *Para 21.6*)

Name of the Municipality _____

Investment Register

Serial Number	Number And Date of Resolution authorizing Investment	Date of Investment	Particulars of Investment quoting Number And date of Government Paper of FDR Number of the Bank	Purchase price (₹)	Face Value (₹)	Due date of receipt of interest	Amount of interest due on	Initials of Authorized Officers	Amount of interest recovered (₹)	Date on which Interest recovered	Date/Month in which adjusted in accounts	Amount realized either on sale or maturity of investment (₹)	Date on which proceeds were realized	Date/Month of adjustment in accounts	Initials of Authorized Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Seal/Signature of authorized Officer

Notes: -

1. Separate folio would be allotted to each type of investment.
2. Separate ledger / register for each type of fund investment shall preferably be maintained. For example, separate ledger may be maintained for General Fund Investment, GPF investment, Pension Fund Investment.

FORM IN-2: Provision of Diminution in Value of Investments
(see Para 21.12, 30.2.2)

Calculation Sheet for Provision of Diminution in Value of Investments
Name of the Municipality _____
For the period ending _____

Serial Number	Name of the Investment	Number of Units	Cost per Unit	Cost of the Investment	Book Value as of the previous closing period	Market Rate/Net Asset Value (refer notes)	Market value as on reporting date	Accumulated Provision as of the previous period	Accumulated Provision to be made as of current reporting date	Additional Provision to be made or reversed
			(₹) Col.4	(₹) Col.5 (3x4)	(₹) Col.6	(₹) Col.7	(₹) Col.8 (3x7)	(₹) Col.9	(₹) Col.10	(₹) Col.11 (10-9)
Col.1	Col.2	Col.3								
a)										
b)										
c)										
d)										
	Total									

Note:

1. Market rate is applicable for only the quoted shares (normally classified as 'Short Term' investments)
2. NAV (net asset value) is applicable to unquoted investments which are generally intended to be held for more than twelve months and these are classified as 'Long Term Investments'.

Schedules of Income and Expenditure
(see Para 21.14)

Schedule I-1: Income from Investments – General Fund

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
170-10-(a)	Interest		
170-20-(a)	Dividend		
170-30-(a)	Income from project taken up on commercial basis		
170-40-(a)	Profit on sale of Investments		
170-80-(a)	Others		
	Total Income from Investments		

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-2: Interest Earned

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
171-10-(a)	Interest from Bank Account		
	Total-Interest earned		

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-3: Miscellaneous Expenses

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
271-20-(a)	Loss on Disposal of Investments		
	Total Expenses of Investments to be shown as part of Miscellaneous expenses schedule		

(a) Insert Detailed Head Codes of Account as applicable.

Balance Sheet Schedules

(see Para 21.14)

Schedule B-12: Investments - General Fund

Code Number	Particulars	With Whom Invested	Current Year Amount (₹)		Previous Year Amount (₹)	
			Face Value	Carrying Cost	Face Value	Carrying Cost
1	2	3	4	5	6	7
420-10-(a)	Central Government Securities					
420-20-(a)	State Government Securities					
420-30-(a)	Debentures and Bonds					
420-40-(a)	Preference shares					
420-50-(a)	Equity shares					
420-60-(a)	Units of Mutual Fund					
420-80-(a)	Other Investments					
	Total Investments General Fund					

(a) Insert Detailed Head Codes of Account as applicable.

Notes:

1. Provide detailed break-up of 'other investments' as applicable.
2. Value in respect of investments, which have matured but not encashed shall be disclosed separately.
3. Aggregate amount of quoted investments and also market value thereof shall be disclosed.
4. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B-13: Investments - Other Fund

Code Number	Particulars	With Whom Invested	Current Year Amount (₹)		Previous Year Amount (₹)	
			Face Value	Carrying Cost	Face Value	Carrying Cost
1	2	3	4	5	6	7
421-10-(a)	Central Government Securities					
421-20-(a)	State Government Securities					
421-30-(a)	Debentures and Bonds					
421-40-(a)	Preference shares					
421-50-(a)	Equity shares					
421-60-(a)	Units of Mutual Funds					
421-80-(a)	Other Investments					
	Total Investments, other funds					

(a) Insert detailed code of account as applicable. Provide breakup of other investments.

Schedule B-15: Sundry Debtors (Receivables)

Code Number	Particulars	Gross Amount (₹)	Provision for Outstanding Revenues (₹)	Net Amount (₹)	Previous Year Net Amount (₹)
1	2	3	4	5=3-4	6
431-40-(a)	Receivable from Other Sources- Interest accrued and due				
431-40-(a)	Receivable from Other Sources- Interest accrued and not due				
	Total				

(a) Insert Detailed Head Codes of Account as applicable.

Balance Sheet Schedule

(see Para 21.14)

Schedules B-17: Schedule of Cash and Bank Balances

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
450-10-(a)	Cash Account		
450-21-(a)	Main Bank Accounts		
450-41-(a)	Designated Bank Accounts		

(a) Insert Detailed Head Codes of Account as applicable.

FORM SF-1

(see Para 24.4)

Name of the Municipality _____

Special Fund Register

On creation/addition to fund					On utilization of fund					Balance in Fund (₹)	Remarks
Date of Receipt	Reference of voucher number	Particulars	Amount (₹)	Cumulative Amount (₹)	Date of Payment	Reference of Voucher number	Particulars	Amount (₹)	Cumulative Amount (₹)		
1	2	3	4	5	6	7	8	9	10	11=(5-10)	12

Note:

1. Interest earned on investments and profit on disposal of investments shall be recorded in the column 1 to 5 to update the balance of Special Fund.
2. Loss on disposal of investments shall be recorded in the column 6 to 10 to reduce the balance of Special Fund.

For each entry made; record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.

FORM BWS-1(see *Para 25.2*)

Name of the Municipality _____

BUDGET ESTIMATE WORKING SHEET

Name of the Fund _____

Name of the Functionary _____

Name of the Function _____

Name of the sub function _____

Budgeting Year _____

Locality	Account Head				Budget Estimate for Next Year					
	Major	Minor	Detailed	Description	Particulars, Basis and calculation of estimates	Category	UOM	Quantity	Rate (₹)	Amount (₹)
1	2	3	4	5	6	7	8	9	10	11

FORM BWS-2(see *Para 25.2*)

Name of the Municipality _____

BUDGET ESTIMATE WORKING SHEET FOR ESTABLISHMENT EXPENSES

Name of the Fund _____

Major Head Code 170/210

Name of the Functionary + _____

Minor Head _____

Locality	Employee Name	Category	Actual for month/ annum (₹)	Estimated increase % age or Rupees	Estimate for the period (₹)	Annualized Factor	Budget Estimate (₹)
1	2	3	4	5	6	7	8

FORM BWS-3**(See Para 25.2)**

Name of the Municipality _____

BUDGET ESTIMATE WORKING SHEET FOR INTEREST/Finance Charges

Name of the Fund _____

Major Head Code 240

Name of the sub functionary _____

Minor Head _____

Detailed Head _____

Serial Number	Particulars of Borrowings/ Financial	Scheme	Amount of Finance (₹)	Period	Rate of Interest	Budget Estimates
1	2	3	4	5	6	7

FORM BUD-1

(see Para 25.9)

Main Budget Form

Name of the Municipality _____ (For example: Gurugram)

Name of the Functionary _____ (For example: Public Works Department)

Name of the Function _____ (For example: Road Repair/Land and Buildings)

Field	Head of Account – Description of Item	Actual for the Previous Year (₹)	Budget Estimates for the Current Year (₹)	Revised Estimate for the Current Year (₹)	Budget Estimate for the Next Year (₹)
1	2	3	4	5	6
Ward-I	REVENUES Tax Revenue Property and Other Taxes Water Charges				
	Sub Total (Tax Revenue)				
Ward-I	Fee and User Charges License Fee Advertisement Fee				
	Sub Total (Fee and User Charges)				
Ward-I	Interest Income Income from Bank Deposits Income from Post Office Deposits				
	Sub Total (Interest Income)				
	TOTAL REVENUE RECEIPT				

Field	Head of Account – Description of Item*	Actual for the Previous Year (₹)	Budget Estimates for the Current Year (₹)	Revised Estimate for the Current Year (₹)	Budget Estimate for the Next Year (₹)
1	2	3	4	5	6
	EXPENDITURES Establishment Expenses				
Ward-I	Salary and Wages Pension Expenses				
	Sub Total (Establishment Expenses)				
Ward-I	Operation and Maintenance Repair and Maintenance - Roads Repair and Maintenance – Buildings				
	Sub Total (Operation and Maintenance)				
	TOTAL REVENUE EXPENDITURE				
	CAPITAL RECEIPTS Loans Loans from State Government				
	Sub Total (Loans)				
	Deposit Works Deposit Works Received				
	Sub Total (Deposit Works)				

Field	Head of Account – Description of Item	Actual for the Previous	Budget Estimates for	Revised Estimate for	Budget Estimate for
-------	---------------------------------------	-------------------------	----------------------	----------------------	---------------------

		Year (₹)	the Current Year (₹)	the Current Year (₹)	the Next Year (₹)
1	2	3	4	5	6
Ward-I	Deposits and Advances				
	Security Deposits				
	Sub Total (Deposits)				
	TOTAL CAPITAL RECEIPTS				
Ward-I	CAPITAL EXPENDITURE				
	Fixed Assets				
	Purchase of Fixed Assets				
	Capital Work in progress				
	Sub Total (Fixed Assets)				
Ward-I	Investments				
	Investments in Government Securities				
	Investments in Non Government Securities				
	Sub Total (Investment)				
Ward-I	Loans and Advances				
	Loans to Employees				
	Loans to others				
	Miscellaneous Advances				
	Sub Total (Loans and Advances)				
	TOTAL CAPITAL EXPENDITURE				

**Similar to the above, the budget estimation shall be obtained for all Major, Minor and Detailed accounts heads for each ward, function and functionaries.*

Form BUD-2
(see Para 25.10)

Name of the Municipality
Budget Estimate Consolidation Sheet

Budgeting Year: _

Function	Functionary	Field	Head of Account – Description of Item	Actual for the previous year ₹	Budget Estimates for the current year ₹	Revised Estimates for the current year ₹	Budget Estimates for the next year ₹
1	2	3	4	5	6	7	8

Consolidation shall be made for every item of detailed heads of account.

