

GOVT. OF ASSAM  
OFFICE OF THE BIHPURIA MUNICIPAL BOARD :: BIHPURIA

NO.BMB/2017-2018/453

Date:- 27<sup>th</sup> Nov. 2017



To

The Director  
Municipal Administration  
Assam, Dispur, Guwahati-6

Sub: Regarding submission of information on Audited Accounts of Bihpuria Municipal Board.

Ref: Your letter no. DMA(P)177/2017/16 Dt. 28-07-2017.

Sir/ Madam,

With reference to the above, I have the honour to submit herewith the information on Audited Accounts of Bihpuria Municipal Board as per prescribed format for claiming the performance grant from the central Govt. for the year 2016-2017 under award of 14<sup>th</sup> Finance.

This is for favour of your kind information and necessary action.

Yours faithfully

*[Signature]*  
27-11-2017  
Chairman  
Bihpuria Municipal Board  
*[Signature]*  
Chairman  
Bihpuria Municipal Board  
Bihpuria



211

বিহপুৰীয়া পৌৰ সভাৰ ইং ৩০-০৮-২০১৭ তাৰিখে অনুস্থিত হোৱা বৰ্ড সভাৰ প্ৰস্তাৱৰ প্ৰতিলিপি

প্ৰস্তাৱ নং- ১:

আজি ইং ৩০-০৮-২০১৭ তাৰিখে বিহপুৰীয়া পৌৰ সভাৰ বৰ্ড সভাত “Audited Accounts of Bihpuria Urban Local Body” ৰ Information সমূহ পাঠ কৰা হয়। সভাই বিষয় সমূহ বিতং ভাৱে চালি জাৰি চাই সৰ্বসন্মতি ক্ৰমে প্ৰতিবেদন গ্ৰহন কৰি বিভাগীয় কতৃপক্ষলৈ প্ৰেৰণ কৰি যাৱতীয় ব্যৱস্থাৰ বাবে কতৃপক্ষক সভাই অনুৰোধ জনোৱাৰ প্ৰস্তাৱ গ্ৰহন কৰে।

Certified to be true copy

  
23-11-2017

Chairman

Bihpuria Municipal Board

Chairman

Bihpuria Municipal Board  
Bihpuria

শ্ৰী দিপক চৰকাৰ  
সভাপতি  
বিহপুৰীয়া পৌৰ সভা

# BIHPURIA MUNICIPAL BOARD

## AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED MARCH 31, 2016

SOFTTHINK Intelligent Solutions Private Limited  
1625A Rajdanga Main Road, 2nd Floor, R.B. Connector, Kolkata -700 107  
Contact No. : +91 9432918978, E Mail: [accounts@softthink.co.in](mailto:accounts@softthink.co.in)



**PREPARATION OF BALANCE SHEET AS ON MARCH 31, 2016  
TO  
BIHPURIA MUNICIPAL BOARD**

**REPORT ON THE FINANCIAL STATEMENT**

We have prepared the accompanying financial statements of **BIHPURIA MUNICIPAL BOARD** ("the municipal board"), which comprise the Opening Balance Sheet as on March 31, 2015 and Income & Expenditure Statement for the year ended March 31, 2016 with the guidance as per Assam Municipal Accounts Manual, June 2010 issued by Ministry of Urban Development, Govt. of Assam.

**MUNICIPAL BOARD'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Municipality is solely responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Municipal Board in accordance with accounting principles as per Assam Municipal Accounts Manual, June 2010 issued by Ministry of Urban Development, Govt. of Assam.

The Financial Report has been prepared on the basis of information furnished and made available by the Municipal Board. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. We disclaims any responsibility for any misinformation and or non-furnishing on the part of the preparation of these financial statements.

**OPINION**

In our opinion and to the best of our information and according to the explanation given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles as per Assam Municipal Accounts Manual, June 2010 issued by Ministry of Urban Development, Govt. of Assam.

Dated: September 01, 2017

  
Chairman  
Bihpuria Municipal Board  
Bihpuria



FOR GORA & COMPANY  
Chartered Accountants  
(FRN 327183E)



(GORA CHAND MUKHERJEE)  
Partner  
Membership No. 017630

**BIHPURIA MUNICIPAL BOARD**

**BALANCE SHEET**

As on 31st March 2016

Code of Account	Description of Items	Schedule No.	Current Year (2015-16)	Previous Year (2014-15)
	<b>LIABILITIES</b>			
	<b>Reserve &amp; Surplus</b>			
3-10	Municipal (General) Fund	B-1	45,89,506.00	16,34,139.00
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	9,40,77,175.00	8,39,21,784.00
	<b>Total Reserves &amp; Surplus</b>			
3-20	Grants Contributions for Specific Purposes	B-4	89,29,425.00	93,87,684.00
	<b>Loans</b>			
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	-	-
	<b>Total Loans</b>			
	<b>Current Liabilities and Provisions</b>			
3-40	Deposits Received	B-7	87,000.00	87,000.00
3-41	Deposit Works	B-8	-	-
3-50	Other Liabilities	B-9	62,35,189.00	1,53,53,620.00
3-60	Provisions	B-10	-	-
	<b>Total Current Liabilities and Provisions</b>			
	<b>TOTAL LIABILITIES</b>		<b>10,47,39,283</b>	<b>10,71,15,949.00</b>
	<b>ASSETS</b>			
4-10	<b>Fixed Assets</b>	B-11		
	Gross Block		14,93,26,095.00	13,91,70,704.00
4-11	Less: Accumulated Depreciation		5,70,28,283.00	4,37,25,919.00
	Net Block		9,22,97,812.00	9,54,44,785.00
4-12	Capital Work-in-Progress		-	-
	<b>Total Fixed Assets</b>		<b>9,22,97,812.00</b>	<b>9,54,44,785.00</b>
	<b>Investments</b>			
4-20	Investment- General Fund	B-12	-	-
4-21	Investment- Other Funds	B-13	-	-
	<b>Total Investments</b>			
	<b>Current Assets Loans and Advances</b>			
4-30	Stock in Hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)		-	-

