

**Government of Bihar  
Urban Development and Housing Department**

**Bihar Municipal Accounting Rules, 2014**



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**SCHEDULE I**

**SCHEDULE II**

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Government of Bihar  
Urban Development & Housing Department.

अधिसूचना  
संख्या..... 89 ..... / अधिसूचना संख्या..... दिनांक:- 13/1/14  
निम्नलिखित अनुवाद बिहार राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है जो भारतीय संविधान के अनुच्छेद 348 के खण्ड (3) के अधीन अंग्रेजी भाषा में उसका प्राधिकृत पाठ समझा जायेगा।

बिहार राज्यपाल के आदेश से

*10 AM 10/11/2014*  
सरकार के सचिव  
नगर विकास एवं आवास विभाग।

### BIHAR MUNICIPAL ACCOUNTING RULES 2014

#### Notification

No..... In exercise of powers conferred by section 86,88 to 90 , and section 419 Sub section(I) of Bihar Municipal Act 2007 of the Governor of Bihar has been pleased to give assent to notify Bihar Municipal Accounting Rules 2014 the draft of which is previously published, for preparing Receipt and Payment Account, Income and Expenditure Account & Balance Sheet of Assets and liabilities and maintaining Accounts on accrual based Double Entry System in the municipalities of Bihar..

By the order of the Governor of Bihar

*10 AM 10/11/2014*  
(Dr. S. Siddharth)  
Secretary to Govt. of Bihar  
Urban Development and Housing Department

### BIHAR MUNICIPAL ACCOUNTING RULES 2014

No.... 90..... URBAN DEVELOPMENT AND HOUSING DEPARTMENT,-In exercise of the power conferred by section 86,88,to ,90 and section 419 sub section (1) of Bihar Municipal Act ,2007(Bihar Act 11,2007) ,(as amended from time to time ) the Governor of Bihar is pleased to make the following rules.

**BIHAR MUNICIPAL ACCOUNTING RULES, 2014**

**PART A – GENERAL**

**CHAPTER 1**

**PRELIMINARY**

**1. Title, commencement and application.-**

- (1) These rules may be called the Bihar Municipal Accounting Rules, 2014.
- (2) These rules shall come into force with effect from 01<sup>st</sup> April, 2014
- (3) These rules shall apply to the all Municipalities listed in Schedule I to these Rules, and whenever the State Government extends the application of these rules to any of the Municipality by notification under section 419 of the Bihar Municipal Act, 2007.
- (4) These Rules do not cover administration including assessment, collection and recovery of Municipal Revenue under Chapter IV of the Bihar Municipal Act, 2007.

**2. Definitions: -** In these rules, unless the context otherwise requires.-

- 1) "Act" means the Bihar Municipal Act, 2007
- 2) "Accountant" means the any senior employee of the Municipality entrusted with the responsibility of accounting the incomes, expenditures and assets and liabilities of the Municipality, irrespective of the cadre to which the employee belongs;
- 3) "Administrator" means any officer appointed by the State Government to exercise the powers and perform the duties conferred or imposed on the Municipalities, the Empowered Standing Committee and the Chief Executive Officer, by or under the Act and this Rules;
- 4) "Asset" means the assets of the council (both immovable and movable) held by the Municipality and those that are acquired in future, gifted by others or transferred by the Government and includes cash and bank balances, advances, investment and all receivables or outstanding dues to the council;
- 5) "Assessment List" means any municipal assessment register referred to under this Act, and includes any register subsidiary thereto;
- 6) "Auditor" means an Auditor appointed under section 90 and 91 of the Act, and includes any officer authorized by him to perform all or any of the functions of an auditor under this Act.
- 7) "Balance Sheet" means the balance sheet prepared under section 89 of the Act;
- 8) "BMAM" means the Bihar Municipal Accounting Manual prepared under section 87 of the Act
- 9) "Budget Estimate" means the budget estimate prepared under section 82 of the Act;
- 10) "Budget Grant" means the total sum entered on the expenditure side of a budget estimate under a major head and adopted by the Municipality, and includes any sum by which such budget grant is increased or reduced by transfer from or to other heads in accordance with the provisions of this Act and the rules and the regulations made there under;

- 11) "Capital Expenditure" means the payments made towards fixed assets creation and additions thereto including expenditure incurred for increasing the value or life of the existing asset;
- 12) "Chief Councillor" means - (i) in relation to a Municipal Corporation, the Mayor, (ii) in relation to a Municipal Council, the Municipal Chairperson, and (iii) in relation to a Nagar Panchayat, the Municipal President;
- 13) "Chief Municipal Officer" means - (i) in relation to a Municipal Corporation, the Municipal Commissioner, and (ii) in relation to the Municipal Council or the Nagar Panchayat, the Municipal Executive Officer ,
- 14) "Deputy Chief Councillor" means - (i) in relation to a Municipal Corporation, the Deputy Mayor, (ii) in relation to a Municipal Council, the Municipal Vice-Chairperson, and (iii) in relation to a Nagar Panchayat, the Municipal Vice-President;
- 15) "Director of Local Bodies" means an officer appointed as such by the State Government, and include an Additional Director, a Joint Director, a Deputy Director, or any other officer of the State Government authorized by it to perform the function of the Director of Local Bodies under the Act or under this Rules; .
- 16) "Empowered Standing Committee" means the Empowered Standing Committee referred to in section 21 of the Act;
- 17) "Establishment Schedule" means the Establishment schedule prepared under section 37 of the Act;
- 18) "Expense" means expenses other than capital expenditure, or, decrease in economic benefit during the accounting period in the form of outflows or depletions of assets or incurrence of liabilities and also includes payments and that are payable;
- 19) "Financial statement" means the annual accounting reports prepared under the fund based double entry accrual accounting system, in accordance with the rules and consist of statements as per section 88 and 89 of the Act;
- 20) "Forms" means the forms appended to these rules with prefix BMAR.
- 21) "Income" means the money or money equivalent earned or accrued during an accounting period, increasing the total of previously existing net assets, and arising from exercise of any right, the provision of any type of services or rentals. Income includes not only the amount received or receipts but also the amount receivable under accrual accounting system.
- 22) "Income and Expenditure Statement" is a financial statement showing all items of income and expenditure extracted from ledger balances, showing the excess of income over expenses (or vice-versa) for an accounting period.
- 23) "Liabilities" shall mean the items for which the municipality is responsible to pay/repay and include loans, deposits and cesses collected on behalf of the Government and kept in the accounts pending payment and all dues payable by the municipality;
- 24) "Municipal Accounts Committee" means a Municipal Accounts Committee constituted under section 98 of the Act;

- 25) "Municipal Accounting Manual" means the Municipal Accounting Manual prepared and maintained under section 87 of the Act;
- 26) "Municipal Fund" means the Municipal Fund referred to in section 73 of the Act;
- 27) "Municipal Magistrate " means the Municipal Magistrate appointed under section 398 of the Act;
- 28) "Municipality" means an institution of self-government constituted under section 12, read with article 243Q of the Constitution of India, and includes a Municipal Corporation, a Nagar Parishad and a Nagar Panchayat, referred to in section 13 of the Act;
- 29) Officer of Municipality' – As specified per section 36 of the Act.
- 30) "Payments" shall mean amounts actually paid and accounted during the year.
- 31) "Receipts" shall mean amounts actually received and accounted during the year.
- 32) "Receipts and Payments Statement" is a financial statement indicating the opening and closing cash balance with summarized cash inflow (actual receipts) and cash outflow (actual payments) during an accounting period.
- 33) "Lok Prahri " means the Lok Prahari (Ombudsman ) appointed under section 44 of the Act ;
- 34) UD&HD means Urban Development and Housing Department
- 35) Year" means the financial year i.e., the year beginning with the first day of April and ending with the following 31<sup>st</sup> March.

### 3. Forms

(1) The following is a list of the Forms/Registers/Books which shall be kept under these Rules:-

BMAR Form No 1	Cash Book
BMAR Form No 2	Register for cash Drawn/Disbursed
BMAR Form No 3	Bank Book
BMAR Form No 4	Journal Book
BMAR Form No 5	Ledger
BMAR Form No 6	Function wise Income Subsidiary Ledger
BMAR Form No 7	Function wise Expenses Subsidiary Ledger
BMAR Form No 8	Receipt Voucher
BMAR Form No 9	Payment Voucher
BMAR Form No 10	Contra Voucher
BMAR Form No.11	Journal Voucher
BMAR Form No 12	Voucher Number Register
BMAR Form No 13	Bill for Municipal Dues
BMAR Form No 14	Summary Statement of Bill Raised
BMAR Form No 15	Receipt
BMAR Form No 16	Register of Cheques Received
BMAR Form No 17	Collection Register
BMAR Form No 18	Memorandum of Collection
BMAR Form No 19	Summary of Daily Collection
BMAR Form No 20	Register of Bills for Payment

BMAR Form No 21	Payment Order
BMAR Form No 22	Cheque Issue Register
BMAR Form No 23	Demand Register
BMAR Form No 24	Summary Statement of demand adjusted raised for the period in respect of (Property & Other Tax)
BMAR Form No 25	Register of Civil Suits
BMAR Form No 26	Register of Decrees
BMAR Form No 27	Register of Miscellaneous Sales /Auction
BMAR Form No 28	Grant Register
BMAR Form No 29	Utilisation Certificates
BMAR Form No 30	Advice showing the Details of Delegated Loan Raised
BMAR Form No 31	Summary Statement of Status of Capital-Work-in-Progress/ Deposit Works/Delegated Loan
BMAR Form No 32	Contractors Bill (Facing Sheet)
BMAR Form No 33	Nominal Muster Roll
BMAR Form No 34	Daily Labor Report
BMAR Form No 35	Register of Works
BMAR Form No 36	Royalty Register
BMAR Form No 37	Register of Land
BMAR Form No 38	Register of Immovable Properties (other than land)
BMAR Form No 39	Register of Movable Properties
BMAR Form No 40	Asset Replacement Register
BMAR Form No 41	Scale Register
BMAR Form No 42	Pay Bill Acquittance Roll of Permanent or Temporary Establishment of the.....Municipality for the Month of..... Periodical Increment Certificate
BMAR Form No 43	Unpaid Salary Register for the year 20....20....
BMAR Form No 44	Detailed Statement of the Permanent/Temporary Pensionable Non Pensionable Establishment of the.....As it stood on 1st March (Annual Return of Establishment)
BMAR Form No 45	Detailed Statement of New Employees, leave, etc (Annual Return of Establishment)
BMAR Form No 46	Register of Stores
BMAR Form No 47	Material Receipt Note
BMAR Form No 48	Material Issue Note
BMAR Form No 49	Summary of material issued to other departments for the month of.....
BMAR Form No 50	Statement of Closing Stock
BMAR Form No 51	Log Book for Vehicles
BMAR Form No 52	Summary of Driver's Note Book pertaining to trips, etc performed by the Municipal Cars and Lorries for the month of..
BMAR Form No 53	Detailed Bill of Other Expenditure
BMAR Form No 54	Statement of Outstanding liabilities for Expenses.
BMAR Form No 55	Register of Advances
BMAR Form No 56	Register of Employee Loans and Advances
BMAR Form No 57	Register of Interest on Loans to Employees for the year 20...20..
BMAR Form No 58	Register of Permanent Advance
BMAR Form No 59	Stamps Register
BMAR Form No 60	

BMAR Form No 61	Stationery Stock Register
BMAR Form No 62	Register of Investments
BMAR Form No 63	Register of Deposits
BMAR Form No 64	Deposit Refund Advice
BMAR Form No 65	Summary Statement of Deposits Adjusted
BMAR Form No 66	Register for Securities
BMAR Form No 67	Register of Loans
BMAR Form No 68	Register of Sinking Funds
BMAR Form No 69	Register of Bonds/ Debentures
BMAR Form No 70	Earmarked Funds Register
BMAR Form No 71	Receipts And Payments Account for the Period From.....to...
BMAR Form No 72	Trial Balance for the period from .....to.....
BMAR Form No 73	Income and Expenditure Statement for the Period from...to....
BMAR Form No 74	Balance Sheet of .....ULB as on.....
BMAR Form No 75	Budget Estimation Sheet Format for the Period
BMAR Form No 76	Budget Estimate Consolidation Format for the Period
BMAR Form No 77	Summary of Budget for the Period
BMAR Form No 78	Major Account Head wise Budget for the Period
BMAR Form No 79	Summary of Function wise Budget for the Period
BMAR Form No 80	Summary of Field wise Budget for the Period
BMAR Form No 81	Quarterly Budget Variance Report for the Period
BMAR Form No 82	Format of Output & Outcome in Budget Estimates
BMAR Form No 83	Application for additional allotments by transfer on account of expenditure not provided for in the Budget Estimate
BMAR Form No 84	Document Control Register/Stock Account of Receipt/Cheque book
BMAR Form No 85	Form of Security Bond
BMAR Form No 86	Statements of Receivables
BMAR Form No 87	Statements of Payables
BMAR Form No 88	Ward wise Works Liability Summary Report
BMAR Form No 89	Revenue Trend Analysis

- (2) All accounts and registers shall be maintained in English or Hindi. All books of accounts and registers shall substantially bound and paged before being brought into use, and no accounts shall be prepared on loose sheets or in loosely bound volumes.
- (3) An up-to-date list of all forms and registers, whether prescribed in these rule or introduced to meet the peculiar conditions of the municipality; shall be kept up by the municipality in office signed by the Chief Municipal Officer.
- (4) The registers and forms prescribed in these rules provide for all classes of transactions usually occurring in municipalities of ordinary size. But if it is found that the account rules and forms herein prescribed do not conveniently meet the special requirements of a municipality that may be added to or modified by the Chief Municipal Officer, with the written sanction of the Director of Local Bodies, Bihar.

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## CHAPTER 2

### ACCOUNTING SYSTEM

#### 4. Accounting System

- (1) All Municipalities referred to in **Schedule I** shall maintain its books of account using the double entry system of book-keeping following accrual accounting principles guided by the Bihar Municipal Accounting Manual.
- (2) All municipal transactions shall be identified with funds in accordance with rule 5, and separate accounting records maintained for each such fund.

#### 5. Funds to be maintained.

- (1) The accounts of the Municipal Fund shall be segregated, depending upon the needs in each municipality, into the following heads for record-keeping and reporting purposes, namely:-

- General Fund
- Basic Services for Urban Poor (BSUP)
- Water Supply, Drainage and Sewerage
- Solid Waste Management
- Road Development and Maintenance
- Enterprise Fund (for Commercial Projects, which will include municipal markets, market development projects, property development projects, and such other projects of a commercial nature as may be specified by the Municipality from time to time); and
- Other Fund as may be specified and approved in writing by Director of Local Bodies

(2) The head of accounts shall be as per Chart of Accounts prescribed in the Bihar Municipal Accounts Manual (BMAM) prepared u/s 87 of the Bihar Municipal Act.

(3) Each Fund accounts require separate maintenance of cash book, ledgers, and records. Hence the following shall be observed:-

- All vouchers shall be prepared separately for each fund
- Separate bank accounts shall be maintained for each fund, and remittances shall be made to the relevant fund's bank account. In case any receipt or payment is recorded in another fund's bank account, it shall be treated as an 'inter-fund transfer' and accounted accordingly.
- The funds mentioned in sub-rule (1) above shall together constitute the "Municipal Fund" under section 73 of Bihar Municipality Act, 2007.
- Financial Statements shall give information on the performance, and financial position of each Fund, and also of the Municipality as a whole.

## **6. Chart of Accounts**

- (1) Accounting entries shall be identified with a standard chart of accounts consisting of:
- a. Fund Code which represents the particular activity /Fund for which separate books of Accounts has to maintained.
  - b. Function Code which represents the services offered or specific functions performed by the Municipalities. Field Code which represents the geographical distribution of the Municipalities.
  - c. Account Code which represent the Accounting heads which will be further classified as Major, Minor and Detailed Head Code.
- (2) Any changes (including additions & deletions) in given Chart of Account under Rule 6 shall need necessary approval in writing from Ministry of Urban Development, GOI for Function Code, Urban Development & Housing Department, GOB for Fund Code and Major & Minor Head of Accounting Code and Empowered Standing Committee of the respective ULB for operative detail head as prescribed in the BMAM prepared under Sec 87 of the Act.
- (3) All Municipalities shall follow the Standard Chart of Accounts as per Manual prepared under Sec 87 of the Act”.

## **7. Account Code**

- (1) The account code to which postings shall be made in the general ledger shall be maintained using numeric codes and the major, minor and detailed head code as per manual adopted under Sec 87 of the Act.
- (2) A general ledger account code may be designated as a 'Control account' in which case a separate sub-ledger shall be maintained for each such account. In such case, only a daily summary entry shall be passed in the General ledger account code with details in the sub-ledger. General ledger and sub ledger shall be in BMAR Form No 5

## **8. Rounding Off**

All amounts shall be rounded off to the nearest rupee; an amount of fifty paise or more shall be rounded off to the next higher rupee, while an amount below fifty paise shall be rounded off to the immediately lower rupee.

## **9. Responsibility of Municipalities**

- (1) All Municipalities shall follow the applicable account codes from chart of accounts, and the accounting procedures, rules and forms and maintain or cause to maintain such books of accounts as prescribed in these rules to adequately record all income, expenditure, assets and liabilities in respect of each fund of the Municipality.
- (2) Every Municipality shall also prepare the budget estimates using the account codes in Rule 7 and other applicable rules and forms and forms specified in the BMAM; and
- (3) The Municipality shall also maintain or cause to maintain the applicable forms and registers prescribed in Rule 3 (1) to these rules and update them, as and when necessary, following the procedures as per Rule 3(4).

**CHAPTER 3**  
**BOOKS OF ACCOUNTS**

**10. Books of Account**

- (1) Every Municipality shall maintain its books of account in respect of each fund, separately for each financial year.
- (2) The primary books of accounts under the double entry accounting system shall be:
  - a) Cash Book;
  - b) Bank Book;
  - c) Journal Book; and
  - d) General Ledger and Sub-ledgers

**11. Maintenance of books of accounts and records**

- (1) The books of accounts, forms and registers shall be maintained either in English or in Hindi. However, computerized accounts can also be maintained in English or Hindi.
- (2) The books of accounts, forms and registers as indicated in Schedule II shall indicate the applicable Fund and distinctive Identification, for example, Main Office/ Department in Main office/ Zone/ Circle/ Ward / Collection centre etc.
- (3) The registers and forms indicated in Schedule II may, however, be changed, by Urban Development & Housing Department, Patna. Such change, if approved, shall be applicable to all ULBs.
- (4) The pages of books of accounts, registers, receipt, bill books and other accounting records and registers shall be serially numbered and each page or folio, affixed with the municipal seal. The Controller of Municipal Finance & Accounts / Municipal Finance Officer or the designated official by Chief Municipal Officer shall certify the number of pages of each book or register in writing after actual verification on the last page. No accounts shall be prepared on loose sheets or in loosely bound volumes.

**12. Cash Book**

- (1) The Cash Book is a book of original entry for all cash receipts and disbursements of the municipality. It shall be maintained by the Accountant in **BMAR Form No. 1** and shall record the transactions pertaining to cash receipts and disbursements of the municipality.
- (2) All amounts received in cash by the municipality including cash withdrawals from bank account shall be entered on the debit side of the cashbook.
- (3) The cashier shall maintain a Register of Cash drawn/disbursed in **BMAR Form No 2**, for all cash drawn and disbursed. Based on this register, the Accountant shall prepare a payment voucher, and enter it on the credit side of Cash Book.
- (4) The cashbook shall be closed daily, the totals for the end of the day being struck and the closing balance worked out with details to show unremitted and undisbursed cash, if any.

- (5) The Chief Municipal Officer shall examine the entries and the closing balance in the cashbook and affix his signature in token of such examination. The cash balance on hand with the cashier shall be verified with the cashbook balance at least once a week, and a certificate to that effect recorded in the cashbook, by him.
- (6) Manner of correction in the Cash Books - An erasure or overwriting of an entry once made is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the concerned department should initial every such correction and invariably date his initials. When the Cash Book or other records are maintained in the electronic form, rectification of any mistake shall be made by reversing the incorrect entry and then passing a rectification entry for the same. The Controller of Municipal Finance and Accounts or Municipal Finance Officer shall approve the same, as applicable. In case the Controller of Municipal Finance and Accounts or Municipal Finance Office writes the cashbook, then the Chief Municipal Officer will approve corrections in the cashbook.