ANNEXURE-1**(see Para 25.8)****Function Codes**

Function Group Code		Function Group Code Description	
Function		Sub Function	
Code	Description	Code	Description
	00	General	Administration
01	Municipal Body	0101	General Body
		0102	Ward and Standing Committee
		0103	Secretariat
02	Administration	0201	General Administration
		0202	Public Relations
		0203	Information Technology
		0204	Legal
		0205	Vigilance
03	Finance, Accounts, Audit	0301	Finance and Accounts
		0302	Pre-Audit
04	Election	0401	Local Body Elections
		0402	MP/MLA Elections
05	Record Room	0500	Record Room
06	Estate	0600	Estate
07	Stores and Purchase	0701	Purchase
		0702	Stores
08	Workshop	0800	Workshop
09	Census	0900	Census
	10	Planning and Regulations	
11	City and Town Planning	1100	City and Town Planning
12	Building Regulation	1200	Building Regulation
13	Economic Planning	1300	Economic Planning
14	Encroachment Removal	1400	Encroachment Removal
15	Trade License / Regulations	1500	Trade License / Regulations
	20	Municipal Works	
21	Roads and Pavement	2100	Roads and Pavement
22	Bridges and Flyovers	2200	Bridges and Flyovers
23	Subways and Causeways	2300	Subways and Causeways
24	Street Lighting	2400	Street Lighting
25	Storm water Drains	2500	Storm water Drains
26	Traffic Signals	2600	Traffic Signals
27	Guest Houses	2700	Guest Houses
	30	Health	
31	Public Health	3100	Public Health
32	Epidemic / Prevention Control	3200	Epidemic / Prevention Control

Function		Sub Function	
Code	Description	Code	Description
33 34	Family Planning Primary Health Care	3300 3400	Family Planning Primary Health Care
35	Hospital Services	3500	Hospital Services
36	Burial and Cremations	3600	Burial and Cremations
37	Vital Statistics	3700	Vital Statistics
38	Prevention of Food Adulteration	3800	Prevention of Food Adulteration
39	Ambulance / Hearse Services	3900	Ambulance / Hearse Services
	40	Sanitation and Solid Waste Management	
41	Solid Waste Management	4100	Solid Waste Management
42	Public Convenience	4200	Public Convenience
43	Veterinary Services	4300	Veterinary Services
44	Cattle Pounding	4400	Cattle Pounding
45	Slaughter Houses	4500	Slaughter Houses
	50	Civic Amenities	
51	Water Supply	5100	Water Supply
52	Sewerage	5200	Sewerage
53	Fire Services	5300	Fire Services
54	Arts and Culture	5400	Arts and Culture
55	Community/Marriage Centers	5500	Community / Marriage Centers
56	Amusement	5600	Amusement
57	Museums	5700	Museums
58	Municipal Markets	5800	Municipal Markets
	60	Urban Forestry	
61	Parks, Gardens	6100	Parks, Gardens
62	Play Grounds	6200	Play Grounds
63	Lakes and Ponds	6300	Lakes and Ponds
64	Urban Forestry	6400	Urban Forestry
65	Environment Conservation	6500	Environment Conservation
66	Zoos	6600	Zoos
	70	Urban Poverty Alleviation and Social Welfare	
71	Welfare of Women	7100	Welfare of Women
72	Welfare of Children	7200	Welfare of Children
73	Welfare of Aged	7300	Welfare of Aged
74	Welfare of Handicapped	7400	Welfare of Handicapped
75	Welfare of SC/ST/OBC	7500	Welfare of SC/ST/OBC
76	Slum Improvements	7600	Slum Improvements
77	Housing	7700	Housing
78	Urban Poverty Alleviation	7800	Urban Poverty Alleviation

Function Group Code		Function Group Code Description	
Function		Sub Function	
Code	Description	Code	Description
79	Others	7900	Others
	80	Other Services	
81	Electricity	8100	Electricity
82	Education	8201	Primary Education
83	Transportation	8300	Transportation
84	Facility for pilgrims	8400	Facility for pilgrims
90		Revenues	
91	Property Taxes	9100	Property Taxes
92	Octroi/Entry Cess	9200	Octroi/Entry Cess
93	Permission Fee (Advertisement)	9300	Permission Fee (Advertisement)
94	Professional Tax	9400	Professional Tax
95	Tax on Animals	9500	Tax on Animals
96	Tax on Vehicles	9600	Tax on Vehicles
97	Toll	9700	Toll
99	Other Taxes	9900	Other Taxes

FORM BUD-3**(see Para 25.10)****_____ Name of the Municipality****Summary of Budget**

For the period _____

Particulars	Actual for the previous year ₹	Budget Estimates for the current year ₹	Revised Estimates for the current year ₹	Budget Estimates for the next year ₹
1	2	3	4	5
Opening Balance*				
<u>Add:</u>				
Revenue Receipts				
Capital Receipts				
<u>Less:</u>				
Revenue expenditure				
Capital Expenditure				
Closing Balance *				

* Balances denote cash and bank balance.

FORM BUD-4
(see Para 25.10)

_____ Name of the Municipality

Major Account Code Wise Budget

For the period

Serial Number	Particulars	Code	Actual for the previous year ₹	Budget Estimates for the current year ₹	Revised Estimates for the current year ₹	Budget Estimates for the next year ₹
	1	2	3	4	5	6
	REVENUE RECEIPTS					
	Tax Revenue	110				
	Assigned Revenues and	120				
	Rental Income - Municipal	130				
	Fees and User Charges	140				
	Sale and Hire Charges	150				
	Revenue Grants, Contributions and	160				
	Income from Investments	170				
	Interest Earned	171				
	Other Income	180				
	Total					
	REVENUE EXPENDITURE					
	Establishment Expenses	210				
	Administrative Expenses	220				
	Operations and Maintenance	230				
	Interest and Finance Charges	240				
	Programme Expenses	250				
	Revenue Grants, Contributions	260				
	Miscellaneous Expenses	271				
	Prior Period Items	280				
	Total					
	CAPITAL RECEIPTS					
	Grants, Contributions for specific purpose	320				
	Secured Loans	330				
	Unsecured Loans	331				
	Deposits Received	340				
	Deposit Works	341				
	Other Liabilities	350				
	Total					
	CAPITAL EXPENDITURE					
	Fixed Assets	410				
	Capital Work in Progress	412				
	Investments-General Fund	420				
	Investments-Other Funds	421				
	Stock in Hand	430				
	Prepaid Expenses	440				
	Loans, advances and deposits	460				
	Other Assets	470				
	Total					

Note: The total shall be tallied with the totals in form BUD 5-7

FORM BUD-5

(see Para 25.10)

Name of the Municipality

Function Code Wise Budget

For the period

Serial Number	Function Particulars	Code	Revenue Receipt ₹	Revenue Expenses ₹	Capital Receipts ₹	Capital Expenditure ₹	Net Inflow/ (Outflow) ₹
1	2	3	4	5	6	7	8
	General and Administration	00					
	Planning and Regulations	10					
	Municipal Works	20					
	Health	30					
	Sanitation and Solid Waste	40					
	Civic Amenities	50					
	Urban Forestry	60					
	Urban Poverty Alleviation and Social	70					
	Other Services	80					
	Revenues	90					
	Total*						

Note: The total of column 4 to 7 shall be tallied with those in form BUD-3

FORM BUD-6

(see Para 25.10)

Name of the Municipality

Summary of Field Wise Budget

For the period

Serial Number	Function	Code	Revenue Receipt ₹	Revenue Expenses ₹	Capital Receipts ₹	Capital Expenditure ₹	Net Inflow/ (Outflow) ₹
1	2	3	4	5	6	7	8
	Field 1						
	Field 2						
	Field 3						
	Ward						
	Total *						

Note: Field may be lowest level at which municipality likes to budget. Ideally this shall be done at the ward level. Total of column 4 to 7 shall be tallied with those in form BUD-3

FORM BUD-7**(see Para 25.10)****Name of the Municipality****Summary of Function Wise Budget**

For the period

Serial Number	Function	Code	Revenue Receipt ₹	Revenue Expenses ₹	Capital Receipts ₹	Capital Expenditure ₹	Net Inflow/ (Outflow) ₹
1	2	3	4	5	6	7	8 (4+6)-(5+7)
1	Municipal Body	1					
2	Estate and Central Records	5					
3	Stores	6					
4						
5						
6							
7							
8							
9							
10	» » » »						
11	» » » »						
12	» » » »						
13	Others*	93					
	Total						

