

DATABASE FORMATS ON  
FINANCES OF ULBs  
ULB LEVEL

23<sup>rd</sup> March, 2011

# Preface

1. This document contains different formats for assessing finances of Urban Local Bodies (ULBs)
2. Instructions for filling up the formats are given on reverse of each format, wherever applicable
3. Codes of ULBs to be taken from xxxxxxxx Directory
4. 'Target Income' and 'Target' means Budgeted Income
5. 'Collection' means actual collections
6. 'Trend' means calculating trend of entries from years t-4 to t; where t=current financial year, t-1= previous financial year, and so on

**DATABASE ON FINANCES OF ULBs AT THE ULB LEVEL**

State .....

Financial Year.....

**Consolidated Financial Progress of Funds Received from All Sources (Own Sources and Grants, etc)**

**(Amt. in Rs)**

Name of ULB	Code no. of ULBs	Area in Sq. KM	Population (Latest Census)	Opening Balance	Target Income from own sources	Actual receipts from own sources	Amount received from Other sources	Total Amt. Received 7+8	Total Expenditure	Closing Balance 5+9-10	Closing Balance				
											Cash in hand	Bank	Treasury	PLA	PO
1a	1b	2	3	4	5	6	7	8	9	10	11	12	13	14	15

## Instructions for filling up format-1:

1. In Column 1b, codes to be taken from xxxxxxxx
2. In Column 5, Target of Income means Budgeted Income

**DATABASE ON FINANCES OF ULBs AT THE ULB LEVEL**

State .....

Financial Year.....

**Profile of Income from Own Sources (TAX RECEIPTS)**

**(Amt. in Rs)**

Name of ULB	Code no. of ULBs	Year/Trend	Taxes on Buildings MH-xxxx			Land Revenue MH-xxxx			Taxes on Non-Motorized Vehicles MH-xxxx			Taxes on Advertisements & Hoardings /ULB MH-xxxx			Pilgrim Tax MH-xxxx			Entertainment Tax MH-xxxx			Other Tax Receipts			Unrealised Revenue (Billed less Collection)	Total Income			
			Target	Billed	Collection	Target	Billed	Collection	Target	Billed	Collection	Target	Billed	Collection	Target	Billed	Collection	Target	Billed	Collection	Target	Billed	Collection		27 as % of 26			
1a	1b	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
		t																										
		t-1																										
		t-2																										
		t-3																										
		t-4																										
		Trend																										

## Instructions for filling up format-2:

1. In Column 1b, codes to be taken from xxxxxxxx
2. Target of Income means Budgeted Income
3. Collection means actual collections
4. Trend means calculating trend of entries for various sources from years t-4 to t; where t=current financial year, t-1= previous financial year, and so on

State .....

**DATABASE ON FINANCES OF ULBs AT THE ULB LEVEL**

Financial Year .....

**Profile of Income from Own Sources (NON-TAX RECEIPTS)**

**(Amt in Rs.)**

Name of ULB	Code no. of ULBs	Year/ Trend	Fees & User Charges			Rental Income from Municipal Properties			Sale & Hire Charges			Royalty on minor minerals			Dividend			Interest Receipts MH-xxxx			Others			Total Receipts				
			Target	Billed	Collection	Target	Billed	Collection	Target	Billed	Collection	Target	Billed	Collection	Target	Billed	Collection	Target	Billed	Collection	Target Rs	Billed	Collection	Target	Billed	Collection	26 as % of 25	
1a	1b	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	
		t																										
		t-1																										
		t-2																										
		t-3																										
		t-4																										
		Trend																										

## Instructions for filling up format-3:

1. In Column 1b, codes to be taken from xxxxxxxx
2. In Column 3, Target of Income means Budgeted Income
3. Collection means actual collections
4. Trend means calculating trend of entries for various sources from years t-4 to t; where t=current financial year, t-1= previous financial year, and so on



**DATABASE ON FINANCES OF ULBs AT THE ULB LEVEL**

State .....

Financial Year .....

**Details of Revenue Receipts**

(Amt in Rs.)

