

OFFICE OF THE PATHSALA TOWN COMMITTEE  
PATHSALA

*Das*  
7/12

No. PTC-186/14<sup>th</sup> FC/2015/356-B

Dated Pathsala, the 28<sup>th</sup> November 2017

To,

The Director,  
Municipal Administration,  
Assam, Dispur, Guwahati-06.



**Sub :-** Submission of Data for 14<sup>th</sup> Finance Commission for the year 2014-15 & 2015-16

**Ref. :-** Your letter No. DMA (P) 93/2016/63, Dated-19/05/2017.

Sir,

With reference to the subject cited above I have the honour to submit herewith the Data duly filled as per prescribed format under 14<sup>th</sup> Finance Commission for the year 2014-15 & 2015-16 for favour of your kind information and necessary action.

DIRECTORATE OF MUNICIPAL ADMINISTRATION, ASSAM, GUWAHATI-6	
Receipt No.	3884
Date	8/12/17

Your's faithfully

**Enclosed :-** As stated above

*[Signature]*  
Chairman

Pathsala Town Committee

*[Signature]*  
Pathsala  
28-11-17

*N. M. Das*  

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*7/12/17*

Statement of Increase of Own revenue for the year 2014-15 to  
2015-16

Pathsala Town Committee

Year	2014-15	2015-16	% increase
House Tax	247220	269353	8.95%
Urban Tax	741887	808213	8.94%
Street Light Tax	53075	55565	4.69%
Trade License Fee receivable	490700	402000	-18.08%
Room rent (daily market) receivable	347940	424990	22.14%
Lease Rent (Daily & Bi weekly market)	2014950	2551000	26.60%
Lease rent (Public Bus stand)	735000	315000	-57.14%
Lease rent (Loading & unloading)	407501	408653	0.28%
Revenue of tin ticket	2820	3335	18.26%
Building permission	325173	234261	-27.96%
Misc receipt	107519	234261	117.88%
<b>Total</b>	<b>5473785</b>	<b>5706631</b>	<b>4.25%</b>

  
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# XI. FORMAT OF FINANCIAL STATEMENTS

(Balance Sheet, Profit and Loss Account, Schedules to BS/PL, and Notes to Accounts and Accounting Policies)

Balance Sheet of <Name of MB/TC>			
As on <31 March 2016 >			
LIABILITIES	Schedule	Current Year (Rs.)	Previous Year (Rs.)
<b>RESERVE &amp; SURPLUS</b>			
Municipal (General) Fund			
Earmarked Funds			
Reserve & Surplus		4625057.00	3857836.36
<b>Total Reserve &amp; Surplus (A)</b>			
<b>GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)</b>			
<b>LOANS</b>			
Secured Loans			
Unsecured Loans			
<b>Total Loans (C)</b>			
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
Deposits received			
Deposit works			
Other Liabilities		992500.00	818663.00
Provisions			
<b>Total Current Liabilities and Provisions (D)</b>			
<b>TOTAL LIABILITIES (A+B+C+D)</b>		<b>5617557.03</b>	<b>4676499.36</b>

Notes to Accounts and Significant Accounting Policies

  
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Balance Sheet of \_\_\_\_\_ ULB as on \_\_\_\_\_

ASSETS	Schedule	Current Year (Rs.)	Previous Year (Rs.)
<b>FIXED ASSETS</b>			
Gross Block			
Less: Accumulated Depreciation			
Net Block			
Capital Work In Process			
Total Fixed Assets (A)			
<b>INVESTMENTS</b>			
Investments – Municipal fund			
Investments – Other fund			
Total Investments (B)			
<b>CURRENT ASSETS, LOAN &amp; ADVANCES</b>			
Stock in hand (Inventories)			
Sundry Debtors/ Receivables		4964255.00	4449651.00
Gross Amount outstanding			
Less: Accumulated provision against bad and doubtful Sundry Debtors			
Net Amount Outstanding			
Prepaid Expenses			
Cash & Bank Balances		653332.03	226848.36
Loans, Advances & Deposits			
Less: Accumulated Provision against Loans			
Net Amount Outstanding			
Total Current Assets, Loans & Advances (C)			
Other Assets			
Miscellaneous Expenditure (to the extent not written off)			
<b>TOTAL ASSETS(A+B+C)</b>		<b>5617557.03</b>	<b>4676499.36</b>