#### 13. Bank Book

- (1) The bankbook is a book of original entry for recording transactions pertaining to bank and treasury accounts of the municipality. It shall be maintained by the Accountant in **BMAR Form No.3** with a series of folio reserved for each bank account and designated as 'Bank Book of \_\_\_\_\_ Bank, Account No.'. The Bank Book shall record all amounts deposited or withdrawn, in either cash or by cheque, from each such treasury or bank account.
- (2) The following items of receipts shall be accounted on the debit side of the bank book:
- The total amount of cash collection remitted into the bank;
  - The total amount of cheques deposited into the bank;
  - The total amount of collections deposited directly in banks;
  - Amounts remitted or received in the treasury account; and
  - Any other receipt in the treasury or bank account, which pertains to the municipality;
- (3) All withdrawals and payment through cheques from the bank or treasury account shall be accounted on the credit side of the bankbook.
- (4) The bankbook shall be closed daily, the totals for the end of the day being struck and the closing balance worked out with details to show the balance in bank or treasury account, as per the books of account.
- (5) The actual balance in the bank or treasury shall be compared and reconciled with the bankbook balance periodically and at least once at the end of every month.

#### 14. Journal Book

- (1) Entries, which do not involve the cashbook or bankbook, would be recorded through the journal book, after appropriately identifying the account heads to be debited and credited in respect of the transaction.
- (2) The journal book shall be maintained by the Accountant in **BMAR Form No 4**.

### **15. General Ledger**

- (1) The General ledger (Ledger) is a book of account in which each account head is separately maintained with debit and credit aspects to inform the closing balance in respect of that account head. The cashbook and bankbook are in effect, the ledgers of the bank and cash account heads, and hence, these accounts are not included in the ledger.
- (2) The Accountant shall maintain the ledger in **BMAR Form No 5** with separate folios for each head of accounts which have an opening balance or transaction entry.
- (3) At the end of every day, the transactions recorded in the cashbook, bankbook and journal book shall be posted to the appropriate ledgers to complete the double entry bookkeeping.

### **16. Sub Ledger**

- (1) Sub-ledger is a group of subsidiary accounts, the sum of the balances of which is equal to the balance of control accounts created in the general ledger. Sub-ledger may be maintained for any account in the General Ledger identified as a control account, for detailed information, for example, contractors, suppliers etc. The Sub-ledger shall be maintained in the same form as the General Ledger.
- (2) Municipalities shall also maintain separate Subsidiary Ledger for each of the Functions in BMAR Form 6 and 7 on daily basis.

### **17. Vouchers**

- (1) A voucher is a standardized form for recording the debit and credit aspects of every financial transaction in the books of accounts.
- (2) A receipt voucher in **BMAR Form 8** shall be prepared in respect of all transactions involving receipt of cash or cheque.
- (3) A payment voucher in **BMAR Form 9** shall be prepared in respect of all transactions involving payment by cash or cheque;
- (4) A contra voucher in **BMAR Form 10** shall be prepared in respect of all transactions among cash and bank accounts and between circles/ Zones only;
- (5) A journal voucher in **BMAR Form 11** shall be prepared in respect of transactions which do not involve cash or bank accounts;
- (6) All vouchers shall be prepared by or under the supervision of the Accountant and shall be used as a covering sheet for all supporting documents, which form the basis of authorization for the transaction.

### **18. Voucher Numbering**

- (1) Vouchers shall be numbered for each form series separately and shall be distinctly coded for separate funds. The voucher numbering shall begin afresh in every financial year. The serial number shall be as per the voucher register prescribed category wise like a receipt voucher, payment voucher, contra voucher and journal voucher.

- (2) In order to maintain the number series of vouchers, a running serial number list shall be maintained for each voucher type, for each fund, for each year, in a 'Voucher Number Register in BMAR Form 12.

#### 19. Corrections in accounts

- (1) Any correction in an entry passed in the books of accounts shall be authorized by the Controller of Municipal Finance and Accounts / Municipal Finance Officer and effected only through another compensating entry.
- (2) Any correction or alteration in the forms or registers shall be made in red ink (a single line being drawn through the original entry to be corrected) and attested by the dated initials of the head of office.
- (3) The Officer drawing the bill shall similarly attest all corrections and alterations in bills and vouchers or person preferring the claim, while the Officer signing them shall similarly attest those in the pay orders. No erasures shall be made and no document with an erasure shall be accepted.
- (4) No correction or alteration in figures in the receipts shall be made and whenever errors occur in writing up of receipts, copies of all such receipts shall be cancelled and preserved.
- (5) In computerized accounts, the Controller of Municipal Finance and Accounts / Municipal Finance Officer must approve all journal vouchers in respect of corrections, before these are accepted by the Financial Accounting System (FAS).

## PART B – ACCOUNTING RECORDS AND PROCEDURES

### CHAPTER 4

#### GENERAL PROCEDURE FOR ACCOUNTING OF INCOME

##### 20. Accounting of Income on accrual basis

- (1) All items of revenue which fulfill the following criteria shall generally be taken as income on an accrual basis:
  - (a) The income is earned or the right to receive it is established;
  - (b) The amount due is determined or determinable with reasonable accuracy; and
  - (c) No significant uncertainty exists about its realization;
- (2) The Municipalities shall raise the Bill in **BMAR Form - No.13.** for Municipal dues to Individual Assesses as and when they become due and accordance with the related Rules.
- (3) In all such cases, a statement of Bill raised shall be submitted by the concerned department in **BMAR Form No.14** to the Accountant at the following frequency:
  - a) In respect of holding tax, leases and licenses – as and when they become due and accordance with the related Rules.
  - (b) In respect of water charges and rent, as and when they become due or decided by ULB
  - (c) In respect of other incomes – as and when they become due for collection.
- (4) The Accountant shall, based on this intimation pass a journal voucher and accrue the income by debit to its "Receivable Account".
- (5) All collections in respect of accrued income shall be credited to the same 'Receivables Account', as and when they are received.

##### 21. Income accounted on cash basis.

Incomes which do not fulfill the criteria of accrual as mentioned in rule 20 above, shall be accounted as and when they are actually collected or received by the Municipality.

## CHAPTER 5

### GENERAL PROCEDURE FOR ACCOUNTING OF RECEIPTS

#### **22. All moneys to be brought to account**

- (1) All money transactions to which any member, officer or employee of a Municipality in his official capacity is a party shall without any reservation, be brought to account. All moneys received shall be lodged in a Treasury or nationalized bank account to the credit of the Municipality on same day or latest before noon on the following working day.
- (2) Chief Municipal Officer or Controller of Finance and Accounts in case of corporations and Municipal Finance Officer in case of Nagar Parishads or Nagar Panchayats or any person authorized by the Council in this behalf shall draw any money required for disbursement from the treasury or banks by cheques.
- (3) No moneys received, on behalf of the Municipality shall be utilized for its expenditure without first being brought into account and paid or remitted into the treasury or banks.
- (4) Any contravention of rule 22 shall be punishable with fine, which may extend to five thousand rupees. The recommendation for the penalty is to be made by Examiner of Local Accounts and administered by Empowered Standing Committee.

#### **23. Cash and Account Sections to be kept distinct**

- (1) The Cash and Account sections of each Municipal Office shall be kept distinct from each other as far as possible and under distinct officials who shall be termed 'Cashier' and 'Accountant' respectively. The same person shall not compile the municipal accounts and receive the collections on behalf of the municipality.
- (2) No person connected with collecting municipal revenue should be posting the municipal books. In no case shall the same person compile the municipal accounts, and superintend the collection of the rates.

#### **24. Issue of receipts for moneys received at main Municipal Office and/or at Ward office or authorized customer service centers**

- (1) All moneys received in the Municipal Office or by any of the outdoor staff authorized in this behalf shall without exception acknowledged by a receipt in triplicate in BMAR Form No 15 or in any other form specifically provided for in these rules.
- (2) The Cashier or any other employee of the Municipality authorized by the Chief Municipal Officer for this purpose shall, after satisfying the correctness of the remittance, receive the money and issue receipts duly signed by him to the party. He shall also enter all such collections in the Collection Register maintained by him in the manner prescribed in Rule 27 below, which shall be verified by the Controller of Municipal Finance or Municipal Finance Officer, as applicable, or an official designated by them for this purpose.
- (3) The receipts shall be pre-numbered and written up by using carbon paper or using carbon backed receipts and issued, in triplicate. In case of receipt by Ward

/Circle/Collection centre, an additional copy is used for Head office for its reference in respect of reconciliations etc.

- (4) The original receipt shall be given to the payer and duplicate handed over to the concerned department for updation of records or processing. The triplicate shall be maintained in the receipt book and used for updating the Daily Collection Register by the cashier.
- (5) No duplicate or copy of a receipt shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on certain account was received from a certain person. This certificate must be signed by the cashier given reference of the receipt number and date and countersigned by Controller of Municipal Finance or Municipal Finance Officer, as applicable.

**25. Collection through Internet:** The Chief Municipal Officer shall have the authority to frame rules for collection through internet in consultation with the UD&HD.

**26. Receipt of municipal dues**

- (1) Crossed cheques on local banks or demand drafts may be accepted in payments of municipal dues or in settlement of other transactions with the Municipality. On receipt of cross Cheque / DD, a receipt in **BMAR Form No.15** shall be issued, specifically indicating there in, that the amount is "subject to realization".
- (2) Outstation cheques may be accepted if the bank charges are included in the Cheque amount.
- (3) The Municipality shall maintain a Register of cheques received in **BMAR Form No. 16** in respect of all cheque / DD and bank instruments received.

**27. Collection by bill collectors**

- (1) Every bill collector or municipal employee entrusted with the collection of municipal revenue shall be supplied with a Collection Register in **BMAR Form 17** and receipt books. The collection register shall be in the personal custody of the Bill Collector and the particulars in it shall be written up from the original receipts issued at the time of collection.  
The receipt books and collection register shall be maintained separately for each fund.
- (2) Every bill collector shall invariably remit his collections (in cash and/or cheques) to Cashier daily before 4.30 PM. Before doing so, he shall take with him his collection register as well as the receipt books in his charge to the Revenue Inspector/Revenue Officer or the designated staff of the Municipality and get it verified by him. Then, he shall remit the cash to the cashier and take the cashier's acknowledgment in the collection register.
- (3) Failure of collector(s) to remit collections to Cashier before 4.30 P.M. on same day shall attract disciplinary action, which may include fine up to a sum of five thousand

rupees. The Internal auditor or Examine of Local Accounts may report such lapses, which shall be administered by the CMO;

#### **28. Collection directly at banks**

- (1) In respect of direct collection by banks, the payer shall submit the amount to the bank along with challan in prescribed form, in triplicate. The bank shall accept the remittance, return one copy of acknowledged challan to the party, retaining two copies.
- (2) The collecting bank shall send one copy to the ULB along with the consolidated statement of daily collection and Bank statement.

#### **29. Maintenance of Memorandum of Collection**

- (1) The Cashier shall enter in his Memorandum of Collection in **BMAR Form 18** all sums received by him on account of the Municipality from municipal employees such as Bill Collectors or any other employee or from private persons at the Municipal Office through his collection register. If any money is received directly at the Government Treasury or Bank, the same will not be entered by the Cashier in his Daily Collection Register as he needs to keep a record only of the money which passes through his hands.
- (2) The Memorandum of Collection shall be closed at the end of every day and the total struck and stated in words.
- (3) Memorandum of Collection shall be maintained for each fund separately.
- (4) The Manager or the Officer nominated in this behalf shall verify daily the cash balance in the Memorandum of Collection and certify to its correctness in both the Memorandum of Collection and the Cashbook.
- (5) The Chief Municipal Officer (CMO) or any officer designed by CMO shall at least once a week, examine the Memorandum of Collection so as to satisfy himself that all money received has really been remitted to the treasury/ Banks without delay and that the Cashier does not retain it in hand, without valid reasons. He shall initial the Memorandum of Collection in token of such examination. He shall at least once a month examine in detail the items in Memorandum of Collection and the cashbooks with all the subsidiary forms and registers in which receipts are given and collections recorded with a view to testing whether all sums received are actually accounted.

#### **30. Summary of Daily Collection**

- (1) The Cashier shall prepare a summary of daily collection in **BMAR Form No. 19**, classifying the various items of receipt into appropriate heads of account. He shall then submit the summary to the Accountant.
- (2) In respect of direct receipts in the bank or treasury, i.e. those collections, which do not pass through the cashier, a separate summary of daily collection in **BMAR Form 19** shall be prepared by the Accountant, based on the bank statement / treasury schedule or other advice.

### **31. Accounting of collections**

- (1) The amount collected during the day shall be accounted for based on the summary statements, through a receipt voucher as follows:
  - a) In respect of cash receipts, by debit in cash book and credit to applicable heads of account;
  - b) In respect of cheque receipts, by debit to applicable Fund and Bank account and credit to applicable heads of account;
  - c) In respect of direct bank / treasury receipts, by debit to the bank / treasury account and credit to applicable heads of account;
- (2) If any amount collected by the Municipality is in respect of future years, it shall be treated as a liability and recorded through an 'advance collection account'. Such amount shall be transferred to income or adjusted with "receivables" in the year when the amount becomes due for payment, to the Municipality.

### **32. Custody of Money**

- (1) The cash balance of the Municipality shall be deposited in a strong cash chest at the end of each day. Two locks of different brands shall secure the cash chest. The key of one lock shall be in the custody of the Chief Municipal Officer and the key of the other lock shall be in the possession of the Cashier. The Chief Municipal Officer may delegate this function to Controller of Municipal Finance & Accounts /Municipal Finance Officer, or as designated by the Empowered Standing Committee.
- (2) The cashier shall deposit entire cash collections for the previous day and including other cash receipts during each day in the authorized bank before banking hours.
- (3) In case of unusually large collection, the Chief Municipal Officer shall make special arrangement for its deposit into the bank on the same day or make special arrangement for security at the municipal office.
- (4) For remittance into the bank, the Cashier shall fill up the necessary challan or pay-in-slip prescribed by the bank and remits the amount to the bank duly obtaining the acknowledgement of the bank cashier in the counterfoil. He shall then paste the counterfoil in a separate Remittance Book according to a running serial number. Remittance book shall be in the custody of the Cashier.
- (5) It shall be the duty of the Controller of Municipal Finance and Accounts /Municipal Finance Officer or in their absence of the Chief Municipal Officer to verify the Remittance Book on a daily basis and weekly basis respectively.
- (6) It shall be the duty of the Accountant to get bank statements on a monthly basis and confirm that remittances have been fully credited into the bank account. Any discrepancy in remittances shall be reported immediately to the Chief Municipal Officer as the case may be.
- (7) Remittances to Bank shall be recorded in cashbook and bankbook through a contra voucher, based on the pay-in-slip or bank remittance advice received.

### **33. Misappropriation of Municipal monies /store/ property**

- (1) Whenever misappropriation of municipal monies, store or any property is discovered or suspected at any time including during audit, following actions shall be taken by Chief Municipal Officer within twenty four hours from the time when such action was discovered and /or suspected:-
- A. Empowered Standing Committee, Director of Local Bodies and Examiner of Local Accounts shall be informed.
  - B. Lodge FIR in respect of any such misappropriation to Police under relevant section of IPC , after review and authorization by Empowered Standing Committee;
  - C. An enquiry shall at once be instituted by the Chief Municipal Officer by an independent Chartered Accountant or any other person so authorized by the Empowered Standing Committee for report before end of two weeks.
  - D. Appropriate disciplinary action including immediate temporary suspension of municipal staff responsible for dereliction of duties and/or involved in misappropriation of municipal monies pending receipt of enquiry report.
- (2) When the matter has been fully investigated, the Chief Municipal Officer should submit another complete report to Chief Councilor, Empowered Standing Committee, Examiner of Local Accounts and Director of Local Bodies within two weeks of the date of receipt of enquiry report. Such detailed report should include the causes or circumstances, which led to the defalcation or loss, the prospects of effecting a recovery, the steps taken to prevent its recurrence and the disciplinary or any other action proposed against the persons responsible for the loss or defalcation.
- (3) Every municipal executive and employee should realise fully and clearly that (s)he will be held responsible for any loss sustained by the municipality through fraud or negligence on her/his part and that (s)he will also be held personally responsible for any loss arising due to fraud or negligence on the part of any other municipal servant to the extent to which it may be shown that (s)he contributed to the loss by her/his own action or negligence.
- (4) No money, stores, or other property lost by embezzlement, theft or otherwise shall be written off from the accounts except with the sanction of the Director of Local Bodies provided that the Empowered Standing Committee shall be competent to the sanction the writing off of an irrecoverable loss of money or of value of property or stores not exceeding Rs.2500 and Rs.5000, respectively, subject to the following conditions:-
- i. That the loss does not disclose a defect or system the amendment which requires the orders of Government; and
  - ii. That there has not been any serious negligence on the part of any individual officer or officers, which possibly call for disciplinary action or in respect of which action, has been taken or could be taken.
- (5) All sanctions to write off should be communicated to the Examiner of Local Accounts, Bihar, for scrutiny in each case and for bringing to notice any defect of system, which appears to require attention.

- (6) The Chief Municipal Officer shall be accountable for strict compliance of the Rule 33 and any contraventions of rules shall attract fine up to an amount of five thousands rupees.
- (7) The provisions in section 416 of the Act shall be applicable for the liability for loss, waste or misappropriation of money or property of the Municipality.

#### **34. Dishonor of Cheques received**

- (1) In the event of a cheque being dishonored by the bank, the fact shall be reported at once to the renderer of the cheque intimating that the receipt issued for the payment through cheque, stands cancelled and that he has to make payment of such amount in cash or demand draft only, along with the amount of bank charges debited by the bank, if any.
- (2) The renderer shall also be informed that action stipulated u/s 138 of the Negotiable Instruments Act, 1881 shall be taken.
- (3) In such cases, necessary entries shall be made in the books of account to reverse the original collection entry. Appropriate reversal entries shall also be made in all the registers where such transaction has been posted.
- (4) The Accountant shall retain the dishonored cheque and it shall not be handed over to the bill collector or other collection staff till the amount is remitted by the party.
- (5) The appropriate entry about dishonor of the cheque shall be made in the last column in BMAR Form No 16.

## CHAPTER 6

### GENERAL PROCEDURE FOR ACCOUNTING FOR EXPENDITURE

#### **35. General**

- (1) Every claim against the municipal fund, shall after examination with reference to work order / purchase order / indent shall be accepted, if it is in order and accrued through a journal voucher.
- (2) However, such accrual shall be carried out on a regular basis only in respect of establishment expenses, depreciation, interest charges etc., and bills pertaining to procurement of goods and services, supported by work order, contractor's bill and evidence of satisfactory receipt of goods and services. Other miscellaneous expenditures, which is not of capital nature, may be accounted on payment and the outstanding accrued at the end of the period end only.

#### **36. Claims against Municipal Fund**

- (1) Every person having any claim against the Municipal Fund shall present a bill at the Municipal Office. Wherever possible, such bills shall be in the form provided for the purpose and the claimant shall date and sign the same and stamp it when necessary.
- (2) The Officer incurring the expenditure shall prepare where a claimant presents a bill in the form different from the form provided for the purpose, a separate bill in the proper form and the claimant's bill shall be attached thereto as a supporting document.
- (3) All bills presented for a claim against the Municipality except a paid bill pertaining to permanent advance shall be received in the Departments concerned and entered in a Register of bills for payment for the year in **BMAR Form No 20**.
- (4) The Departments concerned shall examine the bills and certificate of receipts of goods or services satisfactorily and if the claims are in order and supported by sanction of the competent authority, such bills shall be sent to the Accounts Department along with necessary entries and signature in the Payment Order in **BMAR Form No 21**. Necessary certificates prescribed shall be recorded on the Payment Order / Bills by the Officer in charge of the Department before sending the bills to the Accounts Department. Full details of the bills, admissibility, deductions and other details shall also be noted in the note sheet of the file.
- (5) The Officer preparing a payment order shall be personally responsible to ensure that the bill is complete and affords sufficient information as to the nature of payments being made.
- (6) After causing entry of the bills in the Register of bills for payment maintained in the Accounts Department in **BMAR Form No. 21**, the Accountant shall scrutinize the bills with reference to admissibility, sanction and availability of budget provision to meet the bills in question. If the bills satisfy all the conditions, he shall submit the bills to the Chief Municipal Officer with due noting in the note sheet as well as in the payment order, for acceptance and payments. Where deficiencies are noticed in the bills, he shall return such bills to the Department concerned indicating the deficiencies.