Name of ULB	Code no. of ULBs	Year/Trend	Own Tax Receipt	Own Non-Tax Receipt	Total Revenue from Own Source 3+4	Transfers from State Govt.					Transfers from Central Government			Total Revenue Receipts 5+11+14	
						Assigned Taxes	Share in State Taxes	General Purpose Grants	Special Purpose Grants	Transfers for Agency Functions	Total State Govt. Transfers	Central Finance Commission Grants	Agency Functions		Total Central Govt. Transfers
1a	1b	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		t													
		t-1													
		t-2													
		t-3													
		t-4													
		Trend													

## Instructions for filling up format-4:

1. In Column 1b, codes to be taken from xxxxxxxx
2. In Column 2, figures to be taken from format-2, Column 18
3. In Column 3, figures to be taken from format-3, Column 17
4. In Column 5 to 9, figures to be taken from State Finance Accounts
5. In Column 11 to 12, figures to be taken from MH-xxxxxxx
6. Trend means calculating trend of entries for various sources from years t-4 to t; where t=current financial year, t-1= previous financial year, and so on

**DATABASE ON FINANCES OF ULBs AT THE ULB LEVEL**

**State .....**

**Financial Year.....**

**Details of Capital Receipts\***

**(Amt in Rs.)**

Name of ULB	Code no. of ULBs	Year/ Trend	Loans from State Govt.	Loans from Development Institutions	Market Borrowings	Schematic Transfers	Grants from JNNURM	Other ACA etc	Total Capital Receipts 3+4+5+6+7+8
1a	1b	2	3	4	5	6	7	8	9
		t							
		t-1							
		t-2							
		t-3							
		t-4							
		Trend							
		Purpose of Receipts							

\*Receipts which are not in the nature of revenue

## Instructions for filling up format-5:

1. In Column 1b, codes to be taken from **xxxxxxx**
2. Trend means calculating trend of entries for various sources from years t-4 to t; where t=current financial year, t-1= previous financial year, and so on
3. Under Purpose of Receipts, brief explanation of purpose of such capital receipts from various sources to be given

DATABASE ON FINANCES OF ULBs AT THE ULB LEVEL

State .....  
 Financial Year.....

Details of Expenditure

(Amt in Rs.)

Name of ULB	Code no. of ULBs	Administration MH-xxxx	Establishment MH-xxxx	Civic Functions									Maintenance of Community Assets MH-xxxx	Schemes Assigned By State Govt.	Schemes Assigned By Central Govt.	Interest Payments MH-xxxx	Expenditure incurred by State Govt. on behalf of ULBs (Salaries, Pensions and Other Liabilities)	Deferred Expenditure (Incl. Unpaid bills, Annuity Payments)	Capital Exp.	Total Exp. 12+13+14+15+16+17+18+19
				Water Supply MH-xxxx	Street Lighting MH-xxxx	Sanitation MH-xxxx	Drainage MH-xxxx	Solid Waste Disposal MH-xxxx	Fire Services MH-xxxx	Roads & Bridges MH-xxxx	Slum Improvement	Total 4+5+6+7+8+9+10+11								
1a	1b	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

## Instructions for filling up format-6:

1. In Column 1b, codes to be taken from xxxxxxxx

**DATABASE ON FINANCES OF ULBs AT THE ULB LEVEL**

**State .....**

**Financial Year .....**

**Summary of Revenue & Expenditure**

**(Amt in Rs.)**

Name of ULB	Code no. of ULBs	Own Tax Revenue	Own non-tax revenue	State Govt. transfers MH-xxxx	Central Govt. transfers MH-xxxx	Total Revenue	Total expenditure	Net Budgetary Position (7-10)	Review of Fiscal and Financial Management/ Reasons
1a	1b	2	3	5	6	7	10	11	12

## Instructions for filling up format-7:

1. In Column 1b, codes to be taken from xxxxxxxx
2. In column 2, figures to be taken from format-2, Column 18
3. In Column 3, figures to be taken from format-3, Column 17
4. In Column 5, figures to be taken from format-4, Column 11
5. In Column 6, figures to be taken from format-4, Column 14
6. Column 12 means review of processes required to be undertaken to achieve fiscal discipline, which broadly includes the following:
  - i. Collection of dues/receivables from various sources like property taxes and user charges
  - ii. effective utilization of the funds to create infrastructure assets, to bring more revenue to the ULB, and to create social assets, to ensure a better living place for the citizens
  - iii. investing the surplus (unutilized) funds in a suitable manner so that it gives optimum return to the ULB
  - iv. preparation, execution, and monitoring of the budget, which will also cover expenditure management; and
  - v. institutionalizing internal audit and statutory audit in an appropriate manner to ensure proper internal controls of all the functions

In this Column, the ULB should state briefly whether they have been undertaking review of above processes, and also provide reasons in case answer is in the negative