

SCHEDULE I**[see rule 1(3)]****List of Municipal Council & Town Panchayats
to which these rules shall apply**

1. Ankola Town Panchayat
2. Arasikere Town Municipal Council
3. Badami Town Panchayat
4. Bagalkote City Municipal Council
5. Bangarupet Town Municipal Council
6. Basavakalyan Town Municipal Council
7. Bhadrawathi City Municipal Council
8. Bhatkal Town Municipal Council
9. Bidar City Municipal Council
10. Bijapur City Municipal Council
11. Bommanahalli City Municipal Council
12. Byatarayanapura City Municipal Council
13. Chamarajanagara City Municipal Council
14. Channapatna City Municipal Council
15. Channarayapatna Town Municipal Council
16. Chickmagalur City Municipal Council
17. Chikkaballapur City Municipal Council
18. Chintamani City Municipal Council
19. Chitradurga City Municipal Council
20. Dandeli City Municipal Council
21. Dasarahalli City Municipal Council
22. Davanagere City Municipal Council

23. Doddaballapur City Municipal Council
24. Gadag-betageri City Municipal Council
25. Gangavathi City Municipal Council
26. Gokak City Municipal Council
27. Gouribidanur Town Municipal Council
28. Gundlupet Town Municipal Council
29. Harihar City Municipal Council
30. Hassan City Municipal Council
31. Haveri City Municipal Council
32. Holenarasipura Town Municipal Council
33. Hospet City Municipal Council
34. Ilkal Town Municipal Council
35. Jamkhandi Town Municipal Council
36. K R Pura City Municipal Council
37. Kanakapura Town Municipal Council
38. Karwar City Municipal Council
39. Kengeri Town Municipal Council
40. Kolar City Municipal Council
41. Koppal City Municipal Council
42. Kundapur Town Municipal Council
43. Maddur Town Municipal Council
44. Madhugiri Town Municipal Council
45. Madikeri City Municipal Council
46. Mahadevapura City Municipal Council
47. Malavalli Town Municipal Council

48. Mandya City Municipal Council
49. Mulabagilu Town Municipal Council
50. Nippani City Municipal Council
51. Puttur Town Municipal Council
52. R R Nagar City Municipal Council
53. Rabkavi Banahatti City Municipal Council
54. Raichur City Municipal Council
55. Ramanagara City Municipal Council
56. Ranebennur City Municipal Council
57. Robertsonpet City Municipal Council
58. Shahabad City Municipal Council
59. Shikaripura Town Municipal Council
60. Shimoga City Municipal Council
61. Sindhanur Town Municipal Council
62. Sirsi City Municipal Council
63. Soraba Town Panchayat
64. Srirangapatna Town Municipal Council
65. Tumkur City Municipal Council
66. Udupi City Municipal Council
67. Ullal Town Panchayat
68. Yadgir Town Municipal Council
69. Yelahanka City Municipal Council

SCHEDULE II**[see rule 5(1)]****Fund Names and Codes**

Name of the Fund	Code
1. General Fund	101
2. Water Supply & Sewerage Fund	102
3. Enterprise Fund	201

SCHEDULE III
[See rule 5(1)(b)]
Function names and code

Function name	Code
1. General Administration-General	00
2. General Administration-Municipal Body	01
3. General Administration-Estate	06
4. General Administration-Census	09
5. Planning & Regulation – General	10
6. Planning & Regulation – City and Town Planning	11
7. Planning & Regulation – Trade License / Regulations	15
8. Public Works – General	20
9. Public Works – Roads, Pavements, Footpaths and Roadside Drains	21
10. Public Works – Bridges, Flyovers and Subways	22
11. Public Works –Street Lighting	24
12. Public Works – Storm Water Drains, Open Drains, Culverts and Causeways	25
13. Public Works –Traffic Signals	26
14. Health – General	30
15. Health –Public Health	31
16. Health –Hospital Services	35
17. Health –Burial and Cremations	36
18. Health –Vital Statistics	37
19. Sanitation and Solid Waste Management – General	40

Function name	Code
20. Sanitation and Solid Waste Management – Solid Waste Management	41
21. Sanitation and Solid Waste Management – Slaughter Houses	45
22. Civic Amenities - General	50
23. Civic Amenities - Water Supply	51
24. Civic Amenities – Sewerage	52
25. Civic Amenities - Municipal Markets	58
26. Urban Forestry – General	60
27. Urban Forestry – Parks, Gardens	61
28. Urban Poverty Alleviation & Social Welfare – General	70
29. Urban Poverty Alleviation & Social Welfare – Welfare of SC, ST & OBCs.	75
30. Urban Poverty Alleviation & Social Welfare –Slum Improvements	76
31. Urban Poverty Alleviation & Social Welfare – Urban Poverty Alleviation	78
32. Other Services – General	80
33. Other Services – Education	82
34. Revenues – General	90
35. Revenues – Property Taxes	91
36. Revenues – Advertisement Tax	93
37. Revenues – Other Taxes	99

SCHEDULE IVA**[see rule 5(2)]****Income Account heads and codes**

Type		Major Head		Minor Head		Sub Minor Head		Composite A/c Code	Mandatory Detail codes	
Code	Description	Code	Description	Code	Description	Code	Description		Code	Description
1	Income	1	Tax Revenue	1	Property Tax	1	Property Tax	1111		
				2	Advertisement Tax	1	Advertisement Tax	1121		
				8	Other Taxes	8	Other Taxes - Others	1188		
				9	Tax Remission & Refund	1	Tax Remission & Refund - Property Tax	1191		
						2	Tax Remission & Refund - Advertisement Tax	1192		
						8	Tax Remission & Refund - Other Taxes	1198		
1	Income	2	Assigned Revenues & Compensation s	1	Taxes and Duties collected by others	1	Stamp duty Surcharge Collected by State Government	1211		
						8	Taxes and Duties Collected by Others- Others	1218		
1	Income	3	Rental Income from Municipal Properties	1	Rent from Civic Amenities	1	Rent from Markets	1311		
						2	Rent from Kalyan Mandapas and Auditoriums	1312		
						3	Rent - Ground Rent from Shandies, Jatra, Sante and other Ground Rent	1313		
						8	Rent from Civic Amenities - Others	1318		

				2	Rent from Municipal Buildings	1	Rent from Buildings - Commercial Complex	1321		
						8	Rent from Buildings - Others	1328		
				3	Rent from Travellers Bungalow & Guest Houses	1	Rent from Travellers Bungalow & Guest Houses	1331		
				4	Rent from Lease of Lands	1	Rent from Lease of Lands - Residential	1341		
						2	Rent from Lease of Lands - Commercial	1342		
				8	Other Rents	1	Ground Rents on Advertisements	1381		
						8	Rent-Others	1388		
				9	Rent Remission and Refund	1	Rent Remissions and Refund	1391		
1	Income	4	Fees, User Charges and Other Charges	1	Fees for Certificate & Extracts	1	Fees for Birth / Death Certificate	1411		
						2	Fees for Katha Extract	1412		
						3	Fees for Katha Transfer	1413		
						8	Fees for Certificates and Extracts- Others	1418		
				2	Regulation / Licensing Fees	1	Fees for Trade License	1421		
						2	Fees relating to Building Regulation (EC/BC/CC)	1422		
						3	Fees for Empanelment / Registration of Contractors, Plumbers etc.	1423		
						8	Fees for Licenses - Others	1428		
				3	Development Charges and Betterment Fees	1	Development Charges - Building	1431		
						2	Betterment Fees	1432		

						8	Development Charges - Others	1438		
					4	Regularizations, Penalties and Fines	1	Regularisation charges – Water Supply and UGD Connection	1441	
							2	Regularisation Charges - Others	1442	
							3	Penalties and Fines – Property Tax	1443	
							8	Penalties and Fines – Others	1448	
					5	Other Fees	1	Fees - SWM Fees	1451	
							2	Fees - Jatra or Urs Fees	1452	
							3	Fees - Market Fees	1453	
							4	Fees – Entry Fee	1454	
							5	Fees – Parking Fees	1455	
							8	Fees – Others	1458	
					6	User Charges	1	User Charges – Water Supply and UGD Charges	1461	01 Water Charges 02 UGD Charges
							2	User Charges - Water Supply and UGD Connection Charges	1462	01 Water Supply connection Charges 02 UGD Connection charges 03 Initial Water Supply Deposit
							3	User Charges - Road Cutting & Restoration Charges	1463	
							4	User Charges – Solid Waste Management Charges	1464	
							8	User Charges-Others	1468	
					7	Service / Administrative Charges	1	Cess Collection Charges	1471	
							2	Service charge in lieu of Property tax	1472	
							8	Service/Administration Charges – Others	1478	
					8	Other Charges	8	Other Charges – Others	1488	
					9	Fees , User Charges and Other Charges -Remission and Refund	1	Remission & Refund of Trade License Fees	1491	
							2	Remission & Refund of Water Supply and UGD Charges	1492	

				3	Contributions towards Schemes	8	Contributions towards Revenue Expenses of Schemes - Others	1638		
				4	Transfer from Deferred Income in respect of assets purchased out of Specific Grants	8	Transfer from Deferred Income in respect of assets purchased out of Specific Grants-Others	1648		
				5	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	8	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658		
1	Income	7	Interest/ Dividend Earned	1	Interest from Investments	8	Interest from Investments	1718		
				2	Dividend from Investments	8	Dividend from Investments	1728		
				3	Interest from Bank Accounts	8	Interest from Bank Accounts	1738		
				4	Interest on Loans and Advances to Employees	8	Interest on Loans and Advances to Employees	1748		
				5	Interest on Loans to Others	8	Interest on Loans to Others	1758		
				8	Interest Others	8	Interest – Others	1788		
1	Income	8	Other Income	1	Deposits Forfeited/Lapsed	1	Deposits Forfeited	1811		
						2	Deposits lapsed	1812		
				2	Cess Income	1	Solid Waste Management Cess	1821		
						2	Infrastructure Cess	1822		
						3	Slum Improvement Cess	1823		
						8	Cess Income – Others	1828		
				3	Income from	8	Income from Projects taken up	1838		

SCHEDULE IVB
[see rule 5(2)]
Expense Account heads and codes

Type		Major Head		Minor Head		Sub Minor Head		Composite A/c Code	Mandatory Detail codes	
Code	Description	Code	Description	Code	Description	Code	Description		Code	Description
2	Expense	1	Human Resource Expenses	1	Pay, Allowances and Benefits	1	Pay	2111		
						2	Dearness Allowance	2112		
						3	House Rent Allowance	2113		
						4	Leave Encashment to Employees	2114		
						5	Staff Welfare Expenses	2115		
						8	Allowances and Benefits -Others	2118		
				2	Wages	1	Wages	2121		
				3	Contributions	1	Pension Contributions for Municipal Employees	2131		
						2	Pension Contributions for Employees on deputation	2132		
						3	Leave Salary Contributions for Employees on deputation	2133		
						4	Contributions towards KMAS Officers	2134		
						8	Contributions - Others	2138		
				4	Terminal and Retirement Benefits	1	Leave Encashment at end of service	2141		
						2	Death cum Retirement Gratuity	2142		
						8	Terminal and Retirement Benefits-Others	2148		
				5	Pension	1	Uncommuted Pension	2151		

						2	Commuted Pension	2152		
2	Expense	2	General Expenses	1	Rent, Rates & Taxes and Insurance	1	Rent	2211		
						2	Rates & Taxes	2212		
						3	Insurance	2213		
				2	Books, Periodical, Printing, Stationery & Photocopying Expenses	1	Books & Periodicals	2221		
						2	Printing, Stationery and Photocopying Charges	2222		
				3	Travelling & Conveyance	1	Travelling & Conveyance	2231		
						2	Petrol, Oil & Lubricants for Vehicles	2232		
				4	Council related Expenses	1	Honorariums	2241		
						2	Sitting Fees	2242		
						3	Meeting Expenses	2243		
						4	Travelling & Conveyance of Council Members	2244		
						8	Council related Expenses - Others	2248		
				5	Professional Fees, Other Fees and Charges	1	Audit Fees	2251		
						2	Legal Expenses	2252		
						3	Professional Fees	2253		
						4	Consultancy Fees	2254		
						5	Service Charges	2255		
						8	Professional Fees, Other Fees & Charges - Others	2258		
				6	Advertisement and Publicity	8	Advertisement and Publicity Charges	2268		

				7	Office Expenses	1	Office Expenses - Electricity Charges	2271		
						2	Office Expenses - Security Charges	2272		
						3	Office Expenses - Communication Expenses	2273		
						4	Office Expenses - Water Charges	2274		
						8	Office Expenses - Others	2278		
				8	Other General Expenses	1	Membership Fees & Subscriptions	2281		
						8	Other General Expenses- Others	2288		
2	Expense	3	Operations & Maintenance	1	Power & Fuel	1	Electricity Charges - for Street Lighting, Traffic Signals etc	2311		
						2	Electricity Charges - for Water Supply and Sewerage	2312		
						3	Electricity Charges - for SWM Plant	2313		
						4	Electricity Charges - Others	2314		
						5	Petrol, Oil & Lubricant Charges - SWM Vehicles	2315		
						6	Petrol, Oil & Lubricant Charges - Other Vehicles	2316		
						8	Power & Fuel - Others	2318		
				2	Bulk Purchases	1	Bulk Purchases-Water	2321		
						2	Bulk Purchases - Others	2328		
				3	Consumption of Stores	1	Consumption of Conservancy related Stores	2331		
						2	Consumption of Water Supply related Stores	2332		
						3	Consumption of Medical Supply Stores	2333		

						4	Consumption of Lighting Stores	2334		
						5	Consumption of Food Grain- Stores	2335		
						8	Consumption of Stores – Others	2338		
				4	Repairs & Maintenance-Civic Amenities	1	Repairs & Maintenance-Parks & Gardens	2341		
						2	Repairs & Maintenance – Markets & Slaughter Houses	2342		
						3	Repairs & Maintenance – Public Toilets	2343		
						8	Repairs & Maintenance – Other Civic Amenities	2348		
				5	Repairs & Maintenance-Infrastructure Assets	1	Repairs & Maintenance – Roads, Pavements and Footpaths	2351		
						2	Repairs & Maintenance-Roadside Drains	2352		
						3	Repairs & Maintenance-Storm Water Drains, Open Drains, Culverts and Cause Ways	2353		
						4	Repairs & Maintenance-Flyovers, Bridges & Subways	2354		
						5	Repairs & Maintenance-related to Sewerage Assets	2355		
						6	Repairs & Maintenance-related to Water Works Assets	2356		
						7	Repairs & Maintenance-Street Lighting, Traffic Signals, etc	2357		
						8	Repairs & Maintenance-Other Infrastructure Assets	2358		
				6	Repairs & Maintenance -	1	Repairs & Maintenance – Buildings	2361		

					Buildings					
						2	Repairs & Maintenance -Civil Structures- Others	2362		
				7	Repairs & Maintenance- Other Fixed Assets	1	Repairs & Maintenance - Plant & Machinery & Equipment	2371		
						2	Repairs & Maintenance - Vehicles	2372		
						3	Repairs & Maintenance- Office Equipment , Furniture, Fixtures & Fittings	2373		
						8	Repairs & Maintenance - Other Fixed Assets- Others	2378		
				8	Other Operating Expenses	1	Operating Expenses - Tanker Water Supply	2381		
						2	Operating Expenses - Dumping or Tipping Charges	2382		
						3	Equipment & Vehicle Hire Charges	2383		
						4	Lease Rental Expenses	2384		
						5	Labour Charges	2385		
						8	Operating Expenses- Others	2388		
				9	Outsourced Operating Expenses	1	Outsourced SWM Expenses	2391		
						2	Outsourced Street Lighting Expenses	2392		
						3	Outsourced Water Supply & UGD Expenses	2393		
						8	Outsourced Expenses - Others	2398		
2	Expense	4	Interest Finance &	1	Interest on Loans from Central Government	8	Interest on Loans from Central Government	2418		
				2	Interest on Loans	8	Interest on Loans from	2428		

					from State Government		State Government			
				3	Interest on Loans from Government Bodies & Associations	8	Interest on Loans from Government Bodies & Associations	2438		
				4	Interest on Loans from International Agencies	8	Interest on Loans from International Agencies	2448		
				5	Interest on Loans from Banks & Other Financial Institutions	8	Interest on Loans from Banks & Other Financial Institutions	2458		
				6	Bank Charges	8	Bank Charges	2468		
				8	Other Finance Charges	1	Rebate / Discount on prompt payment	2481		
						2	Commitment Charges on Loans	2482		
						8	Finance Charges - Others	2488		
2	Expense	5	Programme Expenses, Grants etc.	1	Election Expenses	8	Election Expenses	2518		
				2	Programme Expenses	8	Programme Expenses	2528		
				3	Share in Programmes of Others	8	Share in Programmes of Others	2538		
				4	Grants	8	Grants made by Municipality	2548		
				5	Contributions	8	Contributions made by Municipality	2558		
				6	Subsidies	8	Subsidies granted by Municipality	2568		
2	Expense	6	Provisions and Write off	1	Provision for Doubtful Receivables	1	Provision for Doubtful Receivables - Property Tax	2611		

						2	Provision for Doubtful Receivables - Other Taxes	2612		
						3	Provision for Doubtful Receivables - Rent	2613		
						4	Provision for Doubtful Receivables- Water & UGD Charges	2614		
						5	Provision for Doubtful Receivables - Other Fees, User charges & Other Charges	2615		
						8	Provision for Doubtful Receivables-Others	2618		
				2	Provision - Others	1	Provision for Doubtful Loans , Advances and Deposits	2621		
						2	Provision for diminution in value of Long term Investments	2622		
						8	Provision - Others	2628		
				3	Revenues written off	8	Revenues written off	2638		
				4	Assets written off	1	Stores written off	2641		
						2	Fixed Assets written off	2642		
						3	Current Assets written off	2643		
				5	Miscellaneous Expenditure written off	1	Loan Issue Expenses	2651		
						2	Discount on Issue of Loans	2652		
						8	Miscellaneous Expenditure-Others	2658		
2	Expense	7	Depreciation	2	Buildings	1	Depreciation on Buildings Class I	2721		
						2	Depreciation on Buildings Class II	2722		
						8	Depreciation on Civil Structures- Others	2728		
				3	Roads, Bridges , Surface Drains & Lighting	1	Depreciation on Roads, Pavements and Footpaths	2731		

					2	Depreciation on Roadside Drains	2732		
					3	Depreciation on Storm Water Drains, Open Drains, Culverts and Causeways.	2733		
					4	Depreciation on Flyovers, Bridges & Subways	2734		
					5	Depreciation on Street Lighting, Traffic Lights etc	2735		
				4	Sewerage related Assets	1	Depreciation on Underground Drainage lines	2741	
					2	Depreciation on Sewerage related Plant and Machinery including STPs	2742		
					8	Depreciation on Sewerage - Others	2748		
				5	Water Works	1	Depreciation Water Supply Source and Transmission systems	2751	
					2	Depreciation Water Distribution systems.	2752		
					3	Depreciation- Water Distribution System (Mini Water Supply)	2753		
					4	Depreciation - Plant and Machinery related to Water Supply.	2754		
					8	Depreciation - Water Works - Others	2758		
				6	Plant Machinery & Equipments	1	Depreciation on Plant & Machinery	2761	
					2	Depreciation on Equipments	2762		
				7	Vehicles	1	Depreciation on Vehicles-Heavy Vehicles	2771	
					2	Depreciation on Vehicles- Light Vehicles	2772		
					8	Depreciation on Vehicles- Other	2778		

							Vehicles						
				8	Other Fixed Assets	8	Depreciation on Other Fixed Assets - Others	2788					
				9	Office Equipments, Furniture, Fixtures and Fittings	1	Depreciation on Office Equipment	2791					
						2	Depreciation on Office Furniture	2792					
						3	Depreciation on Office Fixtures and Fittings	2793					
2	Expense	8	Prior Period Item		Income								
				1	Taxes	1	Prior Period Income - Property Tax	2811					
						8	Prior Period Income - Other Taxes	2818					
				2	Other Income	8	Prior Period Income - Others	2828					
					Expenses								
				6	Refund of Incomes	1	Refund of Prior Period Taxes	2861					
						2	Refund of Prior Period - Other Incomes	2862					
				8	Other Expenses	8	Prior Period Other Expenses -Others	2888					
2	Expense	9	Transfer to Reserves and Funds	1	Transfer to Reserves	1	Transfer to Reserves	2911					
				2	Transfer to Earmarked Funds	1	Transfer to SC / ST Development Fund (18%)	2921					
						2	Transfer to Welfare Funds-Others	2922					
						3	Transfer to Sinking Fund - Loan Repayment	2923					
						4	Transfer to Sinking Fund - Asset Replacement	2924					
						8	Transfer to Earmarked Funds - Others	2928					

SCHEDULE IVC
[See rule 5 (2)]

Liabilities account Codes and Heads

Type		Major Head		Minor Head		Sub Minor Head		Compos ite A/c Code	Mandatory Detail codes	
Code	Description	Code	Description	Code	Description	Code	Description		Code	Description
3	Liabilities	1	Municipal Fund	1	Municipal Fund	1	Fund Balance	3111		
						2	Opening Balance Adjustment	3112		
				2	Income & Expenditure Account	1	Income & Expenditure Account	3121		
3	Liabilities	2	Earmarked Funds	1	Welfare Funds	1	SC/ST Development (18%) Fund	3211		
						8	Welfare Funds -Others	3218		
				5	Sinking Funds	1	Sinking Funds for Loan Repayment	3251		
						2	Sinking Funds for Asset Replacement	3252		
				7	Trust & Agency Funds	8	Trust & Agency Funds- Others	3278		
				8	Other Earmarked Funds	8	Other Earmarked Funds-Others	3288		
3	Liabilities	3	Reserves	1	Capital Contribution	1	Capital Contribution for Assets -Roads, Bridges , Surface Drains & Lighting	3311		
						2	Capital Contribution for Assets - Sewerage	3312		
						3	Capital Contribution for Assets -Water Works	3313		
						4	Capital Contribution for Assets - SWM	3314		
						8	Capital Contribution for Assets - Others	3318		

				2	Capital Reserve	1	Capital Reserve	3321		
				3	Earmarked Funds (Utilised)	1	Earmarked Funds (Utilised)	3331		
				4	Statutory Reserve	1	Statutory Reserve	3341		
				5	General Reserve	1	General Reserve	3351		
				6	Revaluation Reserve	1	Revaluation Reserve - Land	3361		
						2	Revaluation Reserve - Buildings	3362		
						3	Revaluation Reserve - Roads, Bridges, Surface Drains & Lighting	3363		
						4	Revaluation Reserve - Sewerage	3364		
						5	Revaluation Reserve - Water Works	3365		
						6	Revaluation Reserve - Plant and Machinery	3366		
						8	Revaluation Reserve - Other Fixed Assets -	3368		
3	Liabilities	4	Grants & Contributions for Specific Purposes	1	Grants & Contributions for Specific Purposes - from Central Government	1	Grants & Contributions for Specific Purposes from Central Government- Schemes / Programmes	3411		
						2	Grants & Contributions for Specific Purposes from Central Government-Central Finance Commission Grant	3412		
						3	Grants & Contributions for Specific Purposes from Central Government -MP Local Area Development Scheme (MPLADS)	3413		
						4	Grants & Contributions for Specific Purposes from Central Government - in Kind	3414		

						8	Grants & Contributions for Specific Purposes from Central Government- Others	3418		
				2	Grants & Contributions for Specific Purposes- from State Government	1	Grants & Contributions for Specific Purposes from State Government - Schemes / Programmes	3421		
						2	Grants & Contributions for Specific Purposes from State Government- State Finance Commission Grant	3422		
						3	Grants & Contributions for Specific Purposes from State Government- MLA Local Area Development Scheme (MLALADS)	3423		
						4	Grants & Contributions for Specific Purposes from State Government - in Kind	3424		
						8	Grants & Contributions for Specific Purposes from State Government- Others	3428		
				3	Grants & Contributions for Specific Purposes - from Other Government Agencies	8	Grants & Contributions for Specific Purposes - from Other Government Agencies- Others	3438		
				4	Grants & Contributions for Specific Purposes - from Financial Institutions	8	Grants & Contributions for Specific Purposes - from Financial Institutions- Others	3448		
				5	Grants & Contributions for Specific Purposes -	8	Grants & Contributions for Specific Purposes - from Welfare Bodies- Others	3458		

					from Welfare Bodies						
				6	Grants & Contributions for Specific Purposes - from International Organisations	8	Grants & Contributions for Specific Purposes - from International Organisations-Others	3468			
				8	Grants & Contributions for Specific Purposes - from Others	8	Grants & Contributions for Specific Purposes - from Others-Others	3488			
				9	Deferred Income in respect of Assets created out of Grants & Contributions	1	Deferred Income in respect of Assets created out of Grants & Contributions	3491			
3	Liabilities	5	Secured Loans	1	Secured Loans from Central Government	8	Secured Loans from Central Government - Others	3518			
				2	Secured Loans from State Government	8	Secured Loans from State Government- Others	3528			
				3	Secured Loans from Government Bodies & Association	8	Secured Loans from Government Bodies & Associations -Others	3538			
				4	Secured Loans from International Agencies	8	Secured Loans from International Agencies - Others	3548			
				5	Secured Loans from Banks & Other Financial Institutions	1	Secured Loans from HUDCO	3551			