*All the functions carried out by the Municipalities shall be captured in the format given above.
The total of column 4 to 7 shall be tallied with those in form BUD-3

FORM BUD-9**(see Para 25.14)**

Name of the Municipality _____

Statement of Receivables for the month of _____

(To form part of Monthly Accounts)

Code Number	Head of Account/Item	Receivables at the start of the month	Demand raised	Actual receipts during the month	Receivables at the end of the month
1	2	3	4	5	6
431-10	<u>Property Taxes</u>				
431-10-(a)	Property Taxes				
431-10-(a)	Others*				
	Sub-total				
	<u>Other Taxes</u>				
431-19-(a)	Others*				
	Sub-total				
431-20	<u>Cess Income</u>				
431-80	<u>Fees and User Charges</u>				
431-80-(a)	Water Supply				
	Sub-total				
431-40	<u>Other Sources</u>				
431-40-01	Rental Income				
431-40-02	Interest Accrued and due				
431-40-03	Interest Accrued and not due				
431-40-(a)	Others*				
	Sub-total				
430-50	<u>Government</u>				
431-50-(a)	Grants				
431-50-(a)	Others*				
	Sub-total				
	Grant Total of Receivables				

(a) Insert Detailed Head Codes of Account as applicable

* Specify tax or other revenue accounts as applicable

FORM BUD-10
(see Para 25.14)

Statement of Payables
for the month of

(To be forming part of Monthly Account)

Code Number	Head of Account/Item	Payables at the start of the month	Bills raised	Actual payments during the month	Payables at the end of the month
1	2	3	4	5	6
350-10	<u>Creditors</u>				
350-10-(a)	Suppliers				
350-10-(a)	Contractors				
350-10-(a)	Payable against Grants				
350-10-(a)	Others*				
	Sub-total				
350-11	<u>Employee Liabilities</u>				
350-11-(a)	Gross Salary				
350-11-(a)	Pension				
350-11-(a)	Others*				
	Sub-total				
350-20	<u>Recoveries Payable</u>				
350-20-(a)	TDS				
350-20-(a)	Works Tax				
350-20-(a)	Others*				
	Sub-total				
350-40	<u>Refunds Payable</u>				
350-40-(a)	Taxes				
350-40-(a)	Others*				
	Sub-total				
350-41	<u>Advance Collection of</u>				
350-41-(a)	Taxes				
350-41-(a)	Others*				
	Sub-total				
	Grand total of Payables				

A) Insert Detailed Head Codes of Account as applicable * Specify tax or other payable accounts as applicable.

MIS FORMAT
(see para 18.11.9, 25.15)

Name of the Municipality _____
Monthly Payment Statement

Serial Number	Code	Head of Account	Budget Provision	Expenditure Up to January	Expenditure during February	Expenditure Up to February
1	410-10	Land				
2	410-20	Building				
3	410-22	Statues and heritage assets				
4	410-30	Road and Bridges				
5	410-31	Sewerage and Drainage				
6	410-32	Water ways/water supply				
7	410-33	Public Lighting				
8	410-50	Vehicles				
9	230-30	Consumption of Stores (Bulk Purchase for Works)				
10	230-50	Repair and Maintenance of Infrastructure Asset (Bridge, Road and Other)				
11	230-51	Repair maintenance of Civic Amenities				
12	230-52	Repair and Maintenance of Building				
Total (A)						
1	210-10	Salary, Wages and Bonus				
2	210-20	Benefits and Allowances				
3	210-30	Pensions and Pensionary Expenses				
4	210-40	Other Retiral Benefits				
5	220-10	Rent, Rates and Taxes				
6	220-11	Office Maintenance				
7	220-12	Communication Expenses				
8	220-20	Books and Periodicals				
9	220-21	Printing and Stationery				
10	220-30	Travelling and Conveyance				
11	220-40	Insurance-Vehicles, Plant and Machinery				
12	220-50	Audit Fees				
13	220-51	Legal Expense				
14	220-52	Professional/Consultancy and Other Expenses				
15	220-60	Advertisement and Publicity				
16	220-80	Miscellaneous Administrative Expenses				
17	230-10	Power and Fuel				
18	230-40	Hire Charges				
19	230-53	Repair and Maintenance-Vehicle				
20	230-59	Repair and Maintenance (Furniture and Fixture), Electric and Electronic Equipment)				
21	230-80	Other operation and Maintenance Expenses				
22	240-70	Finance Charge				
23	250-10	Programme Expenses				
24	260-20	Revenue grants, contribution and subsidies				

25	280-80	Prior Period's Miscellaneous Items				
26	410-40	Purchase of Plant and Machinery, Vehicles				
27	410-60	Office and Other Equipments				
28	410-70	Furniture and Fixture, Fittings and Electrical Appliances				
29	410-80	Other/Miscellaneous Assets Expenses				
Total (B)						
1	460-10	Loan and Advances				
2	460-50	Temporary advances to employee/Others				
3	460-60	Security Deposits with Others				
Total (C)						
Total (A+B+C)						
1	340-10	Security Deposit (Contractor/supplier)				
2	350-20	Recoveries Payable (Salary Deductions)				
3	350-80	Other Payable (GPF, GIS etc.)				
4	160-10	Central Finance Commission Grant				
Total (D)						
Grand Total (A+B+C+D)						

_____ Name of the Municipality
Expenditure Report
 For the period _____

Development works	Amount (₹)	Amount (₹)
410-Fixed Assets		
410-Fixed Assets		
410-10-Land		
410-10-01-Land		
410-Fixed Assets		
410-20 Building		
410-20-01 Building		
410-30-Road and Bridges		
410-31-Sewerage and Drainage		
410-31-01-Sewerage Drainage		
410-32-Waterways/Water Supply		
410-32-01-Water Ways/water Supply		
410-33-Public Lighting		
410-33-01-Public Lighting		
230-30-Consumption of Stores		
230-51-Repair and Maintenance Infrastructure Asset		
230-51-01-Repair and Maintenance Roads		
230-59-02-Repair and Maintenance Sewerage		
230-52-Repair and Maintenance Building		
Grand Total		

_____ Name of the Municipality

Month Wise-Expenditure Report

For the period

Other Expenses	Amount (₹)	Amount (₹)
Direct Expenses (Expenses (Direct))		
210 Establishment Expenses		
210-10-Salaries and Wages		
210-20-Benefits and Allowances		
210-30-Pensions and Pensioner Expenses		
210-40 Other Retiral Benefits		
220-Administrative Expenses		
220-10 Rent Rate and Taxes		
220-11 Office maintenance		
220-12-Communication Expenses		
220-20-Books and Periodicals		
220-21-Printing and Stationery		
220-30-Travelling (TA)/local Conveyance		
220-40 Insurance, Vehicle, Plant and Machinery		
220-50 Audit Fee		
220-51 Legal Expenses		
220-52-Professional/Consultancy and Other Fees		
220-60 Advertisement and Publicity		
220-61 Membership and Subscription		
220-80 Miscellaneous Administrative Expenses		
230-10 Operations and Maintenance: Power and Fuel		
230-10-01-Power		
230-10-02 Fuel		
230-40-Hire Charges		
230-52-Repair and Maintenance of Vehicles		
230-59-Repair and Maintenance		
230-60 Operations and Maintenance of Sanitation Services		
230-80-Other Operating and Maintenance Expenses		
250-20 Program Expenses		
260-20 Revenue Grants Contribution and Subsidies		

280-80-Prior Periods Miscellaneous Items		
410-40-Purchase of Plant and Machinery, Vehicle Miscellaneous		
410-60-Office and Other Equipments		
410-70-Furniture, Fixtures, Fittings and Electrical Appliances		
410-80-Other/Miscellaneous Assets Expenses (Engineering)		
460-10 Loans and Advances		
460-50 Temporary Advance to Employees/Others		
340 Deposits Refunded		
340 Deposit revenue		
340-20 Deposit revenue		
350 Other Liabilities		
350-80 Other Payables		
Grand total		

[illegible]

[illegible]

[illegible]

Name of the Municipality _____

Month-Wise Receipt statement

Receipt statement

Serial Number	Code	Head of Account	Budget	Receipt Up to January	Receipt During February	Receipt Up to February
Revenue Receipt						
1	110-01	Property Tax				
2	110-03	Sewerage Tax				
3	110-04	Conservancy Tax				
4	110-05	Lighting Tax				
5	110-06	Education Tax				
6	110-07	Vehicle Tax				
7	110-08	Tax on animal				
8	110-09	Electricity tax				
9	110-10	Professional tax				
10	110-12	Pilgrimage tax				
11	110-13	Show Tax				
12	110-14	Tax on Boat				
13	110-15	Tax on Dogs				
14	110-16	Fire Tax				
15	110-17	Sanitation tax				
16	110-18	General tax				
	110-19	Development Tax				
17	110-20	Duty on transfer of Immovable property				
	110-21	Driving License Tax				
18	110-51	Octroi				
19	120-10	Taxes and Duties collected by others				
20	120-20	Compensation in lieu of duty				
21	130-10	Rent from civic amenity				
22	130-20	Rent from office Building				
23	130-30	Rent from Guest House				
24	130-40	Rent from lease of land				
25	130-80	Other Rent				
26	140-10	Empanellment and Registration Charges				
27	140-11	Licensing Fee				
28	140-12	Permit Fee				
29	140-13	Fee for Certificates				
30	140-14	Development Charges				
31	140-15	Regularization Fee				
32	140-16	Water Charges				
33	140-17	Permission Fee (Advertisement)				
34	140-20	Penalties and Fines				
35	140-40	Other Fee				
36	140-50	User Charges				
37	140-60	Entry Fee				
38	140-70	Service Charges				