  
 Municipal Engineer  
 Bihpuria Municipal Board  
 Bihpuria





4-31	Gross Amount Outstanding	B-15	23,81,416.00	14,86,975.00
4-32	Less: Accumulated Provision against Bad and Doubtful Sundry Debtors		-	-
	Net Amount Outstanding		23,81,416.00	14,86,975.00
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	96,25,155.00	99,43,089.00
4-60	Loans, Advances and Deposits	B-18	4,34,900.00	2,41,100.00
4-61	Less: Accumulated Provision against Loans		-	-
	Net Amount Outstanding		4,34,900.00	2,41,100.00
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>1,24,41,471.00</b>	<b>1,16,71,164.00</b>
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous expenditure (to the extent not written off)	B-20	-	-
	<b>TOTAL ASSETS</b>		<b>10,47,39,283.00</b>	<b>10,71,15,949.00</b>

FOR GORA & COMPANY  
Chartered Accountants  
(FRN 327183E)

*G. G. Mukherjee*

(GORA CHAND MUKHERJEE)  
Partner  
Membership No. 017630

Dated: September 01, 2017

*S. Saha*  
Chairman  
Bihpuria Municipal Board  
Bihpuria



The various schedules to the Balance Sheet have been indicated below:

**Schedule B-1 Municipal (General) Fund Code no 310**

Amount in (Rs.)						
Code No.	Particulars	Opening Balance As on 01-04-2015	Additions during the year	Total	Deductions during the year	Balance As on 31-03-2016
1	2	3	4	5 = (3+4)	6	7 = (5-6)
310-10	Municipal Fund	5,54,889.00	1,40,325.00	6,95,214.00	-	6,95,214.00
310-90	Excess Income & Expenditure	-21,89,028.00	74,21,721.00	52,32,693.00	1,05,17,413.00	-52,84,720.00
	<b>Total Municipal fund (310)</b>	<b>16,34,139.00</b>	<b>75,62,046.00</b>	<b>59,27,907.00</b>	<b>1,05,17,413.00</b>	<b>45,89,506.00</b>

**Schedule B-2: Earmarked Funds**

Special Funds/Sinking Funds/ Trust or Agency Fund [Code No 311]										
Amount in (Rs.)										
Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7	Special Fund 8	Special Fund 9	
Code No.										
(a) Opening Balance (as on 01.04.2014)										
(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) Payments out of funds										
(i) Capital expenditure on fixed assets										
(ii) Others										
Sub-total										
(ii) Revenue expenditure on salary, wages & allowances etc.										
(iii) Rent										
(iv) Other administrative charges										
Sub-total										
(iii) Other:										
(iv) Loss on disposal of Special fund										

*[Signature]*  
**Chairman**  
**Bihar Municipal Esarc**  
**Bihar**





Investments									
Diminution in value of Special fund Investments									
Transferred to Municipal Fund									
Sub- total									
Total of (i+ii+iii) (c)									
Net balance at the year end-(a+b)-(c)	-	-	-	-	-	-	-	-	-
Grant Total of Special Funds									

**Schedule B-3: Reserves [Code No 312]**

Code No	Particulars	Amount in (Rs.)				
		Opening Balance As on 01-04-2015	Additions during the year	Total	Deductions during the year	Balance As on 31-03-2016
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	8,39,21,784.00	1,01,55,391.00	9,40,77,175.00		9,40,77,175.00
312-11	Capital Reserve	-	-	-	-	-
312-20	Borrowing Redemption Reserve	-	-	-	-	-
312-30	Special Funds (Utilised)	-	-	-	-	-
312-40	Statutory Reserve	-	-	-	-	-
312-50	General Reserve	-	-	-	-	-
312-60	Revaluation Reserve	-	-	-	-	-
	<b>Total Reserve funds</b>	<b>8,39,21,784.00</b>	<b>1,01,55,391.00</b>	<b>9,40,77,175.00</b>		<b>9,40,77,175.00</b>

**Schedule B-4: Grants & Contribution for Specific Purposes**

Particulars	Amount in (Rs.)						
	Grants from Central Govt.	Grants from State Govt.	Grant from other Govt. Agencies	Grant from Financial Institutions	Grant from Welfare Bodies	Grant from International organisations	Others
Code No.							
i) Opening Balance as on 01.04.2014)	-	-					
ii) Additions to the grants							
iii) Grant Received during the year	-	-					
iv) Interest/ Dividend earned on Grant investments	-	-					

*Signature*  
**Chairman**  
**Bihpura Municipal Board**  
**Bihpura**





(iii) Profit on Disposal of Grant Investment								
(iv) Appreciation in Value of Grant Investments								
(v) Other addition (specify nature)								
Sub-Total	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	89,29,425.00
Total Grants & contribution for specific Purposes								

  
 Chairman  
 Bihpuria Municipal Board  
 Bihpuria



**Schedule B-5: Secured Loans [Code No 330]**

Amount in (Rs.)

Code No.	Particulars	Balance as on 31.03.2016	Balance as on 31.03.2015
330-10	Loans from Central Government	-	-
330-20	Loans from State Government	-	-
330-30	Loans from Govt. Bodies & Associations	-	-
330-40	Loans from international agencies	-	-
330-50	Loans from banks & other financial institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & debentures	-	-
330-80	Other Loans	-	-
	<b>Total Secured Loans</b>	-	-

**Schedule B-6: Un-Secured Loans [Code No 331]**

Amount in (Rs.)

Code No.	Particulars	Balance as on 31.03.2016	Balance as on 31.03.2015
331-10	Loans from Central Government		-
331-20	Loans from State Government		-
331-30	Loans from Govt. Bodies & Associations		-
331-40	Loans from international agencies		-
331-50	Loans from banks & other financial institutions		-
331-60	Other Term Loans		-
331-70	Bonds & debentures		-
331-80	Other Loans		-
	<b>Total Un-Secured Loans</b>		-

**Schedule B-7: Deposits Received [Code No 340]**

Amount in (Rs.)