						2	Secured Loans from KUIDFC	3552		
						8	Secured Loans from Banks & Financial Institutions - Others	3558		
					7	Secured Bonds & Debentures	8	Secured Bonds & Debentures- Others	3578	
					8	Secured Loans - Others	8	Secured Loans - Others	3588	
3	Liabilities	6	Unsecured Loans		1	Unsecured Loans from Central Government	8	Unsecured Loans from Central Government - Others	3618	
					2	Unsecured Loans from State Government	8	Unsecured Loans from State Government - Others	3628	
					3	Unsecured Loans from Government Bodies & Association	8	Unsecured Loans from Government Bodies and Associations - Others	3638	
					4	Unsecured Loans from International Agencies	8	Unsecured Loans from International Agencies - Others	3648	
					5	Unsecured Loans from Banks & Other Financial Institutions	1	Unsecured Loans from HUDCO	3651	
							2	Unsecured Loans from KUIDFC	3652	
							8	Unsecured Loans from Others	3658	
					7	Unsecured Bonds & Debentures	8	Unsecured Bonds & Debentures-Others	3678	
					8	Unsecured Loans-Others	8	Unsecured Loans - Others	3688	

3	Liabilities	7	Deposits	1	Deposits From Contractors / Suppliers	1	EMD from Contractors / Suppliers	3711		
						2	Security Deposits / Retention Money from Contractors and Suppliers	3712		
				2	Deposits - Revenues	1	Deposits - Revenues - Rent Deposit	3721		
						8	Deposits-Revenues- Others	3728		
				3	Deposits from Staff	8	Deposits from Staff - Others	3738		
				4	Deposit Works given to the Municipality	8	Deposit Works given to the Municipality - Others	3748		
				8	Deposits from Others	8	Deposits from Others - Others	3788		
3	Liabilities	8	Other Liabilities	1	Creditors	1	Creditors - Suppliers Payable	3811		
						2	Creditors - Contractors Payable	3812		
						3	Creditors - Expenses Payable	3813		
						8	Creditors - Others	3818		
				2	Employee related Liabilities	1	Employee related Liabilities - Pay, Allowances and benefits-Payable	3821		
						2	Employee related Liabilities - Wages Payable	3822		
						3	Employee related Liabilities-Contributions Payable	3823		
						4	Employee related Liabilities - Terminal and Retirement Benefits Payable	3824		
						5	Employee related Liabilities - Pensions Payable	3825		
						8	Employee related Liabilities - Others	3828		

				3	Interest accrued and due	1	Interest accrued & due on Loans from Central Government	3831		
						2	Interest accrued & due on Loans from State Government	3832		
						3	Interest accrued & due on Loans from Government Bodies & Development Agencies	3833		
						4	Interest accrued & due on Loans from International Agencies	3834		
						5	Interest accrued & due on Loans from Banks & Other Financial Institutions	3835		
						7	Interest accrued & due – Bonds and Debentures	3837		
						8	Interest accrued & due on Loans – Others	3838		
				4	Recoveries Payable	1	Recoveries Payable - General Provident Fund (GPF)	3841		
						2	Recoveries Payable – Employees’ Insurance	3842	01	Recoveries Payable –Employees’ Insurance-KGID
								02	Recoveries Payable –Employees’ Group Insurance	
								03	Recoveries Payable –Employees’ Insurance-LIC	
								04	Recoveries payable –Employees’ Insurance-Others	
						3	Recoveries Payable - Employees- Tax Deducted.	3843	01	Income Tax Deducted at Source
								02	Professional Tax	
						4	Recoveries Payable – Employees- Others	3844	01	Family Benevolent Fund
								02	Loan Instalments	
								03	Subscriptions to Employees Union	
						5	Recoveries Payable - Tax Deducted - Contractors	3845	01	Income tax

									02	Works Contract Tax
						6	Recoveries Payable - Tax Deducted - Others	3846	01	Income Tax
						7	Recoveries Payable - Other deductions from Contractors	3847	01	Royalty
									02	CBF
						8	Recoveries Payable - Others	3848		
				5	State Government Dues Payable	1	State Government Dues Payable - Cess Payable	3851	01	Cess Payable - Health Cess
									02	Cess Payable - Library Cess
									03	Cess Payable - Beggary Cess
									04	Cess Payable - Education Cess
									05	Cess Payable - Slum Improvement Cess
						2	State Government Dues Payable - Attachment of Properties	3852		
						8	State Government Dues Payable - Others	3858		
				6	Refunds Payable	1	Refunds Payable-Property Tax	3861		
						2	Refunds Payable-Other Taxes	3862		
						3	Refunds Payable- Other Incomes	3863		
						4	Refunds Payable-Attached Properties	3864		
						8	Refunds Payable-Others	3868		
				7	Advance Collection of Revenues	1	Advance Collection of Revenues- Property Tax	3871		
						2	Advance Collection of Revenues- Other taxes	3872		
						3	Advance Collection of	3873		

							Revenues- Water Charges			
						4	Advance Collection of Revenues- Rent	3874		
						8	Advance Collection of Revenues-Others	3878		
				8	Other Liabilities	1	Non-refundable Premium (Lump Sum) received for Lease of Assets	3881		
						2	Sale Proceeds - Attached Properties	3882		
						3	Current Liabilities - Others	3883		
						8	Other Liabilities - Others	3888		
3	Liabilities	9	Provisions	1	Provision for Expenses	8	Provision for Expenses - Others	3918		
				2	Provision for Interest	8	Provision for Interest accrued but not due - Others	3928		
				8	Provisions - Others	8	Provision-Others	3988		

SCHEDULE IVD
[See rule 5(2)]

Asset account heads and codes

Type		Major Head		Minor Head		Sub Minor Head		Compos ite A/c Code	Mand atory Detail codes	
Code	Description	Code	Description	Code	Description	Code	Description		Code	Description
4	Assets	1	Fixed Assets	1	Land	1	Land-Grounds	4111		
						2	Land-Parks & Gardens	4112		
						3	Land under Roads	4113		
						8	Land-Others	4118		
				2	Buildings	1	Buildings – Class I	4121		
						2	Buildings – Class II	4122		
						8	Civil Structures - Others	4128		
				3	Roads, Bridges, Surface Drains & Lighting	1	Roads, Pavements and Footpaths	4131		
						2	Roadside Drains	4132		
						3	Storm Water Drains, Open Drains, Culverts and Causeways	4133		
						4	Flyovers, Bridges and Subways	4134		
						5	Street Lighting, Traffic Lights etc	4135		
				4	Sewerage related Assets	1	Underground Drainage lines	4141		
						2	Sewerage related Plant and Machinery including STPs	4142		
						8	Sewerage related Assets -Others	4148		
				5	Water Works	1	Water Supply Source and Transmission systems	4151		
						2	Water Distribution systems.	4152		
						3	Water Distribution	4153		

						system (Mini Water Supply)				
					4	Plant and Machinery related to Water supply.	4154			
					8	Water Works - Others	4158			
				6	Plant & Machinery and Equipments	1	Plant & Machinery	4161		
					2	Equipments	4162			
				7	Vehicles	1	Heavy Vehicles	4171		
					2	Light Vehicles	4172			
					8	Vehicles - Others	4178			
				8	Other Fixed Assets	1	Fixed Assets under disposal	4181		
					8	Other Fixed Assets - Others	4188			
				9	Office Equipment, Furniture, Fixtures and Fittings	1	Office Equipment	4191		
					2	Office Furniture	4192			
					3	Fixtures and Fittings	4193			
4	Assets	2	Accumulated Depreciation	2	Buildings	1	Accumulated Depreciation on Buildings- Class I	4221		
						2	Accumulated Depreciation on Buildings- Class II	4222		
						8	Accumulated Depreciation on Civil Structures- Others	4228		
				3	Roads, Bridges, Surface Drains & Lighting	1	Accumulated Depreciation on Roads & Pavements and Footpaths	4231		
						2	Accumulated Depreciation on Roadside Drains	4232		
						3	Accumulated Depreciation on Storm Water Drains, Open	4233		

							Drains, Culverts & Cause Ways				
						4	Accumulated Depreciation on Flyovers, Bridges and Subways	4234			
						5	Accumulated Depreciation on Street Lighting, Traffic Lights, etc	4235			
					4	Sewerage related Assets	1	Accumulated Depreciation on Underground Drainage Lines	4241		
							2	Accumulated Depreciation Sewerage related Plant and Machinery including STPs	4242		
							8	Accumulated Depreciation on Sewerage related Assets- Others	4248		
					5	Water Works	1	Accumulated Depreciation on - Water Supply Source & Transmission systems	4251		
							2	Accumulated Depreciation on Water Distribution systems	4252		
							3	Accumulated Depreciation on Water Distribution System (Mini Water Supply)	4253		
							4	Accumulated Depreciation on Plant & Machinery related to Water Supply	4254		
							8	Accumulated Depreciation on Water Works-Others	4258		
					6	Plant & Machinery and Equipments	1	Accumulated Depreciation on Plant & Machinery	4261		
							2	Accumulated Depreciation on	4262		

						Equipments					
				7	Vehicles	1	Accumulated Depreciation on Heavy Vehicles	4271			
						2	Accumulated Depreciation on Light Vehicles	4272			
						8	Accumulated Depreciation on Vehicles - Others	4278			
				8	Other Fixed Assets	8	Accumulated Depreciation on Other Fixed Assets- Others	4288			
				9	Office Equipments, Furniture, Fixtures and Fittings	1	Accumulated Depreciation on Office Equipment	4291			
						2	Accumulated Depreciation on Office Furniture	4292			
						3	Accumulated Depreciation on Fixtures & Fittings	4293			
4	Assets	3	Capital Work in Progress (CWIP)	2	Buildings	1	CWIP –Buildings-Class I	4321			
						2	CWIP–Buildings-Class II	4322			
						3	CWIP –Civil Structures- Others	4323			
				3	Roads, Bridges , Surface Drains & Lighting	1	CWIP - Roads, Pavements and Footpaths	4331			
						2	CWIP - Roadside Drains	4332			
						3	CWIP - Storm Water Drains, Open Drains, Culverts and Causeways.	4333			
						4	CWIP - Flyovers, Bridges & Subways	4334			
						5	CWIP - Street Lighting, Traffic Lights etc	4335			
				4	Sewerage related Assets	1	CWIP - Underground Drainage lines	4341			

						2	CWIP - Sewerage related Plant and Machinery including STPs	4342		
						8	CWIP - Sewerage related Assets - Others	4348		
				5	Water Works	1	CWIP - Water supply Source and Transmission systems	4351		
						2	CWIP - Water Distribution systems.	4352		
						3	CWIP- Water Distribution systems (Mini Water Supply)	4353		
						4	CWIP - - Plant and Machinery related to Water Supply.	4354		
						8	CWIP - Water Works - Others	4358		
				8	Other Fixed Assets	1	CWIP -Other Fixed Assets	4381		
4	Assets	4	Investments	1	Central Government Securities	1	Investments in Central Government Securities - General	4411		
						2	Investments in Central Government Securities - Specific Grants	4412		
						3	Investments in Central Government Securities - Earmarked Funds	4413		
				2	State Government Securities	1	Investments in State Government Securities - General	4421		
						2	Investments in State Government Securities - Specific Grants	4422		
						3	Investments in State Government Securities - Earmarked Funds	4423		
				3	Debentures and Bonds	1	Investments in Debentures and Bonds - General	4431		
						2	Investments in Debentures and Bonds -	4432		

							Specific Grants			
						3	Investments in Debentures and Bonds - Earmarked Funds	4433		
				5	Equity Shares	1	Investments in Equity Shares - General	4451		
						2	Investments in Equity Shares - Specific Grants	4452		
						3	Investments in Equity Shares - Earmarked Funds	4453		
				8	Other Investments	1	Other Investments - General	4481		
						2	Other Investments - Specific Grants	4482		
						3	Other Investments - Earmarked Funds	4483		
				9	Provision for Diminution in value of Investments	8	Provision for Diminution in value of Investments	4498		
4	Assets	5	Stock - in-hand	1	General Stores	1	Conservancy related Stores	4511		
						2	Water Supply related Stores	4512		
						3	Medical Supply stores	4513		
						4	Lighting related stores	4514		
						5	Food Grains stores	4515		
						8	Stores - Others	4518		
				2	Public Works related Stores	8	Public Works related Stores	4528		
4	Assets	6	Receivables	1	Receivables - Taxes	1	Receivables-Property Tax	4611		Detail codes to be provided by Municipality for 3/5 years as applicable and also one for suspense
						2	Receivables- Advertisement Tax	4612		
						8	Receivables-Other Taxes	4618		
				2	Receivables - Rental Income	1	Receivables-Rent / Lease Rental	4621		
				3	Receivables - Fees, User Charges & Other Charges	1	Receivables- Trade License Fees	4631		

						2	Receivables- Water & UGD charges	4632		
						8	Receivables-Fees, User Charges & Other Charges-Others	4638		
					4	Receivable - Other Incomes	1	Receivables - Interest from Employees	4641	
							2	Receivables - Interest from Others	4642	
							8	Receivables Other Incomes - Others	4648	
					5	Receivable from Government	1	Receivable from Central Government-Grants	4651	
							2	Receivable from State Government-Grants	4652	
							3	Receivable from Government-Assigned Revenues	4653	
					6	Provision for Doubtful Receivables	1	Provision for Doubtful Receivables - Property Tax	4661	
							2	Provision for Doubtful Receivables - Other Taxes	4662	Separate Detail codes shall be created for provision in respect of advertisement Taxes and Other Taxes
							3	Provision for Doubtful Receivables - Rent	4663	
							4	Provision for Doubtful Receivables- Water & UGD Charges	4664	
							5	Provision for Doubtful Receivables - Fees, User Charges & Other Charges	4665	Separate Detail codes shall be created for provision in respect of each type of receivables for which separate account codes are available.
							8	Provision for Doubtful Receivables-Other Income	4668	

				9	State Govt Cesses/ Levies in Taxes - Control account	1	Cess Control Account - Property Tax	4691		
						8	Cess Control Account - Others	4698		
4	Assets	7	Cash and Bank balance	1	Cash	1	Cash in Hand	4711		
						2	Cheques in Hand	4712		
				2	Nationalised Banks	1	Bank Account - Nationalised Banks - General	4721		
						2	Bank Account - Nationalised Banks - Collection	4722		
						3	Bank Account - Nationalised Banks - Earmarked Funds	4723		
						4	Bank Account - Nationalised Banks - Specific Grants	4724		Detail codes to be provided by Municipality for each bank account
				3	Scheduled Banks	1	Bank Account - Other Scheduled Banks - General	4731		
						2	Bank Account - Other Scheduled Banks - Collection	4732		
						3	Bank Account - Other Scheduled Banks - Earmarked Funds	4733		
						4	Bank Account - Other Scheduled Banks - Specific Grants	4734		
				4	Treasury	1	Treasury Account - General	4741		
						2	Treasury Account - Salaries & Other Tied Grants	4742		
						3	Treasury Account - Earmarked Funds	4743		
						4	Treasury Account - Specific Grants	4744		
				8	Other Banks	1	Other Banks - General	4781		
						2	Other Banks - Collection	4782		

						3	Other Banks - Earmarked Funds	4783		
						4	Other Banks - Specific Grants	4784		
				9	Fixed Deposits in Banks	8	Fixed Deposits in banks	4798		
4	Assets	8	Loans, Advances and Deposits	1	Loans Advances and to Employees	1	Advances - Festival Advance	4811		
						2	Advances - Vehicle Advance	4812		
						3	Advances - House Building Advance	4813		
						4	Advances - Travel / Transfer Advance	4814	01	Travel Advance to Employees
									02	Transfer Advance to Employees
						8	Advances to Employees - Others	4818		
				2	Loans to Others	1	Loans to Others - Ashraya Scheme	4821		
						2	Loans to Others - Swarna Jayanti Shahari Rozgar Yojana	4822		
						3	Loans to Others - Other Schemes	4823		
						8	Loans to Others - Others	4828		
				3	Advance to Suppliers and Contractors	1	Advances to Suppliers	4831		
						2	Advances to Contractors	4832		
						3	Advance to Government type agencies - Deposit Works	4833		
						4	Advance for Delegated Loan works	4834		
						8	Advances to Suppliers / Contractors - Others	4838		
				4	Advance to Others	1	Permanent Advance	4841		
						2	Advance against Projects	4842		

						3	Advance against Schemes / Grant	4843		
				5	Deposits with External Agencies	1	Electricity Deposit	4851		
						2	Telephone Deposit	4852		
						3	Rent Deposit	4853		
						4	Lump sum paid for Lease of Assets	4854		
				6	Inter-Fund Transfer Account	1	Inter-fund Transfer Account- General Fund	4861		
						2	Inter-fund Transfer Account - Water Supply & Sewerage Fund	4862		
						3	Inter-fund Transfer Account - Enterprise Fund	4863		
				8	Other Loans, Advances & Deposits	1	Prepaid Expenses	4881		
						8	Other Loans, Advances & Deposits-Others	4888		
				9	Provision for Doubtful Loans, Advances & Deposits	8	Provision for Doubtful Loans, Advances & Deposits - Others	4898		
4	Assets	9	Miscellaneous Expenditure to be written off	1	Loan Issue Expenses-Deferred	1	Loan Issue Expenses - Deferred	4911		
						2	Bond Issue Expenses - Deferred	4912		
				2	Discount on Issue of Loans-Deferred	1	Discount on Issue of Loans - Deferred	4921		
				8	Other Miscellaneous Expenditure	1	Software Expenses - Deferred	4981		
						8	Other Miscellaneous Expenditure - Others	4988		

SCHEDULE V
[See rule 6)
Source of Financing Codes

Sl. No.	Source of financing	Code
1	Own Source	01
2	Specific grants	10-49
3	Loans and bonds	50-89
4	Earmarked Funds	90-99

SCHEDULE VI

[See rule 8(2)]

KMF NO 1
(See rule 11(1))CASH BOOK

FUND: _____

Receipts (Dr)									Payments (Cr)								
Date	Voucher No.	Particulars	Account Code	L/F	Cash (Account Code 471100)	Cheques in Hand (Account Code 471200)	Budget Code	Source of Financing Code	Date	Voucher No.	Particulars	Account Code	L/F	Cash (Account Code 471100)	Cheques in Hand (Account Code 471200)	Budget Code	Source of Financing Code
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Prepared by _____									Checked by _____								
(Accountant)									(Commissioner/Chief)								

Instructions:

1. A separate Cash Book shall be used for each Fund.
2. Cash book shall be balanced daily, and the closing balance of each day for both cash and cheques in Hand shall be carried forward to the next day.
3. Account Head and narration and payees name shall be recorded in the Particulars columns.

43
KMF NO 2
(Rule 11(3))

REGISTER OF CASH DRAWN AND DISBURSED

Date: _____

Cash Received			Cash Disbursed				Remarks
Cheque No/Date	Purpose	Amount	Name of the Payee	Bill no/Date	Particulars	Amount	
1	2	3	4	5	6	7	8
Opening balance					Cash disbursed		
Cash drawn					Closing Balance		
Total					Total		
Entered By : _____							
Checked By : _____							
(Cashier)				(Accountant)			

Instructions:

1. The Register shall be maintained by the Cashier.
2. The Accountant shall verify the bills with the entries in this Register and the cash balance with the Cashier, and prepare Payment voucher.
3. The total bill pending for payment shall be tallied with the closing cash balance, by the Cashier and the Accountant.

KMF NO 3
(Rule 12(1))

FUND: _____

Name of the Bank _____ Bank Account Number _____

Receipts (Dr)								Payments (Cr)								
Date	Voucher No.	Particulars	Account Code	L/F	Amount (Rs.)	Budget Code	Source of Financing Code	Date	Voucher No.	Particulars	Cheque No/Date	Account Code	L/F	Amount (Rs.)	Budget Code	Source of Financing Code
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Prepared by _____								Checked by _____								
(Accountant)								Commissioner/Chief Officer/ Authorised Person)								

Instructions:

1. A separate Bank Book shall be used for each Fund.
2. Bank book shall be balanced at the end of each day and the closing balance of each day shall be carried forward to the next day...
3. Account Head and narration and payees name shall be recorded in the Particulars columns.

45
KMF NO 4
(Rule NO 13(2))

JOURNAL BOOK

FUND: _____

Date	Voucher No	Particulars	Account Code	L/F	Debit Amount (Rs.)	Credit Amount (Rs.)	Source of Financing Code
1	2	3	4	5	6	7	8
Prepared by _____				Checked by _____			
(Accountant)				(Commissioner/Chief Officer/Authorised Person)			

Instructions:

1. A separate Journal Book shall be used for each Fund
2. Account Head and narration shall be recorded in the Particulars columns.

KMF NO 5
(Rule 14(2) & 15(1))

LEDGER

_____ Account (Account Code _____)

FUND _____

Dr						Cr					
Date	Voucher No	Particulars	Account Code	Folio	Amount (Rs.)	Date	Voucher No	Particulars	Account Code	Folio	Amount (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12
Prepared by _____						Checked by _____					
(Accountant)						(Commissioner/Chief Officer/Authorised Person)					

Instructions:

1. Separate Ledger shall be maintained for each Fund.
2. All entries from Cash book, Bank Book and Journal except Contra entries shall be posted to the respective accounts in the Ledger.
3. Each account in the Ledger shall be balanced at the end of each month and the balance shall be carried to the next month.

KMF No 6
(Rule 15(2))CLASSIFIED REGISTER OF RECEIPTS AND PAYMENTS
For the month of _____

RECEIPTS <input type="checkbox"/> / PAYMENTS <input type="checkbox"/> (Tick whichever is applicable)											
Revenue Account <input type="checkbox"/> Capital Account <input type="checkbox"/> Extraordinary Account <input type="checkbox"/> (Tick whichever is applicable)											
Date	Voucher No	Budget Heads / Codes									Total
		Budget Head/Code -----/---	Budget Head/Code -----/---	Budget Head/Code -----/---	Budget Head/Code -----/---	Budget Head/Code -----/---	Budget Head/Code -----/---	Budget Head/Code -----/---	Budget Head/Code -----/---	Budget Head/Code -----/---	
1	2	3	4	5	6	7	8	9	10	11	12
Total for the month											
Prepared by _____ (Accountant)						Checked by _____ (Commissioner/Chief Officer/Authorised Person)					

Instructions:

1. Separate accounts for the Budget groups i.e. Revenue Receipts / Payments, Capital Receipts / Payments & Extraordinary accounts shall be maintained for each month
2. Separate columns should be provided for each budget head, indicating the budget head and codes.
3. Only budget heads applicable and approved by the Municipality in the budget document shall be recorded in this form.
4. Monthly totals shall be struck under each budget head and the same transferred to the monthly abstract of receipts and payments in Form KMF No 7
5. In case of recoveries from contractors bills, pay bill etc, gross amount shall be accounted in Revenue Payments account, and the recoveries shall be accounted in Extraordinary Receipts Account.
6. On final payment of recoveries, they shall be recorded on the payment sheet of the Extraordinary account.

MONTHLY CLASSIFIED ABSTRACT OF RECEIPTS AND PAYMENTS
For the month of _____

RECEIPTS <input type="checkbox"/> / PAYMENTS <input type="checkbox"/> (Tick whichever is applicable)															
Particulars	Budget Head / Budget Codes														
	Budget Head/ Code (-----/-----)			Budget Head/ Code (-----/-----)			Budget Head/ Code (-----/-----)			Budget Head/ Code (-----/-----)			Total		
	Approved Budget	Actuals		Approved Budget	Actuals		Approved Budget	Actuals		Approved Budget	Actuals		Approved Budget	Actuals	
		For the month	Cumulative		For the month	Cumulative		For the month	Cumulative		For the month	Cumulative			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Revenue Account															
Receipts															
Payments															
Capital Account															
Receipts															
Payments															
Extraordinary Account															
Receipts															
Payments															
Opening Cash & Bank Balances															
Total Receipts															
Total Payments															
Closing Cash & Bank Balances															
Prepared by _____	Checked by _____														
(Accountant)	Commissioner/Chief Officer/Designated Officer														

Instructions:

- Budget heads shall be identical to the budget heads in Form KMF 83 to 90 (in Budget Forms).
- Budget heads as applicable and approved in the Municipality Budget Document should be shown in this form.

KMF NO 8
(Rule 16(2))

RECEIPT VOUCHER

FUND: _____

Voucher No/Date: _____

Cash/Bank/Cheque in Hand Account Code: _____

Account Code		Particulars	Amount (Rs.)	Budget Code	Source of Financing Code
1		2	3	4	5
Total					
Amount (in words):					
Narration					
Prepared by:			Approved by:		Posted by:

Instructions:

1. Separate Receipt Vouchers shall be prepared in respect of cash receipts, receipts by way of cheques, and direct credit in different bank/treasury Accounts
2. Separate Receipt vouchers shall be prepared for receipts pertaining to different funds.
3. Details such as Account Head, details of amount received etc may be written in the "Particulars" column.

