

FORM'S & FORMAT FOR
**DRAFT ASSAM MUNICIPAL ACCOUNTING
MANUAL [Vol.II]**

JULY, 2010

Based on National Municipal Accounting Manual

Form OTH-1

Name of the ULB

SUMMARY STATEMENT OF DEMAND RAISED ON ASSESSMENT

FOR THE PERIOD _____

in respect of Property & Other Taxes

Sr. No. _____

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

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

_____ Name of the ULB

SUMMARY STATEMENT OF YEAR-WISE HEAD-WISE COLLECTION OF INCOMES

FOR THE PERIOD _____

Sr. No. _____

Collection Centre

Deposited with _____

Particulars	Arrears Recover	Year (-2) (Rs.)	Year (-1) (Rs.)	Current Year (Rs.)	Advance Received (Rs.)	Total (Rs.)
1	2	3	4	5	6	7
<i>Collection in respect of incomes accounted on accrual basis</i>						
Property Rental						
Trade Licese fees						
Advertisement Taxes						
Others, Specify _____						
Sub-Total						
<i>Collection in respect of incomes accounted on actual receipt basis</i>						
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						

Prepared By**: _____

Examined and entered

Checked By**: _____

Accountant/Authorised Officer

Dated:

Dated:

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

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

Form OTH-3

_____ Name of the ULB

SUMMARY STATEMENT OF REFUNDS

FOR THE PERIOD _____

Sr. No. _____

Particulars	Year (Others)	Year (-2)	Year (-1)	Current Year (Rs.)	Total (Rs.)
1	2	3	4	5	6
Property Rental					
Trade License Fees					
Advertisement Taxes					
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/Authorised Officer		
Dated: _____			Dated: _____		

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

Form OTH-4

_____ Name of the ULB

SUMMARY STATEMENT OF WRITE OFFS

FOR THE PERIOD _____

in respect of Property & Other Taxes

Sr. No. _____

Particulars	Year (Others)	Year (-2)	Year (-1)	Current Year (Rs.)	Total
1	2	3	4		5
Property Rental					
Trade License Fees					
Advertisement Taxes					
Others, Specify _____					
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 PW-1

_____ Name of the ULB

SUMMARY STATEMENT OF STATUS OF CAPITAL WORK IN-PROGRESS/DEPOSIT WORKS

Name of the Department: _____

For the Quarter: _____

Work Order No.	Name of Project	Value of Work / Contract Amount (Rs.)	Expenditure incurred at the beginning of the quarter (Rs.)	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 PW-2

Name of the ULB

WORK SHEET

Serial No. of estimate
 Work Order No.
 Name of Work
 Nature of Work
 Contract Amount (Rs.)
 Number and date of order sanctioning the estimate (Administrative Approval)
 Order sanctioning the contract (No. and Date of Resolution)
 Name of the Contractor

Voucher No.	Date	Amount (Rs.)	Initials of Authorised Officer
1	2	3	4

Bill No.	Date of Bill	Amount claimed payable as per the contractor's bill (Rs.)	Amount approved by the Authorised Officer (Rs.)	Cumulative approved bill amount (Rs.)	Contract amount unutilised (Rs.)	Initials of the Authorised Officer - PWD	Security Deposit deducted (Rs.)	TDS (Rs.)	Works Contract Tax (Rs.)	Recovery for material issued (Rs.)	Recovery for advance provided (Rs.)	Other Deductions (Rs.)	Net Amount paid (Rs.)	Initials of the Authorised Officer - Accounts Department	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
															{6-(7+8+9+10+11+12+13)}

Note:

- 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 be prepared for each of the multiple transaction contract which shall be sent alongwith 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 PW-3

Name of the ULB

DIPOSIT WORKS REGISTER*

Sr. No.	Name of the Deposit Works	Order/Designation of the Authority sanctioning the Deposit Works	Nature of the Deposit Works*	Period for execution of Works	Total Amount (Rs.)	Money Received #	
						Date	Amount (Rs.)
1	2	3	4	5	6	7	8
Expenditure Incurred on Deposit Works					Deposit Works Money unutilised on completion of the works (Rs.)	Money Received #	
Date	Voucher Number	Number of Payments***	Amount (Rs.)	Date of Payment		Date	Amount (Rs.)
9	10	11	12	13	14	15	16

* Maintain separate registers for each kind of deposit works

** State whether Deposit works received from Central Govt. Department, State Govt. or Other Govt. departments

*** Nature of payments shall also include the % of Charges recognised as revenue of the ULB for the execution of the Works.

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-contractors

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 the person checking the entry.

_____ Name of the ULB

MATERIAL RECEIPT NOTE

_____ Stores

Book No. _____

Receipt No. _____

Date: _____

Received following material from _____ (name of the supplier) vide their delivery challan number _____ bill number _____ dated _____ against

Sr. No.	Particulars (Product details and specifications)	Quantity Accepted	Inspected by	Remarks
1	2	3	4	5
Material received by _____ Stores Clerk			Entered in Store Records Entry No.: _____ _____ Stores-in-charge	

Form ST-2

Name of the ULB

STORES LEDGER

Item Description _____

Receipt											
Date of Receipt	Material Receipt No.	Reference of Cash Book / Journal Book / Ledger where entry is recorded	Department for which purchase made	Quantity		Rate per unit (Rs.)	Value (Rs.)	Initials of Authorised Officer			
				Number	Weight						
1	2	3	4	5	6	7	8	9			
Issues								Balance			
Date of Issue	Material Requisition cum Issue Note No.	Department to which issued	Quantity		Rate Per unit (Rs.)	Value (Rs.)	Initials of Authorised Officer	Quantity		Rate Per unit (Rs.)	Value (Rs.)
			Number	Weight				Number	Weight		
10	11	12	13	14	15	16	17	18 (5-13)	19 (6-14)	20	21

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 ULB

STATEMENT OF CLOSING STOCK AS ON _____

_____ Stores

Sr. No. _____

Reference No. of Stores Ledger	Item Description	Quantity	Unit rate for valuation (Rs.)	Amount (Rs.)	Remarks *
1	2	3	4	5	6
Total					
Details of Material issues					
Purpose	Reference No. of Stores Ledger	Item Description	Quantity	Unit rate for valuation (Rs.)	Amount (Rs.)
1	2	3	4	5	6
For Repairs & Maintenance					
For Capital Work in Progress					
For Sale					
Written off					
Contractors**					
Total					
Verified by (Audit Department)	Stores-in-charge / Authorised Officer				

**In case of obsolete, unservicable, defective inventory, please indicate so in the Remarks column*

*** Contractor wise details of the Materials issued shall be given as per annexure attached with this form.*

Annexure to Form ST 3

Details of Material issued to Contractors					
Reference number of Stores Ledger	Name of the Contractor to whom the materials issued	Item Description	Quantity	Unit Rate for Valuation (Rs.)	Value of the Materials (Rs.)
1	2	3	4	5	6
Total*					
Verified by (Audit Department)			Stores-in-charge / Authorised Officer		