Code No.	Particulars	Balance as on 31.03.2016	Balance as on 31.03.2015
340-10	From Contractors	-	-
340-20	From Revenues	-	-
340-30	From staff	-	-
340-80	From Others	87,000.00	87,000.00
	<b>Total deposits received</b>	<b>87,000.00</b>	<b>87,000.00</b>

*[Signature]*  
Chairman  
Bihpuria Municipal Board  
Bihpuria





**Schedule B-8: Deposits Works [ Code No. 341]**

Amount in (Rs.)

Code No.	Particulars	Opening Balance as on 01.04.2015	Additions during the year	Utilisation/ Expenditure Amount	Balance outstanding as on 31.03.2016
341-10	Civil Works	-	-	-	-
341-20	Electrical Works	-	-	-	-
341-80	Others	-	-	-	-
	<b>Total of deposit works</b>	-	-	-	-

**Schedule B-9: Other Liabilities (Sundry Creditors) [Code No. 350]**

Amount in (Rs.)

Code No.	Particulars	Balance as on 31.03.2016	Balance as on 31.03.2015
350-10	Creditors	62,35,189.00	1,53,53,620.00
350-11	Employee Liabilities	-	-
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	<b>Total Other liabilities (Sundry creditors)</b>	<b>62,35,189.00</b>	<b>1,53,53,620.00</b>

**Schedule B-10: Provisions [Code No. 360]**

Amount in (Rs.)

Code No.	Particulars	Balance as on 31.03.2016	Balance as on 31.03.2015
360-10	Provision for Expenses		-
360-20	Provision for Interest		-
360-30	Provision for Other Assets		
	<b>Total Provisions</b>		

*[Signature]*  
 Chairman  
 Bihpura Municipal Board  
 Bihpura



**Schedule B 11: Fixed Assets [Code No. 410 & 411]**

Amount in (Rs.)

Code No.	Particulars	Cost of Acquisition	Accumulated Depreciation	Written Down Value as on 31.03.2016
410-10	Land	3,60,37,360.00	-	3,60,37,360.00
410-20	Buildings	2,74,31,972.00	1,39,93,163.00	1,34,38,809.00
	<b>Infrastructure Assets</b>			
410-30	Roads and Bridges	6,49,90,305.00	3,63,36,332.00	2,86,53,973.00
410-31	Sewerage and drainage	1,92,34,958.00	66,53,670.00	1,25,81,288.00
410-32	Water ways	-	-	-
410-33	Public Lighting	7,50,000.00	-	7,50,000.00
	<b>Other assets</b>			
410-40	Plants & Machinery	1,48,000.00	45,118.00	1,02,882.00
410-50	Vehicles	7,000.00	-	7,000.00
410-60	Office & other equipment	3,43,300.00	-	3,43,300.00
410-70	Furniture, fixtures, fittings and electrical appliances	3,83,200.00	-	3,83,200.00
410-80	Other fixed asstes (Lakes & Ponds)	-	-	-
	<b>Total</b>	<b>14,93,26,095.00</b>	<b>5,70,28,283.00</b>	<b>9,22,97,812.00</b>

**Schedule B:12 Investments-General Fund [Code 420]**

Amount in (Rs.)

Code No.	Particulars	With whom invested	Face Value	Amount as on 31.03.2016
420-10	Central Government Securities	-	-	-
420-20	State Government Securities	-	-	-
420-30	Debenture and Bonds	-	-	-
420-40	Preference Shares	-	-	-
420-50	Equity Shares	-	-	-
420-60	Units of Mutual Funds	-	-	-
420-80	Other Investments	-	-	-
	<b>Total of Investments General Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>

*S. Saha*  
 Chairman  
 Bihpuria Municipal Board  
 Bihpuria





**Schedule B:13 Investments-Other Funds [Code 421]**

Amount in (Rs.)

Code No.	Particulars	With whom invested	Face Value	Amount as on 31.03.2016
420-10	Central Government Securities	-	-	-
420-20	State Government Securities	-	-	-
420-30	Debenture and Bonds	-	-	-
420-40	Preference Shares	-	-	-
420-50	Equity Shares	-	-	-
420-60	Units of Mutual Funds	-	-	-
420-80	Other Investments	-	-	-
	<b>Total of Investments Other Funds</b>	-	-	-

**Schedule B-14: Stock in Hand (Inventories) [Code 430]**

Amount in (Rs.)

Code No.	Particulars	Amount as on 31.03.2016	Previous Year 31.03.2015
430-10	Stores		-
430-20	Loose tools		-
430-30	Others		-
	<b>Total Stock in hand</b>		-

**Schedule B-15: Sundry Debtors (Receivables) [Code No 431]**

Amount in (Rs.)

Code No.	Particulars	Amount as on 31.03.2016	Previous Year 31.03.2015
431-10	Receivables for Property Taxes		
	Less than 5 years	9,99,413.00	7,61,144.00
	More than 5 years	1,37,939.00	1,37,939.00
	Sub-Total		
431-91	Less: State Government Cesses/ Levies in taxes- Control Accounts		
	<b>Net Receivables of Property taxes</b>	<b>11,37,352.00</b>	<b>8,99,083.00</b>
431-19	Receivables for Other Taxes		
	Less than 3 years	7,69,074.00	4,65,887.00
	More than 3 years		-
431-99	Sub-Total		
	Less: State Government Cesses/ Levies in taxes- Control Accounts		
	<b>Net Receivables of Other taxes</b>		
431-20	Receivables for Cess Income		
	Less than 3 years		

*[Signature]*  
 Chairman  
 Bilpuria Municipal Board  
 Bilpuria



	More than 3 years		
	<b>Sub-Total</b>		
431-30	Receivables for Fees and User Charges		
	Less than 3 years	4,74,990.00	1,22,005.00
	More than 3 years		
	<b>Sub-Total</b>		
431-40	Receivables from Other Sources		
	Less than 3 years		
	More than 3 years		
	<b>Sub-Total</b>	12,44,064.00	5,87,892.00
431-50	Receivables from Government		
	<b>Total of Sundry Debtors (Receivables)</b>	<b>23,81,416.00</b>	<b>14,86,975.00</b>