39	140-80	Other Charges				
40	160-10	Revenue Grant				
41	170-10	Interest				
42	171-10	Interest on bank account				
43	171-20	Interest on loan to employees				
44	171-30	Interest on loan to others				
45	171-80	Other Interest				
46	180-10	Deposits Forfeited				
47	180-11	Lapsed Deposits				
48	180-30	Profit on Disposal of Fixed Assets				
49	180-80	Other Income				
50	331-80	Loan and advances (Refund of loan)				
51	350-11	Pension Fund				
		Total (A)				
Other Receipt (Liabilities)						
52	460-10	Loans and Advance (Employees)				
53	340-10	Earnest Money Deposit (EMD), Security Deposit (Contractors/Suppliers)				
54	340-20	Water Charges (Employees)				
55	350-20	Recoveries Payable (Salary Deductions)				
56	350-30	Govt. Dues Payable (Labour Cess)				
57	350-80	Other Payable (GPF, GIS, etc.)				
		Total (B)				
Grand Total (A+B)						

Name of the Municipality
HEAD WISE RECEIPT DETAILS

Receipt Head	Amount (₹)	Amount (₹)
Direct Incomes		
110 Tax Revenue		
110-01 Property Tax		
110-07-Vechile Tax		
120-Assigned Revenue and Compensation		
130-Rental Income from Municipal Properties		
130-10-Rent From Civic Amenities		
140 Fee and User Charges		
140-10 Empanelment and Registration Fees		
140-13-Fees for Certificate of Extract		
140-17 Permission Fee (Advertisement)		
140-40-Other Fees		
140-50-User Charges		
140-70-Service/Administrative Charges		
140-11- Licensing Fees		
140-14-Development Charges		
140-50 User Charges		
160-10 Revenue		
171- Interest Earned		
180-Other Income		
140-12-Fees for Grant of Permit		
140-20-Penalties and Fines		
150-11-Sale of Forms and Publications		
331-80 Loans and Advance (Refund of Loan)		
350-11 Pension Fund		
Total (A)		
340-10 Deposits Received (Contractors/Suppliers)		
340-20 Water Charges		
350 Other Liabilities		
460-10 Loans and Advances		
Total (B)		
Grand Total (A+B)		

(See Para 25.22)

BUDGET WATCH REGISTERFor the Financial year ended on 31st March, 200_

Name of the Municipality

Budget Head:

Budget Code:

Budget Description:

Function:

Circle:

Ward:

			I Quarter	II Quarter	III Quarter	IV Quarter		
Budget Release								
Amount Expended (₹)								
Surplus/(Deficit) for The Quarter								
Cumulative Surplus/ (Deficit) for the financial Year								
Serial Number	Date	Particulars	Sanction Order Number and Date	Amount Sanctioned ₹	Balance ₹	As on Date	Initial	
							Posted by	Verified by

Notes:

- 1) Separate sheet shall be used for each Budget head.
- 2) Separate registers may be maintained for each Section.
- 3) The entries under the head "Budget Release" shall be made after the approval of the Budget.
- 4) The amount released for payment shall be entered as soon as the bill is sent for payment. The payment details shall be entered in the register after the payment is released.
- 5) No payment shall be released, if there is no balance left under the Budget Head.

FORM BUD-8
(See Para 25.23)

VARIANCE ANALYSIS REPORT ON REVENUE BUDGET

For the Quarter ended June/September/December/March, 200_

Name of the Municipality _____

In ₹

Code Number	Head of Account	Budget Estimate	Progressive total at the end of each quarter			
			Q 1	Q 2	Q 3	Q 4
1	2	3	4	5	6	7
	Revenue Receipts					
110	Tax Revenue					
120	Assigned Revenues and Compensations					
130	Rental Income from Municipal Properties					
140	Fees and User Charges					
150	Sale and Hire Charges					
160	Revenue Grants, Contributions and Subsidies					
170	Income from Investments – General Fund					
171	Income from Investments – Other Funds					
180	Interest Earned					
	Total Revenue Receipts					
	Revenue Expenditure					
210	Establishment Expenses					
220	Administrative Expenses					
230	Operational and Maintenance Expenses					
240	Interest and Finance Charges					
250	Programme Expenses					
260	Revenue Grants, Contributions and Subsidies					
270	Provisions and Write offs					
271	Miscellaneous Expenses					
272	Depreciation					
	Total Revenue Expenditure					
	Revenue Surplus/(Deficit)					

Note: This report shall be placed before the Standing Committee/Council at the end of every quarter.

For the year ended 31st March, 20__

[illegible]

Appendix 3.4
(see para 25.23)

WARD-WISE WORKS LIABILITY SUMMARY REPORT

Name of the municipality:

For the quarter ended/year ended 31st March 200

	Opening Balance		Current Year		Total		Paid during the year		Balance		Remarks
	Number of Pending bills	Amount (₹)	Number of Pending bills	Amount Rs	Number of Pending bills	Amount (₹)	Number of bills	Amount (₹)	Number of Pending bills	Amount (₹)	
1											
2											
3											
4											
5											
6											
7											
8											
Total											

Note: This report shall be placed before the Standing Committee/Council at the end of every quarter.

ANNEXURE – 1**(see para 27.3.3)****FORMAT OF OPENING BALANCE SHEET****NAME OF THE MUNICIPALITY:****Amount in ₹**

OPENING BALANCE SHEET AS ON 1ST APRIL, 20xx					
Code	Description of items	Schedule Number	Amount	Amount	Amount
	LIABILITIES				
	Reserves and Surplus				
310	Municipal (General) Fund	B-1		XXX	
311	Earmarked Funds	B-2		XXX	
312	Reserves	B-3		XXX	XXXX
320	Grants, Contributions for specific purposes	B-4			XXXX
	Loans				
330	Secured loans	B-5		XXX	
331	Unsecured loans	B-6		XXX	XXXX
	Current Liabilities and Provisions				
340	Deposits received	B-7		XXX	
341	Deposit works	B-8		XXX	
350	Other liabilities (Sundry Creditors)	B-9		XXX	
360	Provisions	B-10		XXX	XXXX
	TOTAL				XXXX
	ASSETS				
	Fixed Assets	B-11			
410	Gross Block		XX		
411	Less: Accumulated Depreciation		XX		
	Net Block			XXX	
412	Capital work-in-progress			XXX	XXXX
	Investments				
420	Investment - General Fund	B-12		XXX	
421	Investment - Other Funds	B-13		XXX	XXXX
	Current assets, loans and advances				
430	Stock in hand (Inventories)	B-14		XXX	
431	Sundry Debtors (Receivables)	B-15			
	Gross amount outstanding		XX		
432	Less: Accumulated provision against bad and doubtful receivables		XX	XXX	
440	Prepaid expenses	B-16		XXX	
450	Cash and Bank Balances	B-17		XXX	
460	Loans, advances and deposits	B-18	XX		
461	Less: Accumulated provisions against loans		XX	XXX	XXXX
	Other Assets	B-19			XXXX
480	Miscellaneous Expenditure (to the extent not written off)	B-20			XXXX
	Capital Deficit				XXXX
	TOTAL				XXXX

FORMATS FOR OPENING BALANCE SHEET
(See Para 27.4.11.(iii) (iv))

Appendix- 1

Index Rates for Deflation

For arriving at the Deflated Standard Cost, the following inflation index may be referred:

Financial Year	Inflation Index
1993-94	100
1994-95	112.6
1995-96	121.6
1996-97	127.2
1997-98	132.8
1998-99	140.7
1999-00	145.3
2000-01	155.7
2001-02	161.3
2002-03	166.8
2003-04	175.9
2004-05	187.3
2005-06	195.6
2006-07	206.2
2007-08	215.7
2008-09	233.9
2009-10	242.9
2010-11	

SIGNIFICANT ACCOUNTING POLICIES

1. Fixed assets have been valued at historical cost wherever records were available. In case an asset has been created out of grants, the gross value of the asset has been shown as assets and the corresponding grant as liability, as proportionately reduced by depreciation.
2. Depreciation has been provided on straight-line method by estimating the useful life of the asset.
3. Gross amount paid or payable for works based on notings in the Measurement Book as on 31 March, 20xx has been recognised as capital work in progress.
4. Long-term investments have been valued at cost.
5. Stores and spares have been valued at cost. In determination of cost, First-in First-out(FIFO) method of costing has been used.
6. In calculation of arrears of Property tax arrears which relates to sick and closed industries, 100% provision has been made on an individual basis.
7. Arrears of water charges and rental income from municipal properties have been accounted for as done for Property tax. No accrual of revenue has been done for other receivables.
8. Valuation of current investments has been done on cost.
9. The difference between assets and liabilities has been recognised as the opening balance of Municipal General Fund or as Capital Deficit.

CERTIFICATE ACCOMPANYING OPENING BALANCE SHEET AS ON 1ST APRIL 20xx

(On the letterhead of the MUNICIPALITY)

We have prepared/verified the Opening Balance Sheet as on 1st April, 20xx of ----- (Name of Municipality) and examined all relevant documents, supporting and records. The balance sheet has been prepared based on accrual-based double entry accounting system. All items that may have been included have been included and it is certified that no items have been left out in preparation of the opening balance sheet.