**The total of this table shall agree to the value of 'materials issued to Contractors'.*

Form ES-1

_____ Name of the ULB

**CONSOLIDATED PAY BILL SUMMARY ROLL OF THE PERMANENT/TEMPORARY ESTABLISHMENT
FOR THE PERIOD _____**

Serial No.	Section of establishment	Substantive pay (Personal pay or special pay, if any, should also be shown in this column as a separate entry below substantive pay)		Leave Salary	Officiating pay	Compensatory or other allowances	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3		4	5	6	7
Pay, officiating pay or leave salary held over for future payment	Deductions			Miscellaneous recoveries (Fines and advances, house rent, etc.)	Net amount payable	Remarks	Date of receipt of bill
	Income Tax	Provident Fund Subscription	Other deduction*				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
8	9	10	11	12	13	14	15
*Please specify the nature of Deduction							
Total							
(In words)							

Form ES-2

Name of the ULB

REGISTER OF EMPLOYEE LOANS/ADVANCES

FOR THE YEAR 20__ TO 20__

Month and date and name of the employee	Particulars of advance	Voucher or receipt number	Amount	Monthly Total	Repayments or adjustments						
					April	May	June	July	August	September	
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10	11	
Repayments or adjustments						Total Repayment for the year ***	Date and voucher number of repayment/ adjustment	Balance remaining unadjusted at the end of the year	Remarks		
October	November	December	January	February	March						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
12	13	14	15	16	17	18	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

Name of the ULB

REGISTER OF INTEREST ON LOANS TO EMPLOYEES

FOR THE YEAR 20__ TO 20__

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	Repayments or Adjustments *		
			Quarter I	Quarter II	Quarter III	Quarter IV			April	May	June
			Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8 (4+5+6+7)	9 (3+8)	10	11	12
Repayments or Adjustments*									Total Interest Recovered during the year**	Balance remaining unadjusted at the end of the year***	Remarks
July	August	September	October	November	December	January	February	March			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
13	14	15	16	17	18	19	20	21	22	23 (9-22)	24
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-4

_____ Name of the ULB

UNPAID SALARY REGISTER

FOR THE YEAR 20__ TO 20__

Payments					
Date	Serial No. of Credit	Name of Person	On what account	Amount (Rs.)	Initials of Authorised Officer
1	2	3	4	5	6
Payments					
Date	Serial No. of payment	Name of person	Amount (Rs.)	Acquittance of payee	Initials of Authorised Officer
7	8	9	11	12	13
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-5

_____ Name of the ULB

REGISTER OF PENSION PAYMENT ORDER

Number of Pension Payment Order	Name of Pensioner	Monthly Amount (Rs.)	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.

_____ Name of the ULB

REGISTER OF PENSION PAYMENT ORDER

Month	20__ to 20__			20__ to 20__			20__ to 20__			20__ to 20__			Remarks
	Date of Payment	Voucher No.	Initials of Authorised Officer	Date of Payment	Voucher No.	Initials of Authorised Officer	Date of Payment	Voucher No.	Initials of Authorised Officer	Date of Payment	Voucher No.	Initials of Authorised Officer	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
April	--												
May	--												
June	--												
July	--												
August	--												
September	--												
October	--												
November	--												
December	--												
January	--												
February	--												
March	--												
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.

_____ Name of the ULB

GRANT REGISTER*

Sr. No.	Name of the Grant	Order/Designation of the Authority sanctioning the grant	Nature of the Grant*	Period of the Grant	Sanctioned Amount (Rs.)	Grant Received in Advance	
						Date	Amount (Rs.)
1	2	3	4	5	6	7	8

Expenditure Incurred on Specific Grants					Grant unutilised on expiry of grant period (Rs.)	Refund of unutilised Grant	
Date	Voucher Number	Nature of Expenditure	Amount (Rs.)	Date of Payment		Date	Amount (Rs.)
9	10	11	12	13	14	15	16

* Maintain separate registers 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 entry in the register and the person checking the entry.

_____ Name of the ULB

REGISTER OF LOANS

- 1. Department from which loan received _____
- 2. Purpose of Loan _____
- 3. No. & date of resolution / orders sanctioning the loan _____
- 4. Amount of Loan sanctioned _____

- 5. Rate of Interest _____
- 6. No. of Installment _____
[whether half-yearly or yearly]
- 7. Amount of each installment _____

Receipt of Loan			Amount due for repayment				Initials of the officer
Date of Receipt	Amount Received	Total Amount Received	Due Date of Repayment	Amount of Principal	Amount of Interest	Total Amount due to repayment	
1	2	3	4	5	6	7	8

Amount Repaid				Balance			Remarks
Date of Repayment	Principal Amount	Interest	Total	Principal Amount	Interest	Total	
9	10	11	12	13	14	15	16

Note:

- 1. Separate folio shall be allotted to each loan.
- 2. The format for capital grant register would be similar.
- 3. Pages of ledger / register would be numbered.
- 4. In case of more than one loan, summary of all loans shall be drawn suitably in the register.
- 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.

_____ Name of the ULB

REGISTER OF DEBENTURES

Date of order sanctioning the issue of debenture:

Debenture Face Value (Rs.):

Amount raised by issue of debentures (Rs.):

Rate of interest payable on debentures:

Purpose of issuing debentures:

Details of Gurantee and Security furnished:

Name of the debenture-trustee, if any:

Interest payment Schedule:

Date of maturity:

Repayment Schedule:

Sr. No.	Debenture Folio No.	Debenture Certificate Nos.	Distinctive number of Debentures issued		Name and Address of the Debenture holder	Date of becoming a debenture holder	Date of ceasing as a debenture holder	Initials of Authorised Officer*	Payment of Interest on Debentures				Initials of Authorised Officer*	Remarks
			From	To					Date when due	Amount due (Rs.)	Date of Payment	Amount paid (Rs.)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Notes:

1. Details of all the holders who have been issued debentures of a particular series shall be listed above.
2. Separate folios shall be allotted for each series of the debentures being issued.
3. Three to four lines should be left after each certificate number to record the transfer entries for those certificates.
4. Date on which a person becomes a debenture holder and the date on which he ceases to be shall be mentioned for all the transfers effected.
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.

_____ Name of the ULB

REGISTER OF SINKING FUNDS

Amount of loan and rate of interest:

Date of raising the loan:

Amount of sinking fund installment:

Rate of interest provided for in the Agreement at which sinking fund develops

Previous Balance (Rs.)	RECEIPTS					INVESTMENTS							Difference (Rs.)	Remarks			
	Annual Installments (Rs.)	Date of Credit	Total (Rs.)	Amount of interest received / accrued on Investments (Rs.)	Theoretical value as on 31st March (Rs.)	Previous Balance		Purchased during the year			Total				Present Value of Sinking Fund		
						Actual value at cost (Rs.)	Face Value (Rs.)	Value at Cost (Rs.)	Face Value (Rs.)	Date of Investment	Value at Cost (Rs.)	Face Value (Rs.)			Market Value of securities mentioned in column 13 on 31st March (Rs.)	Uninvested Cash Balance of sinking fund as on 31st March (Rs.)	Total (Rs.)
1	2	3	4 (1+2)	5	6 (4+5)	7	8	9	10	11	12 (7+9)	13	14 (8+10)	15	16 (14+15)	17 (16-6)	18

Notes:

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 ULB

SPECIAL FUNDS REGISTER

Name of the Fund: _____

On creation / addition to Fund					On Utilisation of Fund					Balance in fund (Rs.) (5-10)	Remarks
Date of Receipt	Reference of voucher No.	Particulars	Amount (Rs.)	Cumulative Amount (Rs.)	Date of Payment	Reference of voucher No.	Particulars	Amount (Rs.)	Cumulative Amount (Rs.)		
1	2	3	4	5	6	7	8	9	10	11	12