**Schedule B-16: Prepaid Expenses [Code No. 440]**

Code No	Particulars	Amount in (Rs)	
		Amount as on 31.03.2016	Previous Year 31.03.2015
440-10	Establishment		-
440-20	Administrative		-
440-30	Operations & Maintenance		-
	<b>Total Prepaid Expenses</b>		-

**Schedule B-17: Cash and Bank Balances [Code No. 450]**

Code No	Particulars	Amount in (Rs)	
		Amount as on 31.03.2016	Previous Year 31.03.2015
450-10	Cash	516.00	516.00
	<b>Balance with Bank- Municipal Funds</b>		
450-21	Nationalised Banks	6,95,214.00	5,54,889.00
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
	<b>Sub-Total</b>		
	<b>Balance with Bank- Special Funds</b>		
450-31	Nationalised Banks		
450-32	Other Scheduled Banks		
450-33	Scheduled Co-operative Banks		

*[Signature]*  
 Chairman  
 Bihpuria Municipal Board  
 Bihpuria





450-44	Post Office		
	<b>Sub-Total</b>		
	<b>Balance with Bank- Grant Funds</b>		
450-61	Nationalised Banks	89,29,425.00	93,87,684.00
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	<b>Sub-Total</b>		
	<b>Total Cash and Bank balances</b>	<b>96,25,155.00</b>	<b>99,43,089.00</b>

**Schedule B-18: Loans, Advances and Deposits [Code 460]**

Code No.	Particulars	Amount in (Rs.)	
		Amount as on 31.03.2016	Previous Year 31.03.2015
460-10	Loans and advances to employees	4,34,900.00	2,41,100.00
460-20	Employee Provident Fund Loans		-
460-30	Loans to others		-
460-40	Advance to Suppliers and Contractors		-
460-50	Advance to others		-
460-60	Deposit with External Agencies		-
460-80	Other Current Assets		-
	<b>Sub-Total</b>	<b>4,34,900.00</b>	<b>2,41,100.00</b>
462-	Less: Accumulated Provisions against Loan, Advances and Deposits		-
	<b>Total Loans, Advances and Deposits</b>	<b>4,34,900.00</b>	<b>2,41,100.00</b>

**Schedule B-18 (a): Accumulated Provisions against Loans, Advances and Deposits [Code No. 360]**

Code No.	Particulars	Amount as on	
		31.03.2016	Previous Year 31.03.2015
462-10	Loans to others		-
462-20	Advances		-
462-30	Deposits		-
	<b>Total Accumulated Provision</b>		-

  
 Chairman  
 Bihpuria Municipal Board  
 Bihpuria



**Schedule B-19: Other assets [Code No. 470]**

Amount in (Rs.)

Code No.	Particulars	Amount as on 31.03.2016	Previous Year 31.03.2015
470-10	Deposit works		-
470-20	Other assets control accounts		-
	<b>Total Other Assets</b>		-

**Schedule B-20: Miscellaneous Expenditure (to the extent not written off) [Code No. 480]**

Amount in (Rs.)

Code No.	Particulars	Amount as on 31.03.2016	Previous Year 31.03.2015
480-10	Loan Issue Expenses Deferred		-
480-20	Discount on Issue of Loans		-
480-30	Deferred Revenue Expenses		-
480-90	Others		-
	<b>Total Miscellaneous Expenditure</b>		-



  
Chairman  
Bihar Municipal Board  
Bihar



### **Additional Disclosers to the Schedules:**

We have prepared the accompanied financial statement of Bihpuria Municipal Board comprising with Opening Balance Sheet with the Guidance as per Assam Municipal Accounts, June 2010 issued by Urban Development, Govt. of Assam.

The process followed by us to arrive the facts and figures shown in this Balance Sheet is as follows:

**1. Schedule No. B-1 : Municipal General Fund :**

It comprises Municipal Fund which means excess collection over payment generated by Municipality from its own revenue and excess income over expenditure i.e. Net Balance carried over to Municipal Fund from Income and Expenditure Statement.

As there was separate cash book maintained by Municipality for its own revenue the closing balance as on 31<sup>st</sup> March, 2016 is being considered as its Municipal Fund although we have seen lots of Bank transferred from their capital cash book to revenue cash book and vice versa. But it cannot be considered due to unavailability of proper books of accounts.

**2. Schedule No. B-2 : Earmarked Fund :**

As per the details provided to us there was no earmarked fund as on 31 March, 2016.

**3. Schedule No. B-3 : Reserves :**

Reserve includes Capital contributions, Capital reserve, redemption reserve, statutory reserve, general reserve, revolution reserve and special fund.

Capital contributions means the amount of Capital Grant is utilized for purchasing capital assets and amount invested under capital work in progress. In this case as there was no assets register as well as Grant appropriation register maintained by Municipality, we have considered the written down value of the fixed assets as on 31<sup>st</sup> March, 2016 based on the details of fixed assets provided by Municipality as Capital contribution.

Although there was a guideline in manual that acquisition cost of fixed assets will be treated as capital contribution, in that case we have to charge a huge amount of accumulated depreciation of the same assets against reserve, which results in negative reserve for Municipality.

**4. Schedule No. B-4 : Grant & Contributions for Specific purpose :**

It comprises net balance of Grant and Contributions given by central and State Govt. and other Financial Institutions.

In absence of Grant appropriation register we have to consider closing balance of Cash books (Containing Capital Grant) as on 31<sup>st</sup> March, 2016 as net balance of Grant and contributions.

  
Chairman  
Bihpuria Municipal Board  
Bihpuria





Although we have seen lots of Bank transferred from their capital cash book to revenue cash book and vice versa. But it cannot be considered due to unavailability of Grant appropriation register.