- (7) When the bills are accepted for payment by the Chief Municipal Officer, he shall make an order of acceptance for payment at the foot of the payment order and also in the note sheet of the file and send the bill along with the file immediately to the Accountant for payment. Then the Accountant shall examine the claim once again and satisfy its correctness and shall prepare a journal voucher and payment voucher. He shall also prepare a cheque for the amount payable as per the bills and submit them to the Chief Municipal Officer for signing the payment voucher and cheque.
- (8) When the bills include recoveries / adjustments of claims due to Municipality, the payment order and recordings in the note sheet of the file shall indicate the gross amount of the claim, amount recovered / adjusted and the net amount payable to the claimant. The Accountant shall pass necessary journal vouchers for recovery / adjustment made in the bills, and ensure that cheque payment is made only for the net amount payable.
- (9) After payment, the bill and all supporting vouchers shall be endorsed with the words 'Paid and cancelled'. The Accountant shall record the payment details on the face of the bill as well as on the note sheet of the file. He shall return the file along with the 'Paid and Cancelled' endorsed bill to the concerned Department. The Accountant shall retain the 'pay order' as support for the journal and payment voucher.

## CHAPTER 7

### GENERAL PROCEDURE FOR ACCOUNTING OF PAYMENTS

#### **37. Settlement of claims**

- (1) Every bill or other claim for payment shall be presented in the first instance to the accountant who shall check and examine it in relation to approved financial rules and purchase procedures. If found correct and in order, the head of accounts shall initial it in token of correctness and submit it for orders to the Chief Municipal Officer or an Officer designated by Chief Municipal Officer for payment of a bill/claim with total value not exceeding five thousands rupees. If payment of the bill so presented is to be made, a payment order shall be endorsed on the document that is to say on the bill presented by the person who prefers the claim. The payment order shall state as follows: - "pay (Rs. .... ) Rupees..... only".
- (2) ULBs shall prepare and update each month a Cash Flow Statement indicating all inflows and outflows by each major item. All liabilities incurred shall be discharged with the least possible delay. No claim/bill shall be held unpaid beyond 30 days of its due date.
- (3) No claim relating to pay and allowances not preferred within one year of its becoming due, shall be paid without the sanction of the Empowered Standing Committee by explaining the delay.

#### **38. Payments from Municipal Funds**

- (1) No cash payments shall be allowed from the Funds of the Municipality however CMO may authorise cash payment up to rupees ten thousand by recording the reason for such payments.

#### **39. Requirement of Signature**

- (1) No money shall be paid on a payment voucher or pay order signed with rubber or facsimile stamp. When the acquittance on a voucher is given by a mark or seal or thumb impression, it shall be attested by some known person. Signatures obtained in languages other than Hindi or English shall always be transliterated.
- (2) Bills affixed with the facsimile signature of the Authorized Officer, presented by the following departments and institutions may be accepted for payment, if otherwise in order:—
  - a. Telephone bills, trunk call, telegrams bills;
  - b. Public Works Department, Water Supply Boards and Irrigation Dept. bills for water charges;
  - c. Electricity Bills of electricity supply companies or such organizations, which supply electricity in that area;
  - d. Municipalities and Corporations tax, water and electricity charges;

#### **40. Advance payments**

No advance shall be made until the previous advance has been settled. Advance Payments exceeding Rs.10000 shall be made by Municipality through cheque only.

#### **41. Cash Payment out of Permanent Advance**

If the bill is to be paid in cash, out of the permanent advance, it shall be approved by the competent authority and made over to the Officer holding permanent advance for payment. The Officer holding permanent advance shall pay the amount, and after payment in cash, stamp the voucher with the words "Paid in cash" in conspicuous type. This shall be attached as a sub-voucher to the next contingent bill while recouping the permanent advance.

#### **42. Cheque Payments**

If the amount is payable by cheque, the bill shall be stamped 'Paid by Cheque No .....' in conspicuous type and the cheque shall be written up by the Accountant. Facsimile signature shall not be made in such cases.

#### **43. Control over Cheque Books**

- (1) Cheque books shall always be kept under lock and key in the personal custody of the Municipal Finance Officer or an officer designated by Chief Municipal Officer , when relieved, shall take a receipt for the correct number of cheques made over to the relieving Officer. A specimen signature shall, at the same time, be forwarded to the treasury / banks concerned, under the signature of the Officer relieved.
- (2) When the Officer receives a new cheque book from the treasury or bank, he shall count the cheque leaves contained therein and shall record on the back of the cheque book a certificate that "this cheque book contains \_\_\_\_\_ leaves".
- (3) The Chief Municipal Officer or Municipal Finance Officer or an officer designated by him or internal auditor shall verify on a daily basis the unused cheques and satisfy himself that all unused cheques are in the book and that none has been unscrupulously extracted.

#### **44. Issue of cheques**

- (1) The cheque book in use may be passed over to the Accountant for writing cheques.
- (2) No cheques shall ordinarily be signed unless required for immediate delivery to the person to whom the money is to be paid. No signed cheques shall be retained in the office except under exceptional circumstances, which shall, in each case, be recorded.
- (3) Every cheque shall be drawn in English or Hindi and shall be in favor of the person to whom the money is to be actually paid. The stamp 'Account Payee' shall be invariably affixed on the third party cheques.
- (4) The amount of every cheque drawn shall be written in words as well as in figures both on the cheque itself and on the counterfoil / record slip / transaction sheet available in

the cheque book and initialed by the person(s) who signs the cheque. It shall also be entered into a cheque issue register in BMAR Form 22.

- (5) When a cheque is being prepared for signature, the amount which is the next higher number of rupees than the sum for which the cheque is drawn, shall, as a safeguard, be written in red ink across it and its counterfoil as follows:

'Under Rupees.....'

- (6) All signed cheques shall be delivered within three working days and mailed to payee through registered A/D mail, if not collected within three working days.

#### **45. Payments to be covered by receipts**

Every payment made, either in cash or in cheque, shall be covered by a receipt, stamped, if necessary, and signed by the person to whom the money is due.

#### **46. Payment Voucher to bear acknowledgments of payees**

- (1) Every payment voucher shall bear or have attached to it an acknowledgment of the payment, signed by the person for whom or on whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgment.
- (2) If a payment voucher is lost, a certificate of payment prepared in manuscript and signed by the disbursing Officer and endorsed, by the superior Officer shall be placed on record. Full particulars of all claims shall be set forth.
- (3) The disbursing Officer shall certify payments to illiterate persons and the thumb impression of those persons shall be obtained against their names on the vouchers concerned.
- (4) The Accountant shall note the details of cheque number and date in the payment voucher.

#### **47. Accounting of payments**

The entry for payments shall be made by credit to the cash or bank account and:

- a. In case, a liability was earlier taken for the amount of the bill, by debit to the same liability account;
- b. In case, no liability was taken, by debit to the appropriate expenditure / payment account head.

#### **48. Dates to be noted in acknowledgments**

The payees shall invariably note dates of payment in their acknowledgments.

#### **49. Cancellation of cheques**

- (1) When a signed cheque is cancelled, it shall be stamped "cancelled" by the drawing Officer. The fact of cancellation shall be noted in red ink over the initials of the drawer of the cheque upon the counterfoil/ record slip/transaction sheet available in the

cheque book and the cheque issue register and also across the order of payment which has been endorsed on the Payment Voucher.

- (2) If a cheque is cancelled before the entry is made in the Bank Book, no further correction is required. However, if the entry for cheque has already been recorded in the Bankbook, the entry should be reversed. The cancelled cheque shall also be updated in the cheque issue register.
- (3) Cancelled cheques shall be retained with their counterfoils for purpose of audit.

#### 50. Lost cheques

- (1) If a cheque is lost before payment, a fresh cheque can be issued to the party on after stopping the payment of that cheque through intimating the relevant Bank and obtaining a certificate from the Treasury Officer or Bank that it has not been paid in the form given below.

#### CERTIFICATE

Certified that Cheque No..... dated..... for Rs..... reported (by the disbursing Officer) to have been drawn on this treasury / bank in favor of..... has not been paid and will not be paid if presented hereafter.

Dated.....

Treasury Officer / Bank Manager

#### 51. Stale cheques

If the cheques are not encashed within the period of their currency, the amount covered by the cheque shall be transferred to a 'Stale Cheque Account' creating a liability for the amount and debiting it in the bank book. Liability for Stale Cheques shall be reviewed at the end of every quarter and all stale cheques dated more than three years or such period as may be specified by the UDHD GOB/ Director of Local Bodies from the date of original issue shall be identified and reversed as other income of the Municipality. When a fresh cheque is issued the fact of the new cheque having been issued shall be entered on the date of issue in red ink in the Bank book .A note should be made at the same time against the original entry. The Accounts Department shall prepare a Bank Receipt Voucher in **BMAR Form 8** for recording a notional receipt in respect of the stale cheques. The details with regard to the stale cheques shall also be updated in the Cheque Issue Register **BMAR Form 22**. When the Cheques are revalidated or fresh cheque is issued against the stale cheques, the Accounts Department shall prepare a Bank Payment Voucher **BMAR Form 9**. After approval and signing of the Bank Payment Voucher by the concerned authorities, the Accounts Department shall pass the entry for recording of payments.

## CHAPTER 8

### MAINTENANCE OF DEMAND REGISTERS

**52. Duty of the Municipality** – It shall be the duty of the Municipality to enumerate all such persons or things that are liable for tax and maintain their record in a manner that amounts due, collection made and balances due are ascertained for all such persons or thing.

**53. Demand Register. –**

- (1) Where any tax is due to be paid by the assessee, relevant department should maintain a Demand Register in **BMAR Form 23**
- (2) Such Demand Register shall be updated by the respective department for any demand that is raised or falls due, any collection that is made in respect of an assessee and the balance amount outstanding from the assessee.
- (3) The departmental head/ Chief Municipal Officer shall prepare, on monthly basis, a Statement of change in demand/adjustments of Property and Other Taxes in **BMAR Form 24**, and send it to Accounts Department for accounting those changes in the books of account. In case there is no change in demand or adjustments in any month, a nil statement shall be given.

**54. Alteration in figures prohibited** — No entries in any of the demand registers shall be altered (except clerical errors, in which case, necessary alteration should be made in black ink under the initials of a responsible Officer) without the express orders of the Chief Municipal Officer, or without the authority of a resolution of the Municipal Council. All such orders and resolutions should give reasons for such alterations. These should always be made in red ink and initialed by the Chief Municipal Officer.

**55. Municipal demand to be recovered expeditiously —**

- (1) Every municipal demand shall be recovered as expeditiously as possible.
- (2) The Municipal Council shall maintain a Register of civil suits in **BMAR Form 25** and also a Register of decrees in **BMAR Form 26** for watching the proceedings relating to execution of decrees obtained for the recovery of amounts due. Decrees, as soon as they are passed, shall be entered in the latter register with all particulars. The Municipal Commissioner or Executive Officer as the case may be shall review the registers every month and initial them in token of his inspection, to ensure that appropriate action is taken for the recovery of dues.

**Remittance of Cess:** The cesses collected shall, after deduction of collection charges, be remitted to the concerned authorities within the 10th of the next month through crossed cheque or demand draft.

**CHAPTER 9**  
**PROCEDURE FOR ACCOUNTING FOR TAX ON HOLDINGS AND OTHER TAXES**

**56. Accounting for Holding and Other Taxes**

- (1) Holding and other taxes shall be accrued at the beginning of the year in accordance with Chapter 4 of these rules.
- (2) Since under the Self Assessment Scheme of Holding tax, the amount of tax income can be ascertained only after the self assessment returns have been filed, a suitable adjustment entry shall be passed at the end of half year to reflect the correct amount of property tax income for the year;
- (3) In case, self assessment returns have not been received and the municipality has completed the Tax Assessment Register based upon physical or GIS based survey, the municipality can accrue taxes based on its Tax Assessment Register/records;
- (4) Rebate allowed on prompt payment of property tax shall be treated as an expense in the accounts through a journal voucher.
- (5) Cess collected shall be treated as a liability for payment to the authorities. The collection charge available to the Municipality for cess collection shall be taken as income, and reduced from the amount payable to the authorities.

**57. Provision for Unrealized Taxes**

- (1) On any amount of 'receivable', remaining outstanding on account of taxes a provision shall be made for unrealized taxes, at the end of the year, in accordance with the following norms:
  - a. 25% of the balance outstanding, in respect of taxes outstanding for more than 2 years, but not exceeding 3 years;
  - b. 50% of the balance outstanding in respect of taxes outstanding for more than 3 years, but not exceeding 4 years;
  - c. 75% of the balance outstanding in respect of taxes outstanding for more than 4 years, but not exceeding 5 years;
  - d. 100% of the balance outstanding in respect of taxes outstanding for more than 5 years.
- (2) Such a provision is made on an overall basis in the accounts and no change is to be made in the Demand Collection and Balance Registers, nor has this to be treated as a reduction of demand or write-off.

## CHAPTER 10

### PROCEDURE FOR ACCOUNTING OF WATER CHARGES

#### 58. Accounting for Water Supply transactions

- (1) Water charges shall be accrued as income in the Water Supply and Sewerage Fund, in accordance with Chapter 4 of these rules. The demand, collection and balance under water charges shall be watched through the Demand register in **BMAR Form 23**.The collections of water charges shall be recorded in the collection register.
- (2) Other receipts which are not accrueable such as a connection charges, water tanker charges, water supply deposit etc., shall be recognized on receipt, in accordance with Chapter 5 of these rules.

#### 59. Provision for Unrealized Water Charges

- (1) On the amount of 'receivable', if any, remaining outstanding on account of water charges a provision shall be made for, unrealized water charges at the end of the year, in accordance with the following norms:-
  - a. 50% of the balance outstanding in respect of water charges outstanding for more than 2 years, but not exceeding 3 years. ;
  - b. 100% of the balance outstanding in respect of water charges outstanding for more than 3 years.
- (2) Such a provision is made on an overall basis in the accounts and no change is to be made in the Demand Registers, nor has this to be treated as a reduction of demand or write-off.

## CHAPTER 11

### PROCEDURE FOR ACCOUNTING FOR LICENSES AND MUTATION FEES

#### **60. Accounting for License Fees.**

- (1) Income from License fee shall be accrued on an annual basis at the beginning of the year, in accordance with Chapter 4 of these rules.
- (2) Income from new licenses shall be accounted as when they are received;
- (3) Provision for unrealized license fees shall be made at the end of the year, in accordance with the following norms:
  - a. 50% of the balance outstanding in respect of license fee outstanding for more than 2 years, but not exceeding 3 years;
  - b. 100% of the balance outstanding in respect of license fee outstanding for more than 3 years.
- (4) Such a provision is made on an overall basis in the accounts and no change is to be made in the Demand Registers, nor be treated as a reduction of demand or write-off.

#### **61. Accounting for Mutation Fees.**

The income from mutation shall be accrued based upon actual receipts as per rates established by the Empowered Standing Committee.

## CHAPTER 12

### PROCEDURE FOR ACCOUNTING OF RENTAL, FEES AND OTHER INCOME

#### 62. Revenue from rent of properties

- (1) The Municipality shall maintain a Demand Register in **BMAR Form 23** to record all rents from municipal properties like land, shops, shopping complex, etc due on monthly basis to watch timely collection. This will be based on previous years demand and agreements. This will include new shops/ shopping complex let out on rent during the year. Separate sets of pages may be set up for each class of revenue and location. The total rent due as per this register shall form the basis of annual rental income to be accrued in the month of April.
- (2) The Chief Municipal Officer shall periodically, but not later than once in six months, cause the register to be examined, and certify that the record is correct.
- (3) If the collection of these rents are made through the agency of a tax or rent collector, the procedure specified for collection by bill collector will mutatis mutandis apply to these collections also.
- (4) If the demands are required to be paid at the Municipal Office then for each remittance so made, a receipt in **BMAR Form 15** shall be issued. Immediately on receipt, the money shall be brought to account in the Collection Register of the Cashier and the Department and posted in the relevant column of the demand register concerned.
- (5) Non-refundable Premium (lump sum) received at the time of auction of shops, shall be treated as liability at the point of collection, and allocated equally as income over the period for which shops have been let out.

#### 63. Revenue by way of fees from market, slaughter house etc

- (1) When the right to collect market fees, slaughter house fees, bus stand fees etc. is leased out, the following procedure shall be followed. After the Council confirms the lease, the lessee shall execute an agreement with provision for the security deposit, the payment of monthly installment, penal interest for belated payment, etc. All relevant details shall be recorded in the Demand register in **BMAR Form 23**. The total income due as per this register shall form the basis of annual income by way of fees from market, slaughterhouse to be accrued in the month of April.
- (2) When a Municipality collects fees for permission to set up shops and stalls at a fair, the fees shall be collected in the same manner as laid down for market fees.

#### 64. Miscellaneous Sales

For recording transactions connected with miscellaneous sales effected from time to time of damage/Obsolete property, road side trees, stores and materials, produce of lands and gardens, street sweepings, etc, a Register of miscellaneous sales in **BMAR Form 27** shall be kept. Separate pages shall be set apart in this register for each class of sales. A separate register shall be maintained for each department of Municipality for recording of

miscellaneous sales. The miscellaneous sales account shall be credited based on actual receipts.

#### **65. Miscellaneous demands**

The recovery of demands otherwise not provided for in these rules and all other fixed recurring demands shall be recorded through the Demand Register in BMAR Form 23. The total miscellaneous demand due as per this register shall form the basis of annual such income to be accrued in the last month of each quarter year i.e. in the month of June, September, December and March.

#### **66. Accounting of Assigned Revenues**

Assigned revenue from state Government such as stamp duty transfer charges, entertainment taxes etc. shall be accounted on cash basis during the year. At the year-end, any amount for which a sanction order has been received but the amount has not been received in the bank or treasury shall be accrued as income.

#### **67. Accounting of Rental Income and special demands**

- (1) Rental income shall be accrued on, in accordance with Chapter 4 of the rules.
- (2) Any other amount, which is receivable and included in the Demand register, shall also be accounted as accrued income in accordance with Chapter 4 of the rules.
- (3) Provision for unrealized rental income shall be made at the end of the year in accordance with the following norms:
  - a. 50% of the balance outstanding in respect of rental income outstanding for more than 2 years, but not exceeding 3 years;
  - b. 100% of the balance outstanding in respect of rental income outstanding for more than 3 years.
- (4) Such a provision shall be made on a overall basis in the accounts and no change is to be made in the Demand Register, or the same be treated as a reduction of demand or write off.

#### **68. Accounting of other items such as Fees etc**

Where the fees cannot be estimated with reasonable accuracy in advance as accrueable these shall be accounted for on cash basis.

## CHAPTER 13

### ACCOUNTING PROCEDURE FOR GRANTS

#### 69. Government Grants

- (1) A Grant Register in **BMAR Form 28** shall be maintained by the Municipality to record receipts and utilization of grants sanctioned by the Government.
- (2) The grants are of two categories:
  - a) General grants like monthly or quarterly SFC grant, Finance Commission grant, General Development grant, contribution and subsidy, formula based devolution, which shall be treated as income.
  - b) The Municipality must obtain from State Government the details of gross and net grants with comprehensive details of all deductions made from gross amount so that these are accounted for accurately in its accounts. The Municipality should debit the Treasury account with net amount received and credit the applicable deduction account(s) like Loan (repayment), Audit fees, etc. and credit the applicable grant income account. The details regarding gross and net grants shall be available from Director of Local Bodies and/or the website of Urban Development and Housing Department, Bihar.
  - c) Specific grants, which have certain conditions attached for utilizing such grants including the requirement to use it for capital purposes or use it in a particular proportion or manner. Usually such grants have requirements for submitting utilization certificates e.g. Finance Commission grant, SFC grant for specific purpose, namely, road repairs. It is the responsibility of the Chief Municipal Officer that the conditions attached to the grant are complied with without exception.
  - d) The grant received for a specific purpose shall not be diverted for any other purpose.
  - e) The Chief Municipal Officer is to ensure that Utilization Certificate as per **BMAR Form No 29** is prepared indicating financial outlays as well as physical progress soon after the scheme/ project is completed for which grant was received and /or when a request to this effect has been received. In any case, at end of every Fiscal Year, the Utilization Certificate shall be prepared for each complete or incomplete scheme within two months following the close of the fiscal year.
  - f) It would also be desirable to involve Ward Committees and take comments from them, in writing, about the reported physical progress and benefits received from such schemes and attach the same with the Utilization Certificate.
  - g) The Utilization Certificate shall be signed by Chief Municipal Officer and passed on to Internal Auditor of ULB or the Chartered Accountant contracted by Director of Local Bodies for verification of the financial outlays and physical progress reported on **BMAR Form No 29**.
  - h) Internal Auditor shall make such comments within 30 calendar days after the signed Utilization Certificate(s) is received from Chief Municipal Officer.