Notes:

1. Interest earned on investments and Profit on disposal of investments made from the Special Funds shall be recorded in the column 1 to 5 to update the balance of Special Funds
 2. Loss on disposal of investments shall be recorded in the column 6 to 10 to reduce the balance of Special Funds
- 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 ULB

INVESTMENT LEDGER / REGISTER

Sr. No.	No. and date of resolution authorising investment	Date of Investment	Particulars of investment quoting no. and date of Govt. Paper or FDR no. of the Bank	Purchase Price (Rs.)	Face Value (Rs.)	Due date of receipt of Interest	Amount of interest due on	Initials of Authorised Officer	Amount of interest recovered (Rs.)	Date on which interest recovered	Date/ month in which adjusted in accounts	Amount realised either on sale or maturity of investment (Rs.)	Date on which proceeds were realised	Date/ month of adjustment in accounts	Initials of Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Seal/Signature of authorised officer

Note:

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

_____ Name of the ULB

**CALCULATION SHEET FOR PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS
FOR THE PERIOD ENDING _____**

Sr. No.	Name of the investment	No. of units	Cost per unit	Cost of the investment	Book value as of the previous closing period	Market rate/NAV (refere notes)	Market value as on the 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
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
(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 assets 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'.

_____ Name of the ULB

REGISTER OF LOANS TO OTHERS

- 1. Name of the borrower _____
- 2. Purpose of Loan _____
- 3. No. & date of resolution / orders sanctioning the loan _____
- 4. Amount of Loan sanctioned _____

- 5. Rate of Interest _____
- 6. No. of Installment _____
[whether monthly, quarterly, half-yearly or yearly]
- 7. Amount of each installment _____
- 8. Name of the Specific fund/grant used for leading _____

Disbursement of Loan			Amount due for repayment				Initials of the officer
Date of Disbursement	Amount Disbursed	Total Amount Disbursed	Due Date of Repayment	Amount of Principal	Amount of Interest	Total Amount due to repayment	
1	2	3	4	5	6	7	8

Amount Repaid				Balance			Remarks
Date of Repayment	Principal Amount	Interest	Total	Principal Amount	Interest	Total	
9	10	11	12	13	14	15	16

- Note:**
- 1. Separate folio shall be allotted to each loan.
 - 2. Pages of ledger / register would be numbered.
 - 3. In case of more than one loan, summary of all loans shall be drawn suitably in the register.
 - 4. 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 ULB

REGISTER OF GRANTS TO SCHOOLS/OTHERS UNDERTAKINGS

Sr. No.	Date	Name and nature of the Grant given	Name of the School Board / Other Undertaking receiving the grant	Period of the Grant	Sanctioned Amount (Rs.)	Sanctioned by	Date of release of the grant	Key Conditions attached to the Grant	Remarks
1	2	3	4	5	6	7	8	9	10

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 ULB

Name of the Accounting Unit (AU)

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

(Tick the appropriate)

Date:

PART-I

ATD/ATC No.

To

.....
.....

Please note that your account has been debited / credited in our books with Rs. _____ (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 ATD/ATC as your acceptance at the earliest:

Sl. No.	Particulars	Account Head	Account Code	Debit (Rs.)	Credit (Rs.)	Closing balance after this ATD/ATC (Rs.)		Remarks
						(Dr.)	(Cr.)	

List of documents attached:

- 1
- 2
- 3

Prepared by:

Checked by:

Approved by:

_____ Name of the ULB

Register of Inter Unit Transfer Advice (RIUTDC)

(To be used by originating as well as responsible AU)

Register Folio No.:

AU Name

Year

ATD/ATC No. and Date	Voucher No. and Date	Particulars	Debit (Rs.)	Credit (Rs.)	Closing balance after this ATD/ATC (Rs.)		Acceptance date	Remarks
					(Dr.)	(Cr.)		
		Op. Bal.						

* Reasons for cancellation / modification needs to be filled in

_____ Name of the ULB

QUARTERLY BUDGET VARIANCE REPORT

For the period from _____ to _____

Code No.	Head of Account	Budget Estimate (Rs.)	Progressive Total at the end of each quarter (Rs.)				Variance (Rs.)	Remarks
			Qtr. 1	Qtr. 2	Qtr. 3	Total		
1	2	3	4	5	6	7	8	97
	REVENUE RECEIPTS*							
110	Tax Revenue							
120	Assigned Revenues and Compensation							
130	Rental Income from Municipal Properties							
140	Fees & User Charges							
150	Sale & Hire Charges							
160	Revenue Grants, Contributions and Subsidies							
170	Income from Investments - General Fund							
170	Income from Investments - Other Funds							
171	Interest Earned							
180	Other Income							
	Any other revenue receipts [specify]							
	Sub Total							
	REVENUE EXPENDITURE*							
210	Establishment Expenses							
220	Administrative Expenses							
230	Operations and Maintenance							
240	Interest and Finance Charges							
250	Program Expenses							
260	Revenue Grants, Contributions & subsidies							
271	Miscellaneous Expenses							
	Any other revenue receipts [specify]							
	Sub Total							

*Similarly, the variances for Capital receipts and expenditures shall also be computed on a periodic basis.

Form BUD-9

_____ Name of the ULB

STATEMENT OF RECEIVABLES

For the month of _____

(To be forming part of Monthly Accounts)

Code No.	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	Property Taxes				
431-10-(a)	Property Taxes				
431-10-(a)	Others*				
	Sub Total				
431-19	Other Taxes				
431-19-(a)	Water Supply				
431-19-(a)	Sewerage Tax				
431-19-(a)	Professional Tax [wherever on demand]				
431-19-(a)	Others*				
	Sub Total				
431-20	Cess Income				
431-30	Fees & User Charges				
431-30-(a)	License Fees				
431-30-(a)	Development Charges				
431-30-(a)	Others*				
	Sub Total				
431-40	Other Sources				
431-40-(a)	Rental Income				
431-40-(a)	Interest Accrued and due				
431-40-(a)	Interest Accrued and not due				
431-40-(a)	Others*				
	Sub Total				
431-50	Government				
431-50-(a)	Grants				
431-50-(a)	Assigned Revenues				
431-50-(a)	Others*				
	Sub Total				
	Grant Total on Receivables				

(a) Insert Detailed Head Codes of Account as applicable

*Specify tax or other revenue accounts as applicable

Form BUD-10

_____ **Name of the ULB**
Statement of Payables for the month of _____

STATEMENT OF PAYABLES

For the month of _____
 (To be forming part of Monthly Accounts)

Code No.	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
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 Revenues</u>				
350-41-(a)	Taxes				
350-41-(a)	Others*				
	Sub Total				
	Grant Total of Payables				

(a) Insert Detailed Head Codes of Account as applicable

*Specify tax or other revenue accounts as applicable

Form BUD-11

_____ **Name of the ULB**

WARD WISE WORKS LIABILITY SUMMARY REPORT

For the year _____

Ward No.	Opening Balance		Current year		Total		Paid during the current year		Balance		Remarks
	No. of pending bills	Amount	No. of pending bills	Amount	No. of pending bills	Amount	No. of pending bills	Amount	No. of pending bills	Amount	
1	2	3	4	5	6	7	8	9	10	11	12
1											
2											
3											
4											
Total											

_____ *Name of the ULB*

REVENUE TREND ANALYSIS

For the year ending _____

	Revenue	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total of the current year	Total of the previous year	Absolute increase of [decrease]	%age increase or [decrease]
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
110	Tax Revenue																
120	Assigned Revenues and Compensation																
130	Rental Income from Municipal Properties																
140	Fees & User Charges																
150	Sale & Hire Charges																
160	Revenue Grants, Contributions & Subsidies																
170	Income from Investments - General Fund																
170	Income from Investments - Other Funds																
171	Interest Earned																
180	Other Income																
Total																	

Form GEN-2

_____ Name of the ULB

JOURNAL BOOK

Sr. No.	Date	Jrnl. Vchr. No.	Code of Account	Particulars	L/F	Debit Amount (Rs.)	Credit Amount (Rs.)