**5. Schedule No. B-5 : Secured Loans :**

As per the details provided to us there was no secured loan as on 31 March, 2016.

**6. Schedule No. B-6 : Unsecured Loans :**

As per the details provided to us there was no unsecured loan as on 31 March, 2016.

**7. Schedule No. B-7 : Deposit Received:**

Deposit Received is as per the details provided by the Municipality as on 31 March, 2016.

**8. Schedule No. B-8 : Deposit Works:**

As per the details provided to us there was no deposit work as on 31 March, 2016.

**9. Schedule No. B-9 : Other Liabilities (Sundry Creditors):**

Other Liabilities are as per the details provided by the Municipality as on 31 March, 2016.

**10. Schedule No. B-10 : Provisions:**

As per the accounting principal followed by the Municipality there was no practice of creating Provisions so as on 31 March, 2016.

**11. Schedule No. B-11 : Fixed Assets:**

There was no assets register maintain by Municipality, as per the declaration of closing assets as on 31<sup>st</sup> March, 2016 given by them, we have calculated the written down value after considering the depreciation @20% on reducing balance method based on the cost of acquisition and the date of purchase provided by the Municipality.

As guided by the Manual depreciation was not being charged against Land.

No physical verification was being made for the Fixed Assets.

In absence of proper declaration Capital Work in Progress remain same as on March 31, 2016.

**12. Schedule No. B-12 : Investment- General Fund :**

As per the details provided to us there was no Investment in General Fund as on 31 March, 2016.

**13. Schedule No. B-13 : Investment- Other Fund :**

As per the details provided to us there was no Investment in any other Fund as on 31 March, 2016.

**14. Schedule No. B-14 : Stock in Hand (Inventories) :**

No physical verification was being made for the same. In absence of proper declaration Stock in Hand remain same as on 31 March, 2016.

  
Chairman  
Aihpara Municipal Board  
Bihar





**15. Schedule No. B-15 : Sundry Debtors (Receivables) :**

The figure shown as receivable is taken from the Tax & Revenue software run in the Municipality as on 31 March, 2016. As per the Guidance of the manual we need to create provision against the receivable based on their ageing analysis. As the Municipality unable to provide as age was receivable provision for doubtful debt has not been created against Bad & Doubtful debt.

**16. Schedule No. B-16 : Prepaid Expenses :**

As per the details provided to us there was no Prepaid Expenses as on 31 March, 2016.

**17. Schedule No. B-17 : Cash and Bank Balances :**

Cash and Bank balance shows the closing balance of Bank account as on 31<sup>st</sup> March 2016.

**18. Schedule No. B-18 : Loans, Advance & Deposited :**

Loans Advances & Deposits are as per the details provided by the Municipality as on 31 March, 2016.

**19. Schedule No. B-19 : Other Assets:**

As per the details provided to us there was no Other Assets as on 31 March, 2016.

**20. Schedule No. B-20 : Miscellaneous Expenditure (To the extent not written off) :**

As per the details provided to us there was no Miscellaneous Expenditure as on 31 March, 2016.

  
Chairman  
Bihpura Municipal Board  
Bihpura



**BIHPURIA MUNICIPAL BOARD**  
**INCOME AND EXPENDITURE STATEMENT**

For The Period From 1st April, 2015 To 31st March 2016

Code no	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
			2015-16	2014-15
1	2	3	4	5
	<b>INCOME</b>			
1-10	Tax Revenue	1-1	3,95,868.00	3,88,463.00
1-20	Assigned Revenues & Compensation	1-2	-	-
1-30	Rental Income from Municipal Properties	1-3	16,99,271.00	16,15,571.00
1-40	Fees & User charges	1-4	3,86,976.00	2,44,195.00
1-50	Sale & Hire Charges	1-5	-	-
1-60	Revenue Grants, Contributions & Subsidies	1-6	43,04,648.00	56,52,648.00
1-70	Income from Investments	1-7	-	-
1-71	Interest Earned	1-8	3,41,518.00	2,07,384.00
1-80	Other Income	1-9	2,93,440.00	1,67,707.00
<b>A</b>	<b>TOTAL INCOME</b>		<b>74,21,721.00</b>	<b>82,75,968.00</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	1-10	48,20,820.00	61,75,453.00
2-20	Administrative Expenses	1-11	3,48,549.00	10,02,123.00
2-30	Operations & Maintenance	1-12	18,80,887.00	8,60,689.00
2-40	Interest & Finance Expenses	1-13	2658.00	3,044.00
2-50	Programme Expenses	1-14	17,140.00	-
2-60	Revenue Grants, Contributions & Subsidies	1-15	1,45,003.00	6,74,000.00
2-70	Provisions & Write off	1-16	-	-
2-71	Miscellaneous Expenses	1-17	-	-
2-72	Depreciation		33,02,356.00	29,41,679.00
<b>B</b>	<b>TOTAL EXPENDITURE</b>		<b>1,05,17,413.00</b>	<b>1,16,56,988.00</b>
3-5	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		30,95,692.00	33,81,020.00
3-80	Add: Prior Period Items (Net)	1-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		30,95,692.00	33,81,020.00
3-90	Less: Transfer to Reserve Funds		-	-
	<b>Net balance being surplus/ deficit carried over to Municipal Accounts</b>		<b>30,95,692.00</b>	<b>33,81,020.00</b>

*[Signature]*  
Chairman,  
Bihpuria Municipal Board  
Bihpuria





The various schedules to the Income & Expenditure Account have been indicated below:

**Schedule I-1: Tax Revenue [Code No 110]**

Minor Code No	Particulars	Current year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	2015-16	2014-15
		3	4
110-1	Property tax		
110-2	Water tax	3,95,868.00	3,88,463.00
110-3	Sewerage Tax	-	-
110-4	Conservancy Tax	-	-
110-5	Lighting Tax	-	-
110-6	Education tax	-	-
110-7	Vehicle Tax	-	-
110-8	Tax on Animals	-	-
110-9	Electricity Tax	-	-
110-10	Professional Tax	-	-
110-11	Advertisement tax	-	-
110-12	Pilgrimage Tax	-	-
110-51	Octroi & Toll	-	-
110-52	Cess	-	-
110-80	Other taxes	-	-
	Sub-total	-	-
110-90	Less : Tax Remissions and Refund [Schedule 1- 1 (a)]	3,95,868.00	3,88,463.00
	Sub-total	-	-
	<b>Total Tax Revenue</b>	<b>3,95,868.00</b>	<b>3,88,463.00</b>