  
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Income and Expenditure Statement for the period from ____ 1 April 2014 __ to __ 31 March 2016.			
PARTICULARS	Schedule	Current Year (Rs.)	Previous Year (Rs.)
<b>INCOME</b>			
Tax Revenue		1133131.00	1042182.00
Assigned Revenue and Compensations			
Rental Income from Municipal Properties		826990.00	838640.00
Sale and hire charges		3512249.00	3485444.00
Revenue Grants, Contributions and Subsidies			
Income from Investment			
Other Income		234261.00	107519.00
<b>Total Income</b>		<b>5706631.00</b>	<b>5473785.00</b>
<b>EXPENDITURE</b>			
Administrative Expenses		1752013.00	842728.00
Operations & Maintenance		2917956.00	4205537.00
Interest and Finance Charges			
Revenue Grants, Contributions and subsidies			
Provision and Write off			
Miscellaneous expenses		269442.00	551160.00
<b>Total Expenditure</b>		<b>4939411.00</b>	<b>5599425.00</b>
Add: Gross surplus/ (deficit) of income over expenditure before Prior Period Items			
Add: Prior Period Items (net)			
Gross surplus/ (deficit) of income over expenditure after Prior Period Items			
Less: Transfer to Reserve Funds		-	
Net balance being surplus/ deficit carried over to Municipal Fund		-	

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Receipts and Payments Account for the period from \_\_\_\_\_ to \_\_\_\_\_

Head of Account	Current Period Amount	Corresponding Previous Period	Head of Account	Current Period Amount	Corresponding Previous Period Amount
Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	226848.36	908301.36			
<b>OPERATING RECEIPTS</b>			<b>OPERATING PAYMENTS</b>		
Tax Revenue	1445549.00	943072.00	Establishment Expenses	1812167.00	870068.00
Assigned Revenues & Compensations			Administrative Expenses		
Rental income from Municipal Properties	2995750.00	3131600.00	Operations and Maintenance	2857802.00	4178197.00
Fees & User Charges	234261.00	325173.00	Interest & Finance Charges		
Sale & Hire Charges	452739.00	407788.00	Program Expenses		
Revenue Grants, Contributions & Subsidies	3335.00	2820.00	Revenue Grants, Contributions & Subsidies		
Income from investments			Miscellaneous Expenses	269442.00	551160.00
Interest Earned			Purchase of Stores		
Other Income	234261.00	107519.00	Other Collections on behalf of State and Central Government		
<b>NON OPERATING RECEIPTS</b>			<b>NON OPERATING PAYMENTS</b>		
Loans received			Other Payables		
Deposits received			Refunds Payable		
Grants and contribution for specific purposes			**Repayment of Loans		
*Sale proceeds from Assets			**Refund of Deposits		
*Realisation of Investment – General Fund			Acquisition / Purchase of Fixed Assets		
*Realisation of Investment – Other Funds			Capital Work – in – Progress		
Deposit works			Deposit works		
Revenue Collected in Advance			Investments – General Fund		
*Loans & Advances to Employees (recovery)			Investments – Other Funds		
*Other Loans & Advances (recovery)			Loans & Advances to Employees		
*Deposits with External Agencies (recovery)			Prepaid Expenses		
Other Receipts [specify			Other Loans & Advances		
Transfer to Municipal Fund from Special Funds			Deposits with External Agencies		
			Other Payments [specify]		
			Transfer to Special Funds from Municipal Fund		
			Closing Balances Cash balances including Imprest	9941.00	9999.21
			Balances with Banks/Treasury (including balances in designated bank accounts)	643391.03	216849.15
<b>GRAND TOTAL</b>	<b>559274303.03</b>	<b>5826273.36</b>	<b>GRAND TOTAL</b>	<b>559274303.03</b>	<b>5826273.36</b>