- i) The internal auditor shall send to Director of Local Bodies latest by end of June following the close of each fiscal year the Utilization Certificate(s) with his comments.
  - j) The Chief Municipal Officer is to be held responsible for compliance of the requirements under the Rule 69 (2) (c) to (g). Failure to comply with this Rule shall attract a fine of Rupees five thousands for each lapse.
- (3) The specific grants received from the Government shall be treated as a liability until utilization.
- (4) On its utilization in accordance with the conditions of grant, the portion spent on capital works shall be treated as "capital contribution by the Government" with a corresponding asset creation.
- (5) In case any part of a specific grant is allowed to be used for revenue expense and is so used, a corresponding amount shall be transferred to income from the specific grant (liability) account.
- (6) In respect of specific grants sanctioned partly to meet a project (work) and remaining portion to be met out of loan or meeting from revenue receipts of the Municipalities or by local contribution, the portion of specific grant involved in the project shall be treated as contribution as indicated in sub rule (4) above.
- (7) In case of a capital project involving in municipal fund, grant and loan, the grant portion shall be accounted as above. The loan portion shall be treated as 'Liability' for being cleared in due course. The Municipality shall treat the portion of the project financed out of municipal fund as its contribution.
- (8) Local contribution [financial assistance by NGOs and other individuals] shall be treated as "contribution by others" with a corresponding entry for "asset" created under assets.
- (9) Any balance of grant remaining unutilized for more than three years from date of receipt shall be returned to the source from where such grant was received.

## CHAPTER 14

### ACCOUNTING PROCEDURE FOR PUBLIC WORKS

**70. Works Executed through the Public Works Department of Government** Where works are executed through the agency of the Public Works Department of Government, they may consist of either (a) Deposit works or (b) Delegated Loan Works.

- a. **Deposit Works:** In respect of deposit works, the following accounting procedure shall be observed:—
  - i. The gross estimated expenditure of the work shall be paid to the Divisional Officer in either one lump sum or in such installments as agreed. The amounts paid shall be debited to "advance to PWD" in the municipal accounts in the first instance. The Divisional Officer shall send to the Municipality every month, a statement showing the outlay incurred during each month and up-to-date outlay on the works concerned. On receipt of this statement, the amount shown as spent during the month shall be adjusted by credit to "advances" and debit to the relevant head in the municipal accounts of the month i.e., capital works in progress [name of the work to be specified], by means of a journal voucher.
  - ii. After the audit by The Examiner of Local Accounts Bihar, the Divisional Officer shall send audited statement of the deposit work to the Municipality. Any variations should be rectified accordingly on receipt of the audited statement, and the expenditure under 'Capital Works in Progress' shall be capitalized.
  - iii. The unspent balances of completed works shall be refunded to the Municipality by the PWD, which shall be adjusted against the pending advance.
- b. **Delegated loan works:** The following procedure shall be observed in respect of delegated loan works:

Where loans are raised by any other agency on behalf of the Municipality for infrastructure related works, then the procedure shall be as laid down below:

- (i) The Municipality shall enter into a legally valid agreement enabling the agency to raise loan on its behalf and undertake to repay the principal and interest as per the terms and conditions of the loan and the said agreement.
- (ii) Once the agency raises the loan, it shall send an advice indicating the loan raised, date of loan, period of repayment, rate of interest and terms & conditions of the loan in **BMAR Form No 30**.
- (iii) On receipt of such advice, the Municipality shall pass a journal entry by debiting "advances account" and crediting 'loan account'. It shall also make necessary entries in the loan register and advance register.
- (iv) The agency shall send a half yearly statement of outlay incurred during each month showing the physical progress on the works concerned in **BMAR Form No 31**. On receipt of this statement, the amount shown as spent during the half year shall be adjusted by journal entry by debit to capital work in progress and credit to advances.

- (v) On receipt of completion report, the capital work in progress shall be capitalized.
- (vi) The loan works shall be shown separately in the Budget estimate of the Municipality.

#### **71. Schedule of Rates**

Every Municipality shall follow the Scheduled Rates of Public Works Department in force for the year.

#### **72. Data sheets to be worked out in certain cases**

For the items not provided in the schedule of rates of PWD, the procedure prescribed in the PWD code for data rate shall be followed. Such rates shall be got approved by the next higher technical authority than the authority competent to pass the estimate.

#### **73. Payment of works bills**

- (1) The contractors' bills shall be prepared in **BMAR Form 32** and shall furnish full particulars of the work done so as to admit the items being identified and checked by a comparison with the estimate.
- (2) The bill shall be checked with the measurement book and other records by the next higher municipal engineer than the engineer who has recorded the measurement book and if in order, shall passed on to the municipal office through the Head of Engineering Department for payment. When there is no higher municipal engineer, then the Chief Municipal Officer or other officer duly authorized for this purpose by the council shall exercise the check.
- (3) The final bill shall be distinctly marked as such and shall be checked by the Accountant before payment with reference to connected documents (e.g. Deed of contract, sanctioned estimate and measurement book) and with reference to the corresponding entries in the Register of public works. The Chief Municipal Officer shall finally approve the bill.
- (4) The procedure laid down in the rules under Chapter 6 shall also apply.

#### **74. Payments to contractors**

- (1) Payments to contractors and suppliers shall be made by means of 'Account Payee' cheques drawn in their favor.
- (2) Every payment to a contractor shall be on account of some particular work for which a work order exists. No payments in anticipation of measurements shall be made to a contractor.
- (3) For very large works with value exceeding Rupees Twenty five lakhs, after prior approval of Director of Local Bodies and further securities like bank guarantee etc. mobilization advance could be paid to the contractors.

## 75. Departmental labour

- (1) When work is done by daily labour, the basis of the account will be the Nominal Muster Roll in **BMAR Form 33** which, as a rule, shall be kept separately for each gang of labourers for a week/ fortnight or a month as may be found convenient.
- (2) Labourer shall not ordinarily be hired on daily wage basis on Nominal Muster Roll unless it is provided in the scheme for being a labour-oriented scheme. Work of perennial nature e.g. sweeping, garbage collection, water supply shall not be got done through the system of Nominal Muster Role unless it is only for a onetime special event (e.g. additional work during fairs and festivals or special events which does not occur as a perennial nature).

Note – No labourer or gang of labourer shall be hired for more than a month.

- (3) Muster rolls shall be prepared in duplicate and all entries in it shall be made indelibly in ink.
- (4) When works are executed departmentally, the rates at which such works are valued and paid for shall not exceed those allowed to contractors for similar class of works.
- (5) The subordinate deputed for the purpose, shall write the nominal muster roll up daily before the labourers begin work.
- (6) In opening the nominal muster roll, the labourer shall be mustered in the order of the date of joining.
- (7) The daily presence or absence of each labourer may be denoted by the insertion of the letters 'P' or 'A' as the case may be against his name. The sum of figures brought out in the column "total" will represent the total number of days each labourer has been worked.
- (8) The muster roll shall be closed immediately after the close of the week or other period for which it is kept and the labourers will be paid as soon as possible.
- (9) A daily labour report in **BMAR Form 34** shall be submitted by the subordinate in-charge of the work every evening to the Engineer or the Chief Municipal Officer showing the details of the labour employed. This report shall be used in the Engineer's and Accounts Section to check the muster roll when presented for payment. Labour employed daily as shown in this reports shall be crosschecked through personal inspection as often as practicable by the Engineer or Chief Municipal Officer, who shall attest the musters in token of such check.
- (10) When the Muster roll is closed, the work turned out shall be measured and recorded in the Measurement book and Muster roll in terms of items given in the sanctioned estimate. When the work turned out is not susceptible of detailed measurements, such measurements may be made on the certificates of the Officer-in-Charge of the work to the effect that the work turned out is commensurate with the amount spent, shown thereon.
- (11) The paying Officer shall make the disbursements in the presence of the Engineer or Chief Municipal Officer, note the date of the payment, obtain the acknowledgement or the labourers in the Nominal Muster Roll itself in the space provided for which, and in case of illiterates their thumb impression and enter his initials, opposite the name of

each labourer paid. The Officer witnessing the disbursement will then sign the disbursement certificate at foot of the nominal muster roll.

#### **76. Register of Public Works**

- (1) For every work undertaken by the Municipality, an account shall be kept in a Register of public works in BMAR Form 35
- (2) The quantity of work done and amount paid shall be recorded from the bills, as they are passed for payment. When the work is completed, a double red line shall be drawn below the entries and the following note made in the register with date:

"Work completed and completion certificate furnished on....."

#### **77. Measurement of works**

- (1) All works executed by the Municipality shall be measured at least once in a month and recorded in the Measurement book. In the case of small works, however, the execution of which runs over only a few days, such works may be measured up and paid once for all, after their completion and the agreements with the contractors shall provide for this when practicable.
- (2) Checking of measurements of works shall ordinarily be made as early as possible after their completion. In no case, check measurements shall be delayed for more than a period of two weeks from the date of completion of the work.

#### **78. Measurement Books**

- (1) All measurements of work done whether by means of daily labour or by contract shall be recorded in the measurement book prescribed by the Public Works Dept. to be kept by the Junior or Assistant Engineer or other Engineer of the Municipality deputed for the duty, for periodically measuring the work.
- (2) The pages of the book shall be machine numbered and no page shall, on any account, be torn out nor shall any entry be erased so as to be illegible. If a mistake be made, it should be corrected by crossing the incorrect words or figures and the correction thus made should be initialled.
- (3) The entries shall be recorded in the measurement book at the work spot indelibly in ink to render it difficult to tamper with or make unauthorized additions to or alterations in entries once made. When any measurement is cancelled, the cancellation must be supported by the date of initials by the Officer ordering the cancellations or by a reference to his orders initialled by the Officer who made the measurements, the reasons for the cancellation being also recorded. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a Court of law.
- (4) The location of the work shall be clearly described to admit easy identification and check measurements shall be written up and rendered complete by calculating quantities.
- (5) From the measurement book, all quantities shall be clearly traceable into the documents on which payments are made. No contractor's bill shall be signed without crossing off the connected entry in the measurement book. The documents, on which

payment is made, shall invariably bear a reference to the number and page of the book in which detailed measurements are recorded. Reference to bill number, payment voucher number and date of payment shall also be given in the measurement book.

#### **79. Custody of measurement books**

- (1) All the measurement books shall be numbered serially and be returned to the municipal office for record, after completion.
- (2) The Chief Municipal Officer or the Engineer shall be responsible for seeing that measurement books are carefully kept and measurements are properly recorded and that they are complete records of each kind of work done for which certificates have been granted or muster rolls prepared.

#### **80. Recovery from contractor bills**

Where the Municipality recovers royalty on stones, ballast, gravel, jelly, sand, kankar and bricks from the contractors from the work bills passed for payment at the prescribed rates, a Royalty Register in **BMAR Form No 36** shall be maintained and the amount so recovered, credited to Government under the relevant head of account, before the 7th of next month.

#### **81. Accounting of contractor bills**

- (1) The procedure for accounting of contractor bills shall be the same as provided in Chapter 7 of these Rules. On accrual of the bill, the liability shall be taken by:
  - a. Debit to the 'capital work in progress' account in case of an ongoing contract to create a new (capital) asset;
  - b. Debit to the 'revenue expense' head in case the contract is to carry out certain repair or maintenance works.
- (2) When the capital asset referred to in clause (a) above is completed, it shall be capitalized.
- (3) The Engineer responsible for any capital work, shall prepare Summary Statement of Status of Capital Work-in-progress/Deposit or delegated loan works in **BMAR Form 31** on quarterly basis, and send it to Accounts Department for reconciliation with the balance in the Ledger.

#### **82. Accounting of contribution by Municipality**

- (1) When the Municipality uses any of its revenue for creating a fixed asset, the amount of such capital works shall be transferred from revenue to "capital contribution" account through a transfer entry at the end of the year.
- (2) Such transfer entries shall be shown below the line, after determination of annual surplus / deficit in the financial statements for the year.

## CHAPTER 15

### ACCOUNTING PROCEDURE FOR FIXED ASSETS

#### **83. Capitalization of fixed asset**

When an asset is ready and put to use, the amount spent on the asset which was recorded under 'Capital Work in progress' account, shall be capitalized by debit to the appropriate 'fixed asset' account head and credit to 'Capital Work in Progress' account head.

#### **84. Register of Fixed Assets**

(1) The Municipality shall maintain the following registers comprising of land, buildings and all other infrastructure, immovable and movable properties which belong to the Municipality:

- i. Register of land (**BMAR Form 37**)
- ii. Register of immovable properties (**BMAR Form 38**)
- iii. Register of Movable Properties (**BMAR Form 39**)

The Registers can further be modified on the basis of individual properties in the Accounting Manual.

- (2) This shall be maintained category wise in respect of lands, buildings, etc.
- (3) The infrastructure assets like roads, bridges, culverts, drains, etc shall be recorded ward wise to identify location, measurements, etc.
- (4) The registers shall be maintained fund wise.
- (5) Any new asset that is capitalized, purchased or obtained by way of grant or gift shall be recorded in the register on the date the asset is capitalized, purchased or obtained.

#### **85. Valuation of Fixed Assets**

- (1) All the fixed Assets shall be carried at historical cost less depreciation .The Cost of fixed Asset shall include cost incurred /money spent in acquiring or installing or constructing fixed Assets other incidental and indirect expenses incurred upto that date.;
- (2) Any fixed asset, which has been acquired free of cost or in respect of which no payment has been made, shall be recorded at nominal value of Re.1.
- (3) All assets costing less than Rs. 5000/- would be expensed /Charged in income and expenditure Account in the year of purchase.
- (4) Interest on borrowing directly attributable to acquisitions or construction of qualifying fixed Assets upto the date of the Commissioning of Assets shall be Capitalized.
- (5) The detail guideline on valuation of Fixed Assets mentioned in Model National Municipal Asset Valuation Methodology Manual can be referred for the valuation of Fixed Assets.

#### **86. Depreciation on Fixed Asset.**

- (1) Depreciation shall be charged on all fixed assets except for land, under the Straight line Method, in accordance with the rates of depreciation and useful life to be provided in Bihar Municipal Accounting Manual.
- (2) In case an asset is capitalized on or after October 1 of a financial year, depreciation shall be applicable at half the rates provided in the above mentioned schedule.
- (3) In case an asset is sold or disposed of during the year, full depreciation shall be provided if it is disposed on or after October 1 of the financial year. In case sold before October 1, depreciation shall be charged at half the prescribed rates.
- (4) The depreciation of each asset shall be updated in the fixed asset register every year in such manner that the values of the assets after depreciation as per accounts and as per the fixed asset register are in agreement.
- (5) The Municipality may, if found necessary, maintain a separate asset replacement fund for the replacement of fixed assets, by transfer of amounts equivalent to the depreciation provision made for the year, to a separate bank account. An Asset Replacement Register in BMAR Form 40 shall be maintained for this purpose.

#### **87. Revaluation of Fixed Assets**

- (1) A Municipality may carry out a revaluation of its assets, with the written sanction of the Empowered Standing Committee in any of the following cases:
  - a. Commercial development of the fixed assets are taken up after the land use and architectural control have been approved by the competent authority;
  - b. At the time of lease; or
  - c. At the time of issue of municipal bonds;
- (2) Revaluation cannot be done for any particular asset. It shall be carried out for all the assets of the Municipality or at least for a complete class of assets of the Municipality.
- (3) Any increase in value of the fixed assets due to revaluation shall be recorded in a 'Revaluation Reserve' account.
- (4) The portion of depreciation on the re-valued asset, which is attributable to revaluation, can be set off against the revaluation reserve created above.

## CHAPTER 16

### ACCOUNTING PROCEDURE FOR ESTABLISHMENT COSTS

#### **88. Sections of Establishment to be distinct**

Pay bills shall be, as far as practicable, prepared distinctly based on functions as shown in the budget.

#### **89. Proposition statement**

- (1) Save as otherwise provided, when a change in a sanctioned scale of establishment, permanent or temporary, is made or proposed, a proposition statement showing clearly its financial effect, should be submitted with full explanation of the grounds of the change.
- (2) If the change would affect only a section of the establishment, the numbers and cost of the other sections may be shown in totals without details, but full particulars shall be given for all sections in which any alteration is recommended.

#### **90. Scale Register**

- (1) The whole establishment of the Municipality shall be recorded in a Scale Register in **BMAR Form No.41** in which every appointment shall be entered under the initials of the Chief Municipal Officer, a page or pages being allotted to the establishment chargeable to each item of the budget.

Whenever any revision is made, the revised number of posts and scale of pay and allowances shall be noted in the columns provided for the purpose.

- (2) Temporary establishment shall be recorded separately at the end of the space allotted for the permanent establishment and shall not be mixed up with it. The period for which the temporary establishment is sanctioned and the order of sanction shall be distinctly specified in the Scale register.
- (3) All fixed recurring charges such as house rent allowance, conveyance allowance/ leave and pension contribution, etc., shall be recorded on a separate page of the scale register.

#### **91. Pay of Establishment**

The Pay of the Establishment of a Municipality shall be drawn and paid on the last working day of the month during which it has been earned: Provided that when the last working days happens to be a Saturday /public holidays, the pay of the establishment may be drawn and paid on the previous working day.

## **92. Monthly combined pay bills and muster rolls**

- (1) Each section/ function shall maintain reliable time-keeping system, either through manual attendance register or through time-keeping equipment. The attendance register or time keeping equipment shall indicate arrival and departure time of each staff. The time keeping system shall also provide relevant information on employees on various categories of leave as well as unauthorized absence.
- (2) The base of pay bill for each budget function shall be the attendance records detailed in rule 94(1).
- (3) Pay bills for each budget function head shall be prepared in **BMAR Form 42** and signed by the Chief Municipal Officer or other Officer authorized by the Chief Municipal Officer. They shall be divided into budget function group and the totals worked out, separately for each such group. They shall be kept separately for each fund.
- (4) The details of names shall invariably be given in the pay bill.
- (5) The pay bills of establishment shall be prepared as follows:—
  - a. The pay, charge and leave allowances, whether drawn or not, shall be entered in columns 3 to 6. Pay, officiating pay and leave salary not drawn but held over for future payment shall be entered in column 7 the reasons for doing so, being briefly noted in the remark column. When the amount is redrawn on a supplementary bill, reference to that bill shall be given in the original bill from which the charge was withheld or vice versa. Deductions on account of fines, provident fund, income-tax and other recoveries, if any, shall be distinctly specified and shall be shown in the columns provided for the purpose, and the net amount payable to each person shall be entered in Column 12.
  - b. When salary is drawn for a broken period of the month, the reasons why this has been done, the period for and the rate at which it is drawn, shall be distinctly entered in column 1 under the name of the incumbent.
  - c. Officers absent on leave or on deputation or under suspension shall be clearly shown as such in the monthly pay bills and officiating arrangements that may have been made shall be noted.
  - d. The pay of all temporary establishments shall be billed for separately in the same form, the sanction being quoted.
  - e. The wages of labourers, workers, etc., working on daily wage or not on regular pay shall not be drawn in the regular pay bill form but only on muster rolls.
  - f. Fixed traveling and conveyance allowances shall be drawn in the pay bill of the Officer or employee concerned and not on traveling allowance bills.
  - g. To the first pay bill in which a periodical increment is drawn an increment certificate in **BMAR Form 43** signed by the Competent Authority shall be appended.