KMF NO 9
(Rule 16(3))

PAYMENT VOUCHER

FUND: _____

Name of the Claimant: _____

Cash/Bank Account Code: _____

Cheque No/Date _____ drawn on _____ (Bank Name)

Voucher No/Date: _____

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

Account Code	Particulars	Amount (Rs)	Budget Code	Source of Financing Code
1	2	3	4	5
Total				
Amount Paid (in words):				
Narration				
Prepared by:			Approved by:	Posted by:
Received Payment				
(Signature of Receiver)				

Instructions:

1. A separate Payment Voucher shall be prepared in respect of each payment.
2. Payment Order shall be attached to the Payment Voucher.
3. Cheque No and date and bank name shall be noted in the case of payment by way of cheques.
4. Details such as Account Head, details of amount paid, Payee's name etc shall be written in the "Particulars" column.

KMF NO 10
(Rule 16(4))

CONTRA VOUCHER

FUND: _____

Cheque No/Date: _____

Voucher No/Date: _____

Cash/Bank Account Code	Particulars	Debit Amount (Rs.)	Credit Amount (Rs.)	Source of Financing Code
1	2	3	4	5
Amount				
Narration				
Prepared By			Approved by:	Posted by:

Instructions:

1. A Contra voucher shall be prepared only for transfers, remittances or withdrawals within the same Fund. In case of Inter-fund transfers, a payment voucher shall be prepared in the accounts of the transferor Fund, and a receipt voucher shall be prepared in the books of the transferee fund.
2. Details such as account heads, details of transfer etc may be written in the "Particulars" column.

JOURNAL VOUCHER

FUND: _____
Voucher No/Date: _____

Account Code	Particulars	Debit Amount (Rs.)	Credit Amount (Rs.)	Source of financing Code
1	2	3	4	5
Total				
Narration				
Prepared By		Approved By		Posted By

Instructions:

1. All non-cash/bank transactions shall be accounted through journal vouchers.
2. Details such as account head may be written in the "Particulars" column.

SUMMARY STATEMENT OF DEMAND RAISED OR INCOME ACCRUED

FUND: _____

Particulars			Amount		
Account Code	Account Head	Period (Year/Half-Year Ended____)	Amount of Tax/ Fees (Rs)	Cess, if any (Rs.)	Total
1	2	3	4	5	6
Remarks:					
Prepared By:* _____		Checked By:* _____		Examined and entered by	
(Departmental Head) Dated:		Accountant/ Authorised Officer Dated:		Dated :	

Instructions:

1. The statements shall be prepared in duplicate by the concerned departments, and sent to Accounts Department, and Accounts Department's acknowledgement taken on the duplicate copy.
2. In the case of property tax, the property tax accruing for the year shall be estimated by the Revenue Department, and sent to Accounts Department in this format on or before 1st of April. On 1st of October, a revised estimate of income accruing for the year shall be made based on tax received and declaration filed upto 30th September, and sent to the Accounts Department in the same format.
3. In the case of Rent and Water Charges, the Statement shall be prepared by the Revenue/Water Supply Department on Half-Yearly basis for income accruing in the respective Half-Year, and sent to Accounts Department on or before 1st April, and 1st October.
4. In the case of all other income, the Statement shall be sent by the Respective Department to Accounts Department, as and when the income has accrued, (normally, at the beginning of the year)
5. In column no 1. the account code for the relevant receivable account shall be written.

KMF NO 14
(Rule 23(1) & 24(1))

RECEIPT

Receipt No./Date _____

Cash / Cheque (Tick whichever is applicable)

Received from Shri _____ a sum of Rs. _____ (Rupees _____) towards _____
for Assessment No/PID No _____

Cheque Number/Date _____ drawn on _____ (Bank Name) (Applicable only in the case of cheques)						
Sl No	Particulars (For example, Water charges, Trade License Fees, Birth & Death Certificate Fees etc)	Period (Year/Month)	Amount Rs			
			Tax, Fees, Charges	Cess Payable to Government	Interest/Penalty (*Tick whichever is applicable)	Total
1	2	3	4	5	6	7
Grand Total						

*** N.B. Cheques/drafts/bankers cheques are subject to realisation**

Signature of the staff/official receiving the Payment

Instructions:

1. The original receipt shall be given to the payer and duplicate handed over to the concerned department for up-dation of records or processing.
The triplicate shall be maintained in the receipt book and used to update the Chitta by the Cashier
2. Cess income, if any, shall be shown in a separate row.

KMF NO 15

[Rule 24(2)]

REGISTER OF CHEQUES RECEIVED

Date :

Sl No	Name of the Collector	Receipt No/ Date	Received from	Particulars	Month / Year	Cheque No/date and Name of Bank	Amount of Tax/Fees/ Charges/Other Income	Cess Payable to Government	Interest/ Penalty* (Tick whichever is applicable)	Total Cheque Amount			Date of Realisation	Remarks
										General Fund	Water Supply & Sewerage Fund	Enterprise Fund		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

ABSTRACT

Fund	Property Tax Collections				Other Accruable Collections			Non-accruable Items	
	Year	Property Tax	Cess Payable to Government	Total	Year	Particulars	Amount	Particulars	Amount
1	2	3	4	5	6	7	8	9	10
General Fund									
Water supply & Sewerage Fund									
Enterprise Fund									

Prepared by _____

(Cashier)

Verified by _____

(Office Manager/ Authorised Person)

Instructions:

1. In case of dishonoured cheques, the fact shall be recorded in the "Remarks" Column.
2. Collections have to be segregated fund-wise in the abstract.

KMF NO 16
(Rule 25(1))

COLLECTION REGISTER

Date:

Receipt Book No	Receipt No/Challan No	Particulars	Name of the Payer	Assessment No /PID	Period (Month/Year)	Cheque No/Date (For cheques)	Amount			Total (8+9+10)		Ward /Jurisdiction/Section	Acknowledgement of person receiving the challan
							Amount of Tax/Fees/Charges/Other Income	Cess Payable to Government	Interest/Penalty* (Tick whichever is applicable)	Cash	Cheques		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Total							Rs						

ABSTRACT

Cash Collections/Bank Collections :

Accruable Items :						
Property Tax collections				Other collections		
Year	Tax Rs	Cess Payable to Government	Total Rs	Year	Particulars	Amount Rs
		Rs				
1	2	3	4	5	6	7
Total						
Non-accruable items :						
Particulars					Amount	
Total						

Cheque Collections :

Accruable Items :						
Property Tax collections				Other collections		
Year	Property Tax Rs	Cess Payable to Government Rs	Total Rs	Year	Particulars	Amount Rs
8	9	10	11	12	13	14
Total						
Non-accruable items :						
Particulars					Amount	
Total						

Prepared by-----

Verified by-----

Received by-----

Signature of the Collector/Person responsible for the bank
Date & Time :Signature of the Authorised Person
Date & Time :Signature of the Cashier
Date & Time :*Instructions:*

1. *Separate registers shall be maintained by each collector responsible for collections, including office collections and collections at banks.*
2. *In the case of Bank collections (for example SAS collections), daily bank statement along with challans shall be obtained from each collection bank, and bank wise collection registers shall be maintained by the designated employee attached to each bank.*
3. *In the case of bank collection, column no 7 for cheque no/date and the abstract of cheque collections shall be left blank, since collection bank acknowledges the amount only after realisation of the cheque in case of remittance by cheque.*
4. *In case of bank collections such challans as pertaining to other wards or other jurisdictions or other sections shall be clearly mentioned in the column no.13 and such challans later handed over under acknowledgement to the concerned, responsible for updating the DCB/other relevant registers.*
5. *In the abstract, items shall be segregated fund-wise. All items pertaining to individual funds shall be listed out under separate headings, starting with General Fund, and then Water Supply and Sewerage Fund, and finally, Enterprise Fund.*
6. *In case Assessment Year/Year to which collection pertains is not determinable from the receipt of the challans, it shall be denoted as 'suspense' under the year column both in collection register and the abstract.*
7. *In the abstract, receipts for different types of income, including cess income, interest, penalty etc shall be shown separately.*

Date:

Sl no	Name of the Collector	Particulars	Month/Year	Amount			Total			Total Collections of the Bill Collector
				Amount of Tax/Fees/Charges/Other Income etc	Cess Payable to Government	Interest/Penalty* (Tick whichever is applicable)	General Fund	Water Supply & Sewerage Fund	Enterprise fund	
1	2	3	4	5	6	7	8	9	10	11
Total Rs										

ABSTRACT

Fund	Property Tax Collections				Other Accruable Collections			Non-accruable Items	
	Year	Property Tax	Cess Payable to Government	Total	Year	Particulars	Amount	Particulars	Amount
1	2	3	4	5	6	7	8	9	10
General Fund									
Water supply & Sewerage Fund									
Enterprise Fund									

Prepared by _____

(Cashier)

Verified by _____

(Office Manager/ Authorised Person)

Instructions:

1. Collection includes office collections also.
2. In Column 1 of the abstract, all items pertaining to individual funds shall be listed out under separate headings, starting with General Fund, and then Water Supply and Sewerage Fund, and finally, Enterprise Fund.
3. In column 3 (Particulars), the details of the receipt, eg: property tax, water charges, Birth and Death Certificate Fees etc shall be specified.
4. In column 4 (month/year), month & year shall be filled up in the case of monthly charges like rent, water charges etc, and assessment year shall be filled up in the case of property tax, advertisement tax etc where yearly Assessment is done.
5. In the abstract, receipts for different types of income, including cess income, interest, penalty etc shall be shown separately.

SUMMARY OF DAILY CASH COLLECTION
(COLLECTION OFFICE/COLLECTION CENTRE_____)

PART A. DETAILS OF TAX, FEES, CHARGES ETC

FUND : _____

Date: _____

Cash Account Code 4711-00 _____ :

Account Code	Account Head	Period (Month/Year)	Budget Code	Source of financing	Amount Rs
1	2	3	4	5	6
Total					
Opening Balance of cash on hand					
Total Collections during the day (as per Chitta)					
Remittance to Bank during the day (As per Remittance Book)					
Total Cash collections on hand					

PART B : DETAILS OF CESS, IF ANY

Cess Particulars							
Total Cess Amount (Account Code 4691-00)	Cess Payable						
	Health Cess Payable (Account Code 3851- 01)	Library Cess Payable (Account Code 3851-02)	Beggary Cess Payable (Account Code 3851-03)	Education Cess Payable (Account Code 3851-04)	Cess Payable- Others- (Account Code 3851-- _	Cess Collection Charges (Account Code 1471- 00)	Total
1	2	3	4	5	6	7	8
Prepared by-----				Checked by-----			
Cashier				Accountant			

Instructions:

1. The Statement shall be prepared by the Cashier, based on Chitta.
2. Separate statement shall be prepared for different funds.
3. In column 1, the account codes for receivable heads shall be written for all accruable incomes, and account codes for income heads shall be written for non-accruable income heads.
4. Column 6 of the Abstract (Education Cess Payable) shall be used only for assessment years where it is applicable.
5. If any other cess other than those mentioned in columns 3 to 6 of the Abstract, is applicable for the assessment year for which tax is collected, a detail code shall be created for such cess, and shown in column 7 of Part B.
6. If any cess in the nature of income is collected, it shall be shown under the minor head account Cess Income (182) under suitable sub-minor and detail codes in Part A..

KMF NO 19
(Rule 29(2))
SUMMARY OF DAILY CHEQUE COLLECTION
(COLLECTION OFFICE/COLLECTION CENTRE _____)

PART A. DETAILS OF TAX, FEES, CHARGES ETC

FUND _____

Date: _____

Cheque in Hand Account Code 4712-00:

Account Code	Account Head	Period (Month/Year)	Budget Code	Source of financing	Amount Rs
1	2	3	4	5	6
Total					
Opening Balance of cheques in hand					
Total Collections during the day (as per Cheques Received Register)					
Remittance to Bank during the day (As per Remittance Book)					
Closing Balance of Cheques in hand					

PART B : DETAILS OF CESS, IF ANY

Cess Particulars							
Total Cess Amount (Account Code 4691- 00)	Health Cess Payable (Account Code 3851-01)	Cess Payable					Total
		Library Cess Payable (Account Code 3851-02)	Beggary Cess Payable (Account Code 3851-03_	Education Cess Payable (Account Code 3851-04)	Cess Payable- Others- (Account Code 3851--)	Cess Collection Charges (Account Code 1471-00)	
1	2	3	4	5	6	7	8
Prepared by-----				Checked by-----			
Cashier				Accountant			

Instructions:

The Statement shall be prepared by the Cashier, based on Register of Cheques Received.

1. Separate statement shall be prepared for different funds
2. In column 1, the account codes for receivable heads shall be written for all accruable incomes, and account codes for income heads shall be written for non-accruable income heads.
4. Column 6 of the Abstract (Education Cesses Payable) shall be used only for assessment years where it is applicable.
5. If any other cess other than those mentioned in columns 3 to 6 of the Abstract, is applicable for the assessment year for which tax is collected, a detail code shall be created for such cess, and shown in column 7 of Part B.
6. If any cess in the nature of income is collected, it shall be shown under the minor head account Cess Income (182) under suitable sub-minor and detail codes in Part A.

KMF NO 20
(Rule 29(3))SUMMARY OF DAILY COLLECTION THROUGH BANK/TREASURY
(COLLECTION OFFICE/COLLECTION CENTRE _____)

PART A. DETAILS OF TAX, FEES, CHARGES ETC

FUND _____

Date: _____

Bank/Treasury Account Code Number _____

Account Code	Account Head	Period (Month/Year)	Budget Code	Source of financing	Amount Rs
1	2	3	4	5	6
Total					

Cess Particulars							
Total Cess Amount (Account Code 4691- 00)	Health Cess Payable (Account Code 3851-01)	Cess Payable					Total
		Library Cess Payable (Account Code 3851-02)	Beggary Cess Payable (Account Code 3851-03)	Education Cess Payable (Account Code 3851-04)	Cess Payable- Others- (Account Code 3851--)	Cess Collection Charges (Account Code 1471-00)	
1	2	3	4	5	6	7	8
Prepared by-----				Checked by-----			
Person responsible for the bank				Authorised Person			

Instructions:

1. The Statement shall be prepared by the staff responsible for maintaining the collection register for each collection bank.
2. Separate Statement shall be prepared for each bank or treasury account
3. In column 1, the account codes for receivable heads shall be written for all accruable incomes, and account codes for income heads shall be written for non-accruable income heads.
4. Column 6 of the Abstract (Education Cesses Payable) shall be used only for assessment years where it is applicable.
5. If any other cess other than those mentioned in columns 3 to 6 of the Abstract, is applicable for the assessment year for which tax is collected, a detail code shall be created for such cess, and shown in column 7 of Part B.
6. If any cess in the nature of income is collected, it shall be shown under the minor head account Cess Income (182) under suitable sub-minor and detail codes in Part A.

KMF NO 22
(See Rule 37(4))

PAYMENT ORDER

Fund: _____
 Departmental Reference. No : _____
 File . No : _____
 Bill No. _____ Invoice No: _____
 Work Order No/Procurement Order No : _____
 Project details: _____

Budget Provision: _____
 Work Order Value: _____
 Bills passed till now : _____
 Bills paid till now: _____
 Total bills passed including this bill:

The bill is admitted and passed for payment as follows :	
Particulars	Amount Rs
Gross amount of the bill Disallowances, if any Bill passed Amount Adjustment, if any Net amount (in words Rupees.....) Signature of the Departmental Head : _____ Date: _____	
Net Amount as passed above Further disallowances/adjustments, if any Amount payable to the Claimant <u>Deductions</u> Income Tax Contractors' Benevolent fund Royalty Any other deductions Net Amount Balance Payable Signature of the Accountant/Accounts Superintendent Date :	
Remarks/ Approval of the Commissioner/ chief Officer: Signature of the Commissioner/ chief Officer: Date :	
Journal/ Payment Voucher No/Date : Cheque No.Date	

Instructions :

1. DR No (Departmental Reference Number) shall be taken from the Bills Received Register (Form KMF No 21).
2. The payment order shall be prepared for all the bills other than contractors' bills & employees pay bills.

COLLECTION										CLOSING BALANCE				REMARKS			
Receipts					Adjustments (+) for Increase in Demand (-) for Decrease in Demand												
Receipt or challan No, Date &Amount	Property Tax	Cess	Others	Total (19+20+21)	Type, Reference No and date	Property Tax	Cess	Others	Total (24+25 +26)	Property Tax	Cess	Others	Total Due (28+29 +30)	Date of notice of Transfer of title (sec 111)	Name of the Transf eree	Addition or deletion of building	Plinth area of building added or demolishe d
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Prepared by _____										Verified by _____							

Instructions:

1. Property tax records shall be maintained on a separate sheet for each year. The year to which a particular sheet pertains shall be mentioned at the top of the sheet.
2. The tax details are classified into year-wise rows. The first row "suspense" shall be used for recording collections for which assessment year could not be identified. As and when the assessment year is identified, the collection shall be taken to the appropriate assessment year, by cancelling the entry in the "Suspense" row under authorisation by the Revenue Officer. The second row represents tax which pertains to five years or earlier (Year -5 and earlier), and progressively increases such that current year appears in the shaded row. In the following 4 sheets, successive rows are shaded as they represent the current year in that year.
3. Property tax details shall be maintained year-wise. Thus demand collection and balance shall be recorded in the row of the relevant year.
4. Cess column shall include all cesses levied on property tax. Amount of individual cesses, may be calculated using the master data of cess levies for that year.

Opening Balance (columns 4-7)

5. These figures shall be entered at the beginning of the year and shall be taken from the previous year's DCB register/sheet. The amount shall be identified with the year and entered into the relevant rows.
6. Any interest / penalty / notice fees etc outstanding shall be shown in the Others column
7. The opening balance for the current year (shaded row) shall be NIL.

Self Assessment (SAS) (columns 8-12)

8. These columns shall be written from the SAS return of the tax payer. The property tax, cess and other assessment (interest etc.) shall be recorded in separate columns. In case one return has been filed for several years together, the DCB section along with Bill Collector will split that into relevant years and post the figures accordingly.

Compulsory Assessment by the Municipality (CAL) (column 13-17)

9. These columns shall be used only if the Municipality carries out an assessment of the property, of its own accord or on non submission of return by tax payer.
10. The amount assessed shall be split into tax, cess and others and entered in the appropriate columns.
11. If the Municipality assesses property tax (CAL), in spite of Self Assessment filed by the tax payer, the CAL amount will prevail over the SAS return. In other cases, SAS amount shall be the tax demand.

Receipts (columns 18 - 22)

12. All receipts against property tax demands shall be entered in these columns, in rows appropriate to the year for which they have been received. Reference shall be given of the voucher no. / date. In case lump sum received, the order of posting shall be from the oldest year for which the tax is due to more recent years. For a particular year, first the property tax and proportionate cess shall be adjusted, then the penalty / interest (if any).
13. A refund payment should be recorded as a negative receipt.

Adjustments (columns 23-27)

14. These columns shall be used to record any change in demand not arising due to an assessment or collection. For example, a reduction in demand because of, write off or an increase in demand due to notice fees, warrant fee etc shall be an adjustment entry.
15. An increase in demand shall be recorded as an addition (+) while a decrease is recorded as a deduction (-). In the Reference column (21) type of adjustment and the authority (Council resolution no. / demand notice no. etc.) for the adjustment shall be recorded. The adjustment shall be recorded in the tax, cess or such others columns, as appropriate.

Closing Balance (columns 28-31)

16. These columns shall be calculated at the end of the financial year, for being carried over to the next year, as opening balances. The closing balance shall be calculated by adding the opening balance and demand, and reducing the amount of collection and adjustments made during the year.
17. In case there is a CAL figure, it shall be used for calculating closing balance instead of SAS figure.
18. The last column (31) shows the total amount due from the taxpayer.
19. In case the collection and adjustments exceed the demand, the closing balance shall be shown as a negative figure, and shall also be carried to the next year as a negative balance.

KMF NO 25
(Rule 53 (1) (b), 64(1) & 66(1))

SPECIAL DEMAND COLLECTION & BALANCE (DCB) REGISTER
(For demands liable to be collected on monthly basis)

Type of Revenue :

Name, address of the Person and other particulars	Suspense Collection		Arrears									Current Year			
	Receipt No/Challan No. &Date	Amount	<Year 3> and earlier			<Year 2>			<Year 1>			Month	Amount due Rs	Collection	
			Amount Due	Collection		Amount Due	Collection		Amount Due	Collection				Receipt or Challan No/Date	Amount Rs
				Receipt No/Challan No. &Date	Amount		Receipt No/Challan No. &Date	Amount Rs		Receipt No/Challan No. &Date	Amount				
1			3	4	5	6	7	8	9	10	11	12	13	14	15
												April			
												May			
												June			
												July			
												August			
												September			
												October			
												November			
												December			
												January			
												February			
												March			
Adjustments, if any															
Closing Balance															
Total Closing balance															
Prepared by _____											Verified by _____				

Instructions :

- The Register shall be maintained for items such as water charges etc which are required to be collected on monthly basis.
- The tax details are further classified into 4 year-wise rows. The first row "suspense" is used for recording collections for which assessment year could not be identified. As and when the assessment year is identified, the collection shall be taken to the appropriate assessment year, by cancelling the entry in the "Suspense" row under authorisation by the Revenue Officer. The second row represents tax which pertains to five years or earlier (Year -3 and earlier), and progressively increases such that current year appears in the shaded row.

KMF NO 26
(See Rule 53(1)(c))

MISCELLANEOUS DEMAND COLLECTION & BALANCE (DCB) REGISTER
(For demands other than those liable to be paid on monthly basis)

TYPE OF DEMAND : _____

For the Year Ended : _____

Name and address of the person and other particulars	Year	Opening Balance Rs	Current Year's Demand	Collection		Adjustments, if any		Closing Balance Rs
				Receipt or Challan No/Date	Amount Rs	Particulars	Amount Rs	
1	2	3	4	5	6	7	8	9
	Suspense							
	<Year - 3 and earlier>							
	<Year -2>							
	<Year -1>							
	Current Year							
	Total							
Prepared by _____				Verified by _____				

Instructions :

1. The Register shall be used for revenue items which are normally liable to be paid to Municipality on yearly basis, such as advertisement tax, etc excluding license fee
2. A separate Register shall be maintained for each type of demand.
3. A separate register shall be maintained for each year, and the closing balances shall be carried forward to the subsequent year.
4. When Assessment Year is not determinable from the receipt/challans, amount shall be entered in 'suspense' row.

KMF NO 26A
(See Rule 53(1)(d))

DEMAND COLLECTION & BALANCE (DCB) REGISTER (LICENSE FEES)

TYPE OF DEMAND : _____

For the Year Ended : _____

Name and address of the person and other particulars	Year	Opening Balance Rs	Current Year's Demand	Collection		Adjustments, if any		Closing Balance Rs
				Receipt or Challan No/Date	Amount Rs	Particulars	Amount Rs	
1	2	3	4	5	6	7	8	9
Name and address of the Licensee :	Suspense							
License Number and Date :	<Year - 3 and earlier>							
Nature of trade :	<Year -2>							
Period of license :	<Year -1>							
Amount of License Fee :	Current Year							
	Total							
Prepared by _____				Verified by _____				

Instructions :

1. The Register shall be used for recording license fee.
3. A separate register shall be maintained for each year, and the closing balances shall be carried forward to the subsequent year.
4. When Assessment Year is not determinable from the receipt/challans, amount shall be entered in 'suspense' row.

KMF NO 27
(Rule 53(3))

MONTHLY STATEMENT OF CHANGE IN DEMAND OR ADJUSTMENTS

TYPE OF INCOME _____

MONTH _____ YEAR _____

Name, address of the Person and other particulars	Nature of demand/ adjustment	Period	Existing Demand Rs	Revised Demand Rs	Change in Demand + / (-) Rs	New Assessment Rs	Notice Fee/ Warrant Fee/ Distraint Fee Rs	Adjustments			Remarks
								Deposit/ Advance adjustment Rs	Refund Rs	Write off Rs	
1	2	3	4	5	6	7	8	9	10	11	12

Suspense Clearance :

Challan No/Receipt No & Date	Name of the Payee	Amount	Reason for treating as Suspense	How cleared	Balance in Suspense after clearing this amount

(Departmental Head/Commissioner/Chief Officer)

Instructions :

1. The Statement shall be prepared on monthly basis, by the concerned department, and sent to Accounts Department.
2. A separate statement shall be prepared for each type of accruable income.
3. Fresh demand, if any, shall also be included in column 7.