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## SCHEDULE 1 – MUNICIPAL GENERAL FUND

Particulars	Opening Balance as per last account(Rs.)	Additions during the year *(Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
Municipal Fund					
Excess of income and expenditure	3857836.36	767220.67	4625057.03		4625057.03
Total Municipal fund					

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

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



  
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## SCHEDULE 2 – EAR MARKED FUNDS

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
a. Opening Balance							
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 Investment							
v. Other addition (Specify nature)							
Total (b)							
Total (a+b)							
c. Payment out of funds							
i. Capital expenditure on Fixed Assets							
Others							
Sub Total							
ii. Revenue expenditure on							
Salary, Wages, and allowance etc							
Rent							
Other administrative charges							
Sub total							
iii. Other							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub total							
Total of (i+ii+iii)							
Net Balance at the year end (a+b-c)							
Grand total of Special Funds							

**Note:**

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.

**1. Additions during the year:**

- Addition to Pension Fund would be out of the "Transfer to Funds" from Income and Expenditure Account as per the accounting principles.
- Addition to General Provident and Contributory Provident Fund are the deductions from salary.
- Interest from investments of Funds would be added to respective Funds.

**2. Deductions during the year:**

- Deductions from Pension Fund means payments made on account of Pension/Family pension
- Deduction from Gross Provident Fund/Contributory Provident Fund - Advances/Withdrawals



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### Schedule 3 – RESERVES

Particulars	Opening Balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
Capital Contribution					
Capital Reserve					
Borrowing Redemption Reserve					
Special Funds (Utilised)					
Statutory Reserve					
General Reserve					
Revaluation Reserve					
Total Reserve Funds					



  
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### Schedule 4 - GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
a. Opening Balance							
b. Additions to the Grants*							
i. Grant received during the year							
ii. Interest / Dividend earned on Grant Investments							
iii. Profit on disposal of Grant Investments							
iv. Appreciation in Value of Grant Investment							
v. Other addition (specify)							
Total (b)							
Total (a+b)							
c. Payment out of funds i.							
Capital Expenditure on							
Fixed Assets							
Others							
Sub Total							
ii. Revenue expenditure on							
Salary, Wages, and allowance 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) [(+ii+iii)]							
Net Balance at the year end (a+b-c)							
Total Grants & Contribution for Specific Purposes							

Note: Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds

\* For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule 11 and Capital contribution will be increased by the same amount



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### Schedule 5 - SECURED LOANS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Loans from Central Government		
Loan from State Government		
Loan from Government Bodies and Associations		
Loan From International Agencies		
Loan Form Bank and other Financial Institutions)		
Other Term Loans		
Bonds and Debentures		
Other Loans		
<b>Total Secured Loans</b>		

### Schedule 6 - UNSECURED LOAN

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Loans from Central Government		
Loan from State Government		
Loan from Government Bodies and Associations		
Loan From International Agencies		
Loan Form Bank and other Financial Institutions)		
Other Term Loans		
Bonds and Debentures		
Other Loans		
<b>Total Unsecured Loans</b>		

### Schedule 7 - DEPOSITS RECEIVED

Particulars	Current Year (Rs.)	Previous Year (Rs.)
From Contractors		
From Revenues		
From Staff		
From Others		
<b>Total Deposits Received</b>		



  
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### Schedule 8 - DEPOSITS WORKS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Civil Works		
Electrical works		
Others		
Total of Deposit works		
Total Deposits Received		

### Schedule 9 - OTHER LIABILITIES (Sundry Creditors)

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Creditors		
Employee liabilities		
Interest Accrued and Due		
Recoveries Payable		
Government Dues Payable		
Refunds Payable		
Advance collection of revenues	992500.00	818663.00
Others		
Total Other liabilities (Sundry Creditors)		