- h. The total amount of income-tax deducted from pay bills shall be credited to the Income Tax Department of the Central Government.
- i. In claiming pay of new employees for the first month, Chief Municipal Officer as the case may be shall certify that the employee has produced the physical fitness certificate issued by a Medical Officer.
- j. The combined pay bills and attendance records shall be in bound books.
- k. Pay, officiating pay, leave salary and other emoluments may be drawn for the day of an official's death; the hour at which death takes place does not affect the claim.
- (6) It shall be the prime responsibility of the internal auditor of each ULB-whether in house or contracted out by ULB to make necessary checks to ensure that the actual payment of establishment costs matches with attendance records and accurate computation.
- (7) Internal Auditor shall check payment to temporary or regular staff through routine as well as surprise presence at the time of payment to them.

### **93. Arrears Bills**

Arrears of pay shall be drawn separately, the amount claimed for each month being entered with a quotation of the bill in which the charge was omitted or withheld or on which it was refunded by deduction or of any special order granting a new allowance. Such bills can be paid at any time and may include as many items as are necessary. When arrears are paid, the number and date of the cheque and voucher shall be noted on the original bill in which the charge was withheld or omitted or in which it was refunded against the particular item, in order to prevent a second claim from being entertained.

### **94. Supplemental Claims**

- (1) All supplemental claims shall be verified thoroughly by the drawing Officer. Such claims shall be invariably noted in the original acquaintance roll filed in the office and he shall record a certificate in the following form, in addition to the non-payment certificate.

"Certified that the supplemental claims preferred above, have been verified with reference to the acquaintance rolls for the concerned months filed in this office/the concerned offices and also that they have been noted against the entries shown therein as withheld or omitted."

- (2) A note of the arrears bill shall invariably be made in the office copy of the bills for the period to which the claim pertains over the dated initials of the Chief Municipal Officer in order to avoid the risk of the arrears being claimed again.

### **95. Responsibility of Drawing Officer**

- (1) The Accountant shall prepare a reconciliation statement of current month's total gross and net pay with the previous month indicating effect of all changes since last month. This statement shall accompany the pay bills to Chief Municipal Officer for approval.

- (2) The drawer of a bill shall be personally responsible for all moneys drawn as pay, leave salary, allowances, etc., on an establishment bill signed by him. He shall make arrangement with the local bank, preferably where the accounts of the Municipality are maintained, to disburse salaries to the municipal employees through cheque. For this purpose, He shall issue a cheque with the list of employees containing their bank account nos. and the net amount to be credited to their accounts. The same procedure shall be followed for payment of festival advance. In respect of supplemental / arrears claim, He shall issue cheques in favor of the employees concerned.
- (3) However ,in case of temporary /Urgent advance payments ,the system of cash payments may be followed as per the limit prescribed in Rule 38.
- (4) The Chief Municipal Officer or the officer designated by him shall see that the amounts drawn on cheques and payments made have been posted in the cash book/bank book:
- Provided that it shall not be necessary to insist upon any acknowledgment of payment in respect of adjustment bills for nil amounts.
- (5) An Unpaid Salary Register in **BMAR Form 44** shall be maintained by the Cashier, who shall record details of unpaid wages etc., and subsequent disbursement thereof in this register. The Manager or the officer nominated for this purpose shall scrutinize the Register daily, it will be scrutinised by the Chief Municipal Officer once in a month.

#### **96. Cheques to be drawn for net amount only**

Cheques in payment of establishment bills shall be drawn for the net amounts payable. When an establishment bill is paid by a cheque, a separate crossed cheque in favour of the Treasury Officer / bank /concerned institutions shall be given for the deductions made such as Income Tax, insurance premium, provident fund subscription, etc., and the necessary statements with details attached thereto.

#### **97. Payment of claims of deceased Municipal Employee**

Pay, etc., due to and claimed on behalf of a deceased municipal employee may be paid without the production of the usual legal authority:

- (1) To the extent of Rs.5,000/- (Rupees five thousand only) under the orders of the Chief Municipal Officer responsible for the payment after such enquiry into the right and title of the claimant as may be deemed sufficient and;
- (2) above Rs. 5,000/- (Rupees five thousand only) under the orders of the Empowered Standing Committee of the Municipality and on the execution of an indemnity bond with such surety or sureties, as it may require, if it is satisfied, after such enquiry as it may consider sufficient, about the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of authority like legal heir certificate. In case of dispute, legal action shall be taken.

#### **98. Transfer of charge of Municipal Employees**

When an employee is transferred from one budget function to another, his pay and allowances shall be charged to the applicable budget head to which he is transferred from the next succeeding month.

**99. Advances on transfer of municipal employees**

- (1) Advances may be made to a municipal employee under orders of transfer involving change of station up to an amount not exceeding one month's basic pay which he is in receipt of immediately before his transfer or the pay he is entitled to after the transfer whichever is less plus the traveling allowance to which he may be entitled under the rules in consequence of the transfer.
- (2) Recovery towards advance of salary paid by a Municipality, local body or department of Government shall be affected by cheque at the time of preparing salary bill of the official concerned and the cheque / DD forwarded to the Municipality, local body, department of Government which originally paid the advance.

**100. Amounts payable by a Municipality to Government**

- (1) Amounts payable by a Municipality to Government shall be paid by cheques drawn in favour of the Treasury Officer or Bank for adjustment in the treasury or Bank accounts by credit to the heads concerned under the Government by per contra debit to the accounts of the Municipality. These payments shall, in any case, be made before the end of the year for which they are due.
- (2) Simultaneously with the issue of crossed cheques for amounts due to Government and for supplies and services made by Government Departments, the Municipality shall send intimation thereof containing full details, namely, (i) requisition number and date; (ii) Bill No. and date; (iii) nature of payment and (iv) period to which it relates, etc., to the concerned department of Government, at whose instance crossed cheques are issued.

**101. Annual Return of establishment**

- (1) Early in March of each year a detailed statement in two parts, one for permanent establishment including officiating incumbents of permanent posts and the other covering all temporary establishments entitled to pension existing as on the 1st March shall be prepared in **BMAR Form 45** and transmitted to the Controller of Finance and Accounts / Municipal Finance Officer and Chief Municipal Officer as soon as possible and in any case not later than 15th May of each year.
- (2) A similar return in respect of non-pensionable employees shall also be prepared and forwarded to the Controller of Finance and Accounts / Municipal Finance Officer and Chief Municipal Officer together with the annual return in respect of the pensionable employees referred to in sub-rule (1).
- (3) The returns referred to in sub-rules (1) and (2) shall be prepared in the following manner, namely:—
  - (i) The particulars (such as designation, pay, etc.) of all members of the establishment, holding permanent and temporary posts, whether on duty or absent or on foreign service, leave or deputation or in temporary posts elsewhere or under suspension or in transit to another office shall be entered in the appropriate columns in **BMAR Form 49**, the particulars relating to pensionable and non-pensionable employees being shown separately.

- (ii) The date of birth, of appointment to present post and of promotion to present pay of each person as well as the authority creating the posts shall be clearly entered in the appropriate columns of the return. The date of birth by Christian era shall be given. If the month and year are known but not the exact date, 16th of the month and if the year only is known the 1st July of the year shall be taken as the date of birth.
- (iii) The return shall show accurately the sanctioned scale of permanent establishment and so will include every post, whether filled or not, and if a post be vacant, the word "Vacant" shall be set against it in the column "Name of incumbent". Post sanctioned but not filled shall be detailed at the foot of the return.
- (iv) There shall be a separate return for each permanent establishment and not more than one establishment shall be exhibited on a single page.
- (v) The names shall be entered in the order of budget function group of the establishment. There shall be a separate total for each section, and a grand total for the whole establishment.
- (vi) (a) In column (1) of **BMAR Form No 45** the General orders shall be entered only once, and any other order shall be entered against every entry which it supports.  
(b) The date to be entered in column shall be the date from which the official has held the post continuously in an officiating, provisionally substantive or substantive capacity, as the case may be.  
(c) Personal pay shall be shown on a separate line immediately below the entry of pay in Column 8 the orders of the Competent Authority sanctioning it being quoted in Column 1.  
(d) The columns of minimum or maximum pay of post shall be filled up only when the pay is progressive, i.e. rises from a minimum to a maximum by periodical increments.  
(e) If the pay entered in Column 8 includes an increment allowed with effect from 1st March, the entry shall be checked with the increment certificate which would accompany the March establishment bill.
- (vii) When the pay of an establishment or of an individual employee is met partly from local or other funds, the whole shall be shown in the return and the portion payable from each source specified in a foot-note.
- (viii) The name of an employee officiating in a post and the amount of additional pay for officiating, drawn by him need not be shown unless the additional pay for officiating, counts for pension.
- (ix) In the case of an establishment on a time scale of pay, the names of all officials not belonging permanently to the cadre but officiating in permanent posts or holding temporary posts shall be included with an indication of the nature of vacancies they fill.
- (x) If the officiating incumbent holds a permanent post on another establishment, the fact shall be stated and a certificate shall support the entry.

(xi) Under the pension rules, service (either in full or half as the case may be) in a temporary post counts for pension, if such service is followed by a substantive appointment and an employee without a substantive appointment officiating in a post which is substantively vacant or the permanent incumbent of which does not draw any part of the pay or count service may, if he is confirmed without interruption in his service, count his officiating service. As the annual establishment returns are intended for verification of service for pension and payment of pensioners contribution on behalf of the employee entitled to pension, the names of all temporary and officiating employees to whom the above rules apply, shall be included in the return, in order that their service for pension can be verified.

Note. - As soon as an employee under the service of a Municipality is confirmed the previous period or periods of service, which would count for pension, shall be noted in the service book and in the annual establishment return on the next available occasion.

(xii) A detailed statement shall be furnished in **BMAR Form No 46** showing relevant particulars of the names which did not appear in the return of the previous year and those which appeared in the return of the previous year but are now omitted, as well as the names of employees who are on leave or under suspension during the previous year.

Note 1 - If an employee was transferred more than once in the preceding year, the name of each office and post in which he was employed during the year shall be mentioned with dates in Column 2 of the statement.

Note 2 - In the case of an employee under suspension and subsequently reinstated, a note shall be appended stating whether the period of suspension shall count as service qualifying for pension (No. and date of competent authority to be quoted),

(xiii) When the statement is completed as indicated above and before it is dispatched to the appropriate authorities, the entries in the return shall be carefully verified with the service books so as to ensure the accuracy of the return, to facilitate the verification of pension claims as well as contributions towards pension. The Municipal Commissioner or Chief Municipal Officer shall also satisfy himself of the correctness of the entries in the return, with reference from the service books and shall record the following certificate on the return:

"Certified that I have satisfied myself of the correctness of the entries in this return by personally checking a few items in it with the service books."

## **102. Accounting of establishment costs**

- (1) Establishment costs shall be accrued at the end of each month under each budget function in accordance with the procedure prescribed in Chapter 6 of the Rules.
- (2) The payment of salary shall be in accordance with the procedure prescribed in Chapter 7 of the rules.
- (3) Leave encashment shall be accounted as and when due for payment i.e. on accrual basis.
- (4) Retirement benefits shall also be accrued based on guidelines to be provided by Director of Local Bodies at a later date.

## CHAPTER 17

### ACCOUNTING PROCEDURE FOR OTHER EXPENSES

#### **103. Register of Stores**

- (1) A Register of Stores in **BMAR Form 47** shall be maintained. The cost of stores articles on receipt shall be debited to "stock in hand". When issued, the cost will be debited to the work concerned and credited to "stock in hand".
- (2) The following documents shall be maintained for accounting of stores transactions:
- a. Material Receipt Note in **BMAR Form 48** for accounting of material received, prepared on the basis of suppliers' bills;
  - b. Material Issue Note in **BMAR Form 49** for accounting of material issued to contractors and other departments;
  - c. Monthly Summary Statement of material issued to other departments in **BMAR Form 50** prepared on the basis of Material Issue Notes;
  - d. Half-Yearly Statement of Closing Stock in **BMAR Form 51** prepared from Register of Stores, for reconciliation of closing stock as per Register of Stores and Ledger.

#### **104. Accounts relating to maintenance of motor vehicles**

Where a Municipality maintains a motor vehicle:—

- (1) The vehicle shall be used only in the interest of municipal work and with the permission of the competent authority;
- (2) The movement of each vehicle shall be recorded in a log book which shall contain the details as indicated in **BMAR Form 52 (Part I)**
- (3) An account in **BMAR Form 52 (Part II)** shall be maintained by Administration there in for quantities of tyres, tubes, petrol, diesel, gas, oil, etc., purchased by the Municipality for the use of cars, lorries, etc., owned by it.
- (4) An account in **BMAR Form 52 (Part III)** for all repairs to owned vehicles shall be maintained with full details by Administration and shall be seen by sanctioning authority before reviewing for approval the current repair bill for approval.
- (5) A Monthly summary of Drivers Note Book pertaining to trips performed by the municipal cars and Lorries shall be kept as per **BMAR Form 53**
- (6) All motor vehicles whether cars or Lorries or vans, etc., maintained by the Municipality shall be insured.

#### **105. Contingent Expenditure**

All Contingent expenditure including charges other than those for establishment and travelling allowance shall be drawn in a bill in **BMAR Form No 54**.

#### **106. Accounting of liabilities**

At the end of each half-year, the department concerned shall prepare a Statement of Outstanding Liabilities for Expenses in **BMAR Form 55**, and send it to Accounts Department for accounting the liabilities.

## CHAPTER 18

### ACCOUNTING PROCEDURE FOR ADVANCES AND OTHER ASSETS

#### 107. Advances

- (1) The advances paid are not expenditure and they shall be recovered or adjusted in future, therefore they shall be accounted under "advances recoverable" as they are assets.
- (2) An account of advances shall be maintained in a Register of advances in Form **BMAR Form No 56**. Whenever advances other than permanent advances are made, the transactions shall be recorded in this register and the recoveries watched. The total of the advances made during every month, as shown in this register, shall be agreed with the corresponding total shown in the ledger. The Chief Municipal Officer shall initial the entry in the Register as the case may be, in token of such agreement. When an advance is recovered in cash or adjusted by deduction from bill through the Journal voucher, the amount shall be noted against the original advance in the column for the month in which the recovery or adjustment is made. The monthly columns for recoveries shall be totaled at the end of the month and the total agreed with the corresponding credit under advances in the ledger. The register shall be balanced at the end of the year and details of outstanding balances carried forward to the next year. A register of employee loans or advances shall be maintained in **BMAR Form 57**.
- (3) (a) Advances shall only be made on proper authority. When so made, they shall be recovered or adjusted, as per the conditions of the advance, unless the authority sanctioning the advance orders otherwise.  
(b) The payment of advances for the purchase of conveyance, purchase of a readily built house or constructing a new house, etc., shall be in accordance with the rules issued separately for this purpose.
- (4) A register of interest on loans/advances to employees shall be maintained in **BMAR Form 58**, to account for interest on such loans or advances.

#### 108. Permanent advance

- (1) An amount of permanent advance shall be sanctioned by the Chief Municipal Officer with approval of the Empowered Standing Committee to an officer towards petty expenses of the office. The concerned Officer to whom the permanent advance is made shall be responsible for the safe custody of that amount.
- (2) The sum to be allowed shall be fixed on the supposition that recoupment will be made once in a month.
- (3) As far as practicable, such advance shall be kept with the Officer concerned.
- (4) A register of permanent advances will be maintained in **BMAR Form 59**.
- (5) A permanent advance shall not be multiplied and an Officer having subordinates who require petty sums, may spare a small portion of his own advance for their use than

applying for separate advances for them, taking acknowledgments of them in the same form as he himself furnishes, and retaining them in his office.

- (6) Permanent advance shall be adjusted by debit to the appropriate expense heads for which the amount is used, in accordance with the procedures prescribed at the close of the year, a certificate shall be taken of the amount of permanent advance lying with various officers and reconciled with the balance appearing in the accounts.

#### **109. Stamp Register**

- (1) Postage Stamps - a stamp register showing the purchases and issues of stamps shall be maintained in **BMAR Form-60**. An Officer duly authorized shall verify the balance of stamps on hand once a month and shall make a note of such verification in the register under his signature.

#### **110. Stationery Stock Register**

Stationery Register shall be maintained in **BMAR Form 61** to show the actual stock on hand, the actual receipts and Consumption and the balances. The receipts shall be entered in red ink and issues in black ink. The issues shall be acknowledged in the register under the initials of the Officer to whom supplied. Balances shall be struck at the end of each year and verified with the actual stock by the Office Manager or any other responsible Officer as required by the Chief Municipal Officer who should certify to the verification in the register.

#### **111. Investments of surplus money**

The investments of surplus money shall be governed by section 81 of the Act, reproduced hereunder:

- (1) Surplus money standing at the credit of any of the heads of accounts of the Municipal Fund which are not required, either immediately or at an early date, to be applied for the purposes of Bihar Municipal Act, 2007 by the Municipality, may, in accordance with previous approval from Empowered Standing Committee
- (2) Provided further that such surplus money standing at the credit of the Commercial Projects Account of the Municipal Fund shall not be transferred to the General Account of the Municipal Fund.
- (3) Surplus money which are not transferred under sub-section (1) may be invested in fixed deposits or public securities or small savings schemes, approved by the State Government, or deposited at interest with such scheduled bank as may be determined by the Empowered Standing Committee.
- (4) Profit or loss, if any, arising from the investment as aforesaid shall be credited or debited, as the case may be, to the account to which such profit or loss relates.
- (5) A register of Investments including fixed deposits, held by the Municipality as its assets, shall be maintained in **BMAR Form 62** showing all investments belonging to the Municipality, the purpose for which each is held being stated in the column

provided there for and the orders of Government if any, being quoted against each. No investment shall be written off, this register unless realized.

- (6) The register shall also indicate interest due and the realizations on account of it from time to time, care being taken to see that the amounts due are realized on due dates and that there are no outstanding. In respect of interest accrued but not received at the end of the year, a journal entry shall be passed for accounting 'the interest amount under Income' through credit to "Interest Receivable Account".

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**CHAPTER 19**  
**ACCOUNTING PROCEDURE FOR BORROWINGS, DEPOSITS AND OTHER LIABILITIES**

**112. Deposits**

- (1) Deposits received shall not be accounted under income, as these are liabilities.
- (2) Deposits paid to the Municipality in cash / DD and recovered through journal vouchers shall be maintained in **BMAR Form 63**. Separate sets of pages may, if necessary, be set apart for each of the following classes of deposits.
  - a. Deposits by rent / lessees, i.e., those who generate municipal revenue;
  - b. Deposits by suppliers, contractors, i.e., those who undertake to supply /execute any work for the Municipality, security deposit and retention money deducted out of running bills;
  - c. Sale proceeds of impounded cattle;
  - d. Other deposits;
- (3) (i) When Earnest Money Deposit (EMD) by intending bidders at an auction is received, it shall first be entered in the Register of miscellaneous sales **BMAR Form 27**. After the auction is over the EMD shall be returned to all, except the successful bidder obtaining due acknowledgement in the register (**BMAR Form 27**, itself). The EMD of the successful bidder shall be accounted in Daily Collection Register or Cheques / DD received register and accounted for in Deposit Account. Should it, however, be found not possible to refund any of the amounts on the day of auction, they shall be brought to municipal deposit account under "other deposits" through Daily Collection Register or the register of Cheques received.  
(ii) Deposits received that are not refundable shall be credited to the Municipal Fund at the end of the fiscal year.  
(iii) Non- refundable premium- The non-refundable premium received at the time of auction of shops is not a refundable one but treated as receipts allocating equally over the period for which shops have been let out.
- (4) Pay or allowances shall not be placed in deposit on the ground of the absence of the payee or for any other reasons but credited to "Unclaimed Salary/allowances" account.

**113. Refund of deposit**

- (1) Refund of deposit shall be made by preparing a Deposit Refund Advice in **BMAR Form 64** and it shall be passed for payment only when the Chief Municipal Officer has satisfied himself by a reference to the Register of deposit and the Accountant has certified that the deposit is actually outstanding, in token of which he shall set his initials to the entry on the payment side of the register.
- (2) The security deposit collected from the lessee and others in the previous year and kept under 'Advance Deposits-' shall be adjusted against the lease and other amount due in the year through a journal voucher in **BMAR Form No 65**.