We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the assignment. In cases where information was not available, a certificate from the (Respective authority in the Municipality) has been obtained. These certificates are attached herewith. The (Name of the Municipality) has approved and adopted the opening balance sheet in their meeting held on ... *(Date of the meeting)*.

We have prepared/verified the opening balance sheet in accordance with Guidelines for preparation of opening balance sheet as prescribed in this Manual. In cases where there were doubts, explanations were taken from the competent authorities.

(Space for remarks including exceptions made to the Guidelines)

Signature and Seal of the Municipal Commissioner/District Municipal Commissioner/ Executive Officer/ Secretary.

Date:

LIFE OF ASSET

Serial Number	Description of Assets	Details of Assets that are to be included	Estimated Life
1.	Land	Parks, Burial Grounds, Play grounds, Roads etc. and any vacant site on which no construction is available and kept as vacant site. This includes the open space donated by the layout promoters, to the council by transfer deeds.	
2.	Building- Class I Civil Structures (Structure with Reinforce Concrete (R.C.) roof)	Office Buildings, School Buildings, Public conveniences, Hospitals, Dispensaries, Clinics, Maternity and Child Welfare centers, Swimming pool, Marketplaces, Slaughter houses, Dhobi Ghats, Creches, Lethal chamber, Stadia, Shopping complexes, Zoo, Bus stand, T. B. / I. B, Town hall, Community hall, Lodging Houses, Cinema theatre, Staff quarters etc.	30 years
3.	Building-class-II Civil Structures (Structure with roof other than Reinforce Concrete (R.C.) or without roof)	Meal centers, Compound walls etc	20 years
4.	Subways and Cause ways	Cause ways, vehicular subways, pedestrian over bridges	15 years
5.	Bridges and Flyovers	Bridges and Flyovers	30 years
6.	Storm water Drains-open Drains and Culverts	Storm water Drains-open Drains and Culverts	15 years
7.	Heavy Vehicles	Lorry, Tractor, Tipper, Bus, etc.	10 years
8.	Light Vehicles	Jeeps, Cars, Power Tillers, Motorcycles, Mini lorry, Auto rickshaw etc.	10 years
9.	Other Vehicles	Single driven RC, Double Driven RC, Cart etc. (RC-Rubbish cart), Bi-cycles, Tricycles	3 years
10.	Furniture, Fixtures, Office Equipments etc.	Steel chairs, Steel Tables, Wooden chairs, Wooden tables, Steel racks, Wooden racks, Steel cupboards, Typewriters, Duplicators, Xerox machines, Communication Equipments, Calculators, Air conditioners, Water coolers, Refrigerators, Fans, Electrical fittings, Other Office equipments, Radios, Tele-Visions, Stools, Public address systems, Wireless equipments, Gestetners etc.	10 years
11.	Plant/Machinery and Equipment (excluding office equipment)	Road rollers, Bulldozers, Mechanical Sweeper, Pay Loader, Submersible pumps, mixing mortars, other Civil Engineering equipments, Medical equipments in Hospitals, Dispensaries and Maternity centers, School equipments, Public health equipments, Tower clocks, Electrical equipments including generators, Motor pumps, other Plant and Machinery etc.	10 years
12.	Roads and Pavements Concrete (including barricades)		7 years

Serial Number	Description of Assets	Details of Assets that are to be included	Estimated Life
13.	Bituminous road over Stone metal		3 years
14.	Road with metal only		2 years
15.	Pavements with Brick and Brick Paved Road		10 years
16.	Water Supply pipeline	M.S/G.I/ C.I/D.I Asbestos/Plastic	40 years 10 years
17.	Pumps and Motor		10 years
18.	Water Reservoir		40 years
19.	(a) Deep Tube well (b) Hand Tube well		10 years 5 years
20.	Amenities of parks and playgrounds		5 years
21.	Light post		10 years
22.	Electrical installation Transformers, Cables	High Tension (HT) and Low Tension (LT)	15 years
23.	Electrical Installations for	Mercury Vapour, Sodium Vapour, Tube Light	5 years
24.	Computer	Computer Machinery, peripherals like printers, mouse etc.	5 years
25.	Carts	Single and Double Bullock carts	5 years
26.	Wheel barrow		2 years

ANNEXURE – II**(See Para 27.16)****FORMATS FOR IDENTIFICATION OF ASSETS and LIABILITIES****Fixed Assets**

- Immovable Property
 - Land (Form 1)
 - Building (Form 2)
 - Roads, streets, lanes and footpaths (Form 3)
 - Bridges, culverts, flyovers, subways and causeways (Form 4)
 - Drains including underground drains (Form 5)
 - Water Works Distribution (Form 6)
 - Public Lighting System (Form 7)
 - Lakes and Ponds (Form 8)
 - Capital Work-in-Progress (Form 9)
- Movable Property
 - Plant and Machinery (including machinery of Water Works and Drainage) (Form 10)
 - Vehicles (Form 11)
 - Furniture and Fixtures (Form 12)
 - Office Equipments (Form 13)
 - Other Equipments (Form 14)
 - Live Stock (Form 15)

Investments (Form 16)**Current Assets**

- Cash Balance (Form 17)
- Bank Balance (Form 18)
- Details of Advances paid to suppliers/contractors (Form 19)
- Details of Loans and Advances to employees (Form 20)
- Receivables (including Taxes, Water Charges, Rent etc) (Form-21)
- Grant Receivable (Form-22)
- Branch-wise Inventory (Form 23)
- Consolidated Inventory (Form 23A)
- Details of Deposits made (Form 24)
- Loans Payable (Form 25)
- Unutilized Grants (Form 26)
- Reserve Funds (Form 27)

Current Liabilities

- Details of Deposits received (Form 28)
- Bills and other payables details (Form 29)

Form 1

Name of the Municipality _____

LAND DETAILS as on

Serial Number	Specify if leasehold/freehold	Location	Survey Number of the land	Area (acre / square metre)	Date of acquisition	Cost of acquiring the land (₹)	Was the land subject to improvement such as filling, levelling etc. after acquisition? (Yes / No)	If yes, specify the details of improvement		Total Cost (₹)	From whom acquired	Mode of acquisition	Specify how land is being currently used	Give reference of the available title documents	Current market value (₹)	Remarks
								Date	Cost (₹)							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
										(7+10)						

Notes:

- Details of all the land belonging to the Municipality, irrespective of the fact, whether it is vacant or any structure has been constructed on that, shall be included here.
- Each plot of land shall be identified separately.
- Specify if land is industrial / agricultural / residential in Column 2.
- Draw a sketch / boundary for each plot of land and annex it to the form.

Name of the Municipality

[illegible]

Was the building subject to any improvement such as renovation, extension or otherwise after acquisition? (Yes / No)	If yes, specify details of improvement		Total Cost (₹)	Specify the amount of depreciation provided on the building, if any (₹)	Written down value of the building after considering provision of depreciation (₹)	From whom acquired	Mode of acquisition	Specify how building is being currently used	Give reference of the available title documents	Current market value (₹)	Remarks
	Date	Cost (₹)									
14	15	16	17 (13+16)	18	19 (17-18)	20	21	22	23	24	25

Note:

Buildings shall be categorised into municipal offices, residential quarters, godowns, shopping centres, hospitals, auditoriums, schools, swimming pool, temples, factory shed for water works and drainage system, library, slaughterhouse, market etc.

Name of the Municipality

ROAD, STREET, LANE AND FOOTPATHS DETAILS as on

[illegible]

Form 4
Name of the Municipality _____

BRIDGES, CULVERTS, FLYOVERS, SUBWAYS AND CAUSEWAYS DETAILS as on _____

Serial Number	Description of the bridge, culvert, flyover, causeway or subway	Location	Survey number of the land where structure is located	Dimension of the structure		Area of the land on which structure is constructed (acre/ square metre)	In case of property acquired, specify the estimated date of completion of construction along with date of acquisition by the Municipality	In case property is constructed by the Municipality, specify the date of construction	Cost of construction / acquisition (₹)
				Length	Breadth				
1	2	3	4	5	6	7	8	9	10

Note: The commercial establishment annexed to the structures, if any, shall be included in the Building Schedule

[illegible]

Serial Number	Cost of construction / acquisition (₹)	Was the structure subject to any improvement such as extension or otherwise after acquisition? (Yes/No)	If yes, specify the details of improvement		Total Cost (₹)	Specify the amount of depreciation provided on the structure, if any (₹)	Written down value of the structure after considering depreciation provision (₹)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
			Date	Cost (₹)							
	11	12	13	14	15 (11+14)	16	17 (15-16)	18	19	20	21

Notes:

1. The details of the drains shall be collated ward-wise.
2. In column 2, in addition to specifying whether the drains are open or underground, also specify whether they are storm water drains or sewerage drains or for other purpose.

Name of the Municipality _____

[illegible]

Serial Number	Was the structure subject to any improvement after acquisition? (Yes/No)	If yes, specify the details of improvement		Total Cost (₹)	Specify the amount of depreciation provided on the structure, if any (₹)	Written down value of the structure after considering depreciation provision (₹)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
		Date	Cost (₹)							
	11	12	13	14 (10+13)	15	16 (14-15)	17	18	19	20

Notes:

1. In column 2, list down the water distribution asset details ward-wise.
2. Details of pipes, water storage tanks and transmission pipes shall be provided here.