**Schedule I-1 (a): Remission and Refund of taxes**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	2015-16	2014-15
		3	4
	Property taxes		
	Octroi and toll	-	-
	Cess Income	-	-
	Advertisement tax	-	-
	Others	-	-
	<b>Total refund and remission of tax revenues</b>	<b>-</b>	<b>-</b>

*[Signature]*  
Chairman  
Bihpuria Municipal Board  
Bihpuria





**Schedule I-2 : Assigned Revenues & Compensation [Code No 120]**

Code No.	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
		2015-16	2014-15
1	2	3	4
120-10	Taxes and Duties collected by others	-	-
120-20	Compensation in lieu of Taxes / duties	-	-
120-30	Compensations in lieu of Concessions	-	-
<b>Total assigned revenues &amp; compensation</b>		-	-

**Schedule I-3: Rental income from Municipal Properties [Code No 130]**

Code No.	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
		2015-16	2014-15
1	2	3	4
130-10	Rent from Civic Amenities	8,24,805.00	6,48,341.00
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	-	-
130-80	Other rents	8,74,466.00	9,67,230.00
	Sub-Total	16,99,271.00	16,15,571.00
130-90	Less : Rent Remission and Refunds	-	-
	Sub-total	-	-
<b>Total Rental Income from Municipal Properties</b>		<b>16,99,271.00</b>	<b>16,15,571.00</b>

**Schedule I-4 (a): Fees & User Charges - Function wise**

Code No	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
		2015-16	2014-15
1	2	3	4
	Municipal Body	-	-
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
<b>Total income from fees &amp; user charges Function wise</b>		-	-

*[Signature]*  
 Bihpuria Municipal Board  
 Bihpuria





Schedule I-4 (b): Fees & User Charges - Income head-wise [Code 140]

Code No	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
		2015-16	2014-15
1	2	3	4
140-10	Empanelment & Registration Charges	-	-
140-11	Licensing Fees	3,86,976.00	2,44,195.00
140-12	Fees for Grant of Permit	-	-
140-13	Fees for Certificate or Extract	-	-
140-14	Development Charges	-	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	-	-
140-40	Other Fees	-	-
140-50	User Charges	-	-
140-60	Entry Fees	-	-
140-70	Service / Administrative Charges	-	-
140-80	Other Charges	-	-
	Sub Total	3,86,976.00	2,44,195.00
140-90	Less: Rent Remission and Refunds	-	-
	Sub Total	-	-
	<b>Total income from Fees &amp; User Charges - Income head-wise</b>	<b>3,86,976.00</b>	<b>2,44,195.00</b>

Schedule I-5 (b): Sale & Hire Charges - Income head-wise [Code No 150]

Detailed Head Code	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
		2015-16	2014-15
1	2	3	4
150-10	Sale of Products	-	-
150-11	Sale of Forms & Publications	-	-
150-12	Sale of stores & scrap	-	-
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
	<b>Total Income from Sale &amp; Hire charges - income head-wise</b>	<b>-</b>	<b>-</b>

*[Signature]*  
 Chairman  
 Bihpuria Municipal Board



**Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No 160]**

Code No.	Particulars	Current Year Amount	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
160-10	Revenue Grant	43,04,648.00	56,52,648.00
160-20	Re-imburement of expenses	-	-
160-30	Contribution towards schemes	-	-
	<b>Total Revenue Grants, Contributions &amp; subsidies</b>	<b>43,04,648.00</b>	<b>56,52,648.00</b>

**Schedule I-7: Income from Investments - General Fund [Code No 170]**

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
170-10	Interest on Investments	-	-
170-20	Dividend	-	-
170-30	Income from projects taken up on commercial basis	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
	<b>Total Income from Investments</b>	<b>-</b>	<b>-</b>

**Schedule I-8: Interest Earned [Code No 171]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
171-10	Interest from Bank Accounts	3,41,518.00	2,07,384.00
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-80	Other Interest	-	-
	<b>Total. - Interest Earned</b>	<b>3,41,518.00</b>	<b>2,07,384.00</b>

*[Signature]*  
 Chairman  
 Bihpuria Municipal Board  
 Bihpuria





**Schedule I-9: Other Income [Code No180]**

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposits	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed asses	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/ Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	2,93,440.00	1,67,707.00
	<b>Total Other Income</b>	<b>2,93,440.00</b>	<b>1,67,707.00</b>

**Schedule I-10: Establishment Expenses [Code No 210]**

**Schedule I-10 (a): Establishment Expenses - Function wise**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
	Municipal Body	-	-
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	.....	-	-
	.....	-	-
	<b>Total establishment expenses- Function wise</b>	<b>-</b>	<b>-</b>

*[Signature]*  
 Chairman  
 Bihpuria Municipal Board  
 Bihpuria



Schedule I-10 (b): Establishment Expenses Expenditure  
Head wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
210-10	Salaries, Wages and Bonus	42,82,320.00	38,94,313.00
210-20	Benefits and Allowances	5,13,000.00	8,26,940.00
210-30	Pension	25,500.00	14,54,200.00
210-40	Other Terminal & Retirement Benefits		
Total establishment expenses- expense head wise		48,20,820.00	61,75,453.00

Schedule I-11: Administrative Expenses [Code No. 220]

Schedule I-11 (a): Administrative Expenses - Function Wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
	Municipal Body	-	-
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores and Purchase	-	-
	Workshop	-	-
	Census	-	-
	.....	-	-
Total Administrative Expenses - Function Wise		-	-