#### **114. Lapse of deposits**

- (1) Deposits remaining unclaimed for three complete account years after their refunds have fallen due, shall be lapsed at the close of March of each year and accounted under "Deposit lapsed" (Income) by a journal voucher.
- (2) In April of each year all the outstanding balances, which are not to lapse to the benefit of the Municipal Fund shall be transferred to the next year's register.

#### **115. Register of Securities**

The Municipality shall maintain a separate register in **BMAR Form 66** of all securities and other deposits furnished by contractors, municipal employees, etc otherwise than in cash, viz. Deposit in Savings Bank, National Savings Certificates, Municipal Bonds etc.

#### **116. Loans**

- (1) The loans received do not come under income. They are liabilities repayable with interest.
- (2) No Loan or guarantee exceeding twenty five lakh rupees in case of a Municipal Corporation, twelve lakhs in case of a Municipal Council or five lakhs in case of a Nagar Panchayat shall be taken unless it has been sanctioned by the Municipal Corporation or Municipal Council or Nagar Panchayat, as the case may be, and the Director of Local Bodies.
- (3) All loans received by the Municipality shall be recorded each on a separate page in a Register of loans in **BMAR Form No. 67** each installment of the loan as it is taken being recorded therein and each entry in the register being attested by the Chief Municipal Officer.
- (4) Where a loan is raised in the open market and is repayable by means of a sinking fund, a separate register shall be maintained in **BMAR Form 68**. Payments shall be made into the sinking fund, as soon as they fall due and the balance shall be invested in public securities. The adequacy of the sinking fund shall be watched and certified every year. All sinking fund balance shall be maintained in separate bank account.
- (5) The Municipality shall maintain a Register of Bonds/Debentures Issued in **BMAR Form 69** whenever there is a public issue of bonds or debentures by the Council, approved by the Government.

#### **117. Appropriation of loans, endowments and other funds.-**

- (1) Loans, endowments and other funds for specific purpose shall be kept in separate bank accounts. Without the sanction of Government previously obtained, no portion of such funds shall be appropriated even temporarily, to any object other than that for which they have been raised. Separate pages or sets of pages shall be set apart for each endowment of fund. There shall be an abstract at the beginning of this register showing the monthly closing balance of each fund.
- (2) Earmarked (Special) Funds are created as an appropriation from the Municipal Fund. Each of the Earmarked (Special) Funds shall be represented by a separate Bank Account. On creation of the fund, money shall be transferred from the Main Bank

Account to Special Fund Bank Account. The Accounts Department shall maintain a Special Fund Register in **BMAR Form 70** where details of each fund created, expenditure incurred in respect of each fund etc. is separately recorded. The Municipality having an ear-marked fund for a specific purpose shall maintain a Register of Ear-Marked / Special Funds in **BMAR Form 70**, to ensure that the fund is utilized for the purpose for which it is created.

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**CHAPTER 20**  
**PERIOD END AND RECONCILIATION PROCEDURES**

**118. Bank reconciliation statement**

The bankbooks shall be closed daily. The entries in the bank book shall be compared, item wise, with the entries in the treasury / bank statement and the closing balance, according to the bank books duly reconciled with the closing balance of the treasury or bank statement. Within fifteen days from the end of the month, the reconciliation shall be carried out between the balances shown in the cashbook and in the Treasury Pass Book and in the Bank Pass Book /Bank Statement. A monthly Bank reconciliation statement duly signed by the Accountant for each Bank Account of the municipality shall be prepared as follows:

**STATEMENT OF RECONCILIATION OF BALANCES FOR THE MONTH OF.....**

Particulars	Amount in Rs.	Amount in Rs.
<b>Bank Balance as per Bank Book</b> <b>Add:</b> Cheques issued but not presented in to treasury/ bank [cheque wise list to be appended] <b>Add:</b> Credit given by treasury / bank either for interest or for any other account but not accounted for in bank book for want of details.		
	Sub-Total	
<b>Less:</b> Cheques Deposited but not cleared / credited by the treasury / bank <b>Less:</b> Service Charges / Bank Charges or any other charge levied by the treasury /bank but not accounted for in the Bank book for want of details.		
<b>Balance as per Bank Statement /Treasury Statement</b>		

**119. Period end procedures.**

- (1) The period end procedure prescribed in this rule shall be carried out by the Chief Municipal Officer or an Officer authorized by him in this behalf.
- (2) The following procedures shall be carried out daily:
  - a. Closing of Cash Book and Bank Book;
  - b. Physical verification of cash balance with the Daily Collection Register and cash book balance;

- c. Checking ledger accounts with the books of original entries, i.e., Cash Book, Bank Book and Journal Book;

(3) The following procedures shall be carried out at the end of every month:

- a. Recording of expenditures incurred against permanent advance;
- b. Payment of pension contribution and leave salary contribution in respect of employees on deputation;
- c. Compilation of details of stock used during the month, for recording the consumption of stores;
- d. Closing of ledger accounts;
- e. Payment of Government dues (cesses, royalty and loan with reference to the concerned registers);

(4) The following procedures shall be carried out at the end of every quarter year i.e.in July, October, January and April :

- a. Reconciliation of deposits, advances, receivables and incomes with subsidiary records and registers;
- b. Transfer of specific grants received to grant income as well as contribution, based on its use during the period;
- c. Accrual of interest on borrowings;
- d. Recording of provision for bills remaining unpaid;
- e. Accrual of interest on advances and investments;
- f. Reconciliation of Capital Work in Progress account with records and registers;
- g. Closing of ledger accounts;

(5) The following procedures shall be carried out at the end of every financial year:

- a. Physical verification and reconciliation of stores;
- b. Physical verification of fixed assets;
- c. Recording utilization of special funds by transfer to Special Funds (Utilized) account;
- d. Confirmation of all categories of advances;
- e. Recording transfer entry for creating special funds for benefit of Backward classes or similar other welfare schemes;
- f. Confirmation of balances due from/to Government and Government agencies;
- g. Create provision for depreciation on various types of assets in accordance with the policies in this regard;
- h. Create provision for amounts receivable, in accordance with the provisioning norms in this regard;
- i. Annual closing of ledger accounts by transfer to Income & Expenditure Account, where required.

(6) Reconciliation of Deposits-The Engineering Department, Stores Department or other department, which had received deposits in the form of Earnest Money Deposit, Security Deposit, or any other deposit shall prepare a Reconciliation Statement of Deposits Outstanding from the Deposit Register in and forward it to the Accounts Department within 7 days from the end of the relevant quarter. In case there is a discrepancy between records of the two departments, this statement may have to be prepared for each deposit. The Statement in (**BMAR Form 63**) shall be prepared separately for each type of deposit. The balance as per the Reconciliation Statement

shall be compared with the Ledger Accounts (**BMAR Form. 5**) kept with Accounts Departments. The reasons for difference, if any, shall be identified and rectification entries passed wherever required by the department, which has recorded the entry incorrectly.

- (7) Reconciliation of Receivables and Collections - The tax collection department, water supply department, license department and other departments in Municipality shall prepare a Reconciliation Statement of Receivable and Collection (**BMAR FORM-17**). The Reconciliation Statement shall be prepared from the demand collection register of the respective departments and forwarded to the Accounts Department within 7 days from the end of relevant quarter. The Reconciliation Statement received by the Accounts Department shall be reconciled with the respective Ledger Accounts (**BMAR Form 5**) maintained by the Accounts Department. The reasons for differences, if any, shall be identified and rectification entries passed whenever required by the department, which has recorded the entry incorrectly.
- (8) Reconciliation of Advance to Contractors and Suppliers - The Engineering Department, Stores Department or other department which had initially sanctioned advance to contractors and suppliers shall prepare a Reconciliation Statement of Advance Outstanding in the format provided in (**BMAR Form-56**) for all the Contractors/Suppliers and forward it to the Accounts Department within 7 days from the end of the relevant quarter. In case there is a discrepancy between records of the two departments, this statement may have to be prepared for each contractors/suppliers. The Reconciliation Statement of Advance Outstanding received by the Accounts Department shall be reconciled with the respective Ledger Accounts (**BMAR Form-5**) and register of advances in Form (**BMAR Form-56**) maintained by the account's department. The reasons for differences, if any, shall be identified and rectification entries passed wherever required by the department, which has recorded the entry incorrectly.
- (9) Reconciliation of Permanent Advance - The Department or the authorized person in receipt of Permanent Advance as specified in **BMAR Form No 59** shall prepare a Reconciliation Statement of Permanent Advance from the Register of Permanent Advance in Form (**BMAR Form No 59**) and forward it to the Accounts Department within 7 days from the relevant quarter. The balance as per the Reconciliation Statement shall be reconciled with the Ledger Accounts (**BMAR Form-5**) and Register of Advance in Form (**BMAR Form No 56**) maintained by the Account's Department. In the case of any discrepancy, measures shall be taken for rectification of the discrepancies, by way of either recovery of advance or where there is an error in accounting, by passing the necessary accounting entries
- (10) Reconciliation of Advance Given to Employees - The Establishment Department shall prepare a Reconciliation Statement of Personal Advance and Miscellaneous Advance provided by the employer from the Register of employee Loans/Advances in (**BMAR Form No 56**). The Accounts Department shall reconcile the total amount of advance with the Control Ledger Accounts (**Form-5**). The reasons for differences, if any, shall be identified and rectification entries passed wherever required by the department, which has recorded the entry incorrectly.

- (11) Reconciliation and Confirmation of Loans Borrowed by Municipality - The Accounts Department at the end of each Accounting Year shall prepare a Confirmation Statement of Loan borrowed in **BMAR Form No. 67** from the Register of Loans in **BMAR Form No 67** for the amount borrowed from each borrower. At the end of each Accounting Year, the Accounts Department shall prepare and forward to the lender, a Confirmation Statement for loan borrowed stating therein, the amount borrowed or disbursed directly to Executing Agency, the amount repaid and interest accrued and paid on the loan. Based on the reply received, the Accounts Department shall take steps for reconciliation of the difference, if any.
- (12) Reconciliation and Confirmation of Payables to Suppliers and Contractors- The Accounts Department at the end of each Accounting Year shall prepare a Reconciliation Statement of payables from the Register of Bills for payment in **BMAR Form No 20**. The Confirmation Statement received by the Accounts Department shall be reconciled with the respective Ledger Accounts (**BMAR Form-5**) maintained by the Accounts Department. The reasons for differences, if any, shall be identified and rectification entries shall be passed wherever required.
- (13) Reconciliation of balances with Government and other Government Agencies - The Accounts Department at the end of each Accounting Year shall prepare a Reconciliation of receivables as well as payable balances with Government and other Government Agencies. In case where both the amount is due and payable to any authority/agency, both the Statement shall be submitted for balance confirmation to the authority/agency concerned. The reasons for differences, if any, shall be identified and rectification entries shall be passed wherever required.
- (14) Reconciliation of inter Accounting Unit Transactions-Inter Accounting Unit like Inter Circle/Inter Zone and Head Office/Circle. Transactions are to be reconciled periodically at end of each quarter.
- (15) Each municipality must prepare journal entries for all closing adjustments and prepare a final Trial Balance, which shall be the opening balance for next year accounts.

## PART C – FINANCIAL STATEMENTS, ANNUAL REPORTS AND AUDIT

### CHAPTER 21

#### FINANCIAL STATEMENTS

##### **120. Monthly statement of receipts and payments**

The Chief Municipal Officer as the case may be shall, not later than 20th of the subsequent month, prepare a fund wise statement of receipts and payments in **BMAR Form No. 71**.

##### **121. Monthly Trial Balance and Demand Statement**

A monthly Trial balance in **BMAR Form No. 72** shall be prepared by extracting all ledger balances under various Account Codes, certified by the Chief Municipal Officer. The Demand Statement, in **BMAR Form No. 23** and Trial Balance shall be sent to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter.

##### **122. Annual Financial Statements**

- (1) The Chief Municipal Officer shall, within three months after the end of each financial year, cause to be prepared financial statements for the preceding year in respect of the accounts of the Municipality.
- (2) The Financial Statements shall comprise of,-
  - a. Receipts and Payments Account for the year (**BMAR Form No.71**)
  - b. Income & Expenditure Statement for the year (**BMAR Form No.73**)
  - c. Balance Sheet as on 31st March of the year (**BMAR Form No74**)
  - d. Significant accounting policies adopted by the Municipality in presentation of the financial statements
  - e. Notes to Accounts, which shall disclose Contingent Liabilities, and such other information as, may be useful in understanding the financial statements clearly.
  - f. Comparative amounts shall be entered on the financial statements for the preceding financial year except, in the case of the first year to which these rules apply.
- (3) The Chief Municipal Officer shall, after preparing the annual financial statements shall submit the financial statements to Empowered Standing Committee, before four months from the close of the financial year.
- (4) The Chief Municipal Officer shall be held personally responsible for full compliance of rule 122 (1) to (3) above. He shall be liable to a fine of Rupees Five thousands in case of failure to submit the financial statements to Empowered Standing Committee before end of July following each financial year.
- (5) The Empowered Standing Committee shall examine the financial statements so submitted by the Chief Municipal Officer, shall adopt and remit the same to the Auditor, as may be appointed in this behalf by the State Government, before four months from the close of the financial year.

- (6) The audit of financial statements shall be completed before six months from the close of the next financial year. The audited financial statements shall be placed before the municipality for adoption by 30th September from the close of the financial year.

## CHAPTER 22

### ANNUAL PERFORMANCE REPORT

#### **123. Annual Performance Report**

The Annual Performance Report of the Municipality shall consist of the following:-

- (a) City Management Report, prepared in accordance with rule 124 below.
- (b) Auditor's Report on the Financial Statements, provided in accordance with following rule 130.
- (c) Audited Financial Statements approved in accordance with following rule 128.
- (d) Cost and Performance Indicators, prepared by the Chief Municipal Officer in the manner prescribed in Schedule VIII.

#### **124. City Management Report**

- (1) A city management report shall be prepared by the Chief Municipal Officer as the case may be and presented to the Municipality along with the financial statements.
- (2) The City Management Report shall provide a discussion and analysis of the financial performance and position of the municipality during the financial year. In respect of any adverse performance, the report shall explain the reason thereof and the steps taken to improve performance in that area.
- (3) The report shall also discuss the future plans of the Municipality and the projects currently in progress. It shall also respond to any comments and qualifications mentioned in the Financial Statement Auditor's report, stating the facts of the matter and the steps taken in respect of those qualifications.

#### **125. Publicizing annual performance reports**

The Chief Municipal Officer shall, not later than eight months after the end of the financial year, or such other date as the Director of Local Bodies, in special circumstances directs to-

- (a) Publish the annual performance report in the local newspaper and also publish on the municipality's website and /or Urban Development and Housing Department, Bihar;
- (b) Publish a notice, advising of the publication of the annual performance report and that copies of the report are available at the office of the Municipality at a nominal charge;
- (c) Cause a copy of the annual performance report to be forwarded to the Director of Local Bodies and Examiner of Local Accounts.

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## CHAPTER 23

### INTERNAL AUDIT, STAUTORY AUDIT AND SPECIAL AUDIT

#### **126. Internal audit**

- (1) The primary role of internal auditors is to independently and objectively review and evaluate municipality's activities to maintain or improve the efficiency and effectiveness of its internal controls, risk management and governance. This is done by
- Evaluating the reliability, adequacy, and effectiveness of accounting, operating, and administrative controls;
  - Ensuring that internal controls result in prompt and accurate recording of transactions and proper safeguarding of assets;
  - Determining whether the Municipality complies with laws, rules and regulations and adheres to established Government policies; and
  - Determining whether management is taking appropriate steps to address current and prior control deficiencies and audit report recommendations.

Internal audit also assists in preventing fraud or to facilitating its early detection.

- (2) Each Municipal Corporation shall have an Internal Auditor appointed on regular basis or on contractual basis from panel of professional Chartered Accountant firms prepared by Director of Local Bodies, Bihar latest by end of March for the following financial year. The internal audit shall be on on-going basis throughout the year.
- (3) The Director of Local Bodies shall fix the remuneration of the internal auditor. The terms of appointment of Internal Auditor shall be determined by the Director of Local Bodies.
- (4) The internal auditor so appointed under rule 126 shall be reporting directly to Empowered Standing Committee and his/her audit reports shall be copied to Chief Municipal Officer and Director of Local Bodies. Examiner of Local Accounts shall retain copies of reports for examination during the audit.

#### **127. Role of Municipal Accounts Committee**

- (1) The Municipal Accounts Committee is vital in ensuring effective financial management of affairs of ULB and shall be constituted and governed by section 98 of the Act.
- (2) The Municipal Accounts Committee shall perform all duties as mentioned under section 98 of the Act.
- (3) The Municipal Accounts Committee shall also be responsible for timely submission of Action Taken Report with regards to audit reports prepared by Examiner of Local Accounts and ensuring the implementation of the recommendations in the Audit Report;
- (4) The Municipal Accounts Committee shall ensure that the Bihar Municipal Accounting Rules 2014 are observed and implemented. The Municipal Accounts Committee shall provide all needed support for the application of these rules.

### **128. Financial Statements /Statutory Audit**

- (1) The Financial statement/Statutory Audit must be completed within six months of close of the financial year i.e. by 30th September.
- (2) The financial statements Including the Accounts of Special Fund shall be examined and audited by Director Local Fund Audit or his equivalent authority or an Auditor appointed by the UDHD, GOB from the panel of professional Chartered Accountants firms prepared in that behalf by the UDHD.
- (3) The Director of Local Bodies in consultation with the Examiner of Local Accounts shall fix the remuneration of the Financial Statement Auditor/ Statutory auditor.
- (4) In auditing the accounts the Auditor appointed under sub-Rule (2) above will see that the books of accounts have been kept and are presented in proper form, that the particular items of receipts and expenditure are stated in sufficient detail, that all sums received or which ought to have been received are brought into account, and also that the receipt and expenditure are in all cases such as are authorized by law. In doing so, the auditor may take action as permissible under section 91 of the Act.
- (5) - The Controller of Municipal Finances & Accounts /Municipal Finance Officer shall at the time of audit cause to be produced all accounts, registers, documents and subsidiary papers which may be called for by the Auditor appointed by Director of Local Bodies. The municipality staff shall also produce the cash balance and the balance of imprest before the auditor, appointed by the State Government in this behalf for verification.

### **129. Special audit**

In addition to the audit of annual accounts, if the Urban Development & Housing Department or the Empowered Standing Committee of the Municipality thinks fit, may appoint an Auditor to conduct special audit pertaining to a specified item or series of items requiring thorough examination, and the procedure relating to audit shall apply mutatis mutandis to such special audit.