Form 7
Name of the Municipality _____

PUBLIC LIGHTING SYSTEM DETAILS as on

Serial Number	Name of the road/ Location	Survey number of road where the system is installed	Number of lamp posts	Cost of acquisition and erection of lamp posts (₹)	Meters of cables used	Cost of acquisition and laying of cables (₹)	Total Cost (₹)	Specify amount of depreciation provided, if any (₹)	Written down value after considering depreciation provision (₹)	Year of acquisition/ installation	Acquired from whom	Mode of acquisition	Give reference of the available title documents	Remarks
1	2	3	4	5	6	7	8 (5+7)	9	10 (8-9)	11	12	13	14	15

Note: Specify the details ward-wise

Form 8

Name of the Municipality _____

LAKES AND PONDS DETAILS as on

Serial Number	Description of the lake and pond	Location	Survey number of the land where it is located	Area of the lake / pond (acre / sq. m.)	Date of construction / acquisition	Cost of acquisition / construction (₹)	Was the lake / pond improved after acquisition? (Yes / No)	If yes, specify the details of improvement		Total Cost (₹)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
								Date	Cost (₹)					
1	2	3	4	5	6	7	8	9	10	11 (7+10)	12	13	14	15

Note: In column 2, in addition to specifying the name and other relevant details of the lakes and ponds, also specify whether the lake or pond is used for portable purpose or for commercial activity.

Form 9

Name of the Municipality _____

CAPITAL WORK IN PROGRESS DETAILS as on

Serial Number	Name of the project	Work Order number and Year in which sanctioned	Location of the Project	Estimated cost of the project (₹)	Cost already incurred on the project (₹)	Specify the source of finance from which project is being funded	Estimated date of completion of the project	Remarks
1	2	3	4	5	6	7	8	9

Form 10**Name of the Municipality** _____**PLANT AND MACHINERY DETAILS as on** _____

Serial Number	Description of the plant and machinery specifying the 'make'	Capacity	Location	Number of shifts in use	Date of acquisition	Cost of acquisition/construction (₹)	Specify the amount of depreciation provided, if any (₹)	Written down value after considering depreciation provision (₹)	Date of commencement of operation	From whom acquired	Mode of acquisition	Give reference of the available title documents	Current market value (₹)	Remarks
1	2	3	4	5	6	7	8	9 (7-8)	10	11	12	13	14	15

Note:

1. The details of the plant and machinery shall be given department-wise and location-wise.
2. In addition to the plant and machinery of a general nature, also specify the plant and machinery of the Water Works and Drainage Department.
3. Also specify the sub-station and transformers deployed for public lighting system within the Municipality.
4. Details of any improvements to the plant and machinery, which has resulted in increasing the capacity of the plant and machinery, shall be mentioned separately.
5. In Remarks column, indicate whether the Municipality has the ownership rights to the property or have only operating rights.

Form 11
Name of the Municipality _____

VEHICLES DETAILS as on

Serial Number	Description of the vehicle specifying whether it is LCV, HCV or cars, jeeps etc. and its 'make'	Date of acquisition	Cost of acquisition (₹)	Was the vehicle subject to any improvement such as body extension or otherwise? (Yes/No)	If yes, specify the details of improvement		Total Cost (₹)	Specify the amount of depreciation provided, if any (₹)	Written down value of the vehicle after considering depreciation provision (₹)	Year of manufacture	Registration details	Engine Number	Chassis Number	From whom acquired	Mode of acquisition	Give reference of the available title documents	Current market value (₹)	Remarks
		Date	Cost (₹)															
1	2	3	4	5	6	7	8 (4+7)	9	10 (8-9)	11	12	13	14	15	16	17	18	19

Notes:

- In column 2, in addition to the normal description of the vehicle, also specify whether any structure has been added to the same, for instance, building of body for buses, ambulances, fire brigade, hearse van, etc.
- In column 2, also specify the vehicle number.

Form 12

Name of the Municipality _____
FURNITURE AND FIXTURES DETAILS as on _____

Seri al Nu mbe r	Description of the asset specifying whether it is table, chair, cupboard, partition, safes vaults, cabinets, etc.	Location / Department	Asset reference number	Date of acquisition	Cost of acquisition / construction (₹)	Specify the amount of depreciation provided, if any (₹)	Written down value after considering the depreciation provision (₹)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
1	2	3	4	5	6	7	8 (6-7)	9	10	11	12

Notes:

Prepare a separate list for each of the class of furniture and fixture, for instance, a separate list shall be prepared for tables, chairs, cupboards, partitions, safe vaults, etc.
Asset reference number denotes any numbering/markings given to each piece of asset.

Form 13

Name of the Municipality _____

OFFICE EQUIPMENT DETAILS as on

Seri al Nu mbe r	Description of the asset specifying whether it is photocopier machine, typewriter, air conditioner, water cooler, computer etc.	Location / Department	Asset reference number	Date of acquisition	Cost of acquisition / construction (₹)	Specify the amount of depreciation provided, if any (₹)	Written down value after considering the depreciation provision (₹)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
1	2	3	4	5	6	7	8 (6-7)	9	10	11	12

Notes:

- Prepare a separate list for each of the class of office equipment, for instance, a separate list shall be prepared for computer, photocopier machine, fax machine, telephone instruments, typewriter, air conditioner, water cooler, etc.
- Asset reference number denotes any numbering/markings given to each piece of asset.

Form 14

Name of the Municipality _____

OTHER EQUIPMENT DETAILS as on

Seri al Num ber	Description of the equipment details, specifying the make-&-model of the same	Location / Department	Asset reference number	Date of acquisition	Cost of acquisition/ construction (₹)	Specify the amount of depreciation provided, if any (₹)	Written down value after considering the depreciation provision (₹)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
1	2	3	4	5	6	7	8 (6-7)	9	10	11	12

Notes:

- Specify here the details of the equipments other than plant and machinery such as hospital/maternity home/dispensary related equipments, playground equipment, club house/gymnasium equipment etc.
- Details of the equipment shall be collated department-wise and location-wise.
- Asset reference number denotes any numbering/markings given to each piece of asset.

Form 15

Name of the Municipality _____

LIVESTOCK DETAILS as on _____

Serial Num ber	Specify location of the animal	Description of the animal	Specify number of animals	Specify amount paid for acquisition (₹)	Date of acquisition	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
1	2	3	4	5	6	7	8	9	10

Notes:

Details of the animals shall be collated location wise.

Each class of animal such as cows, buffaloes etc. shall be identified separately.

Form 16

Name of the Municipality _____

INVESTMENT DETAILS AS ON _____

Serial Number	Specify the funds from which investment made	Specify the instrument (government securities/bank deposit) where Investment made	Amount invested (₹)	Amount of interest receivable from the last receipt till the cut-off date (₹)	Remarks
1	2	3	4	5	6

For Column 5 - Please compute the interest between the period of last receipt of interest till the cut-off date, even if the interest has not become due, or the instrument has not matured.

Form 18**Name of the Municipality** _____**BANK BALANCES AS ON** _____

Serial Number	Name of the Bank and Branch	Bank Account number	Specify the purpose for which the bank account is maintained	Balance as per General Cash Book (₹)	Remarks
1	2	3	4	5	6

Form 19**Name of the Municipality** _____**DETAILS OF ADVANCES PAID TO SUPPLIERS/CONTRACTORS AS ON** _____

Serial Number	Specify name of the department in respect of which advance is paid	Name of the Supplier / Contractor to whom advance has been paid	Date when the advance is paid	Amount outstanding (₹)	Remarks
1	2	3	4	5	6

Note: This list shall be prepared department-wise.

Form 20**Name of the Municipality** _____**DETAILS OF LOANS and ADVANCES TO EMPLOYEES AS ON** _____

Seria l Num ber	Specify name of the department in respect of which advance is given	Name of the Employee to whom advance has been paid	Nature of advance	Date when the advance is paid	Amount of advance outstanding (₹)	Remarks
1	2	3	4	5	6	7

Note: This list shall be prepared branch-wise.

Form 21

Name of the Municipality _____

RECEIVABLES DETAILS (Including Taxes, Water Charges, Rent etc.) AS ON _____

Serial Number	Specify name of the Department and/or Ward from where the demand is raised	Specify the description of the Receivables	Year-wise amount of Receivables		Remarks
			Year	Amount (₹)	
1	2	3	4	5	6

Note: This format shall be prepared branch-wise.

Form 22

Name of the Municipality _____

GRANTS RECEIVABLE DETAILS AS ON _____

Serial Number	Name of the Grant	Government sanction order number specifying the amount of Grant receivable	Specify the year for which Grant to be received	Specify the amount of Grant due as per order of State Government (₹)	Remarks
1	2	3	4	5	6

Form 23

Name of the Municipality_____

INVENTORY DETAILS AS ON_____

NAME OF DEPARTMENT - _____

Serial Number	Name of Article	Quantity in Stock	Rate at which valued	Value of the inventory	Remarks
1	2	3	4	5	6

Examples of inventory

Health - Pesticides and Chemicals (Phenol, Powder) etc., Medicine, Test-Tube, Injections etc.

Electric Goods- Municipalities, Tube Light, Lampshade, Holder, Starter, Choke, Condenser etc.

Water - Meter, Pipes, Spare-parts etc.