Form GEN-3

_____ Name of the ULB

LEDGER

_____ Account

Dr.

Cr.

Date	Code of Account	Particulars	Folio	Amount (Rs.)	Date	Code of Account	Particulars	Folio	Amount (Rs.)

Form GEN-4

_____ Name of the ULB

CASH/BANK RECEIPT VOUCHER

NAME OF THE FUND: _____

Name of the Bank: _____

Pay-in-slip Ref. No./Date: _____

CRV/BRV No.: _____

Date: _____

Budget		Code of Account	Account Description	Chalan for Remittance of Money No.	Amount (Rs.)
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

_____ Name of the ULB

CASH/BANK PAYMENT VOUCHER

NAME OF THE FUND: _____

Name of the Bank: _____

Date: _____

Department: _____

CRV/BRV No.: _____

Name of Claimant: _____

P.O./W.O. No.: _____

Budget		Code of Account	Account Description	Payment Order No.	Chalan for Remittance of Money No.	Amount (Rs.)
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 of Receiver						

Notes

1. A separate Bank Receipt 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 supportings shall be cancelled with 'paid' stamp.

Form GEN-6

_____ Name of the ULB

CONTRA VOUCHER

Date: _____

Contra Voucher No: _____

Code of Account	Account Description	Debit Amount (Rs.)	Credit Amount (Rs.)
1	2	3	4
Total			
Prepared by:	Verified by:	Approved by:	Posted by:
Date:	Date:	Date:	Date:

Notes

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

Form GEN-7

_____ Name of the ULB

JOURNAL VOUCHER

NAME OF THE FUND: _____

Date: _____

Journal Voucher No.: _____

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

Notes

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

Form GEN-8

_____ Name of the ULB

<u>RECEIPT</u>	
<p>Date : _____</p> <p>Received from Shri _____ a sum of Rs. _____ (in words) towards _____ vide cash/cheque/demand draft/Banker's Cheque No. _____ dated _____ drawn on _____ Bank, _____ Place of the Bank.</p>	
<p>..... Signature of Clerk</p>	<p>..... Signature of Authorised Officer</p>
<p>..... Entered in Collection Register</p>	<p>..... Page No.</p>
<p><i>N.B. Cheque/Draft/Banker's cheque are subject to realisation</i></p>	

Note:

Separate receipt books can be maintained for Cash / Cheques.

_____ Name of the ULB

RECEIPT REGISTER

Sr. No.	Receipt Number	Receipt Date	Mode of receipt Cash/ Cheque/ Draft	Name of the Drawer	Cheque/ Draft No.	Bank (for amounts received through Cheque/ draft)	Cash (for amounts received by Cash)	Deposited into Bank Account No.	Date of Deposit	Date of Realisation	Whether Returned	Remakrs*
1	2	3	4	5	6	7	8	9	10	11	12	13
	Opening total											
	Days total**											
	Closing total											

* 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'

Notes

1. For each entry made; record the Name, Designation, and Signature of the person making the entry in the register and the person cheking the entry.
2. 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.
3. Separate sheets shall be used in respect of Cash and Cheques/drafts received.

Form GEN-10

_____ Name of the ULB

STATEMENT ON STATUS OF CHEQUES RECEIVED

FROM _____ BY _____

Date: _____

Sr. No.: _____

Sr. No.	Sr. No. of the Statement of Cheques Deposited received	Date of Statement of Cheques Deposited received	Cheque/ Draft No.	Amount (Rs.)	Deposited into Bank Account No.	Realised/ Returned	Date of Realisation/ Return intimation from the bank
1	2	3	4	5	6	7	8

Prepared By: _____

Received By*: _____

Checked By: _____

Dated: _____

Dated: _____

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

Form GEN-11

_____ Name of the ULB

COLLECTION REGISTER OF _____ FOR THE YEAR 20__ to 20__

_____ Department

Sr. No.	Date of Receipt	Receipt No. with book no.	Name of the Payer	Reference number**	Particulars of Income					Total (Rs.)	Remarks
					Account Head* (Rs.)	Account Head* (Rs.)	Account Head* (Rs.)	Account Head* (Rs.)	Others (Specify)* (Rs.)		
1	2	3		4	5	6	7	8	9	10	11
	Opening total										
	Days 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, e.g., Bill NO. in case of Property & Other Tax Collections, Tender NO./Work Order No. 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 Receipt Register for the day and also the amount as per the 'Summary of daily collections'

Note

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

Form GEN-12

_____ Name of the ULB

SUMMARY OF DAILY COLLECTION OF _____ COLLECTION OFFICE/COLLECTION CENTRE

Date: _____

Sr. No.: _____

Sr. No.	Name of the Department	Name of the Revenue Head	Amount (Rs.)	Amount (Rs.)	Deposited Withd*
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 Tax, Water Benefit tax			
		Notice fees, Warrant fees			
Grand Total					
Amount in Words: Rupees _____					
Receipt No. issued by the Collection Office:					
(in case collections are deposited with Collection Office)					
	Cash		Rs: _____		
	Cheque		Rs: _____		
	(For cheques realised)				
	Total		Rs: _____		
Prepared By**: _____			Examined and entered		
Checked By**: _____			Accountant/ Authorised Officer		
Date: _____			Dated: _____		

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

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

For revenues 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 the few of the revenue items are as follows:

- a. Transfer charges relating to Transfer of Properties has to be recognised only on actual receipt basis

Form GEN-13

_____ Name of the ULB

REGISTER OF BILLS FOR PAYMENT FOR THE YEAR _____

Sr. No.	Date of presentation by Supplier/ Department *	Name of Party/ Department	Particulars	Amount of Bill (Rs.)	Initials of Authorised Officer	Date of Sanction	Voucher No.	Amount Sanctioned (Rs.)	Date of Payment or issue of cheque	Amount Disallowed (Rs.)	Balance outstanding at the end of the year (Rs.)	Reason for delay in payment	Remakrs*
1	2	3	4	5	6	7	8	9	10	11	12	13	14

** In respect of the register maintained at the Accounts Department, mention the date of presentation of the bill by 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

_____ Name of the ULB

PAYMENT ORDER

Bill No.:

Voucher No.:

Date:

Name and address of Payee:

Stock / Bills for Payment:

Reference to _____ Book/ Register

Head of Account:

Measurement / Fixed Asset:

Sr. No.	Particular of work or articles		Quality or weight	Rate	Unit	Amount (Rs.)
1	2		3	4	5	6
	Total amount (in words) Rs.					
	(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 -- Rs.					
	(3) Expenditure shown in the bill -- Rs.					
	Total of 2 and 3 -- Rs.					
	Balance available -- Rs.					
		Date				
		Signature of Officer				
		Receiving the articles				
	Submitted to the Designated Authority for sanction	Resolution No. Date.....				
		The				
		Sum of Rs. (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 Authorised Officer						
	Pay Rupees (in words)			To		
			The Accountant for payment		
	Date			Date		
	Authorised Officer			Commissioner or the Authorised Officer		
	Received payment of Rs. (in words)			Paid by cheque / draft No. date		
 In full			and entered in the cash book on Page		
	settlement of the claim.					
	Stamp			Chief Accounts Officer Commissioner or the Authorised Officer		
	Payees Signature					

Form GEN-15

_____ Name of the ULB

CHEQUE ISSUE REGISTER

Sr. No.	Date	Bank Payment Voucher No. & Date	Payment Order Number & Date	Name of the Payee	Nature of Payment	Cheque / Draft No.	Date of Cheque/ Draft	Amount (Rs.)	Entered By	Signature of the First Authorised Signatory	Signature of the Second Authorised Signatory	Date of Issue of Cheque / Draft	Signature of the Recipient of Cheque/ Draft	Date of Clearance	Remakrs*
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 statement and the person checking the entry.

Form GEN-16

_____ Name of the ULB

REGISTER OF ADVANCES FOR THE YEAR 20__ TO 20__

Sr. No.	Date	Name of the person to whom the advance is paid	Particulars of the Advance	Bank Payment Voucher Number & Date	Payment Order Number & Date	Amount (Rs.)	Date of Repayment/ Adjustment	Voucher Number of Repayment/ Adjustment	Balance remaining unadjusted at the end of the year	Remakrs
1	2	3	4	5	6	7	8	9	10	11

Note

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

_____ Name of the ULB

REGISTER OF PERMANENT ADVANCE

Of _____ for the year _____

Initial disbursement/Recoupment of the Permanent Advance					Expenditure				Daily Balance (Rs.)	Initials of the officers holding the advance	Remarks
Sr. No.	Date	Payment Order No.	Sr. No. of Expenditures for which Payment Order is submitted	Amount (Rs.)	Nature of Expenditure	Date of Bill	To whom paid	Amount Paid (Rs.)			
1	2	3	4	5	6	7	8	9	10 (5-9)	11	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-18

_____ Name of the ULB

DEPOSIT REGISTER FOR THE YEAR ENDED 20__ to 20__
In respect of _____

Sr. No.	Date	Name of the Party	Nature / Type / Kind of Deposit	Receipt Number	Amount (Rs.)	Refund or Adjustments				Balance Deposit (Rs.)	Remarks**	
						Date & Voucher No.	Adjusted against demands of		Amount (Rs.)			
							Income*	Year				
1	2	3	4	5	6	7	8	9	10	11	12	13

* Specify the head of account of the income against which the deposit is adjusted

** Details of the Lapsed Deposits should be given in the "Remarks" column.

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

_____ Name of the ULB

SUMMARY STATEMENT OF DEPOSITS ADJUSTED DURING THE PERIOD _____
In respect of _____

Date: _____

Sr. No.: _____

Particulars (Revenue Head-wise)	Arrears (Rs.)				Current Demand (Rs.)	Total (Rs.)	Deposits Adjusted Register No.
	Year (Others)	Year (-3)	Year (-2)	Year (-1)			
1	2	3	4	5	6	7	8
Total							

Amount in Words: Rupees _____

Prepared By:* _____ Examinated and entered

Checked By:* _____ Accountant / Authorised Officer

Dated: _____ Dated:

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

_____ Name of the ULB

DEMAND REGISTER OF _____ INCOME FOR THE YEAR 20__ to 20__

_____ **Department**

_____ **Ward or Circle**

Sr. No.	Date	Bill No.	Name of the person from whom income is due	Particulars	Demand								Collection						
					Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)	Receipt Number & Date of Collection	Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)
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															
				Bill**															
Collection			Remission/Write-off								Balance								Remarks
Others (Specify) (Rs.)	Total (Rs.)	No. and date of order	Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)	Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40

* Separate columns shall be maintained in respect of each revenue 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.

Note

1. Please provide a reference of the Bill No. for Notice Fee, Warrant Fee, Other Fee and Penalty in Column No.3.
2. Please provide a reference of Form GEN-30 (Register of Refunds, Remissions and Write-offs for remission and write-offs in Column No. 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.

Form GEN-21

_____ Name of the ULB

**BILL OF _____ INCOME
FOR THE PERIOD _____**

No. _____

Name _____

Address _____

Serial No. in Demand Register _____

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

Particulars	Arrears (Rs.)					Current Demand (Rs.)	Toal (Rs.)
	Year (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 Fees							
Penalty							
Others, Specify _____							
Total Bill Raised							
Lease: 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, why the same should not be paid; or							
(c) no appeal is preferred according to section _____ of the Act governing the ULB; a notice of demand will be served upon you for the payment of the said sum.							
The ULB reserves the right to adjust any deposits/sum laying with it, if the amount of this bill is not paid.							
Prepared By***: _____							
Office: _____				Checked By***: _____			
Dated: _____				Commissioner / Authorised Officer			

* Specify each & 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

_____ Name of the ULB

SUMMARY STATEMENT OF BILLS RAISED FOR THE PERIOD
 _____ in respect of _____

Date: _____

Sr. No. _____

Particulars (Revenue Head-wise)	Arrears					Current Demand (Rs.)	Toal (Rs.)
	Year (Others)	Year (-3)	Year (-2)	Year (-1)	Current Year's First Bill		
1	2					3	4
Property & Other Taxes							
Tax revenues (specify)							
Notice Fee							
Warrant Fee							
Other Fees							
Penalty							
Others, Specify _____							
Total bill raised for income of ULB							
Revenue collected in Advace Adjusted							
Total							
Amount in Words: Rupees _____							
If, within the said period of _____ days:							
Prepared By:* _____					Examined and entered		
Checked By:* _____					Accountant/Authorised Officer		
Dated: _____					Dated: _____		

* Record the name, designation and signature of the person

Note

This statement should be prepared separately for each ward and then consolidated.

Form GEN-23

_____ Name of the ULB

REGISTER OF NOTICE FEE, WARRANT FEE, OTHER FEES AND PENALTIES CHARGED
In respect of _____

_____ **Department**

_____ **Ward or Circle**

Sr. No.	Date	Name and Address of the payer	Particulars	Fresh Bill No.	Notice Fee				Warrant Fee				Other Fee			Penalty			Remarks
					Notice No.	Date of Issue	Date of Service	Fee Charged (Rs.)	Warrant No.	Date of Issue	Date of Service	Fee Charged (Rs.)	Particulars	Date of Charge	Fee Charged (Rs.)	Bill No./ Document No. by which levied	Date of Document	Amount (Rs.)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note:

1. A reference of the Bill No. and fees charged should be made in Form GEN-23 (Demand Register)
2. For each entry made; recof the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

Form GEN-24

_____ Name of the ULB

SUMMARY STATEMENT OF NOTICE FEE, WARRANT FEE, OTHER FEES AND PENALTIES CHARGED
FOR THE PERIOD _____
in respect of _____ Income

Sr. No. _____

Particulars					Amount (Rs.)
1					2
Notice Fee					
Warrant Fee					
Other Fees					
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