### Schedule 10 - PROVISIONS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Provisions for Expenses		
Provision for Interest		
Provision for other assets		
Total Deposits Received		



  
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## Schedule 11 – FIXED ASSETS

Particulars	Gross Block				Accumulated Depreciation			Net Block		
	Opening Balance	Additions during the period *	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of previous year
Land										
Buildings										
Infrastructure assets										
Roads and Bridges										
Sewerage and drainage										
Water ways Public Lighting										
Other assets										
Plants & Machinery										
Vehicles										
Office & other equipment										
Furniture, fixtures, fittings and electrical appliances										
Other fixed assets										
<b>Total</b>										

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

### Additional disclosures to the Schedule

- i. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
- ii. The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately.
- iii. Details and value of assets under leases and hire purchase needs to be disclosed as a note

### Note:

1. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1st April 2016 shall be equal to the closing asset balance as on 31st March 2016.
2. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
3. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
4. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
5. Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
6. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.
7. No depreciation is to be charged on 'Land'

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**Schedule 12 - INVESTMENTS (Municipal fund)**

Particulars	With whom invested	Face Value (Rs.)	Current year	Previous Year
INVESTMENTS				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Preference Shares				
Equity Shares				
Units of Mutual Funds				
Other investments				
Total of investments General Fund				

**Schedule 13 – INVESTMENTS (other fund)**

Particulars	With whom invested	Face Value (Rs.)	Current year	Previous Year
INVESTMENTS – Other fund				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Preference Shares				
Equity Shares				
Units of Mutual Funds				
Other investments				
Total of investments Other Fund				

**Schedule 14 – STOCK IN HAND (inventories)**

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Stores		
Loose tools		
Others		
Total		



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*(Signature)*

### Schedule 15 – SUNDRY DEBTORS

Particulars	Gross Amount	Provision for outstanding revenues	Net amount	Previous year net amount
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Receivables for Property Taxes				
Less than 5 years*				
More than 5 years*				
Sub – total	4449651.00	514604.00	4964225.00	
Less: State Government Cesses/Levies in Taxes – Control Accounts				
Net Receivables Property taxes				
Receivable of Other Taxes				
Less than 3 years*				
More than 3 years*				
Sub- total				
Less: State Government Cesses/ Levies in Taxes –Control Accounts Net				
Receivables of Other Taxes				
Receivables of Cess Income				
Less than 3 years*				
More than 3 years*				
Sub- total				
Receivables for Fees and User Charges				
Less than 3 years*				
More than 3 years*				
Sub-Total				
Receivables from Other Sources				
Less than 3 years*				
More than 3 years*				
Sub – total				
Receivables from Government				
Total of Sundry Debtors (Receivables)				

### Schedule 16 – PREPAID EXPENSES

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Establishment		
Administrative		
Operations & Maintenance		
Total Prepaid Expenses		

  
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### Schedule 17 - CASH & BANK BALANCES

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Cash	9941.00	9999.21
Balance with Bank Nationalized Bank Other Scheduled Banks Scheduled Co-operative Banks Post Office Sub-total	643391.03	216849.15
Balance with Bank – Special Funds Nationalised Banks Other Scheduled Banks Scheduled Co-operative Banks Post Office Sub-total		
Balance with Bank – Grant Funds Nationalised Banks Other Scheduled Banks Scheduled Co-operative Banks Post Office Sub-total		
<b>Total Cash and Bank Balances</b>		

### Schedule 18 – LOANS, ADVANCES AND DEPOSITS

Particulars	Opening Balance at the beginning of the year	Paid during the current year	Recovered during the year	Balance outstanding during the year
Loans and advances to employees				
Employee Loans to Others Other Current Assets				
Provident Fund Loans				
Advance to Suppliers and Contractors				
Advance to Others				
Deposit with External Agencies				
Sub - Total				
Less: Accumulated Provisions against Loans, Advances and Deposits				
<b>Total Loans, advances, and deposits</b>				