SUSPENSE REGISTER

Date of receipt	Challan No/Receipt No and Bank name, if applicable	Name of the Payee	Amount of Tax/Fees, or other Charges received	Property No/Assessment No/PID No	Assessment Year	Reason for treating as suspense	Date of clearance	Reference to relevant DCB Register Page No	Remarks
1	2	3	4	5	6	7	8	9	

Instructions :

1. *When the details of collections such as name of the assessee, assessment particulars, etc are not available for recording in DCB register, the collection details shall be recorded in this register*
2. *On obtaining the necessary particulars, the above collections shall be posted to respective DCB with a reference in column 9.*

KMF NO 31
(Rule 61(1))

FORM OF LICENSE

Trade Licence		Licencee portion		Trade Licence	
Counterfoil(office copy)		Licencee portion			
Name of the Municipality.....		Name of the Municipality.....			
Book No.	Licence No.	Book No.	Licence No.		
Name of the Licencee		Name of the Licencee			
Father's Name		Father's Name			
Licencee's Residential address		Licencee's Residential address			
Trade permitted		Trade permitted			
Purpose of Licence		Purpose of Licence			
Place of Trade (address)		Place of Trade (address)			
Terms and conditions		Terms and conditions			
Period of Licence		Period of Licence			
Amount of Licence fee paid		Amount of Licence fee paid			
Receipt No./Challan No.		Receipt No./Challan No			
Date		Date			
Whereas the Licencee Sri..... (write the name of the Licencee) having paid the prescribed licence fee is permitted to carry on the Trade mentioned above within the limits of the Municipality during the period of currency of licence, subject to the conditions prescribed in the Municipal Bye-laws. Any violation shall entail cancellation of the Licence.		Whereas the Licencee Sri..... (write the name of the Licencee) having paid the prescribed licence fee is permitted to carry on the Trade mentioned above within the limits of the Municipality during the period of currency of licence, subject to the conditions prescribed in the Municipal Bye-laws. Any violation shall entail cancellation of the Licence.			
Place:		Place:			
Date		Date			
Municipal Commissioner/ Chief Officer		Municipal Commissioner/ Chief Officer			

KMF NO 32
(Rule 65(2))

STOCK REGISTER OF TICKET BOOKS FOR THE YEAR

Particulars of receipt of ticket books					Particulars of issue of ticket books			Remarks
Reference & Date of receipt of ticket books	Sl No. of ticket books	Sl No. of tickets From --- --to----	Denomination	Value	Date of Issue	Name of the person to whom issued	Signature of person receiving the books	
1	2	3	4	5	6	7	8	9

Instructions :

1. The register shall be maintained by the official having custody of ticket books, and shall be updated by him as and when ticket books are received or issued by him.
2. Columns 1 to 5 shall be used for receipt of ticket books, and columns 6 to 8 shall be used for recording details of issues.
3. Ticket books shall be issued in the order of ticket book serial numbers.
4. Separate pages shall be set apart for recording details of unused tickets received back. . If the ticket books are re-issued, details shall be recorded in columns 6 to 8. If the unused tickets are cancelled/destroyed, the details shall be recorded in the "Remarks" column.
5. The person returning the ticket book, fully/partially sold, shall obtain acknowledgement in the collection register for the purpose of his own record.

REGISTER OF MISCELLANEOUS SALES OR AUCTION

Sale/auction/lease :

Date of sale/auction /lease :

Particulars of sale/auction/lease :

Authority for sale/auction/lease :

Part A : Particulars of EMD

Name and Address of the bidders	Amount of deposit received	Form of Deposit (Cash/DD)	Signature of the person receiving EMD	Amount of deposit repaid	Signature of the person receiving back the EMD
1	2	3	4	5	6

Part B : Particulars of the sale/auction/lease :

Name and Address of the successful bidder	Amount for which sold/auctioned/ leased	Terms of award of contract	Amount Received	Receipt No/Date	Remarks
1	2	3	4	5	6

Signature of the person nominated for conducting the sale/auction :

Date :

Instructions :

1. Part A of the Register shall be used for recoding the details of EMDs received from the bidders, and refund of deposit to unsuccessful bidders.
2. Part B shall be used for recording the details of the successful bidder, and the terms of the contract.
3. Receipt in KMF No 14 shall be issued only to the Successful bidder. In the case of unsuccessful bidders, receipt shall not be issued, if EMDs are refunded at the close of the bid. However, for some reason, if any EMD could not be refunded, receipt shall be issued for such EMD, and brought into account.

KMF NO 35
(Rule 72(2))

GRANT REGISTER

Name of the Grant : _____
Order & Designation of the Authority sanctioning the Grant: _____Terms of the Grant : _____
Sanctioned Amount: _____

Grant Received			Payment from Specific Grants			Grant remaining unutilised	Refund of unutilised Grant	
Voucher No/Date	Amount Received Rs	Cumulative Total	Voucher No/Date	Nature of Expenditure	Amount (Rs.)		Voucher No/Date	Amount Rs
1	2		3	4	5	6	7	8

Instructions :

- 1. The Register shall be maintained for all specific grants as defined in rule 72(1)(b).*
- 2. In case of grants such as grants received under SJSRY , Ashraya Scheme etc, which are not one-time grants, but received every year, a separate register shall be continued in the same register over several years in separate folios for each year allocating several folios for a year to post transactions spilling over to subsequent years.*

ADVICE SHOWING THE DETAILS OF DELEGATED LOAN RAISED

- | | | | |
|-----|---|---|----------------|
| 1. | Name of the Municipality on whose behalf loan was raised | : | |
| 2. | Project Particulars | : | |
| 3. | Total amount of loan raised | : | |
| 4. | Authority for raising the loan | : | |
| 5. | Reference of Government order / Agreement
executed by the Municipality with the executing agency | : | |
| 6. | Date of receipt of loan by the executing agency
from the funding agency / institution / Government | : | |
| 7. | Period of repayment of loan | : | --years from - |
| 8. | Rate of interest | : | % p. a. |
| 9. | Due date for repayment of loan every year | : | |
| 10. | Due date for payment of interest every year | : | |
| 11. | Amount of loan instalment | : | |
| 12. | Amount of interest to be paid along with the loan
Installment | : | |

To,
The Commissioner / Chief Officer
_____Name of the Municipality

(Signature)

Executive Engineer / Authorised Officer
.....Executing Agency

Instructions

1. The executing agency shall send the advice in duplicate to the Municipality. Both copies shall be marked to the Engineering Section and the Engineering Section shall mark one copy to Accounts Section.

KMF NO 37
(Rule 73 (b) (iv))

PROGRESS REPORT ON THE PROJECT UNDERTAKEN UNDER DELEGATED LOANS FOR THE MONTH OF _____

Name of the executing agency:

Name of the project, with description:

Estimate cost : Rs.

Revised estimate cost if any: Rs.

Date of commencement of the Project :

The period during which the project is to be completed as per the : Year(s) / months

Agreement entered by the executing agency with the Municipality

Particulars of work	Expenditure up to previous month	Expenditure during the month	Progressive expenditure	Remarks
1	2	3	4	5

To,
The Commissioner / Chief Officer

(Signature)
_____Name of the Municipality

Executive Engineer / Authorised Officer
.....Executive Agency

Instructions

1. The executing agency shall send the advice in duplicate to the Municipality. Both copies shall be marked to the Engineering Section and the Engineering Section shall mark one copy to Accounts Section.

CONTRACTORS BILL (FACING SHEET)
(Running Bill/Final bill - * Tick whichever is applicable)

Original/Duplicate

Department/Section:
Bill no/Date :

Ward/Division :		Sanctioned Budget :	
Name of the work::		Revised Budget :	
Name and address of the Contractor:		Utilised, including this bill :	
Work order No/Date		Balance available	
Value of the Work Order :			
Particulars			
Total value of work :			
Deductions to be made			
3711 - Retention money			
3845 - Income Tax			
3847 - Works Contract Tax			
3848 - Royalty			
3848 - CBF			
4832 - Advance if any given			
4833 - Cost of materials issued			
.....Other Recoveries			
Net amount payable		Rs.	
Junior / Assistant Engineer		Assistant Executive Engineer/Executive Engineer	
Date :		Date :	
Contractor			
Date :			
The bill amount and deductions are verified and passed / restricted to Rs..... with the above deductions :			
Accountant / Accounts Officer / CAO			
Commissioner / Chief Officer			
JV No/Date :			
PV No/Date:			
Cheque No/Date			
Accountant / Accounts Officer / CAO			

Details of items of work executed as per the measurement book	Unit of Measurement	Previous Measurement		Present Measurement			Total up-to-date		Remarks
		Quantity	Cost	Quantity	Rate	Cost	Quantity	Cost	
Total									
Junior / Assistant Engineer / Assistant Executive Engineer					Signature of the Contractor				
<p>Certified that the above measurements have been made by me on -----(date), vide Page..... of measurement Book No.....and that the work has been satisfactorily executed</p> <p>Junior / Assistant Engineer</p> <p>Check measured by me on -----(date), and found to be satisfactory.</p> <p>Assistant Executive Engineer/Executive engineer</p>									

KMF NO 39
See Rule 78(1)

NOMINAL MUSTER ROLL

SI No

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PART - I (1st Page)

Name of the work:

Estimate amount: Rs.

Authority:

Revised estimate: Rs.

Advance paid to the Engineer
for executing the work

Date:

Amount:

Date of commencement of work:

Date of completion of work:

Junior / Assistant Engineer / Assistant Executive Engineer

PART - II (2nd & 3rd Page)

1. Name of the work:
2. Location of the work :
3. Details of labour employed :
4. Month/Period :

Sl. No.	Name of the person employed	Father's / Husband's Name and Address	Sex M / F	Date	Number of days employed	Rate of wages per day	Amount due	Deduct fine and stoppages	Net amount payable	Signature / Thumb impression of payee	Date of payment	Initials of the paying Officer
1	2	3	4	5	6	7	8	9	10	11	12	12
				1. 2...30. 31.								

Initials of the Officer / Engineer taking Morning attendance :

Initials of the Officer / Engineer taking Evening attendance :

Initials of Inspecting Officer :

Instructions:

1. The Officer / Engineer in charge of attendance, after entering the Muster, , shall initial under the date of employing persons, and then send the daily labour report (Form KMF No 40).
2. The Officer / Engineer should total the columns 10 – Net amount payable and calculate the total amount of wages paid for the work.
3. Column 5 (Date) should have 31 sub-columns to indicate each day of the month, and attendance shall be marked in these sub-columns.

Certificate

Certify the above persons were actually employed as mentioned above

Total amount of advance received Rs.

Total amount disbursed Rs.

Net amount available in hand and refundable to Office Rs.

Signature of the Officer / Engineer in charge

PART - III (4th Page)
Abstract of work done

Description to the work executed	Quantity	Rate as per estimate prepared with the help of schedule of rates		Total value of work executed	Remarks for any deviation etc.
		Per Unit	Rate		
1	2	3	4	5	6

Certified that necessary measurements were recorded on pages of M. Book..... on (days)and got cheque measured.

Junior / Assistant Engineer

Assistant Executive Engineer / Commissioner / Chief Officer.

Alternative Certificate
(In case the work done is not susceptible of measurement)

Certified that the work turned out is not susceptible of measurement and that however I am satisfied that the work executed is worth the amount paid for it.

Officer in charge / Junior / Assistant Engineer.

Assistant Executive Engineer / Commissioner / Chief Officer.

Details of Disbursement
(In case the persons employed could not be present on the appointed day of payment)

Date	Amount
1.....	Rs.....
2.....	Rs.....
3.....	Rs.....

Certified that the payments noted in this roll were made in my presence
on the dates mentioned in the margin

Officer in charge / Junior / Assistant Engineer.

KMF NO 40
(Rule 78(9))

DAILY LABOUR REPORT

Date

Work on which employed	Maistries	Labourers on /Rates	Carpenters	Blacksmiths	Total No. employed	Remarks
1	2	3	4	5	6	7

Subordinates-in-charge

KMF NO 41
(Rule 79 (1))

REGISTER OF PUBLIC WORKS

Fund: _____-

Sl no	Work Order number/Date : _____	Name of the work	Name of the Contractor	Ward	Value of Work Order	Period by which work has to be completed	Bill No/ Date	Bill Amount Rs	Bill passed Amount Rs	Security Deposit deducted Rs	Recoveries Rs	Advance adjusted Rs	Details of Deposit refund		Signature of the Departmental Head
													Date	Amount Rs	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

- Instructions :
1. In "the Recoveries" column, sub columns may be created for various recoveries.
 2. Each entry in the Register shall be checked by the departmental head, and signed.
 3. Sufficient number of rows shall be left after each work order in column no 1 for recording various bills pertaining to the work order, till the work gets completed.

KMF NO 43
(Rule 84(1))

ROYALTY REGISTER

For the month of _____

Fund	JV No/Date	Bill Reference /Date	Name of the Contractor	Name of the work executed	Amount of work bill passed for payment	Amount of royalty deducted	Initials of Authorised Person	Remarks
1	2	3	4	5	6	7	8	10
Remittance Cheque no/ date								
Payment voucher No/Date								

Instructions :

- 1. totals shall be struck at the end of each month.*
- 2. Separate page shall be used for each month.*

Monthly

KMF NO 44
(Rule 87(1))
REGISTER OF LAND

Fund : _____

Area (Sq mtr): _____

Asset identification No: _____

Mode of acquisition: _____

Description: _____

From whom acquired: _____

Particulars of buildings and trees if any _____

Security Deposit retained: _____

Location : _____

Title documents available: _____

Survey No of the land: _____

Voucher No/Date of acquisition/improvement	Cost of acquisition/improvement	Details of improvement	For what purpose used (Reference to Immovable Properties Register, if any)	Whether Revenue Yielding (Y/N). If yes, reference to Special DCB Register/Miscellaneous DCB Register	Date of Deletion	Mode of Deletion	Receipt Voucher No/Date	Disposal Value, if any (Rs.)	Initials of the Authorised Officer
1	2	3	4	5	6	7	8	9	10

Instructions:

1. *Separate Registers shall be maintained for each class of assets.*
2. *Separate sheet shall be used for each asset.*
3. *Details of sale/disposal shall be recorded in the year of sale/disposal.*
4. *If there is a change in the purpose/use of the asset, the change shall be indicated in Column 4.*

5. *Unique asset identification numbers shall be provided for all assets.*
6. *In the year of acquisition, the cost of acquisition shall be entered in column 2. Any subsequent improvements shall also be written in the same column in the year in which improvement has taken place.*
7. *Each entry shall be checked, and signed by the Accounts superintendent.*
8. *A separate register has to be maintained for properties on which the Municipality has no ownership rights, as a measure of control.*

KMF NO 44A
(Rule 87(1))
REGISTER OF LAND UNDER ROADS

Fund: _____

Asset identification No: _____

Description: _____

Location : _____

From whom acquired : _____

Title documents available: _____

Road Identification No : _____

Name of the Road: _____

Length of the Road (to the nearest meter) _____

Mode of acquisition: _____

Average width of the Road: _____

Voucher No/Date of acquisition/ improvement	Cost of acquisition/ improvement	Details of improvement	Date of Deletion/ disposal	Mode of Deletion/ disposal	Receipt Voucher No/Date	Disposal Value, if any (Rs.)	Initials of the Authorised Officer
1	2	3	4	5	6	7	8

Instructions:

1. *Separate sheet shall be used for land under each road.*
2. *Details of disposal shall be recorded in the year of disposal.*
3. *Unique asset identification numbers shall be provided for all assets.*
4. *In the year of acquisition, the cost of acquisition shall be entered in column 2. Any subsequent improvements shall also be written in the same column in the year in which improvement has taken place.*
5. *Each entry shall be checked, and signed by the Accounts superintendent.*

KMF NO 45
(Rule 87(1))
REGISTER OF IMMOVABLE PROPERTIES (OTHER THAN LAND)

Fund : _____

Asset Identification No	Description of the Asset	Location of the Asset	Dimensions (Plinth Area/Length/Breadth etc)	Reference to Land Register	Mode of acquisition	Date of acquisition/Improvement	Work Order/Procurement Order Reference	For what purpose used (Department)	Whether Revenue Yielding (Y/N). If Yes, reference to relevant DCB Register
1	2	3	4	5	6	7	8	9	10

Gross Block			Depreciation				Written Down Value		Disposal Particulars			
Cost of acquisition/improvement at the beginning of the year	Cost of additions, if any during the Year	Total (11+12)	Estimated useful life of the asset, and percentage of depreciation	Accumulated Depreciation at the beginning of the Year	Depreciation for the Year	Accumulated Depreciation at the end of the year (15+16)	At the beginning of the Year (11-15)	At the end of the Year (13-17)	Receipt Voucher No/Date.	Sale Value (Rs.)	Profit/Loss on sale of Asset	Initials of the Authorised Officer
11	12	13	14	15	16	17	18	19	20	21	22	23

Instructions:

1. Separate Registers shall be maintained for each class of assets.
2. If there is a change in the purpose/use of the asset, the change shall be indicated in Column 9.
3. Unique asset identification numbers shall be provided for all assets.
4. One row shall be used for each asset.
5. The amount in the column no 13 shall be carried forward, and shown in column 11 in the Register for the subsequent year as opening balance.

6. *The accumulated depreciation in column 17 shall be carried forward to Column 15 of the Register for the subsequent year as opening balance.*
7. *Written down value as shown in column no 19 shall be carried forward to column no 18 of the Register for the subsequent year as opening balance.*
8. *For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.*
9. *A separate register has to be maintained for properties on which the Municipality has no ownership rights, but has utilization rights. Though such properties do not form part of the assets of the Municipality, the Register shall be maintained as a measure of control, and no depreciation shall be charged on such assets.*

KMF NO 46
(Rule 87(1))

REGISTER OF MOVABLE PROPERTIES

Fund : _____

Asset Identification No	Description of the Asset	Location (Department)	Mode of acquisition	Voucher No/Date of acquisition/ Addition	Work Order/Procurement Order Reference	Cost of acquisition/ Opening Written down value/ Cost of additions, if any during the Year
1	2	3	4	5	6	7

Gross Block			Depreciation				Written Down Value		Disposal Particulars			Initials of the Authorised Officer
Cost of acquisition/ improvement at the beginning of the year	Cost of additions, if any during the Year	Total (8+9)	Estimated useful life of the asset, and percentage of depreciation	Accumulated Depreciation at the beginning of the Year	Depreciation for the Year	Accumulated Depreciation at the end of the year (12+13)	At the beginning of the Year (8-12)	At the end of the Year (10-14)	Receipt Voucher No/Date.	Sale Value (Rs.)	Profit/ Loss on sale of Asset	
8	9	10	11	12	13	14	15	16	17	18	19	20

Instructions:

1. Separate Registers shall be maintained for each Fund.
2. Separate Registers shall be maintained for each class of assets.
3. If an asset is transferred from one location (department/office etc), the change in location shall be indicated.
4. In case of vehicles, specify the vehicle number, registration number, engine number, chassis number etc
5. Unique asset identification numbers shall be provided for all assets.
6. One row shall be used for each asset.

7. *The amount in column no 10 column shall be carried forward, to column 8 in the Register for the subsequent year as opening balance.*
8. *Aaccumulated depreciation in column 14 shall be carried forward, as shown in column 12 in the Register for the subsequent year as opening balance.*
9. *Written Down Value in column 16 shall be carried forward to Column 15 of the Register for the subsequent year as opening balance.*
10. *For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.*
11. *A separate register has to be maintained for properties on which the Municipality has no ownership rights, but has utilization rights. Though such properties do not form part of the assets of the Municipality, the Register shall be maintained as a measure of control, and no depreciation shall be charged on such assets.*

KMF NO 47
(Rule 89(5))

REGISTER OF SINKING FUND FOR ASSET REPLACEMENT

Particulars of the asset : Asset identification number : Date of acquisition of the asset : Estimated useful life of the asset :				Amount of Sinking fund Instalment : Mode of investment of sinking fund balance : Rate of interest on the investment : Date of maturity of the investment :				
Transfer to Sinking Fund		Sinking Fund Investment		Interest earned on investment		Particulars of asset replacement		Remarks
Voucher No/Date	Amount Rs	Voucher no/Date of Investment	Amount Rs	Voucher no/Date	Amount Rs	Voucher No/Date	Amount	
1	2	3	4	5	6	7	8	9
Entered by _____				Verified by _____				
Date :								

Instructions :

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

KMF NO 48
(Rule 92(1))

PROPOSITION STATEMENT FOR REVISION OF ESTABLISHMENT

Nature of charge								
Order sanctioning present establishment		Department to which the proposition refers	Present scale Pay					
Number	Date		Number	Designation	Minimum	Increment	Maximum	Average cost
1	2	3	4	5	6	7	8	9

Proposition											
Number	Designation	Minimum	Increment	Maximum	Average Cost	Permanent		Temporary			
						Increases per month	Decrease per month	Increase per month		Decrease per month	
								Period	Amount	Period	Amount
10	11	12	13	14	15	16	17	18	19	21	21

(Grounds of Proposition)	(Number and date of Council's Resolution)
22	23

KMF NO 49
(Rule 93(1))

SCALE REGISTER

Authority and period up to which sanctioned						
Description of the appointment	Number of posts	Sanctioned scale of pay	Average Cost	Number and Date of sanction	Period up to which sanctioned	Signature of the Municipal Commissioner/Chief Officer
1	2	3	4	5	6	7

KMF NO 50
(Rule 95(1))

PAY BILL CUM AQUITTANCE ROLL OF PERMANENT OR TEMPORARY ESTABLISHMENT OF THE..... MUNICIPALITY FOR THE MONTH OF.....

Earnings :																
Sl No	Name of the incumbent	Name of the Post	Function Code	Substantive Pay(Personal pay or Special pay or Compensatory allowance, if any, should also be shown in this column as a separate entry below substantive pay)	Leave Encashment	Official Pay	Interim Relief	Dearness Allowance/ Additional Dearness Allowance	House Rent Allowance	City Compensatory Allowance	Medical allowance	Foreign Service allowance	Conveyance Allowance	Allowances-Others		Total
														Particulars	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Recoveries & Fines :											Net Amount Payable	Signature of the Employee	Remarks
Family Benefit Fund	Provident fund	KGID	EGIS	LIC	Professional Tax	Income Tax	Advance	Other recoveries		Total			
								Particulars	Amount				
18	19	20	21	22	23	24	25	26	27	28	29	30	31

Prepared by -----

Examined and entered by-----

Approved by-----

Establishment Section Head/Designated Section
Date:

Accountant
Date :

Municipal Commissioner/Chief Officer
Date :

KMF NO 50A (Rule No 95(1))						Net Salary
ABSTRACT OF PAY BILL CUM ACQUITANCE ROLL						
Earning			Recoveries			
Account Code	Particulars	Amount	Account Code	Particulars	Amount	
1	2	3	4	5	6	7
211100	Pay		384100	General Provident Fund		
211200	Dearness Allowance & Additional		384201	KGID		
211300	Allowance		384202	EGIS		
211400	House Rent Allowance		384203	LIC		
211800	Leave Encashment		384204	Insurance-Others		
	Allowances & Benefits-Others		384301	Income Tax deducted at Source		
			384302	Professional Tax		
			384401	Family Benevolent Fund		
			384402	Loan Instalments		
			384403	Subscriptions to Employees Union		
				Advances to employees		
			3844--	Other Recoveries, if any		
			481100 to	Recoveries towards Loans and advances		
			481400	(Please specify)		
Total						

FUNCTION-WISE ABSTRACT OF PAY BILL CUM ACQUITANCE ROLL

Function Code	Function Discreption	Pay	Dearness Allowance & Additional Allowance	House Rent Allowance	Leave Encashment	Allowances & Benefits- Others	Total
Total							

Details of pay with-held :

Section/Department	Name of the staff	Amount	Reason
8	9	10	11

Net amount Payable (Column 7 - 11)

Prepared by -----

Examined and entered by-----

Approved by-----

Establishment Section Head/Designated Section

Accountant

Municipal Commissioner/Chief Officer

Date:

Date :

Date :

Instructions:

1. *The Abstracts shall be prepared in duplicate. The original shall be pasted to the Acquittance Register, and the duplicate shall be attached to the Voucher by the Accounts Department.*

KMF NO 51
(Rule 95(3)(vi))

PERIODICAL INCREMENT CERTIFICATE

Certified that the Municipal employees named below are allowed the sanctioned periodical increments from the date cited in the column 11 for approved service.

- (1) having been the employees cited in column 2 have put in continuous service of one year from the date in column 9, after deducting periods of suspension and of absence of leave without pay.
 (2) Being entitled to the increments, in case in which an increment is given otherwise than on continuous service for the prescribed period.
 as shown in the explanatory memo attached

Sl. No.	Name of incumbent	Appointment	Whether Substantive or Officiating	Scale of pay & Rate of increment				Date of last increment or of appointment to post	Present pay	Date of present increment	Pay after present increment	Suspended for		Leave without allowance		Remarks
				Minimum	Annual	Biennial	Maximum					From	To	From	To	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Instructions :

1. The certificate (1) or (2) above, as applicable shall be placed in the "Remarks" column, against each name, by indicating the figures (1) or (2).
 2. An explanatory memo shall be submitted in case in which figure (2) is indicated in the "Remarks" column.
 Station.....

Date :

Municipal Commissioner/Chief Officer

KMF 52
(Rule 104(1) & (3))

DETAILED STATEMENT OF THE PERMANENT/TEMPORARY PENSIONABLE NON-PENSIONABLE ESTABLISHMENT OF THE.....AS IT STOOD ON 1ST MARCH (ANNUAL RETURN OF ESTABLISHMENT)

Nature of appointment (Temporary/Officiating/Permanent * Tick whichever is applicable) :

Order of Competent Authority creating the post	Name of the post	Serial No. of posts in each class	Scales of pay of the post	Name of the incumbent	Date of birth	Date of appointment of present incumbent to post with indication of nature of appointment	Pay of the present incumbent	Date of last increment	Remarks from which the Municipal Servant was declared permanent
1	2	3	4	5	6	7	8	9	10

SCHEDULE OF CHANGES IN THE ESTABLISHMENT, LEAVE, SUSPENSION ETC

Names of the new employee	From what office and on what date transferred	Names of the employee who was in previous year's annual return, but now omitted	Date of cessation and reason	Employee who has been on leave other than privilege or casual leave, or under suspension during the year	Particulars (In case of suspension, state whether the suspension period will count towards pension)
1	2	3	4	5	6

KMF NO 53
Rule 106(1)

REGISTER OF STORES

Fund : _____

Item Description _____

Stores Category : *Conservancy related stores/Water Supply related Stores/Medical supplies stores/Lighting related stores/Food grains stores/_Stores - Others (Tick whichever is applicable)*

Receipts							Issues		
Material Receipt No/Date	Supplier's Name	Department for which purchase made	Unit	Quantity	Rate per unit (Rs.)	Amount (Rs.)	Initials of Authorised Officer	Date of Issue	Material Requisition Note No.
1	2	3	4	5	6	7	8	9	10
Issues contd.....						Balance			
Department to which issued	Unit	Quantity	Rate per unit (Rs.)	Amount (Rs.)	Initials of Authorised Officer	Unit	Quantity	Rate per unit	Amount
11	12	13	14	15	16	17	18	19	20

Instructions :

1. The Register shall be maintained by the Storekeeper or any other designated person.
2. All receipts and issues shall be recorded in the Register, and balance shall be arrived at, by using FIFO method.