_____ Name of the ULB

REGISTER OF REFUNDS, REMISSIONS & WRITE-OFF
In respect of _____

Sr. No.	Date	Name and Address of the payer	Particulars (Refunds/ Remission / Write-offs)	Year in respect of which granted	Order Number & Date	Under Section	Name and Designation of the Sanctioning Authority	Amount									Date of Payment & Voucher No. (in case of Refunds)	Remarks	
								Revenue (Rs.)	Revenue (Rs.)	Revenue (Rs.)	Revenue (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Other (Specify) (Rs.)			Total (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
				<u>Arrears</u>															
				Year (Others)															
				Year (-3)															
				Year (-2)															
				Year (-1)															
				<u>Current Year</u>															

Note:

1. A reference of the folio no. of this Register for remissions and write-off should be made in the Demand Register (Form GEN-23)
2. For each entry made; recof the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

Form GEN-26

_____ Name of the ULB

SUMMARY STATEMENT OF REFUNDS AND REMISSIONS

FOR THE PERIOD _____

In respect of _____

_____ Department

Sr. No. _____

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:		

*Separate Statements shall be prepared for each income in respect of which demand is raised

** Including remission of interest charged on delayed payment

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

Form GEN-27

_____ Name of the ULB

SUMMARY STATEMENT OF WRITE-OFFS

FOR THE PERIOD _____

In respect of _____

_____ *Department*

Sr. No. _____

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: _____		

*Separate Statements shall be prepared for each income in respect of which demand is raised

** Including remission of interest charged on delayed payment

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

Form GEN-28

_____ Name of the ULB

STATEMENT OF OUTSTANDING LIABILITY FOR EXPENSES
As on _____

Date: _____

Department _____

Sr. No.	Name of the Supplier/ Contractor	Nature of Payable	Code of Account	Date of Bill	Bill Amount (Rs.)	In respect of Grant / Special Fund	Remarks
1	2	3	4	5	6	7	8
Total							
Amount in Words: Rupees _____							
Prepared By:*** _____				Checked By:*** _____			

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

Form GEN-29

_____ Name of the ULB

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 No. and Date	Number of Forms	Books		Designation	Signature of person receiving forms or books		
			No.	No. of Pages			No.	No. of Pages				
1	2	3	4	5	6	7	8	9	10	11		
Balance				Return of Books and Forms				Initials of the person returning the books		Initials		Remarks
Number of Forms	Books		Initials		Date	Number of Forms	Books		Clerk	Authorised Officer		
	No.	No. of Pages	Clerk	Authorised Officer			No.	No. 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 ULB

REGISTER OF IMMOVABLE PROPERTY

Asset Identification No.:
 Description of the Structure:
 Location of the Structure:
 Survey No. of the land on which Structure is located:
 Dimensions of the Structure:
 Area of land on which constructed (sq.mt.)
 Title documents available:
 Mode of acquisition:
 Warranty / Defects Liability Clause:
 Security Deposit retained:
 Date and amount of Security Deposit released:

Sr. No.	Date of acquisition / construction / improvement	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Ref. No. of Register of Land	Cost of acquisition / construction / improvement (Rs.) (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 (Rs.) (equal to column 6 in first year)	Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)	Date of Proposal	Receipt Voucher No.	Name of the person to whom Structure is disposed	Sale Value (Rs.)	Initials of Authorised 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**									

Note

- 1 All the structures should be categorised 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 ULB.
- 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 on 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 to 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 should be taken at the end of each year in respect of total cost incurred on acquisition / construction/ improvement (from the date of acquisition/ construction) for each of the Structure owned by the Municipal Body.
- 7 In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilisation rights.

_____ Name of the ULB

REGISTER OF MOVABLE PROPERTY

Sr. No.	Asset Identification No.	Particulars and description of the Property	Location of the Property	Number or quantity	Date of acquisition / construction / improvement	Mode of acquisition	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Cost of acquisition / construction / improvement (Rs.)	To whom paid	Purpose of Expenditure	Source of Funds
1	2	3	4	5	6	7	8	9	10	11	12	13
Total for the year 20** - 20**												
Total for the year 20** - 20**												

Opening Written Down Value of the property (Rs.) (equal to column 10 in first year)	Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)	Date of Disposal	To whom Disposed and Nature of Disposal	No. and date of Disposal Order	Number or quantity disposed	Amount released if sold, & date of credit in treasury or bank (Rs.)	Balance quantity	Security Deposit retained (Rs.)	Date and amount of Security Deposit released	Initials of the Authorised Officer	Remarks
14	15	16	17 (14+16)	18	19	20	21	22	23	24	25	26	27
Total for the year 20** - 20**													
Total for the year 20** - 20**													

Note

- 1 All the movable assets should be categorised into relevant asset class with unique ID nos. Separate Registers shall be maintained for each class of movable assets owned by the Municipal Body.
- 2 At the end of the accounting year, the amount in column 17 in respect on the current year shall be the amount to be entered in column 14 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 total of current year's opening written down value and cost of improvement.
- 4 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.
- 5 In case of Plant & Machinery, the details should be given department-wise, location-wise. Separate folios should be allotted for each of the locations.
- 6 Plant & Machinery of Water Works and Drainage System and sub-station and transformers of the Public Lighting System shall be recorded in this form.
- 7 Details of any improvements to the plant and machinery, which has resulted into increasing the capacity of the plant and machinery, should be mentioned separately.
- 8 In case of Plant & Machinery, specify the date of commencement of perations and the number of shifts for which plant & machinery is operated alongwith the description of the property in column no. 3.
- 9 In case of Vehicles, specify the vehicle no., registration no., engine no. and chasis no. alongwith the description of the vehicle, year of manufacture and 'make' in column no. 3.
- 10 In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilisationi rights.
- 11 Totals should be taken at the end of each year in respect of total cost incurred on acquisition / construction / improvement (from the date of acquisition / construction) for each of the mobale asset owned by the Municipal Body.

_____ Name of the ULB

REGISTER OF LAND

Asset Identification No.: _____ Sketch the boundaries of the Land:
 Description of the Land:
 Specify, if leasehold/freehold:
 Location of the Land:
 Survey No. of the Land:
 Area (sq. mtr.):
 Title documents available:
 Mode of acquisition:
 Specify whether any building, trees, etc., acquired with land:
 Value paid for acquiring building, trees, etc.:
 Security Deposit retained:
 Date and amount of Security Deposit released:

Sr. No.	Date of acquisition / improvement	Payment Order No.	Ref. No. of Cash Book / Journal / Book / Ledger where entry is recorded	Ref. No. of Register of Immovable Property	Cost of acquisition / improvement	To whom paid	Purpose of Expenditure	Source of Funds	Specify how land is being currently used	Date of Disposal	Receipt Voucher No.	Name of the person to whom land is disposed	Value Realised (Rs.)	Initials of the Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Sr. No.	Date of acquisition / improvement	Payment Order No.	Ref. No. of Cash Book / Journal / Book / Ledger where entry is recorded	Ref. No. of Register of Immovable Property	Cost of acquisition / improvement	To whom paid	Purpose of Expenditure	Source of Funds	Specify how land is being currently used	Date of Disposal	Receipt Voucher No.	Name of the person to whom land is disposed	Value Realised (Rs.)	Initials of the Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total for the year 20** - 20**															
Total for the year 20** - 20**															

Note

- 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, should be included here. Unique asset ID Nos. 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 Total should 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

_____ Name of the ULB

FUNCTION-WISE INCOME SUBSIDIARY LEDGER

Function:

Sl. No.	Function Code	Function Head	Toal Income (Rs.)	Major Heads of Income						
				Tax Revenue Code	Assigned Revenue	Rental Income from Properties	Fees & User Charges	Sale & Hire Charges	Revenue Grants
1	2	3	4	5	6	7	8	9	10	11
Comulative total at the beginning of the month (Rs.)										
Comulative total at the end of the month (Rs.)										