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Loans to others		
Advances		
Deposits		
Total Accumulated Provisions		

**Schedule 19 - OTHER ASSETS**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Deposit works		
Other asset control accounts		
Total other assets		

**Schedule 20 - MISCELLANEOUS EXPENDITURE (to the extent not written off)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Loan Issue expenses deferred		
Discount on issue of loans		
Deferred Revenue Expenditure		
Others		
Total Miscellaneous Expenditure		



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**Schedule forming part of Income and Expenditure Account of  
<ULB \_\_\_\_\_ for the period \_\_\_\_\_ to \_\_\_\_\_  
For the year ending on <31 March 20xx >**

**Schedule 21- INCOME FROM TAXES**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>INCOME FROM TAXES</b>		
Property Tax	1133131.00	1042182
Water Tax		
Sewerage Tax		
Conservancy Tax		
Lighting Tax		
Education tax		
Vehicle Tax		
Tax on Animals		
Electricity Tax		
Professional Tax		
Advertisement tax		
Pilgrimage Tax		
Octroi & Toll		
Cess		
Other taxes	234261	107519
Sub-total		
Less: Tax Remissions and Refund		
Sub-Total		
<b>Total Tax Revenue</b>	<b>1367392</b>	<b>1149701</b>

**SCHEDULE 21(a) - REMISSION AND REFUND OF TAXES**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Property taxes		
Octroi and toll		
Cess Income		
Advertisement tax		
Others		
<b>Total Refund and Remission of tax revenue</b>		



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**Pathsalā Town Committee**

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**SCHEDULE 22 - ASSIGNED COMPENSATION**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Taxes and duties collected by others		
Compensation in lieu of taxes/duties		
Compensation in lieu of concessions		
Total Assigned Revenue & Compensation		

**SCHEDULE 23 - RENTAL INCOME FROM MUNICIPAL PROPERTIES**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent from civic amenities		
Rent from office buildings		
Rent from Guest House		
Rent from lease of lands		
Other rents	4339239.00	4324084.00
Sub-total		
Less:		
Rent remission and refunds		
Sub- total		

**SCHEDULE 24(a) - FEES AND USER CHARGES (Function wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal body		
Administration		
Finance, Accounts and Audit		
Election		
Record room		
Estate		
Stores and purchases		
Workshop		
Census		
Total income from fees & user charges – Function wise		

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Empanelment & Registration Charges		
Licensing Fees		
Fees for Grant of Permit		
Fees for Certificate or Extract		
Development Charges		
Regularization Fees		
Penalties and Fines		
Other Fees		
User Charges		
Entry Fees		
Service / Administrative Charges		
Other Charges		
Sub Total		
Less:		
Rent Remission and refunds		
Sub total		
Total income from Fees & User Charges - Income head-wise		

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal body		
Administration		
Finance, Accounts and Audit		
Election		
Record room		
Estate		
Stores and purchases		
Workshop		
Census		
Total Income from Sale & Hire Charges - Function wise		



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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Sale of products		
Sale of forms and publications		
Sale of stores and scrap		
Sale of others		
Hire charges for vehicles		
Hire charges for equipment		
Total income from Sale & Hire charges - income head-wise		

**SCHEDULE 26 - REVENUE GRANT, CONTRIBUTION, SUBSIDIES**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Revenue Grant		
Reimbursement of expenses		
Contributions towards Scheme		
Total Revenue Grants, Contributions & Subsidies		

**SCHEDULE 27 - INCOME FROM INVESTMENTS**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest on Investments		
Dividend		
Income from projects taken up on commercial basis		
Profit in Sale of Investments		
Others		
Total income from investments		



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### SCHEDULE 28 - INTEREST EARNED

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest from Bank Accounts		
Interest on Loans and advances to Employees		
Interest on loans to others		
Other Interest		
Total Interest Earned		