Fire Brigade - Fireman pipe, Nozal, Spare-parts etc.

Vehicle - Tyres, Tubes, Hose pipe, Spare-parts, Municipality, Bearings etc.

Office Stationery - Forms, Register etc.

Form 23 A

Name of the Municipality _____

INVENTORY DETAILS AS ON _____

CONSOLIDATED STATEMENT OF INVENTORY

Serial Number	Name of the department	Value of the inventory	Remarks
1	2	3	4

Note: This statement shall be compiled departments/stores- wise from the Form 22 filled separately by each of the departments/stores.

Form 24

Name of the Municipality _____

DETAILS OF DEPOSITS MADE BY THE CORPORATION/COUNCIL/COMMITTEE

AS ON _____

Serial Number	Description of the Deposits made by the Corporation/ Council	Amount of Deposit (₹)	specify whether interest is receivable on deposit made, (yes/no)	If yes, specify the amount of interest earned from the date of last receipt to cut off date (₹)	Remarks
1	2	3	4	5	6

Form 25

Name of the Municipality _____

LOANS PAYABLE DETAILS AS ON _____

Serial Number	Specify the name of the Institution from whom the loan is received	Specify the purpose for which the loan is received	Specify the outstanding amount of loan (₹)	Specify the amount of interest payable from the date of last payment till cut-off date (₹)	Specify if any penal interest levied by the lending institution on undischarged amount of loan repayable (₹)	Remarks
1	2	3	4	5	6	7

Form 26

Name of the Municipality _____

UNUTILISED GRANT DETAILS AS ON _____

Serial number	Name of the Grant	Government sanction order number specifying the amount of Grant received	Total amount of Grant received (₹)	Balance amount of Grant to be spent (₹)	Specify if the time for the utilisation of the Grant has lapsed (₹)	Remarks
1	2	3	4	5	6	7

Note: Purpose for which the grant is received shall be captured alongwith the name of the grant in column number 2.

RESERVE FUND DETAILS AS ON _____[illegible]

Form 28

Name of the Municipality _____

DETAILS OF DEPOSITS RECEIVED AS ON _____

Serial Number	Department in which deposit is received	Description of the Deposit received	Name of the depositor	Amount of Deposit (₹)	Remarks
1	2	3	4	5	6

Note:

- The format shall be prepared department-wise.
- Details of the same nature of deposits received shall be recorded together. (example: in case of Public Works Department (PWD) - all the Earnest Money Deposit received shall be recorded together; all the Security Deposit received/deducted from the supplier/contractor bill shall be recorded together.

Form 29

Name of the Municipality _____

BILLS and OTHER PAYABLES DETAILS AS ON _____

Serial Number	Name of the supplier/contractor	Specify nature of payables*	Amount payable (₹)	Specify name of the department procuring the material or incurring the expenditure	Remarks
1	2	3	4	5	6

* If more than one contract is given to the same supplier/contractor then specify nature of each bill/expense payable in separate line for that party.

(See Table 27.4 of Para 27.16)

Schedule B-1: Municipal (General) Fund

Particulars	Opening balance (₹)
1	2
Municipal Fund	
Total Municipal fund	

**Schedule B-2: Earmarked Funds –
Special Funds/Sinking Fund/Trust or Agency Fund***Amount in ₹*

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
Net balance at the year end							

Schedule B-3: Reserves

Particulars	Balance at the end of the current year (₹)
1	2
Capital Reserve	
Grant against fixed assets	
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
Total Reserve funds	

Schedule B-4: Grants and Contribution for Specific Purposes*Amount in ₹*

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
Code Number							
Net balance at the year end							

Schedule B-5: Secured Loans

Particulars	Current Year Amount (₹)
1	2
Loans from Central Government Loans from State government Loans from Govt. bodies and Associations Loans from international agencies Loans from banks and other financial institutions. Other Term Loans Bonds and debentures Other Loans	
Total Secured Loans	

Notes:

- The nature of the Security shall be specified in each of these categories.
- Particulars of any guarantees given shall be disclosed.
- Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption.
- Rate of Interest and Original Amount of loan and outstanding balance can be provided for every Loan under each of these categories separately.

Schedule B-6: Unsecured Loans

Particulars	Current Year Amount (₹)
1	2
Loans from Central Government Loans from State government Loans from Govt. bodies and Associations Loans from international agencies Loans from banks and other financial institutions. Other Term Loans Bonds and debentures Other Loans	
Total Un-Secured Loans	

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

Schedule B-7: Deposits Received

Particulars	Current Year Amount (₹)
1	2
From Contractors From Revenues From staff From Others	
Total deposits received	

Schedule B-8: Deposit Works

Particulars	Balance outstanding at the end of the current year Amount (₹)
1	2
Civil Works	
Electrical works	
Others	
Total of deposit works	

Schedule B-9: Other Liabilities (Sundry Creditors)

Particulars	Current Year Amount (₹)
1	2
Creditors	
Employee Liabilities	
Interest Accrued and Due	
Recoveries Payable	
Government Dues Payable	
Refunds Payable	
Advance Collection of Revenues	
Others	
Total Other liabilities (Sundry Creditors)	

Schedule B-10: Provisions

Particulars	Current Year Amount (₹)
1	2
Provision for Expenses	
Provision for Interest	
Provision for Other Assets	
Total Provisions	

Schedule B-11: Fixed Assets

Particulars	Gross Block Cost at the end of the year	Accumulated Depreciation Total at the end of the year	Net Block At the end of the year
1	2	3	4
Land			
Buildings			
Statues and heritage assets			
Statues and valuable works of art and antiquities			
Heritage buildings			
Infrastructure Assets			
Parks and Playgrounds			
Roads and Bridges			
Sewerage and drainage			
Water ways			
Public Lighting			
Other assets			
Plants and Machinery			
Vehicles			
Office and other equipment Furniture, fixtures, fittings and electrical appliances			
Other fixed assets			
Total			
Capital Work-in-progress			

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 and value of assets, which are not yet physically identified/traced, shall be disclosed separately.
- Details and value of assets under lease and hire purchase needs to be disclosed as a note.

Note:

- Gross Block means cost of acquisition of fixed assets.
- Roads and bridges include roads and pavements, bridges, culverts, flyovers, subways and causeways.
- Waterworks include waterways, water supply and reservoirs, deep tube wells.
- Street light posts shall form a part of public lighting.
- Livestock and intangible assets shall form a part of other fixed assets.
- No depreciation is to be charged on "Land", Heritage Assets including Buildings and "Capital work-in-progress".

Schedule B-12: Investments - General Fund

Particulars	With whom invested	Face value (₹)	Current year Cost (₹)
1	2	3	4
Central Government Securities, State Government Securities Debentures and Bonds Preference Shares Equity Shares Units of Mutual Funds Other Investments			
Total of Investments-General Fund			

- Provide break-up of other investments as applicable
- Aggregate amount of quoted investments shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B-13: Investments - Other Funds

Particulars	With whom invested	Face value (₹)	Current year Cost (₹)
1	2	3	4
Central Government Securities, State Government Securities Debentures and Bonds Preference Shares Equity Shares Units of Mutual Funds Other Investments			
Total of Investment-Other Funds			

Provide break-up of other investments as provided for General Fund Investments.

Schedule B-14: Stock in Hand (Inventories)	
Particulars	Current Year Amount (₹)
1	2
Stores Loose Tools Others	
Total Stock in hand	

Schedule B-15: Sundry Debtors (Receivables)

Particulars	Gross Amount (₹)	Provision for Outstanding revenues (₹)	Net Amount (₹)
1	2	3	2-3
Receivables for Property Taxes			
Less than 3 years *			
3 years to 5 years *			
5 years to 10 years*			
10 years to 15 years*			
More than 15 years*			
Sub total			
Net Receivables of Property Taxes			
Receivable of Other Taxes			
Less than 3 years*			
3 years to 5 years *			
5 years to 10 years*			
10 years to 15 years*			
More than 15 years*			
Sub- total			
Net Receivables of Other Taxes			
Receivables for Fees and User Charges			
Less than 3 years*			
3 years to 5 years *			
5 years to 10 years*			
10 years to 15 years*			
More than 15 years*			
Sub total			
Receivables from Other Sources Less than 3 years*			
3 years to 5 years *			
5 years to 10 years*			
10 years to 15 years*			
More than 15 years*			
Sub total			
Receivables from Government Total of Sundry Debtors (Receivables)			

***Note:** The provision made against accrual items would not affect the opening/closing balances of the Demand and Collection Ledgers for the purpose of recovery of dues from the concerned parties/ individuals.