KMF NO 54
(Rule no 106(2)(a))

MATERIAL RECEIPT NOTE

Department : _____

MRN No/Date _____

Stores Category : Conservancy related stores/Water Supply related Stores/_Medical supplies stores/_Lighting related stores/_Food grains stores/_Stores – Others (Tick whichever is

Fund : _____

Received following materials from _____ (name of the supplier) vide their delivery challan number _____ bill number _____ dated _____ against Procurement Order No. _____

Sr. No.	Particulars (Product details and specifications)	Quantity Received	Quantity Accepted	Rate	Amount	Inspected by	Remarks
1	2	3	4	5	6	7	8
Prepared by _____				Checked by _____			
Date: _____							

Instructions :

1. Separate Material Received Note shall be prepared for each bill.
2. Rate shall be arrived at by dividing the total cost of each item by quantity.

KMF NO 55
(Rule no 106(2)(b))
MATERIAL ISSUE NOTE

Department _____
MIN No/Date _____

Stores Category : Conservancy related stores/ Water Supply related Stores/ Medical supplies stores/ Lighting related stores/ Food grains stores/
Stores - Others (Tick whichever is applicable)

Fund: _____

Issued the following materials to _____ (name of the contractor/ department) for(Purpose) as per
Requisition no.....dated.....

Sr. No.	Particulars (Product details and specifications)	Quantity Issued	Rate	Amount	Remarks
1	2	3	4	5	6
Material issued by _____		Received by _____	Entered in Register of Stores		Page No.:
Stores Clerk		Contractor/Department	Stores-in-charge/Engineer		

Instructions :

1. Rate ((Column 4) shall be arrived at by using FIFO method of valuation
2. Value (Column 5) shall be arrived by multiplying quantity issued (Column 3) by Rate (Column 4).

KMF NO 56
(Rule no 106(2)(c))

SUMMARY OF MATERIAL ISSUED TO OTHER DEPARTMENTS FOR THE MONTH OF -----

Stores Category : *Conservancy related stores/Water Supply related Stores/Medical supplies stores/ Lighting related stores/Food grains stores/Stores – Others*
(Tick whichever is applicable)

MIN No/Date	To whom issued	Description of material issued	Rate	Quantity	Amount Rs	Fund	Remarks
1	2	3	4	5	6	7	8
Total							
Stores Clerk							Stores-in-charge

Instructions :

- 1. The Summary Statement shall be prepared by the Stores-n-Charge in duplicate on monthly basis. The original shall be sent to Accounts Department, and the duplicate shall be retained in the Department.*
- 2. Separate sheet shall be used for each category of stores.*

KMF NO 57
(Rule No 106(2)(e))

HALF-YEARLY STATEMENT OF CLOSING STOCK (FOR THE HALF_YEAR ENDED _____)

Fund : _____

Department : _____

Stores Category : Conservancy related stores/Water Supply related Stores/_Medical supplies stores/Lighting related stores/_Food grains stores/_Stores - Others whichever is applicable)

Reference No. of Register of Stores	Item Description	Unit	Quantity	Rate	Amount (Rs.)	Remarks
1	2	3	4	5	6	7
Total						
Prepared by _____ (Stores Clerk) Date :		Checked by _____ Stores-in-charge / Engineer _____ Date		Verified and reconciled by _____ Accountant _____ Date:		

Instructions :

1. *Seperate sheet shall be used for each store category.*
2. *In case of obsolete, unserviceable, defective inventory, please indicate so in the Remarks column*
3. *The value of stock for each store category shall be verified by the Accountant with the closing stock as per the books of account. Discrepancy if any, shall be reconciled by the Accountant and the Stores-in-charge.*

KMF NO 58
Rule 107(2))

LOG BOOK FOR VEHICLES

Name of the Driver.....
Number of engine.....

Registration No.....

Part I

Date	Opening Meter Reading & Time	Closing Meter Reading & Time	No. of km run	Details of places travelled	Purpose of journey and persons who travelled in the vehicle	Quantity of petrol purchased	Initials of the Drivers	Initials of the Officers	Remarks
1	2	3	4	5	6	7	8	9	10

Total for the month.....

Part II
Servicing, Repairs etc.

Date of Servicing	Date on which the Vehicle went out of order	Particulars of repairs	Date on which the vehicle is sent for repairs	Date of return of the vehicle after repairs	Cost of servicing	Cost of repairs and replacements	Reference to bill accepted or paid	Particulars of released/replaced equipment/spare parts	Initials of the Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11

Part III
Accounting for spare parts and accessories

Sl. No.	Name and Description of spare parts and tools received or purchased	Quantity received	Date of receipt or purchased	Quantity issued	Date of issue	Signature of the Driver	Balance	Remarks of the officers
1	2	3	4	5	6	7	8	9

KMF NO 59
(Rule 108) (1)

DETAILED BILL OF OTHER EXPENDITURE

Fund: _____

Bill No/Date :

Account Head	Budget Head	Allotment for current year	Payment including this Bill in this year	Balance Available	Amount Rs.
Account Code	Budget Head Code				
Authority Number & date for charges requiring special sanction	Invoice No/Date	Description of charges			
Recoveries, if any					
Type of Recovery	Account Code	Amount			
Net Amount Payable					

Certificate of Officer/Section Head

- (1) I certify that the expenditure charged in this bill and attached invoice has not been paid earlier.
- (2) I certify that materials and stores charged in the bill and attached invoice have been brought to account on the respective inventories in Page No.....of the Stores Register, on date
- (3) I certify that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of those accepted and the market rates and that suitable notes of payment have been recorded against the original indent and invoices concerned to prevent double payment

Officer-in-charge
Date

Accountant
Date

Commissioner
Date

Instructions :

All expenditures other than Contractor's bill and pay bill shall be claimed through this Form. Supporting documents such as bills, TA bills etc shall be attached to it.

KMF NO 60
(Rule 109)

STATEMENT OF BILLS PENDING APPROVAL AS AT 30TH SEPTEMBER-----(YEAR)/31ST MARCH-----(YEAR)

Fund : _____

Department : _____

Sl No.	Name of the Creditor	Nature of expenditure	Date of Bill	Bill Amount (Rs.)	Source of financing.	Date of approval of the bill	Remarks
1	2	3	4	5	6	7	8

Instructions :

1. This statement shall be prepared at every year end/half-year end, by concerned departments in respect of bills pending approval.
2. The Statement shall be sent to Accounts Department within 15 days of the year-end or half-year end.

KMF NO 61
[See Rule 110(1)]

REGISTER OF ADVANCES

Type of Advance : _____

Details of Advance				Balance outstanding at the beginning of the year	Month and date of recovery of adjustment							
To whom Advanced	Voucher No/Date	Amount Advanced	Terms of advance (Whether interest-bearing, if so rate of interest, amount of instalment etc)		April		May		June		July	
					Voucher No/Date	Amount	Voucher No/Date	Amount	Voucher No/Date	Amount	Voucher No/Date	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13

August		September		October		November		December		January		February		March		Total amount recovered during the year Rs	Balance Outstanding
Voucher No/Date	Amount	Voucher No/Date	Amount	Voucher No/Date	Amount	Voucher No/Date	Amount	Voucher No/Date	Amount	Voucher No/Date	Amount	Voucher No/Date	Amount	Voucher No/Date	Amount		
14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

Instructions :

1. Separate registers may be maintained for different types of advances, including different types of advances to employees, if found necessary.
2. Separate Registers shall be maintained for each year.
3. At the beginning of every Year, the details and balances shall be brought forward in the new Registers in respect of advances which are not fully recovered at the end of the previous year.

KMF NO 62
(Rule No 110(3))

REGISTER OF INTEREST ON LOANS AND ADVANCES TO EMPLOYEES FOR THE YEAR ____

Type of Loan / Advance: _____

Name of Employee	Particulars of Loans	Rate of interest, and terms of payment	Opening Cumulative Accrued Interest Rs	Total Interest Accrued for the year Rs	Total Cumulative Accrued Interest Rs.	Recovery									
						April		May		June		July		August	
						Voucher No/Date	Amount Rs	Voucher No/Date	Amount Rs	Voucher No/Date	Amount Rs	Voucher No/Date	Amount Rs	Voucher No/Date	Amount Rs
1	2	3	4	5	6	7		8	9	10	11	12	13	14	15
					(4+5)										

Recovery														Total Interest Recovered during the year Rs.	Balance remaining unadjusted at the end of the year Rs
September		October		November		December		January		February		March			
Voucher No/Date	Amount Rs	Voucher No/Date	Amount Rs	Voucher No/Date	Amount Rs	Voucher No/Date	Amount Rs	Voucher No/Date	Amount Rs	Voucher No/Date	Amount Rs	Voucher No/Date	Amount Rs		
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Entered By :# _____														Checked By :# _____	

Instructions :

1. Balance in Column 31 at the end of the accounting year shall be the opening balance of Column 4 in the next year

KMF NO 63
(Rule 111(3))

PERMANENT ADVANCE REGISTER

Name of the Officer to whom Permanent Advance is given :

Particulars of advance paid		Recoupment		Balance	Initials of Municipal Commissioner/ Chief Officer	Remarks
Payment Voucher No/ date	Amount	Journal Voucher No/Date	Amount recouped			
1	2	3	4	5	6	7

Instructions :

1. The Register shall be maintained by the Accounts Department, for Permanent Advance, if any paid to Officers.
2. A separate page shall be maintained for Permanent Advance paid to each Officer.

KMF NO 64
(Rule 112)

STAMPS REGISTER

Receipts		Issues value of stamps received	Letter Number	Value of stamp affixed	Daily balance	Initials of the dispatcher	Remarks
Date	Voucher No.						
1	2	3	4	5	6	7	8
Entered by _____				Verified by _____			
Date :							

KMF NO 65
(Rule 113)

STATIONERY STOCK REGISTER FOR THE YEAR _____

Stationery Item _____

Date	Supplier's Name	Receipts		Issues		Balance
		Bill No or D.C No/Date	Quantity	Name of the person to whom issued	Quantity	
1	2	3	4	7	8	9

Entered by-----

Signature :
Date :

Verified by-----

Signature :
Date:

KMF NO 66
(Rule 114(1))

REGISTER OF INVESTMENTS FOR THE YEAR _____

Particulars of investment									Particulars of interest earned/received		Particulars of renewal/disposal/realisation			Initials of Municipal Commissioner / Chief Officer	
Sl No	Particulars of investment and Document Reference No and date	Voucher No/Date of investment	Purpose and Order No/Date	Fund	Source of Financing	Purchase Price Rs	Face Value Rs	Maturity Date and Maturity Value	Rate of interest & Periodicity of interest payment	Interest received/credited		Particulars and date of renewal/disposal/realisation	Voucher No/Date		Amount realised / received Rs
										Voucher No/Date	Amount Rs				
1	2		3	4	5	6	7	8	9	10	11	12	13	14	14
Entered by _____									Verified by _____						
Date :															

KMF NO 67
(See Rule 115(1))

REGISTER OF DEPOSITS

Type of Deposit _____

Deposits Received					Deposit Refund/adjustment/lapse				
Name of depositor	Particulars of deposit including work order details, if any	Receipt Voucher Number and Date	Fund	Amount Rs	Due Date for Refund of Deposit received	Reference number of Deposit Refund Advice (KMF 71)	Voucher Number and Date	Amount of Deposit repaid/ Adjusted /lapsed	Signature of the Accountant
1	2	3	4	5	6	7	8	9	10
Entered by _____ by _____							Verified		
Date :									

Instructions :

1. Separate pages may be set apart for each class of deposits.
2. The balances in the Register shall be totalled, and reconciled with the balances in the respective account in the Ledger at the end of every Half-Year.
3. At the beginning of every Year, the details and balances shall be brought forward in the new Registers in respect of deposits remaining unpaid at the end of the previous year.

KMF NO 69
(Rule 116)

DEPOSIT REFUND/ADJUSTMENT /LAPSE ADVICE

Name of the Depositor		
Particulars of the deposit		
Deposit Register Page No, Voucher no & Date		
Amount Rs		
Whether deposit has to be refunded/adjusted/lapsed		
Reason for refund/adjustment/lapse		
Remarks :		
	"Verified with the Deposit Register"	"Approved"
Signature of the Departmental Head/ Competant Authority Date	Signature of the Accountant Date :	Commissioner/Chief Officer Date :

Instructions

- 1. The Form shall be prepared by the concerned department, for advising the Accounts Department for refund/adjustment/lapse of deposit of any type.*
- 2. In the case of security deposit/EMD received from a contractor, the particulars of the work order shall be furnished.*
- 3. Refund/adjustment/lapse shall be done by the Accounts Department, only after verification in the Deposits Register, and noting details of refund/Adjustment/lapse in the Deposits Register.*

KMF NO 70
(Rule 118)

REGISTER OF SECURITIES

Sl No	No and Date of Order under which security furnished	Date of furnishing security	Name and address of the person furnishing security	Purpose of furnishing security	No and Date of the document of security	Amount
1	2	3	4	5	6	7

Initials of the Municipal Commissioner/ Chief Officer	No. and date of the Order sanctioning the return or encashment of security	Date of return or encashment	Signature of the person acknowledging receipt of security document	Initials of the Municipal Commissioner/ Chief Officer	Remarks
8	9	10	11	12	13

KMF NO 71
(Rule 119(1))

REGISTER OF LOANS

Sl No Name of the Lending Agency Number and Date of Order Sanctioning the Loan Amount sanctioned Purpose for which Loan was Taken	Rate of Interest : Schedule of repayment & payment of interest :
---	---

Particulars of loan received			Particulars of repayment			Balance of loan Rs	Particulars of Interest			
Voucher no/Date	Amount of loan/loan instalment received	Cumulative loan amount received	Voucher no/Date	Amount of instalment Rs	Cumulative amount of repayment		Interest due Rs	Interest paid		Balance of interest due
1	2	3	4	5	6	7	8	9	10	
Entered by _____							Verified by _____			
Date :										

Instructions :

- In case of equated monthly/quarterly instalments for repayment, interest need not be shown separately. Allocation between interest and principal may be made at the end of the year.*

. KMF NO 72
(Rule 119(2))

REGISTER OF SINKING FUNDS FOR REPAYMENT OF LOANS

KMF NO 74
(Rule 123 & 125(2)(a))

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR/HALF-YEAR ENDED _____

Rs in _____

RECEIPTS								PAYMENTS							
Account code	Head of Account	Schedule No	For the Period ended _____				For the Period ended_	Account code	Head of Account	Schedule No	For the Period ended _____				For the Period ended_
			General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total					General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
470	Opening Cash & Bank balances	R-01													
	Operating Receipts								Operating Payments						
110	Tax Revenue	R-02						*	Remissions & Refunds	R-19					
120	Assigned Revenues & Compensations	R-03						210	Human Resource Expenses	R-20					
130	Rental Income from Municipal Properties	R-04						220	General Expenses	R-21					
140	Fees, User Charges and Other Charges	R-05						230	Operations & Maintenance	R-22					
150	Sale & Hire Charges	R-06						240	Interest & Finance Charges	R-23					
160	Grants and Contributions	R-07						250	Programme Expenses, Grants etc.	R-24					
170	Interest/Dividend Earned	R-08						280	Prior Period Expenses	R-25					
180	Other Income	R-09						450	Purchase of Stores	R-26					
280	Prior Period Income	R-10						321	Expenditure out of Welfare Funds	R-27					
	Non-Operating Receipts								Non-Operating Payments						
340	Grants and Contributions for Specific Purposes	R-11						350	Repayment of Secured Loans	R-28					
350	Secured Loans Received	R-12						360	Repayment of Unsecured Loans	R-29					
360	Unsecured Loans Received	R-13						370	Refund of Deposits	R-30					

RECEIPTS								PAYMENTS							
Account code	Head of Account	Schedule No	For the Period ended_____				For the Period ended_	Account code	Head of Account	Schedule No	For the Period ended_____				For the Period ended_
			General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total					General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
370	Deposits Received	R-14						380	Payment of Other Liabilities	R-31					
380	Other Liabilities	R-15						410	Acquisition of Fixed Assets	R-32					
410	Sale /Disposal of Fixed Assets	R-16						430	Capital Work in Progress (CWIP)	R-33					
440	Sale / Realisation of Investments	R-17						440	Investments	R-34					
480	Recovery of Loans, Advances and Deposits	R-18						480	Loans, Advances and Deposits	R-35					
*	Other Receipts [specify]							490	Miscellaneous Expenditure	R-36					
									Other Payments [specify]						
								470	Closing Cash & Bank balances	R-37					
	GRAND TOTAL								GRAND TOTAL						

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT

Rs in -----

Account Code	Particulars	For the Period Ended _____				For the Period Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R-01 : Opening Cash & Bank Balances [Major Code 47]						
<u>471</u>	Cash					
<u>472</u>	Nationalised Banks					
<u>473</u>	Scheduled Banks					
<u>474</u>	Treasury					
<u>478</u>	Other Banks					
<u>479</u>	Fixed Deposits in Banks					
	Total					
Schedule R-02 : Tax Revenue [Major Code 11]						
111	Property Tax					
112	Advertisement Tax					
118	Other Taxes					
	Total					
Schedule R-03 : Assigned Revenues & Compensations [Major Code 12]						
121	Taxes and Duties collected by others					
	Total					
Schedule R-04 Rental Income from Municipal Properties [Major Code 13]						
<u>131</u>	Rent from Civic Amenities					
<u>132</u>	Rent from Municipal Buildings					
<u>133</u>	Rent from Travellers Bungalow & Guest Houses					
<u>134</u>	Rent from Lease of Lands					
<u>138</u>	Other Rents					

Account Code	Particulars	For the Period Ended _____				For the Period Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
	Total					
Schedule R-05 : Fees, User Charges and Other Charges [Major Code 14]						
141	Fees for Certificate & Extract					
142	Regulation/Licensing Fees					
143	Development Charges and Betterment Fees					
144	Regularization Fees, Penalties and Fines					
145	Other Fees					
146	User Charges					
147	Service / Administrative Charges					
148	Other Charges					
	Total					
Schedule R-06 : Sale & Hire Charges [Major Code 15]						
<u>151</u>	Sale of Products/Municipal Wastes					
<u>152</u>	Sale of Forms & Publications					
<u>153</u>	Sale of Stores & Scrap					
<u>154</u>	Hire Charges for Vehicles					
<u>155</u>	Hire Charges for Equipments					
<u>158</u>	Other Sale & Hire Charges					
	Total					
Schedule R-07: Grants and Contributions [Major Code 16]						
<u>161</u>	Revenue Grants					
<u>162</u>	Reimbursement of Expenses					
<u>163</u>	Contributions towards Schemes					
	Total					

Account Code	Particulars	For the Period Ended _____				For the Period Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R-08: Interest/Dividend Earned [Major Code 17]						
<u>171</u>	Interest from Investments					
<u>172</u>	Dividend from Investments.					
<u>173</u>	Interest from Bank Accounts.					
<u>174</u>	Interest on Loans & Advances to Employees					
<u>175</u>	Interest on Loans to Others					
<u>178</u>	Interest - Others					
	Total					
Schedule R-09: Other Income [Major Code 18]						
<u>182</u>	Cess Income					
<u>183</u>	Income from Projects taken up on commercial basis.					
<u>185</u>	Recoveries					
<u>188</u>	Other Income					
	Total					
Schedule R-10: Prior Period Item [Major Code 28]						
<u>281</u>	Taxes					
<u>282</u>	Other Income					
	Total					
Schedule R-11: Grants and Contributions for Specific Purposes [Major Code 34]						
<u>341</u>	Grants & Contributions for Specific Purposes- from Central Government					
<u>342</u>	Grants & Contributions for Specific Purposes- from State Government					
<u>343</u>	Grants & Contributions for Specific Purposes- from Other Government Agencies					
<u>344</u>	Grants & Contributions for Specific Purposes- from Financial Institutions					

Account Code	Particulars	For the Period Ended _____				For the Period Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
345	Grants & Contributions for Specific Purposes- from Welfare Bodies					
346	Grants & Contributions for Specific Purposes- from International Organisations					
348	Grants & Contributions for Specific Purposes- from Others					
	Total					
Schedule R – 12: Secured Loans Received [Major Code 35]						
351	Secured Loans from Central Government					
352	Secured Loans from State Government					
353	Secured Loans from Government Bodies & Associations					
354	Secured Loans from International Agencies					
355	Secured Loans from Banks & Other Financial Institutions					
357	Secured Bonds & Debentures					
358	Secured Loans -Others					
	Total					
Schedule R – 13: Unsecured Loans Received [Major Code 36]						
361	Unsecured Loans from Central Government					
362	Unsecured Loans from State Government					
363	Unsecured Loans from Government Bodies & Associations					
364	Unsecured Loans from International Agencies					
365	Unsecured Loans from Banks & Other Financial Institutions					
367	Unsecured Bonds & Debentures					
368	Unsecured Loans -Others					
	Total					
Schedule R – 14: Deposits Received [Major Code 37]						
371	Deposits From Contractors / Suppliers					

Account Code	Particulars	For the Period Ended _____				For the Period Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
<u>372</u>	Deposits - Revenues					
<u>373</u>	Deposits from Staff					
<u>374</u>	Deposit Works given to the Municipality					
<u>378</u>	Deposits from Others					
	Total					
Schedule R-15 : Other Liabilities [Major Code 38]						
384	Recoveries Payable					
385	State Government Dues Payable					
386	Refunds Payable					
388	Other Liabilities					
	Total					
Schedule R-16 : Sale / Disposal of Fixed Assets [Major Code 41]						
410	Sale / Disposal of Fixed Assets					
Schedule R-17: Sale / Realisation of Investments [Major Code 44]						
441	Sale / Realisation of Central Government Securities					
442	Sale / Realisation of State Government Securities					
443	Sale / Realisation of Debentures and Bonds					
445	Sale / Realisation of Equity Shares					
448	Sale / Realisation Other Investments					
	Total					
Schedule R-18 : Recovery of Loans, Advances & Deposits [Major Code 48]						
<u>481</u>	Loans and Advances to Employees					
<u>482</u>	Loans to Others					
<u>485</u>	Deposits with External Agencies					
<u>486</u>	Inter-Fund Transfer Account					
<u>488</u>	Other Loans, Advances & Deposits.					
	Total					

Account Code	Particulars	For the Period Ended _____				For the Period Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R-19 : Remission & Refund [Major Codes 11,13 & 14]						
119	Tax Remission & Refund					
139	Rent Remissions and Refund					
149	Fees, User charges and Other Charges- Remission and Refund					
	Total					
Schedule R-20: Human Resource Expenses [Major Code 21]						
<u>211</u>	Pay, Allowances and Benefits					
<u>212</u>	Wages					
<u>213</u>	Contributions					
<u>214</u>	Terminal and Retirement Benefits					
<u>215</u>	Pension					
	Total					
Schedule R-21: General Expenses [Major Code 22]						
<u>221</u>	Rent, Rates & Taxes and Insurances					
<u>222</u>	Books, Periodicals, Printing, Stationery & Photocopying Expenses					
<u>223</u>	Travelling & Conveyance					
<u>224</u>	Council related Expenses.					
<u>225</u>	Professional Fees, Other Fees and Charges					
<u>226</u>	Advertisement and Publicity					
<u>227</u>	Office Expenses					
<u>228</u>	Other General Expenses					
	Total					
Schedule R-22: Operations & Maintenance [Major Code 23]						
231	Power & Fuel					
232	Bulk Purchases					
233	Consumption of Stores					
234	Repairs & Maintenance - Civic Amenities					
235	Repairs & Maintenance -Infrastructure Assets					
236	Repairs & Maintenance - Buildings					

Account Code	Particulars	For the Period Ended _____				For the Period Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
237	Repairs & Maintenance - Other Fixed Assets					
238	Other Operating Expenses					
239	Outsourced Operating Expenses					
	Total					
Schedule R-23: Interest & Finance Charges [Major Code 24]						
241	Interest on Loans from Central Government					
242	Interest on Loans from State Government					
243	Interest on Loans from Government Bodies & Associations					
244	Interest on Loans from International Agencies					
245	Interest on Loans from Banks & Other Financial Institutions					
246	Bank Charges					
248	Other Finance Charges					
	Total					
Schedule R-24: Programme Expenses, Grants etc. [Major Code 25]						
251	Election Expenses					
252	Programme Expenses					
253	Share in Programmes of Others					
254	Grants [give details]					
255	Contributions [give details]					
256	Subsidies [give details]					
	Total					
Schedule R-25 Prior Period Item (Net) [Major Code 28]						
286	Refund of Taxes					
288	Other Expenses					
	Total					
Schedule R-26: Purchase of Stores [Major Code 45]						
451	General Stores					