### SCHEDULE 29 - OTHER INCOME

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Deposits Forfeited		
Lapsed deposits		
Insurance Claim Recovery		
Profits on Disposal of fixed assets		
Recovery from Employees		
Unclaimed Refund/ Liabilities		
Excess Provisions written back		
Miscellaneous Income		
Total Other Income		

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body	1752013	842728
Administration		
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census		
Total Establishment Expenses	1752013	842728



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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Salaries Wages and bonus		
Benefits and Allowances		
Pension		
Other Terminal & Retirement Benefits		
Total Establishment Expenses expenditure head wise		

**SCHEDULE 31 (a) - ADMINISTRATIVE EXPENSES (Function Wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		
Administration		
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census		
Total Establishment Expenses		



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Chairman  
Pathsalala Town Committee  
Pathsalala

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent, Rates and Taxes		
Office maintenance		
Communication expenses		
Books & Periodicals		
Printing & Stationery		
Travel & conveyance		
Insurance		
Audit fees		
Legal Expenses		
Professional and other fees		
Advertisement and publicity		
Membership and subscription		
Other administrative expenses		
Total administrative expenses head wise		

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		
Administration		
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census		
Total Operations and maintenance expenses - function wise		



  
**Chairman**  
**PathSala Town Committee**  
 PathSala



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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Power and Fuel		
Bulk Purchases		
Consumption of stores		
Hire Charges		
Repairs and maintenance – Infrastructure assets		
Repairs and maintenance – Civic Amenities		
Repairs and maintenance – Buildings		
Repairs and maintenance – Vehicles		
Repairs and maintenance – Others		
Other operating and maintenance expenses	2917956	4205537
Total operations and maintenance – expense head wise	2917956	4205537

### SCHEDULE 33 - INTEREST AND FINANCE CHARGES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest on Loans from Central Government		
Interest on Loans from State Government		
Interest on Loans from Government Bodies & associations		
Interest on Loans from Banks & Other Financial Institutions		
Other interest		
Bank Charges		
Other finance charges		
Total interest and financial charges		

### SCHEDULE 34 - PROGRAM EXPENSES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Election expense		
Own Programs		
Share in Program of others		
Total Program Expenses		



Chairman  
 Pathsala Town Committee  
 Pathsala

### SCHEDULE 35 - REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Grants [give details]		
Contributions [give details]		
Subsidies [give details]		
Total Revenue Grants, Contributions & Subsidies		

### SCHEDULE 36 - PROVISIONS & WRITE OFF

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Provision for doubtful receivables		
Provision for other assets		
Revenues written off		
Assets written off		
Miscellaneous expenses written off		
Total Provisions & Write offs		

### SCHEDULE 37 - MISCELLANEOUS EXPENSES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Loss on disposal of assets		
Loss on disposal of investments		
Other miscellaneous expenses	269442	551160
Total miscellaneous expenses	269442	551160



*[Signature]*  
Chairman  
Pathsala Town Committee  
Pathsala

### SCHEDULE 38 - PRIOR PERIOD ITEMS

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Income		
Taxes		
Other Revenues		
Recovery of revenues written off		
Other income		
Sub-total(a)		
Expenses		
Refund of taxes		
Refund of Others – Revenues		
Other expenses		
Sub total (b)		
Total prior period (- a+b)		

Significant Accounting Policies based on which the financial statements have been prepared and notes to the financial statements, shall be duly detailed.