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

Form GEN-34

_____ Name of the ULB

FUNCTION-WISE EXPENDITURE SUBSIDIARY LEDGER

Function:

Sl. No.	Function Code	Function Head	Toal Income (Rs.)	Major Heads of Income						
				Establishment	Administrative	Operations & Maintenance	Interest & Finance	Programme	Revenue Grants
1	2	3	4	5	6	7	8	9	10	11
Total for the month (Rs.)										
Cumulative total at the beginning of the month (Rs.)										
Cumulative total at the end of the month (Rs.)										

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

Form GEN-35

_____ Name of the ULB

ASSET REPLACEMENT REGISTER

Sr. No.	Source			Utilised						Balance (Rs.)
	Date of transfer to Asset Replacement Bank	Voucher No.	Amount (Rs.)	Date of acquisition / construction / improvement	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Cost of acquisition / construction/ improvement (Rs.) (please specify incidental cost separately)	To whom paid / Name of the contractor	Ref. No. of Fixed Asset Register*	
1	2	3	4	5	6	7	8	9	10	11

Note

1. Separate folio should 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.

_____ Name of the ULB

REGISTER OF PUBLIC LIGHTING SYSTEM

Asset Identification No.:
 Title documents available:
 Mode of acquisition:
 Warranty / Defects Liability Clause:
 Security Deposit retained:
 Date and amount of Security Deposit released:

Sr. No.	Asset Identification No.	Number of lamp posts	Meters of cables used	Date of acquisition / improvement	Mode of acquisition	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Cost of acquisition / improvement (Rs.)	To whom paid	Purpose of Expenditure	Source of Funds
1	2	3	4	5	6	7	8	9	10	11	12
Total for the year 20** - 20**											
Total for the year 20** - 20**											

Opening Written Down Value (Rs.) (equal to column 9 in first year)			Year of Depreciation	Description provided (Rs.)	Closing Written Down Value of the property (Rs.)	Date of Disposal	Receipt Voucher No.	Name of the person to whom Property disposed	Value Realised (Rs.)	Initials of the Authorised Officer	Remarks
13			14	15	16 (13-15)	17	18	19	20	21	22
Total for the year 20** - 20**											
Total for the year 20** - 20**											

Note

- 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 on 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.
- 6 Totals should 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.
- 7

Form CE-1

Name of the ULB

SUMMARY STATEMENT OF DEMAND RAISED ON ASSESSMENT

FOR THE PERIOD _____

in respect of Cess

Sr. No. _____

Particulars	Year (Others)	Year (-2)	Year (-1)	Current Year
1	2	3	4	5
Cess				
Others, Specify _____				
Total				
Amount in Words: Rupees _____				
<u>Advance Adjusted:</u>				
Against Voluntary Returns filed by the dealers				
Against demand raised on Assessment*				
Prepared By:** _____	Examined and entered			
Checked By:** _____	Accountant/Authorised Officer			
Dated: _____	Dated: _____			

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

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

_____ Name of the ULB

SUMMARY STATEMENT OF YEAR-WISE HEAD-WISE COLLECTION OF CESS

FOR THE PERIOD _____

Sr. No. _____

_____ Collection Centre

Deposited with _____

Particulars	Year Others (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current Year (Rs.)	Advance Received (Rs.)	Total (Rs.)
1	2	3	4	5		6
Collection in respect of incomes accounted on accrual basis Cess demand raised on Assessment Others, Specify _____						
Sub-Total						
Collection in respect of incomes accounted on actual receipt basis Cess received along with Voluntary Returns Cess Registration Fees Interest Penalties Fines Others, Specify _____						
Sub-Total						
Receipt of Cost of Recovery Cess received in Advance Others, Specify _____						
Total Collection						
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.

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

Form CE-3

Name of the ULB _____

SUMMARY STATEMENT OF REFUNDS/REMISSIONS

FOR THE PERIOD _____

In respect of Cess Income

Sr. No. _____

Particulars	Refunds/Remission*			
	Advance # Rs.	Receivables # Rs.	Refunds Payable # Rs.	Total Rs.
1				
Arrears				
Year (Others)				
Year (-5)				
Year (-4)				
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: _____	

*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 and 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 Accordingly.

Form CE-4

_____ Name of the ULB

SUMMARY STATEMENT OF WRITE OFF

FOR THE PERIOD _____

In respect of Cess

Sr. No. _____

Particulars	Amount (Rs.)
1	2
Arrears	
Year (Others)	
Year (-5)	
Year (-4)	
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:

*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.

Form P&OT-1

_____ Name of the ULB

SUMMARY STATEMENT OF BILLS RAISED

FOR THE PERIOD _____

In respect of Property & Other Taxes

Sr. No. _____

_____ Ward

Particulars	Arrears							Current Demand (Rs.)	Total (Rs.)	Advance Adjusted (Rs.)	Outstanding Amount (Rs.) (9-10)
	Year (Others) (Rs.)	Year (5) (Rs.)	Year (4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current year's First Bill (Rs.)				
1			2	3	4	5	6	7	8	9	10
General Tax											
Water Tax											
Water Benefit Tax											
Conservancy/Sewerage Tax											
Sewerage Benefit Tax											
Education Tax											
Street Tax											
State Education Cess											
Employment Guarantee Cess											
Library Cess											
Fire Brigade Tax											
Dog Tax											
Tree Cess											
Amount Due in lieu of General Tax											

Particulars	Arrears							Current Demand (Rs.)	Total (Rs.)	Advance Adjusted (Rs.)	Outstanding Amount (Rs.) (9-10)
	Year (Others) (Rs.)	Year (5) (Rs.)	Year (4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current year's First Bill (Rs.)				
1			2	3	4	5	6	7	8	9	10
Other Taxes*											
Notice Fee											
Warrant Fee											
Other Fees											
Total bill raised for income of the ULB											
Demand raised for taxes collected on behalf of State Government											
Library Cess											
State Education Cess											
Employment Guarantee Cess											
Any other Cess^											
Total											
Amount in Words : Rupees _____											
Prepared By:** _____								Examined and entered			
Checked By:** _____								Accountant/Authorised Officer			
Dated: _____								Dated: _____			

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

^Specify the other cess that are levied ad collection on behalf of state governmen.