Account Code	Particulars	For the Period Ended _____				For the Period Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
452	Public Works related Stores					
	Total					
Schedule R-27: Expenditure out of Earmarked Funds : [Major Code 32]						
321	Expenditure out of Welfare Funds					
325	Expenditure out of Sinking Funds					
327	Expenditure out of Trust & Agency Funds					
328	Expenditure out of Earmarked Funds					
	Total					
Schedule R - 28: Repayment of Secured Loans [Major Code 35]						
<u>351</u>	Secured Loans from Central Government					
<u>352</u>	Secured Loans from State Government					
<u>353</u>	Secured Loans from Government Bodies & Associations					
<u>354</u>	Secured Loans from International Agencies					
<u>355</u>	Secured Loans from Banks & Other Financial Institutions					
<u>357</u>	Secured Bonds & Debentures					
<u>358</u>	Other Secured Loans					
	Total					
Schedule R -29: Repayment of Unsecured Loans [Major Code 36]						
<u>361</u>	Unsecured Loans from Central Government					
<u>362</u>	Unsecured Loans from State Government					
<u>363</u>	Unsecured Loans from Government Bodies & Associations					
<u>364</u>	Unsecured Loans from International Agencies					
<u>365</u>	Unsecured Loans from Banks & Other Financial Institutions					
<u>367</u>	Unsecured Bonds & Debentures					
<u>368</u>	Unsecured Loans-Others					
	Total					

Account Code	Particulars	For the Period Ended _____				For the Period Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
Schedule R -30: Refund of Deposits Received [Major Code 37]						
371	Deposits From Contractors / Suppliers					
372	Deposits-Revenues					
373	Deposits from Staff					
374	Deposit Works given to the Municipality					
378	Deposits from Others					
	Total					
Schedule R-31: Payment of Other Liabilities [Major Code 38]						
384	Recoveries Payable					
385	State Government Dues Payable					
386	Refunds Payable					
388	Other Liabilities					
	Total					
Schedule R-32: Payment for acquisition of Fixed Assets [Major Code 41]						
411	Land					
412	Buildings					
413	Roads, Bridges, Surface Drains & Lighting					
414	Sewerage related Assets					
415	Water Works					
416	Plant & Machinery and Equipments					
417	Vehicles					
418	Other Fixed Assets					
419	Office Equipment, Furniture, Fixtures, and Fittings					
	Total					
Schedule R-33: Payment for Capital Work in Progress [Major Code 43]						
432	Buildings					
433	Roads, Bridges, Surface Drains & Lighting					
434	Sewerage related Assets					

Account Code	Particulars	For the Period Ended _____				For the Period Ended__
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7
435	Water Works					
438	Other Fixed Assets					
	Total					

Schedule R-34: Investments [Major Code 44]

441	Central Government Securities					
442	State Government Securities					
443	Debentures & Bonds					
445	Equity Shares					
448	Other Investments					
	Total					

Schedule R-35: Loans, Advances and Deposits [Major Code 48]

481	Loans and Advances to Employees					
482	Loans to Others					
483	Advance to Suppliers & Contractors					
484	Advance to Others					
485	Deposits with External Agencies					
486	Inter-Fund Transfer Account					
488	Other Loans, Advances & Deposits					
	Total					

Schedule R-36: Miscellaneous Expenditure [Major Code 49]

491	Loan Issue Expenses-Deferred					
498	Other Miscellaneous Expenditure					
	Total					

Schedule R-37: Closing Cash & Bank Balances [Major Code 47]

471	Cash					
472	Nationalised Banks					
473	Scheduled Banks					
474	Treasury					
478	Other Banks					

<u>Account Code</u>	Particulars	For the Period Ended _____				For the Period Ended__
		<u>General Fund</u>	<u>Water Supply & Sewerage Fund</u>	<u>Enterprise Fund</u>	<u>Total</u>	
1	2	3	4	5	6	7
<u>479</u>	Fixed Deposits in Banks					
	Total					

Instructions :

- 1) *The same format shall be used for preparation of monthly/Half-yearly/annual Receipts and Payments Account, and appropriate date shall be specified in "Period Ended _____" on both "Receipts" and "Payments" side.*
- 2) *In monthly Receipts & Payments Account, columns 8 and 16 shall be used to show cumulative figures for the period starting from the year beginning till the end of the month. In the Half-Yearly and yearly Receipts & Payments Account, figures for the corresponding period in the immediately previous year shall be given.*
- 3) *Where there are no transactions under a particular account head, it may be omitted.*

KMF NO 76
(Rule 124(2))

CONSOLIDATED STATEMENT OF DEMAND, COLLECTION AND BALANCE FOR THE MONTH OF.....

Type of Revenue Item	Year-wise Particulars	Opening Balance for the month	Increase in Demand during the month	Decrease in demand during the month	Collections during the month	Closing Balance for the month
1	2	3	4	5	6	7 (3+4-5-6)
Property Tax	Year <-5 and earlier>					
	Year <-4>					
	Year <-3>					
	Year <-2>					
	Year <-1>					
	Current Year					
	Total					
Others (Please specify) :	Year <-3>					
	Year <-2>					
	Year <-1>					
	Current Year					
	Total					
Total						

Date :.....

Municipal Commissioner/Chief Officer

Instructions :

1. In the statement of the month in which the revenue item accrues, the total amount accrued shall be shown.
2. Under others, different types of accruable incomes shall be shown separately, and year-wise break-up for opening balance, demand and collection shall be provided.
3. The Statement shall be prepared by each department or section in respect of the revenue items pertaining to that department/section, and sent to the Accountant within 15 days from the end of each month.
4. Property Tax shall be exclusive of cess.
5. The Statements received by various departments or sections shall be verified, and consolidated by the Accountant, and sent to the Appropriate Authorities by the 30th of the subsequent month.

KMF NO 77
Rule 125(2)(b)

BALANCE SHEET AS AT _____

Rs in

Account Code	Description of items	Schedule No.	As at _____				As at _____
			General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total (4+5+6)	
1	2	3	4	5	6	7	8
	LIABILITIES						
	Municipal Fund :						
310	Fund Balance	B-01					
320	Earmarked Funds	B-02					
330	Reserves	B-03					
	<i>Total</i>						
340	Grants & Contributions for Specific Purposes	B-04					
	Loans						
350	Secured Loans	B-05					
360	Unsecured Loans	B-06					
	<i>Total</i>						
	Current Liabilities and Provisions						
370	Deposits	B-07					
380	Other Liabilities	B-08					
390	Provisions	B-09					
	<i>Total</i>						
	TOTAL LIABILITIES						
	ASSETS						
	Fixed Assets	B-10					
410	<i>Gross Block</i>						
420	<i>Less: Accumulated Depreciation</i>						
	<i>Net Block</i>						
430	Capital Work in Progress	B-11					

Account Code	Description of items	Schedule No.	As at _____				
	<i>Total</i>						
440	Investments	B-12					
	Current Assets						
450	Stock-in-hand	B-13					
460	Receivables	B-14					
	Gross Amount						
	Less: Provision for Doubtful Receivables						
	Net Amount						
470	Cash and Bank Balances	B-15					
480	Loans, Advances and Deposits	B-16					
	Less: Provision for Doubtful Loans, Advances & Deposits						
	Net Amount						
	<i>Total</i>						
490	Miscellaneous Expenditure to be written off (to the extent not written off)	B-17					
	TOTAL ASSETS						

Instructions :

In columns 4,5 and 6, fund-wise figures as at the last day of the Year/Half-Year shall be given, and in column 7, the total of figures in column 4,5 and 6 shall be given. In column 8, consolidated figures as at the last day of the corresponding previous Year/Half-Year.

SCHEDULES TO BALANCE SHEET

Account Code	Particulars	As at _____				As at _____
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total (3+4+5)	
1	2	3	4	5	6	7
Schedule B-01: Fund Balance [Major Code 31]						
311	Fund Balance					
312	Income & Expenditure Account					
	Total					
<i>Instructions: Details of opening balance, transfers to and from fund balance, and closing balance of Fund Balance, and closing balance, if any remaining in Income & Expenditure Account shall be given.</i>						
Schedule B-02: Earmarked Funds [Major Code 32]*						
3211	SC/ST Development (18%) Fund :					
3218	Welfare Funds-Others					
3251	Sinking Funds for Loan Repayment					
3252	Sinking Funds for Asset Replacement					
3278	Trust & Agency Funds-Others					
3288	Other Earmarked Funds-Others					
	Total					
<i>Instructions: Details of opening balance, transfers utilisations, and closing balance shall be given for each Fund.</i>						
Schedule B-03: Reserves [Major Code 33]						
331	Capital Contribution					
332	Capital Reserve					
333	Earmarked Funds (Utilised)					
334	Statutory Reserve					
335	General Reserve					
336	Revaluation Reserve					
	Total					
<i>Instructions: Details of opening balance, transfers to and from each reserve, and closing balance shall be given for each reserve account..</i>						

Schedule B-04: Grants & Contributions for Specific Purposes [Major Code 34]						
341	Grants & Contributions for Specific Purposes- from Central Government					
342	Grants & Contributions for Specific Purposes- from State Government					
343	Grants & Contributions for Specific Purposes- from Other Government Agencies					
344	Grants & Contributions for Specific Purposes- from Financial Institutions					
345	Grants & Contributions for Specific Purposes- from Welfare Bodies					
346	Grants & Contributions for Specific Purposes- from International Organisations					
348	Grants & Contributions for Specific Purposes- from Others					
349	Deferred Income in respect of Assets created out of Grants & Contributions					
	Total					
<i>Instructions: Details of opening balance, grants received, utilisations,, and closing balance shall be given for each grant account.</i>						
Schedule B - 05: Secured Loans [Major Code 35]						
351	Secured Loans from Central Government					
352	Secured Loans from State Government					
353	Secured Loans from Government Bodies & Associations					
354	Secured Loans from International Agencies					
355	Secured Loans from Banks & Other Financial Institutions					
357	Secured Bonds & Debentures					
358	Secured Loans- Others					
	Total					

Schedule B – 06: Unsecured Loans [Major Code 36]						
361	Unsecured Loans from Central Government					
362	Unsecured Loans from State Government					
363	Unsecured Loans from Government Bodies & Associations					
364	Unsecured Loans from International Agencies					
365	Unsecured Loans from Banks & Other Financial Institutions					
367	Unsecured Bonds & Debentures					
368	Unsecured Loans- Others					
	Total					
Schedule B – 07: Deposits [Major Code 37]						
371	Deposits From Contractors / Suppliers					
372	Deposits - Revenues					
373	Deposits from Staff					
374	Deposit Works given to the Municipality					
378	Deposits from Others					
	Total					
Schedule B – 08 : Other Liabilities [Major Code 38]						
384	Recoveries Payable					
385	State Government Dues Payable					
387	Advance Collection of Revenues					
388	Other Liabilities (*Specify)					
	Total					
Schedule B-09: Provisions [Major Code 39]						
391	Provision for Expenses					
392	Provision for Interest					
398	Provisions-Others					
	Total					

Schedule B - 10: Fixed Assets [Major Code 41]												
Account Code	Particulars	Gross Block (Major Code 41)				Accumulated Depreciation (Major Code 42)					Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Closing Balance (3+4-5)	Account Code	Opening Balance	Additions during the period	Deductions during the period	Closing Balance (8+9-10)	Opening Balance (3-8)	Closing Balance (6-11)
1	2	3	4	5	6	7	8	9	10	11	12	13
411	General Fund/Water Supply & Sewerage Fund/Enterprise Fund (*Tick whichever is applicable)											
	Land					-						
412	Buildings					422						
413	Infrastructure Assets Roads, Bridges, Surface Drains & Lighting					423						
414	Sewerage related Assets					424						
415	Water Works					425						
416	Other Assets Plants & Machinery and Equipments					426						
417	Vehicles					427						
418	Other Fixed Assets					428						
419	Office Equipment, Furniture, Fixtures and Fittings					429						
	Fund-wise Total											
	Grand Total											

Instructions :

i) The assets shall be listed separately for each Fund, first for General Fund, after that for Water Supply & Sewerage Fund, and finally for Enterprise Fund. In the row for Grand Total, the consolidated total of each column shall be shown.

ii) Value of fixed assets under dispute or litigation shall be furnished in the Notes to accounts, along with the status of the legal cases as at the date of the financial statements.

Account Code	Particulars	As at _____				As at _____
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total (3+4+5)	
1	2	3	4	5	6	7
Schedule B - 11: Capital Work in Progress(CWIP) [Major Code 43]						
432	CWIP - Buildings					
433	CWIP - Roads, Bridges, Surface Drains & Lighting					
434	CWIP - Sewerage related Assets					
435	CWIP - Water Works					
438	CWIP - Other Fixed Assets					
	Total					
Schedule B - 12: Investments [Major Code 44]						
441	Central Government Securities					
442	State Government Securities					
443	Debentures and Bonds					
445	Equity Shares					
448	Other Investments					
449	Provision for diminution in the value of Investments					
	Total					
Schedule B - 13: Stock - in- hand [Major Code 45]						
451	General Stores					
452	Public Works related Stores					
	Total					

Account Code	Particulars	As at _____			As Net amount	
		Gross Amount	Provision for Doubtful Receivables (Major Code 466)			Net Amount (3-5)
			Account Code	Amount		
1	2	3	4	5	6	7
Schedule B - 14: Receivables [Major Code 46]						
	<u>General Fund/Water supply & Sewerage Fund/Enterprise Fund</u> (*Tick whichever is applicable)					
4611	Receivables - Property Tax					
4691	Less: Cesses Control Account - Property Tax					
	Net Receivables - Property Tax		4661			
4612 & 4618	Receivables- Advertisement Tax & Other Taxes					
4692	Less : Cesses Control Account - Others					
	Net Receivables-Advertisement Tax & Other Taxes		4662			
462	Receivables-Rental Income		4663			
463	Receivables-Fees, User charges & Other Charges :					
	Pertaining to Water & UGD Charges		4664			
	Pertaining to other Fees, User charges & Other Charges		4665			
464	Receivables-Other Incomes		4668			
465	Receivables from Government		--			
	Total					

Instructions :

1. The receivables shall be listed separately for each Fund, first for General Fund, after that for Water Supply & Sewerage Fund, and finally for Enterprise Fund. In the row for Grand Total, the consolidated total of each column shall be shown.
2. Under Receivables-Fees, User Charges & Other Charges (463), Receivables in respect of Water & UGD Charges have to be shown separately, and all other Fees, User Charges & Other charges have to be shown together.

Account Code	Particulars	As at _____				As at _____
		General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	1	2	3	4	5	6
Schedule B - 15: Cash and Bank balances [Major Code 47]						
471	Cash					
472	Nationalised Banks					
473	Scheduled Banks					
474	Treasury					
478	Other Banks					
479	Fixed Deposits in Banks					
	Total					
Schedule B - 16: Loans , Advances and Deposits [Major Code 48]						
481	Loans and Advances to Employees					
482	Loans to Others					
483	Advance to Suppliers and Contractors					
484	Advance to Others					
485	Deposit with External Agencies					
486	Inter-Fund Transfer Account					
488	Other Loans, Advances, & Deposits.					
	Sub -Total					
489	Less: Provision for Doubtful Loans, Advances & Deposits					
	Net Amount					
Schedule B-17: Miscellaneous Expenditure to be written off (to the extent not written off) [Major Code 49]						
491	Loan Issue Expenses-Deferred					
492	Discount on Issue of Loans-Deferred					
498	Other Miscellaneous Expenditure					
	Total					

KMF NO 78
(Rule 125(2)(c))

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR/HALF-YEAR ENDED _____

Account code	Item/ Head of Account	Schedule No	For the Year/Half-Year Ended _____				For the Year/Half-Year Ended _____
			General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
1	2	3	4	5	6	7	8
	INCOME						
110	Tax Revenue	I-01					
120	Assigned Revenues & Compensations	I-02					
130	Rental Income from Municipal Properties	I-03					
140	Fees, User Charges and Other Charges	I-04					
150	Sale & Hire Charges	I-05					
160	Grants and Contributions	I-06					
170	Interest/Dividend Earned	I-07					
180	Other Income	I-08					
A	Total - INCOME						
	EXPENDITURE						
210	Human Resource Expenses	I-09					
220	General Expenses	I-10					
230	Operations & Maintenance	I-11					
240	Interest & Finance Charges	I-12					
250	Programme Expenses, Grants etc	I-13					
260	Provisions and Write off	I-14					
B	Total - EXPENDITURE						
A-B	Gross Surplus/ (Deficit)						
270	Less: Depreciation	I-15					
	Surplus/ (Deficit) before Prior Period Items						

Account code	Item/ Head of Account	Schedule No	For the Year/Half-Year Ended_____				For the Year/Half-Year Ended_____
			General Fund	Water Supply & Sewerage Fund	Enterprise Fund	Total	
280	Add/Less: Prior period Items (Net)	1-16					
	<i>Net Surplus/ (deficit)</i>						
290	Less: Transfer to Reserves and Funds	1-17					
	<i>Net balance being Surplus/ Deficit carried over to Municipal Fund</i>						

SCHEDULES INCOME AND EXPENDITURE STATEMENT

<u>Account Code</u>	Particulars	For the Year/Half-Year Ended _____				For the Year/Half-Year Ended _____
		<u>General Fund</u>	<u>Water Supply & Sewerage Fund</u>	<u>Enterprise Fund</u>	<u>Total</u>	
1	2	3	4	5	6	7
Schedule I-01 : Tax Revenue [Major_ Code 11]						
111	Property Tax					
112	Advertisement Tax					
118	Other Taxes					
	Sub-total					
119	Less : Tax Remission & Refund					
	Sub-total					
	Total					
Schedule I-02 : Assigned Revenues & Compensations [Major_ Code 12]						
121	Taxes and Duties collected by others					
	Total					
Schedule I-03 Rental Income from Municipal Properties [Major_ Code 13]						
<u>131</u>	Rent from Civic Amenities					
<u>132</u>	Rent from Municipal Buildings					
<u>133</u>	Rent from Travellers Bungalow & Guest Houses					
<u>134</u>	Rent from Lease of Lands					
<u>138</u>	Other Rents					
	<i>Sub-Total</i>					
<u>139</u>	Less: Rent Remission and Refund					
	Net Amount					

Schedule I-04 : Fees, User Charges and Other Charges [Major Code 14]						
141	Fees for Certificate & Extracts					
142	Regulation/Licensing Fees					
143	Development Charges and Betterment Fees					
144	Regularization Fees, Penalties and Fines					
145	Other Fees					
146	User Charges					
147	Service / Administrative Charges					
148	Other Charges					
	Sub-Total					
149	Less: Fees, User Charges and Other charges- Remission and Refund					
	Net Amount					
Schedule I-05 : Sale & Hire Charges [Major Code 15]						
<u>151</u>	Sale of Products / Municipal Wastes					
<u>152</u>	Sale of Forms & Publications					
<u>153</u>	Sale of Stores & Scrap					
<u>154</u>	Hire Charges for Vehicles					
<u>155</u>	Hire charges for Equipments					
<u>158</u>	Other Sale & Hire Charges					
	Total					
Schedule I-06: Grants and Contributions [Major Code 16]						
<u>161</u>	Revenue Grants					
<u>162</u>	Reimbursement of Expenses					
<u>163</u>	Contributions towards Schemes					
<u>164</u>	Transfer from Deferred Income in respect of assets purchased out of Specific Grants					
<u>165</u>	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred					
	Total					

Schedule I-07: Interest/Dividend Earned [Major Code 17]						
<u>171</u>	Interest from Investments					
<u>172</u>	Dividend from Investments.					
<u>173</u>	Interest from Bank Accounts.					
<u>174</u>	Interest on Loans and Advances to Employees					
<u>175</u>	Interest on Loan to Others					
<u>178</u>	Interest - Others					
	Total					
Schedule I-08: Other Income [Major Code 18]						
<u>181</u>	Deposits Forfeited/ Lapsed					
<u>182</u>	Cess Income					
<u>183</u>	Income from Projects taken up on commercial basis.					
<u>184</u>	Profit /Loss on disposal of Assets					
<u>185</u>	Recoveries					
<u>186</u>	Unclaimed Refund/ Liabilities					
<u>187</u>	Excess Provisions written back					
<u>188</u>	Other Income					
	Total					
Schedule I-09: Human Resource Expenses [Major Code 21]						
<u>211</u>	Pay, Allowances and Benefits					
<u>212</u>	Wages					
<u>213</u>	Contributions					
<u>214</u>	Terminal and Retirement Benefits					
<u>215</u>	Pension					
	Total					
Schedule I-10: General Expenses [Major Code 22]						
<u>221</u>	Rent, Rates & Taxes and Insurances					
<u>222</u>	Books, Periodicals, Printing, Stationery & Photocopying Expenses					
<u>223</u>	Travelling & Conveyance					
<u>224</u>	Council related Expenses.					
<u>225</u>	Professional Fees, Other Fees and Charges					
<u>226</u>	Advertisement and Publicity					
<u>227</u>	Office Expenses					
<u>228</u>	Other General Expenses					

	Total					
Schedule I-11: Operations and Maintenance [Major_Code 23]						
231	Power & Fuel					
232	Bulk Purchases					
233	Consumption of Stores					
234	Repairs & Maintenance - Civic Amenities					
235	Repairs & Maintenance –Infrastructure Assets					
236	Repairs & Maintenance – Buildings					
237	Repairs & Maintenance – Other Fixed Assets					
238	Other Operating Expenses					
239	Outsourced Operating Expenses					
	Total					
Schedule I-12: Interest & Finance Charges [Major_Code 24]						
241	Interest on Loans from Central Government					
242	Interest on Loans from State Government					
243	Interest on Loans from Government Bodies & Associations					
244	Interest on Loans from International Agencies					
245	Interest on Loans from Banks & Other Financial Institutions					
246	Bank Charges					
248	Other Finance Charges					
	Total					
Schedule I-13: Programme Expenses, Grants etc. [Major_Code 25]						
251	Election Expenses					
252	Programme Expenses					
253	Share in Programmes of Others					
254	Grants [give details]					
255	Contributions [give details]					
256	Subsidies [give details]					
	Total					
Schedule I-14: Provisions and Write off [Major_Code 26]						
261	Provision for Doubtful Receivables					
262	Provision-Others					
263	Revenues written off					
264	Assets written off					
265	Miscellaneous Expenditure written off					
	Total					
Schedule I-15: Depreciation [Major_Code 27]						
272	Depreciation on Buildings					

<u>273</u>	Depreciation on Roads, Bridges , Surface Drains & Lighting					
<u>274</u>	Depreciation on Sewerage related Assets					
<u>275</u>	Depreciation on Water Works					
<u>276</u>	Depreciation on Plant & Machinery and Equipments					
<u>277</u>	Depreciation on Vehicles					
<u>278</u>	Depreciation on Other Fixed Assets					
<u>279</u>	Depreciation on Office Equipments, Furniture , Fixtures and Fittings					
	Total					
Schedule I-16: Prior Period Items (Net) [Major Code 28]						
	a. Prior-period Income					
-	Taxes					
281	Other Income					
282	<i>Sub - Total</i>					
	b. Prior Period Expenses					
286	Refund of Incomes					
288	Other Expenses					
	<i>Sub - Total</i>					
	(Net) (a-b)					
Schedule I-17: Transfer to Reserves and Funds [Major Code 29]						
291	Transfer to Reserves					
292	Transfer to Earmarked Funds					
	Total					

KMF NO 79
(Rule 132(1))
BUDGET SUMMARY STATEMENT FOR THE YEAR ____

NAME: _____

Rs _____

SL NO	PARTICULARS	Actuals for the previous year 20__-__)	Budget Estimate for the current year 20__-__)	Actuals upto December of the current year 20__)	Revised Budget Estimate for the current year 20__)	Budget Estimate for the Next Year 20__-__)
A	Opening Cash & Bank Balances					
	Cash & Bank balances (Major code 47)					
B	<u>Revenue account</u>					
B1	Revenue Receipts					
B2	Revenue Payments					
	Cash Surplus/(deficit) on Revenue Account					
C	<u>Capital account</u>					
C1	Capital Receipts					
C2	Capital Payments					
	Cash Surplus/(deficit) on Capital Account					
D	<u>Extra - Ordinary Account</u>					
D1	Extra-Ordinary Receipts					
D2	Extra-Ordinary Payments					
	Cash Surplus/(deficit) on Extra-ordinary Account					
E	TOTAL CASH SURPLUS / (DEFICIT(B+C+D)					
	CLOSING BALANCE (A+E)					
	Cash & Bank balances(Major code 47)					