  
Chairman  
Bihpuria Municipal Board  
Bihpuria





Schedule I-11 (b): Administrative Expenses - Expenditure Head-Wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
		-	200.00
220-10	Rent, Rates and Taxes	1,69,950.00	1,89,333.00
220-11	Office maintenance	1949.00	-
220-12	Communication Expenses	22,425.00	17,918.00
220-20	Books & Periodicals	1,15,495.00	67,099.00
220-21	Printing and Stationery	15,000.00	68,400.00
220-30	Travelling & Conveyance	3,190.00	10,815.00
220-40	Insurance	-	-
220-50	Audit Fees	9,160.00	-
220-51	Legal Expenses	4,000.00	6,38,458.00
220-52	Professional and other fees	-	-
220-60	Advertisement and Publicity	-	-
220-61	Membership and Subscriptions	-	-
220-80	Other Administrative Expenses	7,380.00	9,900.00
	<b>Total Administrative Expenses - Expenses head-wise</b>	<b>3,48,549.00</b>	<b>10,02,123.00</b>

Schedule I-12: Operations and Maintenance [Code No. 230]

Schedule I-12 (a) : Operations & Maintenance - Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census ....		
	<b>Total Operations &amp; Maintenance expenses - Function wise</b>		

  
Chairman  
Bilpura Municipal Board  
Bilpura





Schedule I-12 (b) : Operations & Maintenance - Expenditure head-wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
230-10	Power & Fuel	1,00,449.00	1,54,788.00
230-20	Bulk Purchases	57,000.00	1,360.00
230-30	Consumption of Stores	-	47,920.00
230-40	Hire Charges	-	-
230-50	Repairs & maintenance- Infrastructure Assets	7,63,207.00	3,39,526.00
230-51	Repairs & maintenance- Civic Amenities	8,66,241.00	2,03,025.00
230-52	Repairs & maintenance- Buildings	47,700.00	-
230-53	Repairs & maintenance- Vehicles	15,220.00	1,10,715.00
230-59	Repairs & maintenance- Others	2,070.00	1,465.00
230-80	Other operating & maintenance expenses	29,000.00	1,890.00
	<b>Total Operations &amp; Maintenance expenses - expense head wise</b>	<b>18,80,887.00</b>	<b>8,60,689.00</b>

Schedule I-13: Interest and Finance Charges [Code No.240]

Code No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
		2015-16	2014-15
1	2	3	4
240-10	Interest on Loans from Central Government	-	-
240-20	Interest on Loans from State Government	-	-
240-30	Interest on Loans from Government Bodies & associations	-	-
240-40	Interest on Loans from International Agencies	-	-
240-50	Interest on Loans from Banks & Other Financial Institutions	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	2658.00	3,044.00
240-80	Other Financial Expenses	-	-
	<b>Total Interest and Finance Charges</b>	<b>2658.00</b>	<b>3,044.00</b>

Schedule I-14: Programme expenses [Code No 250]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
250-10	Election Expenses	-	-
250-20	Own Programmes	17,140.00	-
250-30	Share in Programmes of others	-	-
	<b>Total Programme Expenses</b>	<b>17,140.00</b>	<b>-</b>

  
 Chairman  
 Bihpara Municipal Board  
 Bihpurig





Schedule I-15 Revenue Grants, Contributions and Subsidies [Code No. 260]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
260-10	Grants [give details]	1,35,003.00	6,74,000.00
260-20	Contributions [give details]	10,000.00	-
260-30	Subsidies [give details]	-	-
	<b>Total Revenue Grants, Contributions and Subsidies</b>	<b>1,45,003.00</b>	<b>6,74,000.00</b>

Schedule I-16: Provisions & Write off [Code No 270]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
270-10	Provisions for Doubtful receivables	-	-
270-20	Provisions for Other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	<b>Total Provisions &amp; write off</b>	<b>-</b>	<b>-</b>

Schedule I-17 Miscellaneous Expenses [Code 271]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	-	-
	<b>Total Miscellaneous expenses</b>	<b>-</b>	<b>-</b>

  
 Chairman  
 Bihpuria Municipal Board  
 Bihpuria



Schedule I-18: Prior Period Items (Net ) [Code No 280]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		2015-16	2014-15
1	2	3	4
	<b>Income</b>	-	-
280-10	Taxes	-	-
280-20	Other- Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	Other income	-	-
	<b>Sub- Total Income (a)</b>	-	-
	<b>Expenses</b>		
280-50	Refund of taxes	-	-
280-60	Refund of other- Revenues	-	-
280-80	Other Expenses	-	-
	<b>Sub- Total Income (b)</b>	-	-
	<b>Total Prior Period (Net) (a-b)-</b>	-	-

**Notes on Drafting of Income and Expenditure Statement for the period ended 31<sup>st</sup> March, 2016**

- ✓ Municipal Board is required to pass a resolution regarding depreciation to be charged i.e. rate of depreciation and the methods of deprecation, but there was no resolution being passed by the board.
- ✓ While deriving the Income for the period the amount of demand raised on account of Tax Revenue is being taken from the Tax & Revenue management software of the Municipality and in case of Rental Income, Fees & User Charges, Sale & Hire charges, Other Misc. income, revenue Grant, Income from investment, Interest earned and other income is taken from the cash book maintained from them.
- ✓ All the Expenditures are shown as per the cash book maintained by them and the explanation provided to us.
- ✓ While drafting the Income & Expenditure for the period from April 01, 2015 to March 31, 2016 a few entries which required assistance from Municipal Board to determine the nature of transactions but no such assistance has been provided by them.