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

Note

1. This statement should be prepared separately for each Ward and then consolidated.

_____ Name of the ULB

SUMMARY STATEMENT OF DEMAND ADJUSTMENT RAISED

FOR THE PERIOD _____

In respect of Property & Other Taxes

Sr. No. _____

_____ Ward

Particulars	Existing Demand							Proposed Demand							Change in Demand							Impact + / (-)
	Year (Others) (Rs.)	Year (5) (Rs.)	Year (4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current year's	Year (Others) (Rs.)	Year (5) (Rs.)	Year (4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current year's	Year (Others) (Rs.)	Year (5) (Rs.)	Year (4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current year's	
1			2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
General Tax																						
Water Tax																						
Water Benefit Tax																						
Conservancy/Sewerage Tax																						
Sewerage Benefit Tax																						
Education Tax																						
Street Tax																						
State Education Cess																						
Employment Guarantee Cess																						
Library Cess																						
Fire Brigade Tax																						
Dog Tax																						
Tree Cess																						
Amount Due in lieu of General Tax																						

Particulars	Existing Demand							Proposed Demand							Change in Demand							Impact + / (-)
	Year (Others) (Rs.)	Year (5) (Rs.)	Year (4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current year's	Year (Others) (Rs.)	Year (5) (Rs.)	Year (4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current year's	Year (Others) (Rs.)	Year (5) (Rs.)	Year (4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current year's	
1			2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Other Taxes*																						
Notice Fee																						
Warrant Fee																						
Other Fees																						
Total bill raised for income of the ULB																						
Demand raised for taxes collected on behalf of State Government																						
Library Cess																						
State Education Cess																						
Employment Guarantee Cess																						
Any other Cess^																						
Total																						
Amount in Words : Rupees _____																						
Prepared By:** _____												Examined and entered										
Checked By:** _____												Accountant/Authorised Officer										
Dated: _____												Dated: _____										

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

^Specify the other cess that are levied ad collection on behalf of state government

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

Note

1. This statement should be prepared separately for each Ward and then consolidated.

Form P&OT-3

_____ Name of the ULB

SUMMARY STATEMENT OF YEAR-WISE HEAD-WISE COLLECTION OF PROPERTY & OTHER TAXES

FOR THE PERIOD _____

Sr. No. _____

_____ Collection Centre

_____ Deposited with

Particulars	Arrears						Current Year's Demand (Rs.)	Total (Rs.)
	Year (Others) (Rs.)	Year (-5) (Rs.)	Year (-4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)		
1	2	3	4	5	6	7	8	9
<u>Collection in respect of incomes for which demand is raised</u>								
General Tax								
Water Tax								
Water Benefit Tax								
Conservancy/Sewerage Tax								
Sewerage Benefit Tax								
Education Tax								
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								

Particulars	Arrears						Current Year's Demand (Rs.)	Total (Rs.)
	Year (Others) (Rs.)	Year (-5) (Rs.)	Year (-4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)		
1	2	3	4	5	6	7	8	9
Warrant Fee								
Other Fees								
Penalties								
Others, Specify _____								
Sub-Total								
Collection of taxes on behalf of State Government								
Library Cess								
State Education Cess								
Employment Guarantee Cess								
Any other Cess^								
Sub-Total								
Demand raised for taxes collected on behalf of State Government								
Library Cess								
State Education Cess								
Employment Guarantee Cess								
Any other Cess^								
Sub-Total								
Collection in respect of incomes accounted on actual receipt basis								
Property Transfer Charges								
Others, Specify _____								
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								

Particulars	Arrears						Current Year's Demand (Rs.)	Total (Rs.)
	Year (Others) (Rs.)	Year (-5) (Rs.)	Year (-4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)		
1	2	3	4	5	6	7	8	9
Amount in Words : Rupees _____								
Prepared By:** _____						Examined and entered		
Checked By:** _____						Accountant/Authorised Officer		
Dated: _____						Dated: _____		

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

^Specify the other cess that are levied ad collection on behalf of state governmen.

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

Note

1. This statement should be prepared separately for each Collection Office/Collection Centre and then consolidated.

Form P&OT-4

_____ Name of the ULB

SUMMARY STATEMENT OF REFUNDS/REMISSIONS

FOR THE PERIOD _____

in respect of Property & Other Taxes

Sr. No. _____

Particulars	Refunds/Remission*			
	Advance # Rs.	Receivables # Rs.	Refunds Payable # Rs.	Total Rs.
1				
Arrears				
Year (Others)				
Year (-5)				
Year (-4)				
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: _____	

*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 and 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 Accordingly.

_____ Name of the ULB

SUMMARY STATEMENT OF WRITE OFF

FOR THE PERIOD _____

in respect of Property & Other Taxes

Sr. No. _____

Particulars	Write-off (Rs.)*			Total
	Taxes*	State Education Cess	Employment Guarantee Cess	
1				
<u>Arrears</u>				
Year (Others)				
Year (-5)				
Year (-4)				
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: _____	

*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.

Form WS-1

Name of the ULB _____

SUMMARY STATEMENT OF DEMAND RAISED ON ASSESSMENT

FOR THE PERIOD _____

in respect of Property & Other Taxes

Sr. No. _____

Particulars	Year (Others)	Year (-2)	Year (-1)	Current Year (Rs.)	Total (Rs.)
1	2	3	4		5
Water Tax					
Water Supply Charges					
Water Meter Rent					
Notice Fee					
Warrant Fee					
Penalties					
Others, Specify _____					
Total					
Amount in Words : Rupees _____					
Prepared By**: _____			Examined and entered		
Checked By**: _____			Accountant/Authorised Officer		
Dated: _____			Dated: _____		

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

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

Form WS-2

Name of the ULB _____

SUMMARY STATEMENT OF YEAR-WISE HEAD-WISE COLLECTION OF WATER TAXES

FOR THE PERIOD _____

Sr. No. _____

Collection Centre _____

Deposited with _____

Particulars	Year (Others) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current Year (Rs.)	Advance Received (Rs.)	Total (Rs.)
1	2	3	4	5	6	7
<i>Collection in respect of incomes accounted on accrual basis</i>						
Water Tax						
Water Supply Charges						
Water Meter Rent						
Notice Fee						
Warrant Fee						
Penalties						
Others, Specify _____						
Sub-Total						
<i>Collection in respect of incomes accounted on actual receipt basis</i>						
Water connection charges						
Road damage recovery charges						
Water Reconnection Charges						
Water Tanker Charges						
Water Charges for Specific Needs						
Sub-Total						

Particulars	Year (Others) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current Year (Rs.)	Advance Received (Rs.)	Total (Rs.)
1	2	3	4	5	6	7
Receipt of Cost of Recovery						
Water Supply Income collected in Advance						
Others, Specify _____						
Total Collection						

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

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

Form WS-3

Name of the ULB _____

SUMMARY STATEMENT OF REFUNDS/REMISSIONS

FOR THE PERIOD _____

in respect of Property & Other Taxes

Sr. No. _____

Particulars	Year (Others) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current Year (Rs.)	Total (Rs.)	Remarks #
1	2	3	4			
Water Tax						
Water Supply Charges						
Water Meter Rent						
Notice Fee						
Warrant Fee						
Water supply incomes received in Advance						
Penalties						
Others, Specify _____						
Total						
Amount in Words : Rupees _____						
Prepared By**: _____			Examined and entered			
Checked By**: _____			Accountant/Authorised Officer			
Dated: _____			Dated: _____			

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

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

_____ Name of the ULB

SUMMARY STATEMENT OF WRITE OFFS

FOR THE PERIOD _____

Sr. No. _____

Particulars	Year (Others) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current Year (Rs.)	Total (Rs.)
1	2	3	4		
Water Tax					
Water Supply Charges					
Water Meter Rent					
Notice Fee					
Warrant Fee					
Penalties					
Others, Specify _____					
Total					
Amount in Words : Rupees _____					
Prepared By**: _____			Examined and entered		
Checked By**: _____			Accountant/Authorised Officer		
Dated: _____			Dated: _____		

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