### **130. Audit Report.**

- (1) Subject to the provision of the Bihar Municipal Act, 2007 and these rules, the auditor shall perform the audit in such manner as he thinks fit, having regard to the character and effectiveness of internal controls and recognized professional standards and practices.
- (2) The auditors shall, within six months of the end of the financial year, complete the audit and prepare an audit report. The report shall mention,-
  - a. Whether he has obtained all the information and explanations which, to the best of his knowledge and belief, were necessary for the purposes of his audit;
  - b. whether, in his opinion, proper books of account as required by the Act and Rules have been kept by the Municipality so far as it appears from his examination of those books;

- c. Whether the Municipality's Balance Sheet, Income and Expenditure Statement and Receipts and Payment account dealt with by the report are in agreement with the books of accounts;
  - d. Whether the Financial Statements give a true and fair view;
    - (i) In case of the Balance Sheet, of the state of affairs of the Municipality as on the last day of the financial year; and
    - (ii) In case of Income and Expenditure Statement, of the surplus/deficit of the Municipality for the year ended on March 31<sup>st</sup>.
- (3) Where any of the matters referred to above are answered adversely or with a qualification, the auditor's report shall state the reason for the same and with further explanation and the financial impact of such qualification.
- (4) The Auditor shall comment in respect of the following matters in the Annexure to the Audit Report:-
- (a) whether all transactions (incomes, expenditures, assets and liabilities)are correctly classified and stated in sufficient detail;
  - (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 ULB? Whether such deductions have been properly accounted;
  - (c) Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been 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 ULB 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 ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;
  - (g) Whether physical verification has been conducted by the ULB at reasonable intervals in respect of stores;
  - (h) Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate? If not, the inadequacies in such procedures should be reported;
  - (i) Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and if so, whether the same has been properly dealt with in the books of account;

- (j) Whether proper procedures are in place to identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any, has been made in the accounts;
- (k) Whether the valuation of stores is in accordance with the accounting principles laid down in the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;
- (l) Whether the parties to whom loans or advances have been given by the ULB 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 applicable procurement rules and procedures are being followed and if so, significant deviations should be identified and reported.
- (p) Whether the municipality is regular in depositing statutory dues including tax deducted at source, service tax, VAT, works contract tax, cess payable to the government etc., and if not, the nature and cause of such delay and the amount not deposited;
- (q) 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;
- (r) Whether any expenses of personal nature of the Officers or employees has been charged to the municipality's accounts; if so, the details thereof;
- (s) Whether the Bank Reconciliation statements have been properly prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis;
- (t) Whether the year-end and reconciliation procedures prescribed have been carried out as per the rules;
- (u) whether all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently and are in all cases such as are authorized by Act;
- (v) Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;
- (w) whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act;
- (x) whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that

no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority;

- (y) whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order;
  - (z) Any other matter which the Government, Municipality and/or Authority (as required by the Act), may have specifically required to be covered as a part of the Audit.
- (5) The audit report along with annexure shall be submitted to the Municipality with copies to the Empowered Standing Committee, Chief Councilor and Director of Local Bodies immediately on completion of audit but before September 30th in each financial year.
- (6) The Chief Municipal Officer shall prepare within two months of receipt of audit report an "Action Taken Report" indicating planned corrective action taken against each and every audit para with name(s) of staff responsible for corrective action and another column for the time frame during which corrective action(s) shall be completed.
- (7) The Chief Municipal Officer must clear all outstanding audit paras within 6 months of the date when these are received.;
- (8) The Chief Municipal Officer shall be personally held responsible for complying the requirements of sub-rule 6 and 7 above. He shall be liable to a fine upto Rupees Five thousands for non-compliance of the rule 130 (6) & (7) above. The Examiner of Local Accounts shall make recommendations under this Rule to Director of Local Bodies.

## PART D – BUDGET ESTIMATES

### CHAPTER 24

#### BUDGET ESTIMATES

##### **131. Preparation of budget estimate of Municipality**

- (1) The budget estimate shall be prepared each year separately for each Fund, delineating the income and expenditure of the municipality to be received and incurred against various heads of accounts;
- (2) The budget Estimates shall not only highlight the financial outlays but also impact of financial outlays through highlighting measurable output and outcomes;
- (3) The budget estimate shall state the rates at which various taxes, surcharges, cesses and fees shall be levied by the Municipality in the year next following;
- (4) The budget estimate shall state the amount of money to be raised as loan, if any, during the year next following.
- (5) The budget estimate is to be prepared on cash basis showing no deficit i.e. Opening balances plus all receipts less all expenditures must not result in negative cash balances.

##### **132. Public participation in the Budget**

- (1) The ward wise inputs shall be taken through Ward Committee or other such public forum for the year next following
- (2) The Chief Municipal Officer shall present the ward wise tentative revenue and Expenditure estimates to public for comments in a public meeting before 15th January for which at least a week's prior notice is given. This public meeting for inviting public comments shall be attended by all heads of departments of the municipality and all members of Empowered Standing Committee. The inputs from public shall be seriously taken note of in preparing draft annual budget estimates for year next following;

##### **133. Manner of preparing Budget estimate**

In addition to taking into consideration, the requirements specified in Chapter XI of Bihar Municipal Act, 2007 for "Budget Estimates", the Municipality shall prepare the budget estimate in the following manner, namely —

- (1) The budget estimate shall be, for what is expected to be received or paid during the year and not for demands or liabilities likely to fall due within the year;
- (2) All existing liabilities which are expected to be paid during the year, for which the budget is being prepared, shall be ascertained and provided for as much as possible based upon the expected budgeted resources;
- (3) Gross receipts and gross charges shall be entered for each account head in the budget;

- (4) The figures mentioned in the budget shall be based on detailed working sheets showing the basis of arriving at various figures in the budget statements;
- (5) The principal explanations required shall be in connection with the differences between the estimates proposed for the ensuing year and the current year. The explanation shall be short and consistent with the subject-matter;
- (6) If there are any abnormal receipts or payments that are likely to be very different from the average trends, these must be explained fully in notes to the budget estimates;
- (7) In preparing the budget estimates, the Municipality shall see that its normal expenditure is well within its normal receipts and shall show separately all special items of receipts and expenditure. Any increase of expenditure shall be carefully considered with reference to resources, to avoid excess over normal resources.

#### **134. Budget formats**

- (1) Budget heads are broadly divided into four categories of accounts e.g. A. Revenue Receipts, B. Revenue Expenditure, C. Capital Receipts and D. Capital Expenditure Account. Budget shall be prepared for each of the Fund.
- (2) The receipts/expenditure of items of revenue nature would be booked under A. Revenue Receipts, B. Revenue Expenditure; the receipts/expenditure of items of capital nature would be booked under C. Capital Receipts and D. Capital Expenditure Account.
- (3) All collections and levies as permissible under Chapter XV the Bihar Municipal Act, 2007 in force such as:
  - a. Holding tax on lands and buildings including Vacant Land;
  - b. Lighting tax, Latrine Tax;
  - c. surcharge on transfer of lands and buildings;
  - d. tax on deficit in parking spaces in any non-residential building;
  - e. water tax;
  - f. fire tax;
  - g. tax on advertisements, other than advertisements published in newspapers;
  - h. surcharge on entertainment tax;
  - i. surcharge on electricity consumption within the municipal area;
  - j. tax on congregations;
  - k. tax on pilgrims and tourists;
  - l. toll on roads, bridges, ferries and navigable channel and on heavy trucks;
  - m. Communication Towers and related structure /disc antennas etc., and
  - n. all user charges, assigned revenues, sale and hire charges, revenue grant contributors and subsidies, interest income, income from entering into any joint venture, income from public-private partnership and other fees and charges

shall constitute the revenue receipts.

- (4) The following shall constitute capital receipts and liabilities
  - a. Deposits received from Contractors, Suppliers;
  - b. Grants and Contributions received for specific purpose;
  - c. Sale proceeds from Fixed Assets;
  - d. Development loans available from LIC, HUDCO, Banks and other development agencies;
  - e. Loan and/or grant from Multi-lateral and Bi-lateral institution;
  - f. Deposit Works, royalties for granting house connections, initial deposits from markets, sale of investments, recoveries of loans and advances from staff, employees liabilities, income tax/service tax deducted from contractors and suppliers but not deposited, sale proceeds from stores.
- (5) All establishment and other expenses incurred in the conduct and administration of the functions, which a Municipality is required to carry on for keeping its office running, shall constitute the revenue expenditure. Such expenses towards salaries, wages, allowances, rent, telephone charges ,insurance, advertising, printing, stationeries ,conservancy implements, electricity charges, law suits, interest on loan are few such cases. Further, all expenses incurred by way of repairs, replacements and renewals of existing assets, which do not in any way add to their value but simply serve to maintain them in proper order are chargeable to revenue head. Thus, the cost of repairs of buildings, road, drain, culvert, market, park, playground, burning ghat, water works, sewers etc shall also be treated as revenue expenditure.
- (6) The repayment of loans, investments of long – term nature out of reserve fund and general fund, loans and advance to staff, refund of deposits to contractors/suppliers, expenditure incurred in the acquisition /purchase/construction of Fixed Assets such as land, buildings, infrastructure assets like roads and pavements, bridges, culverts and flyovers, subways and causeways, sewerage and drainage, waterways, water supply and reservoirs, vehicles, plant and machinery, equipments, furniture, fixtures, fittings and electric appliances, livestock, intangible assets, advance payments, shall constitute capital expenditure and assets.
- (7) If necessary new head under appropriate heading may be opened after making corresponding changes in the Chart of Accounts wherever required and following the procedure with regard to change in the Chart of Accounts.
- (8) If any Capital Expenditure in a year is met out of own revenue income of that year, in that case an equivalent amount would have to be transferred to Capital Expenditure from Revenue Receipts for which appropriate budget heads have been provided in the format.
- (9) The details of all outstanding liabilities, if any, not provided for settlement in the Budget Estimate, shall also be shown in a separate schedule along with the Budget Estimate.

(10) The summary of Budget of each fund as per BMAR Form No.77 shall be accompanied by other Statements as per detail below:-

- i. Summary of Budget for the Period in BMAR Form No.77
  - a. Budget Estimation Sheet Format BMAR Form No.75
  - b. Budget Estimate Consolidation format in BMAR Form No.76
- ii. Major Account Head Wise Budget for the period in BMAR Form No.78
- iii. Summary of Function Wise Budget For The period in BMAR Form No 79
- iv. Summary of Field Wise Budget For The period in BMAR Form No.80

**135. Report on services provided at subsidized rate.** - (1) As required per section 83 of the Act, the Chief Municipal Officer shall, while preparing the budget estimate, append thereto a report indicating whether the following services are being provided as a subsidized rate and, if so, the extent of the subsidy, the reasons thereof, the source from which the subsidy is being met, and the sections or categories of the local population who are the beneficiaries of such subsidy, namely:..

- (a) water-supply and disposal of sewage, and
- (b) Scavenging, transporting and disposal of solid wastes.

A service shall be construed as being provided at a subsidized rate if it's total cost, comprising the expenditure on operation and maintenance and adequate provision for depreciation of assets and for debt servicing, exceeds the income relatable to the rendering of that service. The ULB shall prepare a Subsidy Report at end of September and March each year and present to Municipality through Municipal Accounts Committee by end of October and April respectively.

**136. Sanction of budget estimate of Municipality**

- (1) An annual estimate of the anticipated receipts and payments of the Municipality during the next financial year, shall be prepared in BMAR Form 77 by the Chief Municipal Officer and shall be presented to the Empowered Standing Committee of the Municipality by 15th February each year;
- (2) The Chief Councilor shall present the budget estimate to the Municipality for adoption by the 20th February each year;
- (3) The Municipality shall consider the budget estimate and the recommendations, if any, of the Empowered Standing Committee thereon, and shall, by the last day of February each year, adopt the budget estimate for the ensuing year with such changes, as it may consider necessary, and submit the budget estimate so adapted to the Director of Local Bodies.
- (4) The budget estimate received by the Director of Local Bodies shall be returned to the Municipality before the 15th day of March of that year with or without modifications of the provisions relating to subventions by the State Government.

**137. Publication and submission of budget and revised budget**

- i. After budget estimate or the revised budget estimate, as the case may be, is finally adopted, a copy of the same shall be forthwith placed on the Notice Board of the Chief Municipal Officer for inspection of the members of the public.
- ii. A copy of the detailed budget with all schedules including **BMAR Form No. 82** with financial outlays, outputs and outcome should be sent to all departments, ward committees or Area Sabhas, as the case may be, for their records and follow up.
- iii. The Budget Estimates, especially **BMAR Form No. 82** with financial outlays, outputs and outcome should be widely disseminated to the public and should be published in local newspapers as well as posted on the website for the municipality and/or UDHD, GoB.

**138. Commitment for Expenditure**

- (1) No expenditure shall be committed by issue of sanction order / work order without there being sufficient budget provision for such expenditure. If sufficient budget provision is not there, then the Chief Municipal Officer shall not issue the sanction order / work order. In case expenditure is required the Chief Municipal Officer shall seek additional grants and re-appropriation and only after sufficient budget provision has been made, shall He issue the sanction order or work order.
- (2) The Accounts Department at the end of one month following each quarter year shall prepare a Quarterly Budget Variance Report in form **BMAR No. 81** and submit it to the Chief Municipal Officer and Empowered Standing Committee / Municipal Accounts and Audit Committee for their review.

**139. Mid-Year Review of the Budget**

The Municipal Accounts Committee shall hold a mid-year review to check if the budget is on-track. The Mid-Year Review shall result in:

- Revised budgets for Plan and Non-Plan expenditures.
- Revision of rolling budgets, if any, for subsequent years.
- Budgets are realistic and achievable - Analysis of budget vs. actual reflect not more than 5% percent of variation.
- Actual outputs and outcomes during budget period are in alignment with planned outputs and outcomes.
- A reasonable percent of proposed programs /projects completed.
- Level of spending outside the budget is nil but, in any case, does not exceed 5 %.

**140. Additional grants and re-appropriation**

- (1) At any time during the year, the Empowered Standing Committee may alter any budget grant by increasing or decreasing the amount under any head making any additional provision for meeting any special or unforeseen requirement and transferring the amount or a portion thereof from one head to another.
- (2) Any such alteration made in the budget grant prior to revision of the annual budget

estimate shall be incorporated in the revised budget and alteration made subsequently shall be reflected in the appropriate column of the annual budget estimate for the next financial year

- (3) Additional grants and/or re-appropriation shall be made only if the resources are available within the municipality. Any proposal under rule 140 for additional grants and re-appropriation shall be submitted in **BMAR Form No. 83**, for approval by the Municipality within 31st December each year.

**PART E – MISCELLANEOUS**  
**CHAPTER 25**  
**COMPUTERISED ACCOUNTING**

**141. Computerized accounting**

- (1) The accounting records required to be maintained under these rules may be kept in a computer based system. Since the computerization is being used for the first time, municipalities shall take the following precautionary steps;
  - Initially, manual as well a computerized system shall be maintained on parallel basis;
  - A uniform accounting software e.g. "Tally 9" or later version shall be used by all municipalities with capability for export/import from Excel. This software shall be continued until a customized accounting software is ready for implementation across all ULBs;
  - Municipalities shall use the templates prepared by Urban and Housing Development Department, Bihar for all Forms, schedules and Statements as per the new Bihar Municipal Accounting Rules;
- (2) It shall be the joint responsibility of the Chief Municipal Officer of each ULB and the Director of Local Body to ensure that the appropriate controls and procedures are exercised, through any organization approved by Government, for the integrity and security of the data files and programmes and storage of back up of this data and its retrieval.
- (3) Further, when accounts and/or other related registers/records are kept manually as well as on computerized basis, the switchover to exclusive computerized basis shall be allowed by Director of Local Bodies or any designated official by him only after certification of adequate safety and integrity aspects is obtained by Chief Municipal Officer, in writing, from a Chartered Accountant, well experienced with working in an EDP environment and presented to Director of Local Bodies with his recommendation to this effect.
- (4) In case of manual accounts, records and books of accounts shall be safely preserved for at least eight financial years preceding the current financial year. However, in case, of computerized accounting applications, data shall be preserved for each financial year in a single CD/DVD along with original supporting documentation for minimum of eight financial years.

## CHAPTER 26

### PREPARATION OF OPENING BALANCE SHEET

#### **142. Preparation of opening balance sheet**

- (1) In the first year during migration to Double-Entry based accrual accounting under these rules, the Municipality shall determine the opening balance of the various assets and liability account heads at the beginning of the period and this statement shall be called the opening balance sheet.
- (2) The opening balance sheet shall be prepared separately for each fund.
- (3) In order to determine the opening balances, the Municipality shall prepare an inventory of all its assets and liabilities and value them based on their original cost, appropriately depreciated in the case of fixed assets, to arrive at the current book value.
- (4) In case the Municipality is unable to determine the actual cost of a fixed asset with reasonable accuracy, it shall use the current standard cost rates prescribed by the government or use guidelines available for this purpose, deflate them to the year of purchase and then depreciate them, to arrive at the current book value of the asset.

#### **143. Adoption of opening balance sheet**

When the Municipality prepares the opening balance sheet, it shall be laid before the council for being adopted by the council.

#### **144. Opening balance sheet adjustments**

- (1) If, after the opening balance sheet is prepared, any error or omission is noticed, such error or omission shall be incorporated in the opening balance sheet figure, by routing it through an 'Opening Balance Sheet Adjustment' account.
- (2) Such adjustments in the opening balance sheet may be carried out up to two years after the preparation of the opening balance sheet. Any such adjustment shall be placed before the Municipality Council for approval before it is included in the accounts.

## CHAPTER 27

### MISCELLANEOUS PROVISIONS

#### 145. Stock book of forms

- (1) The forms and receipt books prescribed under the Act or the rules or bye-law, shall be supplied by the Director of Printing, Stationery and Publications, Government Press upon requisition from the Municipal Commissioner or Chief Municipal Officer. A stock book in BMAR Form No. 84 shall be maintained for all forms. If there are different sizes of the same kind of book separate pages should be used for each size. The Chief Municipal Officer shall be responsible for the correct maintenance of the stock book. The balance of forms on hand shall be verified annually by the Officer appointed by the Municipality to check the Municipal stock who should record a certificate of correctness or otherwise over his dated signature. Provided that in case the Director of printing, stationery and publications, Government press is not able to supply the requisitioned forms, receipt books etc., he shall inform the Chief Municipal Officer in writing, his inability. The Chief Municipal Officer shall then get these printed forms in any other private press following the procedure prescribed by the Director of Local Bodies.
- (2) The Chief Municipal Officer shall obtain one Cheque book each for the accounts operated at a time from the Treasury / Bank.
- (3) The Chief Municipal Officer or other Officer so designated by the Chief Municipal Officer responsible for the stocking and distribution of forms and receipts books shall forward to the Director of Printing, Stationery and Publications by about the middle of November of each year with an indent for the number of books required during the succeeding official year. A reserve stock of books, which will last for at least a year shall as far as possible, however, be maintained by the Municipality.

#### 146. Receipt Books

Receipt books shall, on receipt immediately in the municipal Office, be counted, numbered and entered in the stock book of forms. Each receipt book shall be serially numbered and paged and a certificate of the number of pages each book contains shall be furnished in each book and signed by the Chief Municipal Officer or other Officer so designated by the Chief Municipal Officer. The issue of receipt books shall be in order of their numbers and the signature of the receiver obtained in the stock register. No fresh book shall be issued before the previous one is completely exhausted and returned to the Municipal Office. Each page of every copy of all kinds of receipt books, tickets, etc., shall be impressed with the common seal of the Municipality before issue from the stock of books of the Municipal Office.

#### 147. Lapse of Sanction

- (1) A sanction for any fresh charge, which has not been acted upon for a year, shall be held to have lapsed unless the authority, which originally sanctioned the charge specifically, renews it.

(2) When in the order sanctioning a temporary establishment the period for which it should be retained is not specified, sanction to it shall be considered to terminate at the end of the official year in which it is accorded.

#### **148. Facsimile stamp and Council's seal**

The facsimile stamp shall be kept in the personal custody of the Officer whose signature it represents and shall never be used except in his presence and actually within his sight. The Municipality's common seal shall also be kept in the personal custody of the Chief Municipal Officer and shall be only used in his presence.

#### **149. Security**

The accountant, revenue officer, tax-daroga, cashier and tax-collecting staff in the employ of a municipality and outside parties contracted by a municipality for collection etc. shall furnish such security as the Chief Municipal Officer may think proper.

Nothing in this Rule shall be understood to prohibit such security as the Chief Municipal Officer may think advisable being taken from any other officer or servant in the employ of a municipality.

The prescribed form of Security Bond for municipal employees, who are allowed to give security in landed property and of security register are appended to these rules (**BMAR Form No 85**)

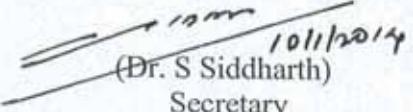
**CHAPTER 28**  
**MANAGEMENT INFORMATION SYSTEM (MIS)**

**150. MIS**

Each municipality shall have an adequate Management Information system based on its accounting system. Financial Statements prepared by each Municipality Income and Expenditure Account, Balance Sheet, Receipt and payment Account, Statement of Cash Flows, Subsidy report and Financial Ratios is covered by MIS Report. Other report which are prepared and submitted to various Governing Committees for review, analysis and decision making Purposes are

- a) Statement of Receivables in BMAR Form No.86
- b) Statements of Payables in BMAR Form No.87
- c) Ward wise liability summary reports in BMAR Form No.88
- d) Revenue trend Analysis summary in BMAR Form No.89

By the order of the Governor of Bihar

  
(Dr. S Siddharth)

Secretary

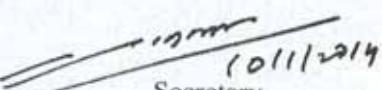
Urban Development and Housing Department.

Memo No 6(N) vividh-13- 2013/ 90 UD&HD

Patna, dated 13/1/14

Copy to Superintendent, Secretariat Printing Press, Gulzarbagh, Patna/E-Gazette Cell, Finance Department, Patna, Bihar with C.D. for publication in an extra ordinary issue of the Bihar Gazette.