  
 Chairman  
 Bihpuria Municipal Board  
 Bihpuria







**Schemes to be implemented by the ULBs under Performance Grant of  
14th Finance Commission, Government of India**

KOTIARTIRINGLA JASINDIRIM VO STAROTODIRIM

Name of Municipality :- **Bihpuria Municipal Board**  
District :- **Lakhimpur, Assam**

Sr. No	Proposed Indicator	Benchmark	Present Status 2016-17	Target in Year 2017-18	Target in Year 2018-19
<b>1</b>	<b>WATER SUPPLY SERVICES</b>				
1.1	Coverage of water supply connection	100.0%	0%	0%	0%
1.2	Per capita supply of water	135 lpcd	0	0	0
1.3	Extent of metering of water connections	100.0%	0%	0%	0%
1.4	Extent of non revenue water (NRW)	20.0%	0%	0%	0%
1.5	Continuity of water supply	24 hours	0	0	0
1.6	Efficiency in redressal of customer complaints	80.0%	0%	0%	0%
1.7	Quality of water supplied	100.0%	0%	0%	0%
1.8	Cost recovery in water supply services	100.0%	0%	0%	0%
1.9	Efficiency in collection of water supply - related charges	90.0%	0%	0%	0%
<b>2</b>	<b>WASTE WATER MANAGEMENT (SEWERAGE AND SANITATION)</b>				
2.1	Coverage of toilets	100.0%	99.00%	100.0%	100.0%
2.2	Coverage of sewage network services	100.0%	NA	NA	NA
2.3	Collection efficiency of sewage network	100.0%	NA	NA	NA
2.4	Adequacy of sewage treatment capacity	100.0%	NA	NA	NA
2.5	Quality of sewage treatment	100.0%	NA	NA	NA
2.6	Extent of reuse and recycling of sewage	20.0%	NA	NA	NA
2.7	Extent of cost recovery in sewage management	100.0%	NA	NA	NA
2.8	Efficiency in redressal of customer complaints	80.0%	100%	100%	100%
2.9	Efficiency in collection of sewage charges	90.0%	NA	NA	NA
<b>3</b>	<b>SOLID WASTE MANAGEMENT</b>				
3.1	Household level coverage of solid waste management services	100.0%	35.90%	50.00%	100.00%
3.2	Efficiency of collection of municipal solid waste	100.0%	88.36%	90.00%	100.00%
3.3	Extent of segregation of municipal solid waste	100.0%	NA	NA	NA
3.4	Extent of municipal solid waste recovered	80.0%	NA	NA	NA
3.5	Extent of scientific disposal of municipal solid waste	100.0%	NA	NA	NA
3.6	Extent of cost recovery in SWM services	100.0%	0.0%	30.0%	50.00%
3.7	Efficiency in redressal of customer complaints	80.0%	100.0%	100.0%	100.0%
3.8	Efficiency in collection of SWM charges	90.0%	0.0%	30.00%	50.00%
<b>4</b>	<b>STORM WATER DRAINAGE</b>				
4.1	Coverage of storm water drainage network	100.0%	22.90%	30.00%	50.00%
4.2	Incidence of water logging/flooding	0.0%	8%	7%	5%

*(Signature)*

Municipal Board  
Bihpuria





**Annexure 2**  
**14<sup>th</sup> Finance Commission Performance Grant**  
**Claim form of ULBs to State Government**  
**(To be sent by ULBs to the State)**

Name of the ULB: **BIHPURIA MUNICIPAL BOARD**

Date of last election held and due date: **9<sup>th</sup> February, 2015 & 8<sup>th</sup> February, 2020**

Name of the state: **Assam**

**Conditions for Disbursal of Performance Grant**

**Part 1: Audit of Annual Accounts( Maximum marks 10)**

Achievement Range	Yes	No
Published audited accounts on ULB website	10	0
	10	

**Part2: Increase in Own Revenue Sources**

**(A): Covering establishment and O & M from own income (Maximum marks 20)**

Achievement Range	More than 70%	Between 60% to 70%	Between 50% to 60%	Less than 50%
Marks	20	15	10	0
ULB able to recover costs related to revenue expenditure which is O & M costs as well as establishment & salaries from its own revenue funds excluding octroi, entry tax and stamp duty etc.	20			

**(B): Capital expenditure as a percentage of total expenditure (Maximum marks 20)**

For 500 AMRUT Cities **NA**

Achievement Range	More than 40%	Between 30% to 40%	Between 20% to 30%	Less than 20%
Marks	20	15	10	0
Ratio of Capital expenditure to total expenditure including all devolutions/schemes etc.		NA		

*(Signature)*  
 Chairman  
 Bihpuria Municipal Board





For all other Cities

Achievement Range	More than 20%	Between 15% to 20%	Between 10% to 15%	Less than 10%
Marks	20	15	10	0
Ratio of Capital expenditure to total expenditure including all devolutions/schemes etc.	20			

**Part 3: Publishing of Service Level Benchmarks (SLBs)**

**(A) Water Supply:**

**1) Coverage (Maximum Marks 15)**

Achievement Range	Between 90% to 100%	Between 80% to 90%	Between 70% to 80%	Less than 70%
Marks	15	10	5	0
Water coverage ratio			5	

**2) Reduction in NRW (Maximum marks 15)**

Achievement Range	Less than 20%	Between 20% to 30%	Between 30% to 40%	above 40%
Marks	15	10	5	0
ULB achieving benchmark of Non Revenue Water (NRW)			5	

**3) Coverage of Water Supply for public/Community Toilets (Maximum marks 10)**

Percentage	100% PT/CT covered	Less than 100%
Marks	10	0
ULB providing water connection to public and community toilets	10	

**B) Solid Waste Management:**

**Coverage (Maximum marks 10)**

Achievement Range	More than 50%	Between 20% to 50%	Less than 20%
Marks	10	5	0
% of waste being processed scientifically			0

*[Signature]*  
Municipal Board



I am confirmed that I have verified the information presented in this form, which is true and correct to the best of my knowledge.

Chairman  
Bijapur Municipal Council  
(Municipal Commissioner/Head of the ULB, Parastatal)

Annexure-III

Indicative list of steps which may be taken by the States Government to verify and evaluate the claims of ULBs:

1. Third party evaluation
2. Random verification by official teams
3. Other type of audits (chartered accountants)
4. Cross verification with other reports like credit rating etc.
5. Cross checking at State level with figures of devolutions and schemes grants.