KMF NO 80
(Rule 132(2))
B1. ESTIMATE OF REVENUE RECEIPTS(FUNCTION WISE)
NAME: _____

BUDGET FOR THE YEAR __

Rs in _____

SL NO	PARTICULARS	CODE	Actuals for the previous year 20__-__ (Rs.)	Budget Estimate for the current year 20__-__ (Rs.)	Actuals upto December of the current year 20__-__ (Rs.)	Revised Budget Estimate for the current year 20__-__ (Rs.)	Budget Estimate for the Next Year 20__-__ (Rs.)
1	2	3	4	5	6	7	8
1	Function: General Administration-General (00)						
	Grants received - SFC Salary Grants	1611A					
	Grants received - Electricity Grants	1612A					
2	Function: General Administration-Municipal Body (01)						
	Grants received - SFC Salary Grants	1611A					
	Grants received - Electricity Grants	1612A					
3	Function: General Administration-Estate (06)						
	Rent from Buildings-Commercial Complex	1321A					
	Rent from Buildings - Others	1328A					
	Rent from Travellers Bungalow & Guest Houses	1331A					
	Rent from Lease of Land - Residential	1341A					
	Rent from Lease of Land - Commercial	1342A					
	Ground Rents on Advertisements	1381A					
	Other Rents	1388A					
	Penalties & Fines-Others	1448A					
	Sale of Solid Waste, Debris and Silt	1511A					
	Sale of Compost Manure	1512A					
	Sale of Products-Others	1518A					
4	Function: General Administration-Census (09)						
	Grants received for Reimbursement of Expenses - Census Grant	1621A					

5	Function: Planning & Regulation-City and Town Planning (11)						
	General Grants Received - SFC Salary Grants	1611A					
	General Grants Received - Electricity Grants	1612A					
	Fees relating to Building Regulation (EC/BC/CC)	1422A					
	Development Charges-Building	1431A					
	Betterment Fees	1432A					
	Development Charges - Others	1438A					
	Penalties and Fines – Others	1448A					
6	Function: Planning & Regulation-Trade License / Regulations (15)						
	Grants received - SFC Salary Grants	1611A					
	Grants received - Electricity Grants	1612A					
	Fees for Trade License	1421A					
	Fees relating to Building Regulation (EC/BC/CC)	1422A					
	Fees for Empanelment / Registration of Contractors, Plumbers etc.	1423A					
	Fees for Other Licenses	1428A					
	Jatra or Urs Fees	1452A					
	Parking Fees	1455A					
7	Function: Public Works - General (20)						
	Grants received - SFC Salary Grants	1611A					
	Grants received - Electricity Grants	1612A					
	Sale of Products/Municipal Wastes	1511A					
	Sale of Tender Forms	1521A					
	Sale of Forms & Publications - Others	1528A					
	Sale of Stores & Scrap - Others	1538A					
	Infrastructure Cess	1822A					

8	Function: Public Works – Roads, Pavements, Footpaths and Roadside Drains (21)						
	Grants received – SFC Salary Grants	1611A					
	Grants received - Electricity Grants	1612A					
	Contributions towards Revenue Expenses of Schemes - Others	1638A					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658A					
	Road Cutting & Restoration Charges	1463A					
9	Function: Health - Public Health (31)						
	Grants received – SFC Salary Grants	1611A					
	Grants received - Electricity Grants	1612A					
	Contributions towards Revenue Expenses of Schemes - Others	1638A					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658A					
	Fees for Birth / Death Certificate	1411A					
10	Function: Health-Hospital Services (35)						
	Income from Hospitals & Dispensaries	1882A					
11	Function: Health-Burial and Cremations (36)						
	User Charges - Others	1468A					
12	Function: Sanitation and Solid Waste Management- Solid Waste Management (41)						
	Grants received - SFC Salary Grants	1611A					
	Grants received - Electricity Grants	1612A					
	Contributions towards Revenue Expenses of Schemes - Others	1638A					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658A					
	SWM Fees	1451A					
	Sale of Products/Municipal Wastes	1511A					
	Solid Waste Management Cess	1821A					
13	Function: Sanitation and Solid Waste Management- Slaughter Houses (45)						
	Fees-Others	1458A					
14	Function: Civic Amenities - General (50)						

	Rent from Kalyan Mandapas and Auditoriums	1312A					
	Rent - Ground Rent from Shandies, Jatra, Sante and other Ground Rent	1313A					
	Rent from Civic Amenities - Others	1318A					
15	Function: Civic Amenities-Water Supply (51)						
	Grants Received - SFC Salary Grants	1611A					
	Grants Received - Electricity Grants	1612A					
	Contributions towards Revenue Expenses of Schemes - Others	1638A					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658A					
	Water Supply and UGD Charges	1461A					
	Water Supply and UGD Connection Charges	1462A					
	Regularisation Fees - Unauthorised Water Supply and UGD Connections	1441A					

16	Function: Civic Amenities-Sewerage (52)						
	Grants received - SFC Salary Grants	1611A					
	Grants received - Electricity Grants	1612A					
	Contributions towards Revenue Expenses of Schemes - Others	1638A					
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658A					
	Water Supply and UGD Charges	1461A					
	Water Supply and UGD Connection Charges	1462A					
	Regularisation Fees - Unauthorised Water Supply and UGD Connections	1441A					
17	Function: Civic Amenities-Municipal Markets (58)						
	Fees-Market Fees	1453A					
	Rent from Markets	1311A					
	Less: Rent Remissions and Refund	1391A					
18	Function: Urban Forestry-Parks, Gardens (61)						
	Entry Fees	1454A					
19	Function: Urban Forestry-Urban Poverty Alleviation & Social Welfare - Welfare of SC, ST & OBCs (75)						
	Grants received - SFC Salary Grants	1611A					
	Grants received - Electricity Grants	1612A					

	Grants received - Untied SFC Grants	1613A				
	Grants received- SFC Other Purposes	1614A				
	Grants received for Reimbursement of Expenses - Others	1628A				
	Contributions towards Revenue Expenses of Schemes - Others	1638A				
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658A				
	SC/ST Development (18%) Fund	3211C				
20	Function: Urban Poverty Alleviation & Social Welfare - Slum Improvement (76)					
	Contributions towards Revenue Expenses of Schemes - Others	1638A				
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658A				
	Slum Improvement Cess	1823A				
	Welfare Funds-Others	3218C				
21	Function: Other Services-Education (82)					
	Contributions towards Revenue Expenses of Schemes - Others	1638A				
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	1658A				
	Income from Educational Institutions	1881A				
22	Function: Revenues - General (90)					
	General Grants received - SFC Salary Grants	1611A				
	General Grants received - Electricity Grants	1612A				
	Other Taxes - Others	1188A				
	Stamp duty Surcharge Collected by State Government	1211A				
	Taxes and Duties Collected by Others	1218A				
	Fees for Certificates and Extracts-Others	1418A				
	Hire Charge for Vehicles	1541A				
	Hire Charges for Equipments	1551A				
	Grants received - SFC Salary Grants	1611A				
	Grants received - Electricity Grants	1612A				
	Grants received - Untied SFC Grants	1613A				
	Grants received- SFC Other Purposes	1614A				
	Grants received for Reimbursement of Expenses - Others	1628A				
	Contributions towards Revenue Expenses of Schemes - Others	1638A				

	Interest from Investments	1718A					
	Dividend from Investments	1728A					
	Interest on Bank Accounts	1738A					
	Interest on Loans & Advances to Employees	1748A					
	Interest on Loans to Others	1758A					
	Interest-Others	1788A					
	Cess Income-Others	1828A					
	Income from Projects taken up on commercial basis	1838A					
	Recoveries from Employees	1851A					
	Recoveries-Bank Charges on dishonour of cheques	1852A					
	Recoveries-Law Charges & Court Costs	1853A					
	Recoveries from Contractors & Suppliers	1854A					
	Recoveries-Others	1858A					
	Other Income - Others	1888A					
23	Function: Revenues-Property Taxes (91)						
	Grants received - SFC Salary Grants	1611A					
	Grants received - Electricity Grants	1612A					
	Property Tax	1111A					
	Penalties and Fines- Property Tax	1443A					
	Fees for Katha Extract	1412A					
	Fees for Katha Transfer	1413A					
	Fees - Others	1458A					
	Cess Collection Charges	1471A					
	Service Charges in lieu of Property tax	1472A					
	Less: Remission & Refund - Property Tax	1191A					
24	Function: Revenues-Advertisement Tax (93)						
	Grants received - SFC Salary Grants	1611A					
	Grants received - Electricity Grants	1612A					
	Advertisement Tax	1121A					
	Less: Remission & Refund - Advertisement Tax	1192A					
	Ground Rents on Advertisements	1381A					
25	Function: Revenues - Other Taxes (99)						

	Other Taxes-Others	1188A					
	Less: Remission & Refund - Other Taxes	1198A					
	<i>[Any others (please specify)]</i>						
	TOTAL						

Instructions :

- 1) The above format is illustrative.
- 2) Any other necessary function heads or account codes from the Chart of Accounts may be used.
- 2) Alphabet "A" Suffix to the account code indicates that the budgeting is done for all the transactions i.e. (Debits and credit netted off) for each account head.
- 3) The account heads and codes not relevant to the Municipality may be omitted.

KMF NO 81
(Rule 132(2))

B2. ESTIMATE OF REVENUE PAYMENTS (FUNCTION WISE)

NAME: _____

BUDGET FOR THE YEAR _____

Rs in _____

SL NO	PARTICULARS	CODE	Actuals for the previous year 20__-__	Budget Estimate for the current year 20__-__	Actuals upto December of the current year 20__-__	Revised Budget Estimate for the current year 20__-__	Budget Estimate for the Next Year 20__-__
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1	2	3	4	5	6	7	8
1	Function: General Administration-General (00)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Contributions	213G					
	Terminal and Retirement Benefits	214G					
	Pension	215G					
	Rent, Rates & Taxes and Insurance	221G					
	Books, Periodicals, Printing, Stationery & Photocopying Expenses	222G					
	Travelling & Conveyance	223G					
	Advertisement and Publicity	226G					
	Office Expenses	227G					
	Other General Expenses	228G					
	Repairs & Maintenance - Buildings	236G					
	Repairs & Maintenance - Other Fixed Assets	237G					
	Interest on Loans from Central Government	241G					
	Interest on Loans from State Government	242G					
	Interest on Loans from Government Bodies & Associations	243G					
	Interest on Loans from International Agencies	244G					

1	2	3	4	5	6	7	8
	Interest on Loans from Banks & Other Financial Institutions	245G					
	Bank Charges	246G					
	Other Finance Charges	248G					
	Election Expenses	251G					
	Programme Expenses	252G					
	Share in Programmes of Others	253G					
	Grants	254G					
	Contributions	255G					
	Subsidies	256G					
2	Function: General Administration-Municipal Body (01)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Contributions	213G					
	Terminal and Retirement Benefits	214G					
	Pension	215G					
	Rent, Rates & Taxes and Insurance	221G					
	Books, Periodicals, Printing, Stationery & Photocopying Expenses	222G					
	Travelling & Conveyance	223G					
	Council related Expenses	224G					
	Professional Fees, Other Fees and Charges	225G					
	Advertisement and Publicity	226G					
	Office Expenses	227G					
	Other General Expenses	228G					
3	Function: General Administration - Estate (06)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Rent, Rates & Taxes and Insurance	221G					
4	Function: General Administration - Census (09)						
	<i>Human Resource Expenses (21)</i>						

1	2	3	4	5	6	7	8
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
5	Function: Planning & Regulation - City and Town Planning (11)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
6	Function: Planning & Regulation - Trade License / Regulations (15)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
7	Function: Public Works – Roads, Pavements, Footpaths and Roadside Drains (21)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Power & Fuel	231G					
	Repairs & Maintenance -Infrastructure Assets	235G					
	Repairs & Maintenance - Other Fixed Assets	237G					
	Other Operating Expenses	238G					
	Outsourced Operating Expenses	239G					
	General Stores	451G					
	Public Works related Stores	452G					
8	Function: Public Works – Bridges, Flyovers and Subways (22)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Power & Fuel	231G					

1	2	3	4	5	6	7	8
	Repairs & Maintenance -Infrastructure Assets	235G					
	Repairs & Maintenance - Other Fixed Assets	237G					
	Other Operating Expenses	238G					
	Outsourced Operating Expenses	239G					
	General Stores	451G					
	Public Works related Stores	452G					
9	Function: Public Works - Street Lighting (24)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Power & Fuel	231G					
	Repairs & Maintenance -Infrastructure Assets	235G					
	Repairs & Maintenance - Other Fixed Assets	237G					
	Other Operating Expenses	238G					
	Outsourced Operating Expenses	239G					
	General Stores	451G					
	Public Works related Stores	452G					
10	Function: Public Works - Storm Water Drains,, Open Drains, Culverts and Causeways (25)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Power & Fuel	231G					
	Repairs & Maintenance -Infrastructure Assets	235G					
	Repairs & Maintenance - Other Fixed Assets	237G					
	Other Operating Expenses	238G					
	Outsourced Operating Expenses	239G					
	General Stores	451G					
	Public Works related Stores	452G					
11	Function: Public Works - Traffic Signals (26)						

1	2	3	4	5	6	7	8
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Power & Fuel	231G					
	Repairs & Maintenance -Infrastructure Assets	235G					
	Repairs & Maintenance - Other Fixed Assets	237G					
	Other Operating Expenses	238G					
	Outsourced Operating Expenses	239G					
	General Stores	451G					
	Public Works related Stores	452G					
12	Function: Health - Public Health (31)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Programme Expenses	252G					
	Share in Programmes of Others	253G					
	Grants	254G					
	Contributions	255G					
	Revenue Expenditure out of Welfare Funds	321D					
	Revenue Expenditure out of Other Earmarked Funds	328D					
13	Function: Health - Hospital Services (35)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Programme Expenses	252G					
	Share in Programmes of Others	253G					
	Grants	254G					
	Contributions	255G					
	Subsidies	256G					
	Revenue Expenditure out of Welfare Funds	321D					

1	2	3	4	5	6	7	8
	Revenue Expenditure out of Other Earmarked Funds	328D					
14	Function: Health - Burial and Cremations (36)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
15	Function: Health - Vital Statistics (37)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
16	Function: Sanitation and Solid Waste Management - Solid Waste Management (41)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Power & Fuel	231G					
	Repairs & Maintenance – Other Fixed Assets	237G					
	Other Operating Expenses	238G					
	Outsourced Operating Expenses	239G					
	General Stores	451G					
	Public Works related Stores	452G					
17	Function: Sanitation and Solid Waste Management - Slaughter Houses (45)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Other Operating Expenses	238G					
18	Function: Civic Amenities - Water Supply (51)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					

1	2	3	4	5	6	7	8
	Power & Fuel	231G					
	Bulk Purchases	232G					
	Repairs & Maintenance -Infrastructure Assets	235G					
	-Other Operating Expenses	238G					
	Outsourced Operating Expenses	239G					
	General Stores	451G					
	Public Works related Stores	452G					
19	Function: Civic Amenities - Sewerage (52)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Power & Fuel	231G					
	Repairs & Maintenance -Infrastructure Assets	235G					
	-Other Operating Expenses	238G					
	Outsourced Operating Expenses	239G					
	General Stores	451G					
	Public Works related Stores	452G					
20	Function: Civic Amenities - Municipal Markets (58)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
21	Function: Urban Forestry - Parks, Gardens (61)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
22	Function: Urban Poverty Alleviation & Social Welfare - Welfare of SC, ST & OBCs (75)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					

1	2	3	4	5	6	7	8
	Revenue Expenditure out of Welfare Funds	321D					
23	Function: Urban Poverty Alleviation & Social Welfare - Slum Improvements (76)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Programme Expenses	252G					
	Share in Programmes of Others	253G					
	Grants	254G					
	Contributions	255G					
	Subsidies	256G					
	Revenue Expenditure out of Other Earmarked Funds	328D					
24	Function: Urban Poverty Alleviation & Social Welfare - Urban Poverty Alleviation (78)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Programme Expenses	252G					
	Share in Programmes of Others	253G					
	Grants	254G					
	Contributions	255G					
	Subsidies	256G					
	Revenue Expenditure out of Welfare Funds	321D					
	Revenue Expenditure out of Other Earmarked Funds	328D					
25	Function: Other Services - Education (82)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Other General Expenses	228G					
	Revenue Expenditure out of Welfare Funds	321D					
	Revenue Expenditure out of Other Earmarked Funds	328D					
26	Function: Revenues - Property Taxes (91)						

1	2	3	4	5	6	7	8
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Refund of Incomes	286G					
27	Function: Revenues - Advertisement Tax (93)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Refund of Incomes	286G					
28	Function: Revenues - Other Taxes (99)						
	Pay, Allowances and Benefits	211G					
	Wages	212G					
	Prior Period Item - Refund of Incomes	286G					

Instructions :

- 1) The above format is illustrative.
- 2) Any other necessary function heads or account codes from the Chart of Accounts may be used.
- 3) Alphabet "G" suffixed to the account code indicates that the budgeting is done for all the transactions i.e. (Debits and credit netted off) for each account head at group level i.e at minor head level.
- 4) In case of welfare & earmarked funds, alphabet "D" indicates all revenue payments debited to the respective accounts
- 5) The account heads and codes not relevant to the Municipality may be omitted.

KMF NO 82
(Rule No 132(2))

C1. ESTIMATE OF CAPITAL RECEIPTS (FUNCTION WISE)

NAME: _____

BUDGET FOR THE YEAR--

Rs in _____

SL NO	PARTICULARS	CODES	Actuals for the previous year 20__-__ (Rs.)	Budget Estimate for the current year 20__-__ (Rs.)	Actuals up to December of the current year 20__-__ (Rs.)	Revised Budget Estimate for the current year 20__-__ (Rs.)	Budget Estimate for the Next Year 20__-__ (Rs.)
1	2	3	4	5	6	7	8
1	Function: General Administration - General (00)						
	Secured Loans						
	Secured Loans from Central Government	3518C					
	Secured Loans from State Government	3528C					
	Secured Loans from Government Bodies & Associations	3538C					
	Secured Loans from International Agencies	3548C					
	Secured Loans from HUDCO	3551C					
	Secured Loans from KUIDFC	3552C					
	Secured Loans from Other Banks & Financial	3558C					
	Secured Bonds & Debentures - Others	3578C					
	Secured Loans - Others	3588C					
	Unsecured Loans						
	Unsecured Loans from Central Government	3618C					
	Unsecured Loans from State Government	3628C					
	Unsecured Loans from Government Bodies & Associations	3638C					
	Unsecured Loans from Banks & Financial Institutions - Others	3648C					
	Unsecured Loans from HUDCO	3651C					
	Unsecured Loans - KUIDFC	3652C					
	Unsecured Loans from Banks & Financial Institutions-Others	3658C					
	Unsecured Bonds & Debentures-Others	3678C					
	Unsecured Loans - Others	3688C					

	Sale of Fixed Assets*						
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	Fixed Assets under disposal	4181C					
2	Function: General Administration - Estate (06)						
	<i>Secured Loans (35)*</i>						
	<i>Unsecured Loans (36)*</i>						
	<i>Sale of Fixed Assets*</i>						
3	Function: General Administration - Census (09)						
	<i>Grants (34)*</i>						
	<i>Secured Loans (35)*</i>						
	<i>Unsecured Loans (36)*</i>						
	<i>Sale of Fixed Assets*</i>						
4	Function: Planning & Regulation - City and Town Planning (11)						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C					
	<i>Secured Loans (35)*</i>						
	<i>Unsecured Loans (36)*</i>						
	<i>Sale of Fixed Assets*</i>						
5	Function: Public Works - Roads, Pavements, Footpaths and Roadside Drains (21)						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C					
	<i>Secured Loans (35)*</i>						
	<i>Unsecured Loans (36)*</i>						
	<i>Sale of Fixed Assets*</i>						
6	Function: Public Works - Bridges, Flyovers and Subways (22)						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C					
	<i>Secured Loans (35)*</i>						
	<i>Unsecured Loans (36)*</i>						
	<i>Sale of Fixed Assets*</i>						

7	Function: Public Works - Street Lighting (24)					
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C				
	<i>Secured Loans (35)*</i>					
	<i>Unsecured Loans (36)*</i>					
	<i>Sale of Fixed Assets*</i>					
8	Function: Public Works - Storm Water Drains, Open Drains, Culverts and Causeways (25)					
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C				
	<i>Secured Loans (35)*</i>					
	<i>Unsecured Loans (36)*</i>					
	<i>Sale of Fixed Assets*</i>					
9	Function: Health - Public Health (31)					
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C				
	<i>Secured Loans (35)*</i>					
	<i>Unsecured Loans (36)*</i>					
	<i>Sale of Fixed Assets*</i>					
10	Function: Health - Hospital Services (35)					
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C				
	<i>Secured Loans (35)*</i>					
	<i>Unsecured Loans (36)*</i>					
	<i>Sale of Fixed Assets*</i>					
11	Function: Sanitation and Solid Waste Management - Solid Waste Management (41)					
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C				
	<i>Secured Loans (35)*</i>					
	<i>Unsecured Loans (36)*</i>					
	<i>Sale of Fixed Assets*</i>					
12	Function: Civic Amenities -Water Supply (51)					
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C				

	<i>Secured Loans (35)*</i>					
	<i>Unsecured Loans (36)*</i>					
	<i>Sale of Fixed Assets*</i>					
13	Function: Civic Amenities -Sewerage (52)					
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C				
	<i>Secured Loans (35)*</i>					
	<i>Unsecured Loans (36)*</i>					
14	Function: Urban Forestry - Parks, Gardens (61)					
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C				
	<i>Secured Loans (35)*</i>					
	<i>Unsecured Loans (36)*</i>					
	<i>Sale of Fixed Assets*</i>					
15	Function: Urban Poverty Alleviation and Social Welfare - Welfare of SC, ST & OBCs (75)					
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C				
	<i>Secured Loans (35)*</i>					
	<i>Unsecured Loans (36)*</i>					
	<i>Sale of Fixed Assets*</i>					
16	Function: Urban Poverty Alleviation and Social Welfare - Slum Improvements (76)					
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C				
	<i>Secured Loans (35)*</i>					
	<i>Unsecured Loans (36)*</i>					
	<i>Sale of Fixed Assets*</i>					
17	Function: Urban Poverty Alleviation and Social Welfare - Urban Poverty Alleviation (78)					
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C				
	<i>Secured Loans (35)*</i>					
	<i>Unsecured Loans (36)*</i>					

	<i>Sale of Fixed Assets*</i>						
18	Function: Other Services - Education (82)						
	Deferred Income in respect of Assets created out of Grants & Contributions	3491C					
	<i>Secured Loans (35)*</i>						
	<i>Unsecured Loans (36)*</i>						
	<i>Sale of Fixed Assets*</i>						
	<i>*(Specify sub-minor heads and codes)</i>						
	<i>(Any others-Please specify)</i>						
	TOTAL						

Instructions :

- 1) The above format is illustrative.
- 2) Any other necessary function heads or account codes from the Chart of Accounts may be used.
- 3) Alphabet "C" suffixed to the account code indicates that the budgeting is done for credit aspect of the transactions
- 4)(*) In place of minor head and minor code, the relevant sub-minor head and sub-minor code shall be furnished in the respective columns for each of the above items.
- 5) The account heads and codes not relevant to the Municipality may be omitted.