  
 Chairman  
 Pathsalala Town Committee  
 Pathsalala







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

Details of Expenditure

Total Exp(7+22+23+24+37+38+39+40+41+42+43)					
Capital Expenditure					
Deferred Expenditure (incl. Unpaid Bills, Annuity Payments)					
Expenditure incurred by State Govt. on behalf of ULBs (Salaries, Pensions and Other Liabilities)					
Interest & Financial Charges					
Schemes Assigned By Central Govt.					
Schemes Assigned By State Govt.					
Case Functions	Total (25+28+27+28+29+30+31+32+33+34+35+36)				
	others				
	Fire Services				
	Education				
	Public Health				
	Slum Improvement				
	Roads & Bridges				
	Fire Services				
	Solid Waste Disposal				
	Drainage				
	Sanitation				
	Street Lighting				
	Water Supply				
	Repairs & Maintenance of Assets				
	Office Operations Expenditures				
Office Administration Expenditure	Total (8+9+10+11+12+13+14+15+16+17+18+19+20+21)				
	Others				
	Advertisement & Publicity Expenses				
	Professional & other Fees				
	Legal Expenses				
	Audit Fees				
	Insurance				
	Travelling & Conveyance				
	Books & Periodicals				
	Printing and Stationery				
	Water Expenditure				
	Legal Expenditure				
	Electricity				
	Telephone/ Communication Expense				
	Rent/ Rates/ Taxes				
Total (3+4+5+6)					
Expenses Establishment	Other Terminal/ Retirement Benefits				
	Pension				
	Benefits/ Allowances				
	Salary/ Wages/ Bonus				
	Month				
Name of ULB					
S. No.					



*Nitesh Sarkar*  
**Chairman**  
**Pathasala Town Committee**  
**Pathasala**

Note: This format is illustrative.

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

Name of Municipality :- Pathsala Town Committee

District :- Barpeta

Sl. No.	Proposed Indicator	Benchmark	Present Status 2016-17	Target in Year 2017-18	Target in Year 2018-19
1	<b>WATER SUPPLY SERVICES</b>				
1.1	Coverage of water supply connection	100.0%	5	10	20
1.2	Per capita supply of water	135 Lpcd	10	20	30
1.3	Extent of metering of water connections	100.0%	0	0	0
1.4	Extent of non revenue water (NRW)	20.0%	98	80	70
1.5	Continuity of water supply	24 Hours	2.0	3.0	4.0
1.6	Efficiency in redressal of customer complaints	80.0%	63	60	55
1.7	Quality of water supplied	100.0%	NA	NA	NA
1.8	Cost recovery in water supply services	100.0%	6	10	20
1.9	Efficiency in collection of water supply-related charges	90.0%	7	15	25
2	<b>WASTE WATER MANAGEMENT (SEWERAGE AND SANITATION)</b>				
2.1	Coverage of toilet	100.0%	100	90	100
2.2	Coverage of sewage network services	100.0%	0	0	0
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%	0	0	0
2.8	Efficiency in redressal of customer complaints	80.0%	18	25	50
2.9	Efficiency in collection of sewage charges	90.0%	NA	NA	NA
3	<b>SOLID WASTE MANAGEMENT</b>				
3.1	Household level coverage of Solid Waste Management services	100.0%	0	50	85
3.2	Efficiency of collection of Municipal Solid Waste	100.0%	87	90	95
3.3	Extent of segregation of Municipal Solid Waste	100.0%	NA	NA	NA
3.4	Extent of Municipal Solid Waste	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	10	20
3.7	Efficiency in redressal of customer complaints	80.0%	51	45	40
3.8	Efficiency of collection of SWM charges	90.0%	NA	NA	-
4	<b>STORM WATER DRAINAGE</b>				
4.1	Coverage of Storm Water Drainage network	100.0%	30	35	40
4.2	Incidence of water logging/flooding	0.0%	32	30	25

  
Junior Engineer  
Pathsala Town Committee  
Pathsala

  
Executive Officer  
Pathsala Town Committee  
Pathsala

  
Chairman  
Pathsala Town Committee  
Pathsala

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

Name of the ULB :- **Pathsala**

Date of last election held and due date :- **9<sup>th</sup> February, 2015.**

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

**Part 2: 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 (Maimum marks 20)**

**For 500 AMRUT Cities**

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.				0



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.		15		

### 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		10		

##### 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 connections 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

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

  
Executive Officer  
Pathsalu Town Committee  
(Municipal Commissioner / Head of the U.L.B. Parastatal)  
Pathsalu

  
Chairman  
Pathsalu Town Committee  
Pathsalu

#### 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.