Schedule B-16: Prepaid Expenses

Particulars	Current Year Amount (₹)
1	2
Establishment	
Administrative	
Operations and Maintenance	
Total Prepaid expenses	

Schedule B-17 :Cash and Bank Balances

Particulars	Current Year Amount (₹)
1	2
Cash	
Balance with Bank Municipal Funds	
Nationalised Banks	
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post Office	
Treasury	
Sub-total	
Balance with Bank — Special Funds	
Nationalised Banks	
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post Office	
Treasury	
Sub-total	
Balance with Bank — Grant Funds	
Nationalised Banks	
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post Office	
Treasury (If applicable)	
Sub-total	
Total Cash and Bank balances	

Schedule B-18: Loans, advances and deposits

Particulars	Balance outstanding at the end of the year (₹)
1	2
Loans and advances to employees	
Loans to Others	
Advance to Suppliers and Contractors	
Advance to Others	
Deposit with External Agencies	
Other Current Assets	
Sub Total	
Total Loans, advances and deposits	

Schedule B-19: Other Assets

Particulars	Current Year Amount (₹)
1	2
Deposit Works	
Other asset control accounts	
Total Other Assets	

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Particulars	Current Year Amount (₹)
1	2
Loan Issue Expenses Deferred	
Discount on Issue of Loans	
Deferred Revenue Expenses	
Others	
Total Miscellaneous expenditure	

Schedule B-21: Notes to the Balance Sheet

- Contractual liabilities not provided for:
 - a) Amount of contracts entered on account of capital works but on which no works have commenced.
 - b) In respect of claims against the municipality, pending judicial decisions.
 - c) In respect of claims made by employees.
 - d) Other escalation claims made by contractors.
 - e) In case of any other claims not acknowledged as debts.
- List of assets which have been handed over to the municipality, but the title deed has not been executed.
- List of assets which are in permissive possession and no economic benefits are being derived from it.
- Receivables from taxes, etc. which are not being collected because of litigation.
- Amount of any guarantee given by the municipality on behalf of Councillors or staff.

FORM G-28
(see Para 30.3.1)

Register of Stamps

Date	Stock			Expenditure				Balance	
	Value of stamp in hand at the commencement of the day	Value of Stamps received during the day	Total stock	Name and address of Officer to whom cover was sent	Contents of cover number of letter, etc.	Value of Stamps affixed	Total value of stamps expended during the day	Total value of stamps in hand at the close of the day	Remarks
1	2	3	4	5	6	7	8	9	10

FORM ST-1
(see Para 30.4.4)

_____ Name of the Municipality

Material Receipt Note

_____ Store

Book Number _____

Receipt Number _____

Received following material from _____ (name of the supplier) vide their delivery challan number _____ bill number _____ dated _____ against purchase Order Number _____.

Serial Number	Particulars (Product details and specifications)	Quantity Accepted	Quantity Inspected	Remarks
1	2	3	4	5
<div>Material Received by _____ Entered in Store Record</div> <div>Store Clerk _____ Entry Number _____</div> <div>Stores in-charge _____</div>				

FORM ST-2
(see Para 30.4.4)

Name of the Municipality _____

Store Ledger

Item description

RECEIPT											
Date of Receipt	Materials Receipt Number	Reference of Cash book/ Journal book/ Ledger, where entry is recorded	Department of which purchase is made	Quantity		Rate per Unit	Value	Initials of Authorized officer			
1	2	3	4	5	6	7	8	9			
Issue											
Balance											
Date of Receipt	Material Requisition cum issue Note Number	Department to which issued	Quantity		Rate per Unit		Initials of Authorized Officer	Quantity		Rate per Unit	Value (₹)
			Number	Weight				Number	Weight		
10	11	12	13	14	15	16	17	18	19	20	21

Note: - For each entry recorded, the Name, Designation and Signature of the person making the entry in the register and the person checking the entry has to be given.

FORM ST-3
(see Para 30.4.4)

Details of materials issued in respect of Contract					
Reference Number of Stores Ledger	Name of the Contractor to whom materials issued	Item Description	Quantity	Unit Rate for Valuation (₹)	Value of the Materials (₹)
1	2	3	4	5	6
Total					
Verified by (Accounts Branch)			Stores in-charge Authorized Officer		

The total of this table shall agree with the value of materials issued to contractors.

Form ST-3A
(see para 4.19(e), 30.7.7)

Name of the Municipality _____

Statement of closing stock as on _____

Store _____

Serial Number _____

Reference Number of Store Ledger	Item Description	Quantity	Unit rate for Valuation (₹)	Amount (₹)	Remarks*
1	2	3	4	5	6
Total					
Details of material Issued					
Purpose	Reference Number Store Ledger	Item Description	Quantity	Unit Rate for Valuation (₹)	Amount (₹)
For Consumption					
For Repair Maintenance					
For Capital work in progress					
For sale Written off Contractors**					
Total					
Verified By (Accounts Branch)			Stores in-charge/Authorized officer		

* In case of obsolete, unserviceable defective inventory, please indicate so in the Remarks column.

** Contractor-wise details of Materials shall be given as per annexure attached with this form.

FORM G-29

(see Para 30.4.5)

STOCK REGISTER

Description of Material

Date	Openin g Balanc e	Quantity of articles received	Total	To whom issued	Quantit y of articles issued	Balanc e	Signature of the Issuing Officer	Signature of the officer who received the material	Remark s
1	2	3	4	5	6	7	8	9	10

Schedules of Income and Expenditure

(see Para 30.14.2)

Schedule I-5: Income from Sale and Hire Charges

Code Number	Particulars	Current Year (₹)	Previous Year (₹)
150-12-(a)	Sale of Stores and Scrap		
150-30-(a)	Sale of Others		
Total Income from Stores to be shown as part of Sale and Hire charges Schedule			

(a) Insert Detailed Head Codes of Account as applicable.

Schedule I-12: Schedule of Operations and Maintenance

Code Number	Expenditure	Current Year Amount (₹)	Previous Year Amount (₹)
230-30-(a)	Consumption of stores		
230-51-(a)	Repairs and Maintenance-Infrastructures Assets		
230-51-(a)	Repairs and Maintenance-Civic Amenities		
230-53-(a)	Repairs and Maintenance-Buildings		
230-52-(a)	Repairs and Maintenance-Vehicle		
230-59-(a)	Repairs and Maintenance-Others		
Total of Expenses of stores to be shown as part of Operation and Maintenance Expenses Schedule			

Schedule B-7: Deposits Received

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
340-10-(a)	From Contractors suppliers EMD		
340-10-(a)	From Contractors/Suppliers Security Deposits		
340-80-(a)	From Others		
	Total		

(a) Insert Detailed Head Codes of Account as applicable.

Schedule B-9: Schedule of Other Liabilities (Sundry Creditors)

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
350-10-(a)	Creditors Suppliers/Contractors Payable- Stores Account		
	Total		

(a) Insert Detailed Head Codes of Account as applicable.

Schedules of Income and Expenditure

(see Para 30.14.2)

Schedule B-14: Stock in Hand (Inventories)

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
430-10-(a)	Stores		
430-20-(a)	Loose tools		
430-40-(a)	Others		
	Total stock in hand		

A) Insert Detailed Head Codes of Account as applicable.

Schedule B-17: Schedule of Cash and Bank

Code Number	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
450-10-(a)	Cash Account		
450-21-(a)	Bank Account		
	Total		

Code Number	Particulars	Opening balance at the beginning of the Year (₹)	Paid during the current year (₹)	Recovered during the year (₹)	Balance outstanding at the end of the year (₹)
460-40-(a)	Advance to Suppliers and Contractors-Stores				
460-40-(a)	Advance to Suppliers and Contractors-Materials issued to contractors-Stores				
	Total				

FORM G-32
(see Para 30.16.1)
Register of Suits

[illegible]

Register showing the payment of process fee on Municipality case by Pairokar during the Month

Serial Number	Date	Value of Stamps in hand	Number of cases as recorded in Law Suit Register	Name of Parties	Name of Offence or claim (Quote section and Act)	Nature of process required to be issued	Name of Court in which process fee is paid	Amount of Process fee paid (in words or figure)	Date of payment of process fee	Date of issue of process	Date of hearing for which process fee is paid	Signature with date of Court Ahlmad receiving the Process Fee	Balance	Signature of Legal Advisor of the Municipality or of the head of Department	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Monthly statement showing the payment of process fees by _____ Pairokar in case
filed by him on behalf of the Municipality in the Courts _____ District for the month
of 20 _____

(To be submitted by the Municipality to the Deputy Commissioner of the District by the 5th of the month following that to which it relates and kept on record in the Deputy Commissioner's office for the use of the Stamp Auditor).

[illegible]

FORM G-32C(see *Para 30.17*)**Register of composition of offences under section 243 of the Municipal Act**

Serial Number	Date of Entry	Name and Address of the Offender	Nature of Offence and reference to relevant Section of Act or Rule	Date of Commission of offence or Report	Amount payable, if any, according to rates fixed by the Municipality or value of damage, if any, assessed	Date of application or Signature or thumb impression of the offender desiring the offence to be compounded	Sum of Money fixed by the Compounding Officer by way of Composition	Signature and Designation of compounding officer or Number and date of Municipality's resolution over Secretary's Signature	Particulars of recovery of the Composition money	Particulars of prosecution in the court in case of non-payment of composition money or otherwise.	Remarks
1	2	3	4	5	6	7	8	9	Date	Number and Date of Receipt with Book Number	Date of institution of suit in Court
1	2	3	4	5	6	7	8	9	10 (a)	10 (b)	11

FORM GEN-16(see *Para 30.21.1*)**Name of Municipality****Register of advances for the year 20****to 20**

Serial Number	Date	Name of the person to whom the advance is paid	Particulars of the Advance	Bank payment Voucher Number and date	Payment Order Number and Date	Amount (₹)	Date of Repayment/ Adjustment	Voucher Number of Repayment/ Adjustment	Balance remaining unadjusted at the end of the year	Remarks
1	2	3	4	5	6	7	8		9	10

Note: - After each entry, leave few blank spaces depending on the repayment adjustment schedule of the Advance. For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

VIKAS GUPTA,
Commissioner & Secretary to Government, Haryana,
Urban Local Bodies Department.