KMF NO 83
(Rule 132(2))

C2. ESTIMATE OF CAPITAL PAYMENTS (FUNCTION WISE)

NAME: _____

Rs in _____

BUDGET FOR THE YEAR--

SL NO	PARTICULARS	CODES	Actuals for the previous year 20__-__	Budget Estimate for the current year 20__-__	Actuals upto December of the current year 20__-__	Revised Budget Estimate for the current year 20__-__	Budget Estimate for the Next Year 20__-__
1	Function: General Administration –General (00)						
	Land-Others	4118D					
	Buildings-Class I	4121D					
	Buildings-Class II	4122D					
	Heavy Vehicles	4171D					
	Light Vehicles	4172D					
	Vehicles-Others	4178D					
	Other Fixed Assets-Others	4188D					
	Office Equipment	4191D					
	Office Furniture	4192D					
	Fixtures & Fittings	4193D					
	CWIP –Buildings-Class I	4321D					
	CWIP–Buildings-Class II	4322D					
	CWIP-Other Fixed Assets	4381D					
2	Function: Planning & Regulation - City and Town Planning (11)						
	Land-Grounds	4111D					
	Other Fixed Assets	4188D					
3	Function: Public Works - Roads, Pavements, Footpaths and Roadside Drains (21)						
	Roads, Pavements and Footpaths	4131D					
	Roadside Drains	4132D					
	Other Fixed Assets-Others	4188D					
	CWIP - Roads , Pavements and Footpaths	4331D					

	CWIP- Roadside Drains	4332D					
4	Function: Public Works – Bridges, Flyovers and Subways (22)						
	Flyovers, Bridges and Subways	4134D					
	Other Fixed Assets-Others	4188D					
	CWIP - Flyovers, Bridges & Subways	4334D					
5	Function: Public Works – Street Lighting (24)						
	Street Lighting, Traffic Lights etc	4135D					
	Other Fixed Assets-Others	4188D					
	CWIP - Street Lighting, Traffic Lights etc	4335D					
6	Function: Public Works – Storm Water Drains, Open Drains, Culverts and Causeways (25)						
	Storm Water Drains, Open Drains, Culverts and Causeways	4133D					
	Other Fixed Assets-Others	4188D					
	CWIP - Storm Water Drains, Open Drains, Culverts and Causeways	4333D					
7	Function: Health – Public Health (31)						
	Buildings-Class I	4121D					
	Buildings-Class II	4122D					
	Plant & Machinery	4161D					
	Other Fixed Assets-Others	4188D					
8	Function: Sanitation and Solid Waste Management – Solid Waste Management (41)						
	Plant & Machinery	4161D					
	Other Fixed Assets-Others	4188D					
9	Function: Civic Amenities - Water Supply (51)						
	Water Supply Source and Transmission systems	4151D					
	Water Distribution systems.	4152D					
	Water Distribution systems (Mini Water Supply)	4153D					
	Plant and Machinery related to Water Supply	4154D					
	Water works - Others	4158D					
	CWIP - Water Supply Source and Transmission systems	4351D					
	CWIP - Water Distribution systems	4352D					
	CWIP- Water Distribution systems (Mini Water Supply)	4353D					
	CWIP - – Plant and Machinery related to Water supply.	4354D					

	CWIP - Water works - Others	4358D				
10	Function: Civic Amenities - Sewerage (52)					
	Underground Drainage lines	4141D				
	Sewerage related Plant and Machinery including STPs	4142D				
	Sewerage related Assets -Others	4148D				
	CWIP - Underground Drainage lines	4341D				
	CWIP - Sewerage related Plant and Machinery including STPs	4342D				
	CWIP - Sewerage related Assets- Others	4348D				
11	Function: Urban Forestry - Parks, Gardens (61)					
	Land-Parks & Gardens	4112D				
	Civil Structures -Others	4128D				
12	Function: Urban Poverty Alleviation and Social Welfare - Welfare of SC, ST & OBCs (75)					
	Land-Others	4118D				
	Buildings-Class I	4121D				
	Buildings-Class II	4122D				
	CWIP - Buildings-Class I	4321D				
	CWIP- Buildings-Class II	4322D				
	Roads, Pavements and Footpaths	4131D				
	Roadside Drains	4132D				
13	Function: Urban Poverty Alleviation and Social Welfare - Slum Improvements (76)					
	Land-Others	4118D				
	Buildings-Class I	4121D				
	Buildings-Class II	4122D				
	Roads, Pavements and Footpaths	4131D				
	Roadside Drains	4132D				
	CWIP - Buildings-Class I	4321D				
	CWIP- Buildings-Class II	4322D				
14	Function: Urban Forestry - Education (82)					
	Buildings-Class I	4121D				
	Buildings-Class II	4122D				
	Other Fixed Assets-Others	4188D				
	<i>(Any others-Please specify)</i>					

	TOTAL						
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Instructions:

- 1) *The above format is illustrative.*
- 2) *Any other necessary function heads or account codes from the Chart of Accounts may be used..*
- 3) *Alphabet "D" suffixed to the account code indicates that the budgeting is done for the debit aspect of the transactions*
- 4) *The account heads and codes not relevant to the Municipality may be omitted.*

FORM KMF 84
(Rule 132(2))
D1. ESTIMATE OF EXTRA-ORDINARY RECEIPTS
NAME: _____

BUDGET FOR THE YEAR--

Rs in _____

SL NO	PARTICULARS	CODES	Actuals for the previous year 20__-__	Budget Estimate for the current year 20__-__	Actuals upto December of the current year 20__-__	Revised Budget Estimate for the current year 20__-__	Budget Estimate for the Next Year 20__-__
1	2	3	4	5	6	7	8
1	Transfers received in Welfare funds						
	SC/ST Development (18%) Fund	3211C					
	Welfare Funds-Others	3218C					
	Transfers received in Sinking Funds						
	Sinking funds for Loan Repayment	3251C					
	Sinking funds for Asset Replacement	3252C					
	Transfer received in Other Earmarked Funds						
	Other Earmarked Funds-Others	3288C					
2	Grants and Contributions received for Specific Purposes						
	Grants & Contributions for Specific Purposes from Central Government- Schemes / Programmes	3411C					
	Grants & Contributions for Specific Purposes from Central Government-Central Finance Commission Grant	3412C					
	Grants & Contributions for Specific Purposes from Central Government -MP Local Area Development Scheme (MPLADS)	3413C					
	Grants & Contributions for Specific Purposes from Central Government – in Kind	3414C					
	Grants & Contributions for Specific Purposes from Central Government- Others	3418C					
	Grants & Contributions for Specific Purposes from State Government - Schemes / Programmes	3421C					
	Grants & Contributions for Specific Purposes from State Government-State Finance Commission Grant	3422C					
	Grants & Contributions for Specific Purposes from State Government-MLA Local Area Development Scheme (MLALADS)	3423C					

1	2	3	4	5	6	7	8
	Grants & Contributions for Specific Purposes from State Government - in Kind	3424C					
	Grants & Contributions for Specific Purposes from State Government-Others	3428C					
	Grants & Contributions for Specific Purposes - from Other Government Agencies-Others	3438C					
	Grants & Contributions for Specific Purposes - from Financial Institutions-Others	3448C					
	Grants & Contributions for Specific Purposes - from Welfare Bodies- Others	3458C					
	Grants & Contributions for Specific Purposes - from International Organisations-Others	3468C					
	Grants & Contributions for Specific Purposes - from Others-Others	3488C					
3	Deposits						
	EMD from Contractors / Suppliers	3711C					
	Security Deposits / Retention Money from Contractors and Suppliers	3712C					
	Deposits – Revenues - Rent Deposit	3721C					
	Deposits-Revenues- Others	3728C					
	Deposits from Staff –Others	3738C					
	Deposit works given to the Municipality -Others	3748C					
	Deposits from Others – Others	3788C					
4	Recoveries						
	Recoveries Payable - General Provident Fund (GPF)	3841C					
	Recoveries Payable – Employees’ Insurance	3842C					
	Recoveries Payable - Employees- Tax Deducted	3843C					
	Recoveries Payable - Employees-Others	3844C					
	Recoveries Payable - Tax Deducted - Contractors	3845C					
	Recoveries Payable - Tax Deducted - Others	3846C					
	Recoveries Payable - Other deductions from Contractors	3847C					
	Recoveries Payable – Others	3848C					
	State Government Dues Payable -Cesses Payable	3851C					

1	2	3	4	5	6	7	8
	State Government Dues Payable -- Attachment of Properties	3852C					
	State Government Dues Payable - Others	3858C					
	Total						
6	Sale Proceeds of Investments						
	Investments in Central Government Securities - General	4411C					
	Investments in Central Government Securities - Specific Grants	4412C					
	Investments in Central Government Securities - Earmarked Funds	4413C					
	Investments in State Government Securities - General	4421C					
	Investments in State Government Securities - Specific Grants	4422C					
	Investments in State Government Securities - Earmarked Funds	4423C					
	Investments in Debentures and Bonds - General	4431C					
	Investments in Debentures and Bonds - Specific Grants	4432C					
	Investments in Debentures and Bonds - Earmarked Funds	4433C					
	Investments in Equity Shares - General	4451C					
	Investments in Equity Shares - Specific Grants	4452C					
	Investments in Equity Shares - Earmarked Funds	4453C					
	Other Investments - General	4481C					
	Other Investments - Specific Grants	4482C					
	Other Investments - Earmarked Funds	4483C					
	Total						
7	Recovery of Loans & Advances to Employees						
	Advances- Festival Advance	4811C					
	Advances- Vehicle Advance	4812C					
	Advances- House Building Advance	4813C					
	Advances- Travel / Transfer Advance	4814C					
	Advances to Employees - Others	4818C					
8	Recovery of Loans to Others						
	Loans to Others- Ashraya Scheme	4821C					
	Loans to Others-Swarna Jayanti Shahari Rozgar Yojana	4822C					

1	2	3	4	5	6	7	8
	Loans to Others-Other Schemes	4823C					
	Loans to Others - Others	4828C					
	Any Others (Please Specify)*						
	Total						

Instructions:

- 1) The above format is illustrative.
- 2) Any other account code as may be necessary from the Chart of Accounts may be added.
- 3) Alphabet "C" suffixed to the account code indicates that the budgeting is done for the credit aspect of the transactions
- 4) The account heads and codes not relevant to the Municipality may be omitted.

KMF NO 85
(Rule 132(2))

D2. ESTIMATE OF EXTRA-ORDINARY PAYMENTS
NAME: _____

Rs in _____

BUDGET FOR THE YEAR-

SL NO	PARTICULARS	CODES	Actuals for the previous year 20__-__ (Rs.)	Budget Estimate for the current year 20__-__ (Rs.)	Actuals upto December of the current year 20__-__ (Rs.)	Revised Budget Estimate for the current year 20__-__ (Rs.)	Budget Estimate for the Next Year 20__-__ (Rs.)
1	2	3	4	5	6	7	8
1	Transfer to Welfare funds						
	SC/ST Development (18%) Fund	2921D					
	Welfare Funds-Others	2922D					
	Transfer To Sinking Funds						
	Sinking funds for Loan Repayment--Others	2923D					
	Sinking funds for Asset Replacement--Others	2924D					
	Transfer To Other Earmarked Funds –						
	Transfer to Earmarked Funds - Others	2928D					
	Total						
2	Grants &, Contributions for Specific Purposes utilised						
	Grants & Contributions for Specific Purposes from Central Government- Schemes / Programmes	3411D					
	Grants & Contributions for Specific Purposes from Central Government-Central Finance Commission Grant	3412D					
	Grants & Contributions for Specific Purposes from Central Government -MP Local Area Development Scheme (MPLADS)	3413D					
	Grants & Contributions for Specific Purposes from Central Government – in Kind	3414D					

1	2	3	4	5	6	7	8
	Grants & Contributions for Specific Purposes from Central Government- Others	3418D					
	Grants & Contributions for Specific Purposes from State Government - Schemes / Programmes	3421D					
	Grants & Contributions for Specific Purposes from State Government-State Finance Commission Grant	3422D					
	Grants & Contributions for Specific Purposes from State Government-MLA Local Area Development Scheme (MLALADS)	3423D					
	Grants & Contributions for Specific Purposes from State Government - in Kind	3424D					
	Grants & Contributions for Specific Purposes from State Government-Others	3428D					
	Grants & Contributions for Specific Purposes - from Other Government Agencies-Others	3438D					
	Grants & Contributions for Specific Purposes - from Financial Institutions-Others	3448D					
	Grants & Contributions for Specific Purposes - from Welfare Bodies- Others	3458D					
	Grants & Contributions for Specific Purposes from International Organisations-Others	3468D					
	Grants & Contributions for Specific Purposes - from Others-Others	3488D					
3	Repayment of Secured Loans						
	Secured Loans from Central Government-Others	3518D					
	Secured Loans from State Government-Others	3528D					
	Secured Loans from Government Bodies & Associations - Others	3538D					
	Secured Loans from International Agencies - Others	3548D					
	Secured Loans from HUDCO	3551D					
	Secured Loans from KUIDFC	3552D					
	Secured Loans from Banks & Financial Institutions - Others	3558D					
	Secured Bonds & Debentures-Others	3578D					
	Secured Loans - Others	3588D					
4	Repayment of Unsecured Loans						
	Unsecured Loans from Central Government-Others	3618D					
	Unsecured Loans from State Government-Others	3628D					

1	2	3	4	5	6	7	8
	Unsecured Loans from Government Bodies & Associations - Others	3638D					
	Unsecured Loans from International Agencies - Others	3648D					
	Unsecured Loans from HUDCO	3651D					
	Unsecured Loans from KUIDFC	3652D					
	Unsecured Loans from Banks & Financial Institutions - Others	3658D					
	Unsecured Bonds & Debentures-Others	3678D					
	Unsecured Loans - Others	3688D					
5	Refund of Deposits						
	EMD from Contractors / Suppliers	3711D					
	Security Deposits / Retention Money from Contractors and Suppliers	3712D					
	Deposits - Revenues - Rent Deposit	3721D					
	Deposits-Revenues- Others	3728D					
	Deposits from Staff -Others	3738D					
	Deposit works given to the Municipality -Others	3748D					
	Deposits from Others - Others	3788D					
6	Remittance of Recoveries						
	Recoveries Payable - General Provident Fund (GPF)	3841D					
	Recoveries Payable - Employees' Insurance	3842D					
	Recoveries Payable - Employees- Tax Deducted	3843D					
	Recoveries Payable - -Employees-Others	3844D					
	Recoveries Payable - Tax Deducted - Contractors	3845D					
	Recoveries Payable - Tax Deducted - Others	3846D					
	Recoveries Payable - Other deductions from Contractors	3847D					
	Recoveries Payable - Others	3848D					
7	Remittance of State Government Dues						
	State Government Dues Payable -Cesses Payable	3851D					
	State Government Dues Payable - Attachment of Properties	3852D					
	State Government Dues Payable - Others	3858D					
8	Investments						

1	2	3	4	5	6	7	8
	Investments in Central Government Securities - General	4411D					
	Investments in Central Government Securities - Specific Grants	4412D					
	Investments in Central Government Securities - Earmarked Funds	4413D					
	Investments in State Government Securities - General	4421D					
	Investments in State Government Securities - Specific Grants	4422D					
	Investments in State Government Securities - Earmarked Funds	4423D					
	Investments in Debentures and Bonds - General	4431D					
	Investments in Debentures and Bonds - Specific Grants	4432D					
	Investments in Debentures and Bonds - Earmarked Funds	4433D					
	Investments in Equity Shares - General	4451D					
	Investments in Equity Shares - Specific Grants	4452D					
	Investments in Equity Shares - Earmarked Funds	4453D					
	Other Investments - General	4481D					
	Other Investments - Specific Grants	4482D					
	Other Investments - Earmarked Funds	4483D					
	Total						
9	Loans & Advances to Employees						
	Advances- Festival Advance	4811D					
	Advances- Vehicle Advance	4812D					
	Advances- House Building Advance	4813D					
	Advances- Travel / Transfer Advance	4814D					
	Advances to Employees - Others	4818D					
10	Loans to Others						
	Loans to Others-Ashraya Scheme	4821D					
	Loans to Others-Swarna Jayanti Shahari Rozgar Yojana	4822D					
	Loans to Others- Other Schemes	4823D					
	Loans to Others- Others	4828D					
	<i>(Any others-Please specify)</i>						
	Total						

Instructions:

- 1) *The above format is illustrative.*
- 2) *Any other account code as may be necessary from the Chart of Accounts may be added.*
- 3) *Alphabet "D" suffixed to the account code indicates that the budgeting is done for the debit aspect of the transactions*
- 4) *The account heads and codes not relevant to the Municipality may be omitted.*

KMF NO 86
(Rules 135(1))

APPLICATION FOR ADDITIONAL ALLOTMENTS BY TRANSFER ON ACCOUNT OF EXPENDITURE NOT PROVIDED FOR IN THE BUDGET ESTIMATE.

Name of the office	Heads under which additional allotments are required and the present sanctioned grants Rs	Actual expenditure up to date	Amount of additional allotment required	Reasons for exceeding the allotment	Heads under which savings are anticipated and the present sanctioned grants	Actual expenditure up to date.....	Amount of savings anticipated	Reasons in brief for expecting savings	Remarks
1	2	3	4	5	6	7	8	9	10

Instructions :

1. This statement shall be prepared in duplicate.
2. Re-appropriations already sanctioned shall be indicated by + and - entries in columns 2 to 6 quoting the No and Date of sanction.
3. In columns 2 and 6 details under major, minor and detailed heads must be given as in the printed Budget Estimates.
4. The prescribed minimum closing balance is maintained.

Station:
Date:

Signature and Designation

KMF NO 87
(Rule 140(1))

STOCK BOOK OF FORMS, RECEIPTS BOOKS AND CHEQUE BOOKS

Date	Opening Balance	Receipts from whom received	No. received	Total	Initials of the head of the office	No. issued	To whom issued	No and date	Closing balance	Initials of the head of the office	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
Entered by _____						Verified by _____					
Date _____											

SCHEDULE VII

[see rule 89(1)]

Rates of Depreciation

S. No.	Description of Assets	Details of assets to be included	Estimated life	Annual rate under SLM
1	Land	Parks, burial grounds, play grounds, and any vacant site on which no construction has been done (vacant site owned by Municipality), and other lands owned by Municipality on which construction has been made. This includes the open spaces of all kinds surrendered by the layout promoters to the Municipality, lands given to the Municipality by transfer deeds or by khata transfer, land acquired for laying of roads, and all lands owned by the Municipality.	-	-
2	Class I Civil	They include RCC framed	50 years	2.00%

S. No.	Description of Assets	Details of assets to be included	Estimated life	Annual rate under SLM
	Structures including Buildings	concrete structure and all pucca constructions done using bricks, stones with lime mortar or cement as binding material and RCC as roof.		
3	Class II Civil Structures including Buildings	They include civil structures that are without RCC roof, civil structure that do have cement as building material for building blocks or civil structures that are constructed with country bricks or stones or locally available building material like mud blocks.	25 years	4.00%
3a	Small Civil Structures	Including bus shelters, fountains, seats in parks, swings, etc	10 years	10.00%
4	Roads, Pavements & Footpaths	a) Concrete	30 years	3.33%
		b) BT Roads		
		i) Wearing surface	5 years	20.00%
		ii) Sub grade	15 years	6.67%
5	Bridges, Flyovers &	Bridges, Flyover & Subways	40 years	2.50%

S. No.	Description of Assets	Details of assets to be included	Estimated life	Annual rate under SLM
	Subways			
6	Cause ways	Cause ways	15 years	6.67%
7.a	Storm Water Drains, Open Drains & Culverts	Storm Water Drains, Open Drains & Culverts	30 years	3.33%
7.b	Roadside Drains	Roadside Drains	15 years	6.67%
8	Heavy vehicles	Lorry, tractor, bulldozer, mechanical sweeper, tipper, loader, bus, road roller, water tankers etc	10 years	10.00%
9	Light vehicles	Jeeps, cars, power tillers, motorcycles, mini lorry, auto rickshaw, etc	8years	12.50%
10	Other vehicles	Single person driven RC, double person driven RC, Bicycles, carts, etc (RC-Rubbish cart)	5 years	20.00%

S. No.	Description of Assets	Details of assets to be included	Estimated life	Annual rate under SLM
11	Plant/ Machinery & Equipment (excluding office equipment)	Road rollers, mixing mortars, other civil engineering equipments, medical equipments in hospitals, dispensaries & maternity centres, school equipments, public health equipments, tower clocks, electrical motor & equipments, other plant & machinery, etc.	10 years	10.00%
12	Furniture, Fixtures & Office Equipments,	Steel chairs, steel tables, wooden chairs, wooden tables, steel racks, wooden racks, steel cupboards	10 years	10.00%
		Air conditioners, water coolers, refrigerators, fans electrical fittings, other office equipments, radios, TVs, stools	10 years	10.00%
		Communication equipments, public address systems, Calculators, typewriters, wireless equipments, copiers etc	5 years	20.00%
13	Electrical installation	HT & LT installations including transformers and cables	20 years	5.00%

S. No.	Description of Assets	Details of assets to be included	Estimated life	Annual rate under SLM
14	Electrical installation - lamp posts	a.RCC all length (sizes)	20 years	5.00%
		b.PAC all length (sizes)	20 years	5.00%
		c.CI all length (sizes)	20 years	5.00%
15	Electrical installation - lamp fittings	Mercury Vapour Lamp fittings,	10 years	10.00%
		High Mast Lamps	20 years	5.00%
		Sodium Vapour lamps	10 years	10.00%
		Tube light fittings	3 years	33.33%
16	Computers	Computer, peripherals, printers, mouse, etc, ,	5 years.	20.00%
17	Water Supply Source & Transmission systems	1.Reservoirs	30 years	3.33%
		2. Ground water well/deep bore wells	20 years	5.00%
		3. Channels	40 years	2.50%
		4. Conduits (main lines)-Metallic	50 years	2.00%
		5. Conduits (main lines)-Non Metallic	30 years	3.33%
		6 Pumps	10 years	10.00%
18	Water	Pipe Lines;		

S. No.	Description of Assets	Details of assets to be included	Estimated life	Annual rate under SLM
	Distribution systems	a. PVC pipes of all diameters MDP	20 years	5.00%
		b. HDPE pipes of all diameters	30 years	3.33%
		c. Metal pipes of all diameters	50 years	2.00%
		d. OHT/GLR	30 years	3.33%
19	Water Distribution systems (Mini Water Supply)	1. MS Steel tanks	5 years	20.00%
		2. Hand Pumps	5 years	20.00%
20	Sewerage Collection & Transmission systems	Sewerage Lines	30 years	3.33%
21	Plant & Machinery	a. Water Supply	10 years	10.00%
		b. Sewerage	10 years	10.00%
22	Laboratory equipments	All equipments in the laboratories maintained for the water supply and sewerage system	10 years	10.00%

SCHEDULE VIII

[see rule 126(iv)]

Cost and Performance Indicators

S. No.	Particulars	Current Year	Previous Year
BASIC CITY STATISTICS			
1.	Area of City (sq. km)		
2.	Population (year) Estimated No. of Households		
3.	SC / ST Population (year) BPL Population Slum Population		
4.	Literacy rate % (Men, Women)		
5.	No. of properties in the city (as per property tax records)		
COUNCIL DETAILS			
6.	Year of establishment of Municipality		
7.	No. of Wards		
8.	Council Members Men Women		

S. No.	Particulars	Current Year	Previous Year
	TOTAL SC / ST Council Members		
9.	No. of employees of the Municipality		
SERVICES STATUS			
10.	Water Supply (LPCD) Normal Season Summer Season	<u>TARGET</u>	<u>ACTUAL</u>
11.	Water Connections (as per municipal records)		
12.	No. of days of water supply per week (Normal season)		
13.	No. of hours of water supply in a day (Normal season)		
14.	Service coverage in slums		
15.	% of surface water treated		
16.	Treated water quality		
17.	% of waste water treated		
18.	Length of Roads (km) Metalled Asphalt Others		
19.	% of road side drains to road length		

S. No.	Particulars	Current Year	Previous Year
20.	% of pucca drains to road side drains		
21.	Streetlights (No.) Sodium Vapour Tube lights Others		
22.	Solid Waste Management (MT per day) Generated Collected Treated / Disposed in Landfills		
23.	% Households under door to door collection		
24.	Road length cleaned per day		
25.	Sewerage / Drainage (km) Surface drains Underground Sewerage / Drainage Others		
26.	Sewerage Connections (as per CMC records)		
27.	No. of vector borne disease cases per 1000 population		
28.	No. of water borne disease cases per 1000 population		
29.	% of areas of parks maintained		

S. No.	Particulars	Current Year	Previous Year
30.	% amount spent on SC/ST Development Fund vs. amount to be spent on 18%		
COST OF SERVICES			
31.	Supply of Water (Rs. per million litres)		
32.	Maintenance of Roads (Rs. Per km)		
33.	Maintenance of streetlight (Rs. per unit)		
34.	Solid Waste Management (Rs. per MT)		
RECOVERY OF COSTS			
35.	Recovery of water cost (Rs.per million litres)		
FINANCIAL INDICATORS			
	Performance Ratios		
36.	Surplus / (Deficit) <after depreciation> to Total Income Ratio... (%)		
37.	Income per Citizen... (Rs.)		
38.	Expense per Citizen... (Rs.)		
39.	Per capita tax receipts		
40.	Per capita non tax receipts		
	Efficiency Ratios		
41.	Current Year Property Tax Collection Ratio ...		

S. No.	Particulars	Current Year	Previous Year
	(%)		
42.	Arrears Property Tax Collection Ratio ... (%)		
43.	Maintenance costs to Net Fixed Assets ratio ... (%)		
44.	Current year water tax collection Ratio ... (%)		
45.	Arrears water tax collection Ratio ... (%)		
	Leverage Ratios		
46.	Loans to Reserves Ratio ... (times)		
47.	Debt Service Coverage Ratio... (times)		
	Asset Ratio		
48.	Fixed Assets to Total Assets Ratio... (%)		

SCHEDULE IX
[see rule 130(4)]

Additional matters to be reported on by the financial statements auditor

- a. Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified;
- b. Whether all grants sanctioned or received by the Municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the Municipality whether such deductions have been properly accounted;
- c. Whether any Earmarked Funds have been created as per the provision of any statute and, if so, whether such Earmarked Funds have been utilised for the purposes for which they were created;
- d. In respect of contracts that are in existence during the year, whether there are any deviations from the sanctioned plans and the estimates without the sanction of the competent authority;
- e. Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;
- f. Whether in case of leasehold property given by the Municipality, whether lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry;
- g. Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stores;
- h. Whether the procedures of physical verification of stores followed by the Municipality are reasonable and adequate if not, state the inadequacies in such procedures;
- i. Whether any material discrepancies have been noticed on physical verification of stores as compared to stores records, and if so, whether the same have been properly dealt with in the books of account;

- j. Whether proper procedures are in place to identify any unserviceable or damaged stores and, if so, whether loss on account of such unserviceable or damaged stores has been properly accounted;
- k. Whether the valuation of stores is in accordance with the accounting policy prescribed Whether the basis of valuation of stores is same as in the preceding year. If there is any deviation in the basis of valuation, state the effect of such deviation, if material;
- l. Whether the parties to whom loans or advances have been given by the Municipality are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the Municipality for recovery of the principal and interest;
- m. Whether advances given to municipal employees and interest thereon are being regularly recovered;
- n. Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets
- o. Whether the Municipality is regular in depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government etc., and if not, the nature and cause of such delay and the amount not deposited;
- p. Whether the Municipality is regular in remittance of pension and leave encashment contributions or any other amounts which the Municipality is liable to remit towards the retirement dues of its employees, including employees on deputation;
- q. Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof;
- r. Whether the Bank Reconciliation statements have been properly prepared for all the bank accounts of the Municipality;
- s. Whether the year-end and reconciliation procedures prescribed have been carried out;

By order and in the Name of
Governor of Karnataka,