He requested to make available 200 copies of published Gazette for official use immediately.

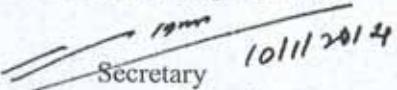
  
Secretary

Urban Development and Housing Department.

Memo No6(N) vividh-13- 2013/ 90 UD&HD.

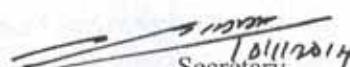
Patna,

dated 13/1/14 Copy to -All Divisional Commissioner, Patna, Magadh, Bhagalpur, Tirhut, Saran, Munger, Koshi and Purnea/ All District Magistrates for information and necessary action.

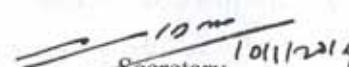
  
Secretary

Urban Development and Housing Department

Memo No6(N) vividh-13- 2013/ 90 UD&HD Patna, dated 13/1/14  
Copy to All Chief Councillors/Deputy /Chief Councillors/ All Municipal  
Commissioners/All Municipal Officers/All Municipal Corporations/All Municipal  
Councils/ /All Nagar Panchayats for information and necessary action.

  
Secretary  
Urban Development and Housing Department

Memo No6(N) vividh-13- 2013/ 90 UD&HD Patna, dated...13/1/14.....  
Copy to Principal Secretary to other Hon'ble Chief Minister/Private Secretary to Hon'ble  
Minister, Urban Development and Housing Department, Patna, Bihar for information and  
necessary action.

  
Secretary  
Urban Development and Housing Department

**SCHEDULE I**  
**[See rule 4(1)]**

**List of Nagar Nigam**

Commissionerate	District	Sl. No.	Name of Municipality
Patna	Patna	1	Patna Nagar Nigam
	Nalanda	2	Bihar Sharif Nagar Nigam
	Bhojpur	3	Ara Nagar Nigam
Magadh	Gaya	4	Gaya Nagar Nigam
Bhagalpur	Bhagalpur	5	Bhagalpur Nagar Nigam
Tirhut	Muzaffarpur	6	Muzaffarpur Nagar Nigam
Darbhanga	Darbhanga	7	Darbhanga Nagar Nigam
Purnia	Katihar	8	Katihar Nagar Nigam
	Purnia	10	Purnea Nagar Nigam
Munger	Begusarai	9	Begusarai Nagar Nigam
	Munger	11	Munger Nagar Nigam
	Total	11	

**List of Nagar Parishad**

Commissionerate	District	Sl. No.	Name of Municipality
Patna	Patna	1	Barh Nagar Parishad
		2	Khagaul Nagar Parishad
		3	Danapur Nizamat Nagar Parishad
		4	Mokama Nagar Parishad
		5	Masaurhi Nagar Parishad
		6	Phulwarisharif Nagar Parishad
	Buxar	7	Buxar Nagar Parishad
		8	Dumraon Nagar Parishad
	Rohtas	9	Sasaram Nagar Parishad
		10	Dehri Dalmianagar Nagar Parishad
	Kaimur	11	Bhabhua Nagar Parishad
	Nalanda	12	Hilsa Nagar Parishad

2

	Jehanabad	13	Jehanabad Nagar Parishad	
Magadh	Arwal	14	Arwal Nagar Parishad	
	Aurangabad	15	Aurangabad Nagar Parishad	
	Nawada	16	Nawada Nagar Parishad	
	Sitamarhi	17	Sitamarhi Nagar Parishad	
Tirhut	Hajipur	18	Hajipur Nagar Parishad	
	East Champaran	19	Motihari Nagar Parishad	
		20	Raxaul Nagar Parishad	
	West Champaran	21	Bagaha Nagar Parishad	
		22	Bettiah Nagar Parishad	
		23	Narkatiyaganj Nagar Parishad	
Darbhanga	Darbhanga	24	Benipur Nagar Parishad	
	Madhubani	25	Madhubani Nagar Parishad	
	Samastipur	26	Samastipur Nagar Parishad	
Bhagalpur	Bhagalpur	27	Sultaganj Nagar Parishad	
Munger	Munger	28	Jamalpur Nagar Parishad	
	Lakhisarai	29	Lakhisarai Nagar Parishad	
	Sheikhpura	30	Sheikhpura Nagar Parishad	
	Jamui	31	Jamui Nagar Parishad	
	Khagaria	32	Khagaria Nagar Parishad	
	Begusarai	33	Bihat Nagar Parishad	
	Saran	34	Chhapra Nagar Parishad	
Saran	Siwan	35	Siwan Nagar Parishad	
	Gopalganj	36	Gopalganj Nagar Parishad	
	Saharsa	37	Saharsa Nagar Parishad	
Koshi	Madhepura	38	Madhepura Nagar Parishad	
	Supaul	39	Supaul Nagar Parishad	
	Araria	40	Araria Nagar Parishad	
Purnia		41	Farbisganj Nagar Parishad	
		42	Kishanganj Nagar Parishad	
	Total	42		

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**List of Nagar Panchayat**

Commissionerate	District	Sl. No.	Name of Municipality
Patna	Patna	1	Bakhtiyarpur Nagar Panchayat
		2	Fatuha Nagar Panchayat
		3	Khusrupur Nagar Panchayat
		4	Maner Nagar Panchayat
		5	Naubatpur Nagar Panchayat
		6	Vikram Nagar Panchayat
	Bhojpur	7	Bihyan Nagar Panchayat
		8	Jagdishpur Nagar Panchayat
		9	Koilwar Nagar Panchayat
		10	Piro Nagar Panchayat
		11	Shahpur Nagar Panchayat
	Kaimur	12	Mohania Nagar Panchayat
	Rohtas	13	Bikramganj Nagar Panchayat
		14	Koath Nagar Panchayat
		15	Kochas Nagar Panchayat
		16	Nokha Nagar Panchayat
	Nalanda	17	Islampur Nagar Panchayat
		18	Nasriganj Nagar Panchayat
		19	Rajgir Nagar Panchayat
		20	Silao Nagar Panchayat
Magadh	Gaya	21	Bodhgaya Nagar Panchayat
		22	Sherghati Nagar Panchayat
		23	Tekari Nagar Panchayat
	Jehanabad	24	Makhdumpur Nagar Panchayat
	Aurangabad	25	Daudnagar Nagar Panchayat
		26	Navinagar Nagar Panchayat
		27	Rafiganj Nagar Panchayat
	Nawada	28	Hisua Nagar Panchayat
		29	Warsaliganj Nagar Panchayat
Bhagalpur	Bhagalpur	30	Kahalgaon Nagar Panchayat
		31	Naugachhia Nagar Panchayat
	Banka	32	Amarpur Nagar Panchayat

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		33	Banka Nagar Panchayat
		34	Bairginiya Nagar Panchayat
		35	Belsand Nagar Panchayat
		36	Dumra Nagar Panchayat
		37	Janakpur Road Nagar Panchayat
		38	Kanti Nagar Panchayat
		39	Motipur Nagar Panchayat
		40	Sahebganj Nagar Panchayat
		41	Lalganj Nagar Panchayat
		42	Mahua Nagar Panchayat
		43	Mahnar Nagar Panchayat
Tirhut	Sheohar	44	Sheohar Nagar Panchayat
		45	Areraj Nagar Panchayat
		46	Chakia Nagar Panchayat
		47	Dhaka Nagar Panchayat
	East Champaran	48	Kesariya Nagar Panchayat
		49	Madhuban Nagar Panchayat
		50	Mehsi Nagar Panchayat
		51	Pakridayal Nagar Panchayat
		52	Sugauli Nagar Panchayat
	West Champaran	53	Chanpatiya Nagar Panchayat
		54	Ramnagar Nagar Panchayat
		55	Jaynagar Nagar Panchayat
Darbhanga	Madhubani	56	Jhanjharpur Nagar Panchayat
		57	Ghoghardiha Nagar Panchayat
	Samastipur	58	Dalsinghsarai Nagar Panchayat
		59	Rosera Nagar Panchayat
Munger	Munger	60	Haweli Kharagpur Nagar Panchayat
	Lakhisarai	61	Barahiya Nagar Panchayat
	Jamui	62	Jhajha Nagar Panchayat
	Sheikhpura	63	Barbigha Nagar Panchayat
	Khagaria	64	Gogari Jamalpur nagar Panchayat
	Begusarai	65	Bakhri Nagar Panchayat

		66	Balia Nagar Panchayat
		67	Teghra Nagar Panchayat
		68	Dighwara Nagar Panchayat
		69	Ekma Bazar Nagar Panchayat
		70	Marhaura Nagar Panchayat
		71	Parsa Bazar Nagar Panchayat
		72	Rivilganj Nagar Panchayat
		73	Sonepur Nagar Panchayat
		74	Maharajganj Nagar Panchayat
		75	Mairwa Nagar Panchayat
		76	Barauli Nagar Panchayat
		77	Kateya Nagar Panchayat
		78	Mirganj Nagar Panchayat
		79	Birpur Nagar Panchayat
		80	Nirmali Nagar Panchayat
		81	Murliganj Nagar Panchayat
		82	Simri Bakhtiyarpur Nagar Panchayat
		83	Banmankhi Nagar Panchayat
		84	Kasba Nagar Panchayat
		85	Jogbani Nagar Panchayat
		86	Bahadurganj Nagar Panchayat
		87	Thakurganj Nagar Panchayat
		88	Manihari Nagar Panchayat
	Total	88	

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## **Schedule-II**

### **BMAR Forms**

- |          |   |
|----------|---|
| Form 1.  | Cash Book   |
| Form 2.  | Register for cash Drawn/Disbursed   |
| Form 3.  | Bank Book   |
| Form 4.  | Journal Book  |
| Form 5.  | Ledger  |
| Form 6.  | Function wise Income Subsidiary Ledger  |
| Form 7.  | Function wise Expenses Subsidiary Ledger  |
| Form 8.  | Receipt Voucher   |
| Form 9.  | Payment Voucher   |
| Form 10. | Contra Voucher  |
| Form 11. | Journal Voucher   |
| Form 12. | Voucher Number Register   |
| Form 13. | Bill for Municipal Dues   |
| Form 14. | Summary Statement of Bill Raised  |
| Form 15. | Receipt   |
| Form 16. | Register of Cheques Received  |
| Form 17. | Collection Register   |
| Form 18. | Memorandum of Collection  |
| Form 19. | Summary of Daily Collection   |
| Form 20. | Register of Bills for Payment   |
| Form 21. | Payment Order   |
| Form 22. | Cheque Issue Register   |
| Form 23. | Demand Register   |
| Form 24. | Summary Statement of demand adjusted raised for the period in respect of( Property & Other Tax) |

- Form 25. Register of Civil Suits  
Form 26. Register of Decrees  
Form 27. Register of Miscellaneous Sales /Auction  
Form 28. Grant Register  
Form 29. Utilisation Certificates  
Form 30. Advice showing the Details of Delegated Loan Raised  
Form 31. Summary Statement of Status of Capital-Work-In-Progress/ Deposit Works/Delegated Loan  
Form 32. Contractors Bill (Facing Sheet)  
Form 33. Nominal Muster Roll  
Form 34. Daily Labour Report  
Form 35. Register of Works  
Form 36. Royalty Register  
Form 37. Register of Land  
Form 38. Register of Immovable Properties (other than land)  
Form 39. Register of Movable Properties  
Form 40. Asset Replacement Register  
Form 41. Scale Register  
Form 42. Pay Bill Acquittance Roll of Permanent or Temporary Establishment of the.....Municipality for the Month  
of.....  
Form 43. Periodical Increment Certificate  
Form 44. Unpaid Salary Register for the year 20....20....  
Form 45. Detailed Statement of the Permanent/Temporary Pensionable Non Pensionable Establishment of the.....As it stood on 1<sup>st</sup> March (Annual  
Return of Establishment)  
Form 46. Detailed Statement of New Employees, leave etc (Annual Return of Establishment)  
Form 47. Register of Stores  
Form 48. Material Receipt Note  
Form 49. Material Issue Note

- Form 50. Summary of material issued to other departments for the month of.....
- Form 51. Statement of Closing Stock
- Form 52. Log Book for Vehicles
- Form 53. Summary of Driver's Note Book pertaining to trips, etc performed by the Municipal Cars and Lorries for the month of.....
- Form 54. Detailed Bill of Other Expenditure
- Form 55. Statement of Outstanding liabilities for Expenses
- Form 56. Register of Advances
- Form 57. Register of Employee Loans and Advances
- Form 58. Register of Interest on Loans to Employees for the year 20..... 20.....
- Form 59. Register of Permanent Advance
- Form 60. Stamps Register
- Form 61. Stationery Stock Register
- Form 62. Register of Investments
- Form 63. Register of Deposits
- Form 64. Deposit Refund Advice
- Form 65. Summary Statement of Deposits Adjusted
- Form 66. Register for Securities
- Form 67. Register of Loans
- Form 68. Register of Sinking Funds
- Form 69. Register of Bonds/ Debentures
- Form 70. Earmarked Funds Register
- Form 71. Receipts and Payments Account for the Period from .....to.....
- Form 72. Trial Balance for the period from .....to.....
- Form 73. Income and Expenditure Statement for the Period from .....to.....
- Form 74. Balance Sheet of .....ULB as on.....
- Form 75. Budget Estimation Sheet Format for the Period \_\_\_\_\_

- Form 76. Budget Estimate Consolidation Format for the Period \_\_\_\_\_
- Form 77. Summary of Budget for the Period \_\_\_\_\_
- Form 78. Major Account Head wise Budget for the Period \_\_\_\_\_
- Form 79. Summary of Function wise Budget for the Period \_\_\_\_\_
- Form 80. Summary of Field wise Budget for the Period \_\_\_\_\_
- Form 81. Quarterly Budget Variance Report for the Period \_\_\_\_\_
- Form 82. Format of Output & Outcome in Budget Estimates
- Form 83. Application for additional allotments by transfer on account of expenditure not provided for in the Budget Estimate
- Form 84. Document Control Register/ Stock Account of Receipt/Check book
- Form 85. Form of Security Bond
- Form 86. Statements of Receivables
- Form 87. Statements of Payables
- Form 88. Ward wise Works Liability Summary Report
- Form 89. Revenue Trend Analysis

2

FORM MAR NO 1 (REV) 12/11

Name of the Municipality

NAME OF FUND

Receipts					Payments				
Date e No.	Voucher. Function Code	Account Code	Particul ar F	L/ Amount (Rs.)	Date No.	Voucher. Function Code	Account Code	Particul ar F	L/ Amount (Rs.)
1	2	3	4	5	6	7	8	9	10
									11
									12
									13
									14
Total					Total				

### 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 shall be carried forward to the next day.
  3. Account Head and narration shall be recorded in the Particulars columns.

FORM BMAR NO 2

Name of the Municipality

[Rule 12(3)]

**REGISTER OF CASH DRAWN/DISBURSED**

Entered By:

## Instructions:

- Instructions:

  1. The Register shall be maintained by the Cashier, and all cash withdrawals and disbursements out of such withdrawals, shall be recorded by him in this Register.
  2. Payment vouchers shall be prepared by the Accountant for cash disbursals based on this Register, and entered in the Cash book maintained by him.

FORM BMRB NO 3 (Rev. 1991)

Name of the Municipality

NAME OF FUND:

**Instructions:**

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

**FORM BMAR NO.4 [Rule No.14(1)(2)]**

Name of the Municipality

**NAME OF FUND:  
JOURNAL BOOK**

Date	Voucher No	Account Code	Particulars	L/F	Debit Amount (Rs.)	Credit Amount (Rs.)
1	2	3	4	5	6	7

**Instructions:**

1. A separate Journal Book shall be used for each Fund.

2

FORM BMAR NO 5 (Rule 15(2))

Name of the Municipality

FUND: -----

#### Name of the ledger account:

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**Instruction:**

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.

Form BMAR No.6 [Rule16 (2)]

Name of the Municipality

## FUNCTION - WISE RECEIPTS SUBSIDIARY LEDGER

Accounting Unit:  
Fund Code:  
Function Code:

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

Form BMAR No.7 (Rule 16 (2))

Name of the Municipality

FUNCTION - WISE EXPENDITURE SUBSIDIARY LEDGER

Accounting Unit:  
Fund Code:  
Function Code:

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

## FORM EMAR No 8 [Rule 17(2)]

Name of the Municipality

## RECEIPT VOUCHER

Fund:

Name of the Depositor-

Cash/Bank/Cheque in Hand

Account Code:

Voucher No.:-

Date:-

Ref No. :-

Function Account Code	Function Code Desc	Account Head Code	Account Head Desc.	Amount (Rs.)
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.

FORM BMAR No 9 (Rule 17(3))

Name of the Municipality

PAYMENT VOUCHER

fundi.

Name of the Claimant:  
Cash/Bank Account Code:

Voucher No-  
Voucher Date

Function Code	Function Head	Account Head Code	Account Head Desc	Payment Order No/Date	Amount (Rs)
1	2	3	4	5	6

Total

Narration

Received Payment (Signature of Receiver)

Approved by: \_\_\_\_\_

**Instructions:**

1. A separate Payment Voucher shall be prepared in respect of each payment.
2. Payment Order shall be attached to the Payment Voucher.

**FORM BMAR No 10 [Rule 17(4)]**

Name of the Municipality  
**CONTRA VOUCHER**

Fund:		Voucher No:	
Cash/Bank Account Code	Cash/Bank Account Head	Debit Amount (Rs.)	Credit Amount (Rs.)
1	2	3	4
Amount			
Cheque Number/date			
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.

FORM BMAR No 11 [Rule 17(5)]

Name of the Municipality  
**JOURNAL VOUCHER**

Fund:

Voucher No-

**FORM BMAR NO 12**

<b>[Rule 18(2)]</b> Name of the Municipality
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HO/Ward /Circle-

VOUCHER NUMBER REGISTER

### Instructions:

1. Separate Register shall be maintained for each Fund.
  2. Voucher numbers for each voucher type shall be a separate series like RV1, RV2,.....  
PV1, PV2,  
JV1, JV2,  
CV1, CV2,...

## Form GEN-13

[Rule 20(2)]

## Name of the Municipality

BILL OF RECEIPTS  
FOR THE PERIOD \_\_\_\_\_

No. \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

Serial No. in Demand Register \_\_\_\_\_

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

Particulars*	Arrears (Rs.)	Fresh Demand (Rs.)		Total (Rs.)
		Arrears	Current	
1	2	3	4	5
Notice Fee				
Warrant Fee				
Other Fees				
Others, Specify				
<b>Total Bill Raised</b>				
Less: Advance Adjusted				
<b>Balance Payable</b>				
Amount in Words : Rupees				
If, within the said period of _____ days:				
(a) the sum demanded in this bill is not paid; or				
(b) no cause is shown to the satisfaction of the Commissioner, why the same should not be paid; or				
(c) no appeal is preferred according to section _____ of the Act governing the ULB ; a notice of demand will be served upon you for the payment of the said sum.				
The ULB reserves the right to adjust any deposits/sum lying with it, if the amount of this bill is not paid				
<b>Prepared By:***</b>				
Office: _____		Checked By:***	_____	
Dated: _____		Chief Municipal Officer/Authorized	_____	

\* Specify each & every Receipts head separately for which bill is raised, if raised in the same bill.

\*\* Amount to be inserted in words.

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

**Form BMAR NO 14 [Rule 20(3)]**

Name of the  
Municipality

**SUMMARY STATEMENT OF BILLS RAISED FOR THE PERIOD**  
*in respect of \_\_\_\_\_*

Accounting Unit:

Sr. No.

Fund Code:  
Field Code:

Particulars (Revenue Head- wise)	Function Code	Arrears	Fresh Demand (Rs.)		Total (Rs.)
			Arrears	Current	
1	2	3	4	5	6
Total bill raised for Receipts of Municipality					
Revenue collected in Advance Adjusted					
Total					
Amount in Words: Rupees _____					
Prepared By :*				Examined and entered	
Checked By :*				Accountant/Authorised Officer	
Dated:				Dated:	

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

Note:

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

This statement should be prepared separately for revenue head.

*[Handwritten signature]*

**FORM BMAR NO 15**  
**(Rule 24(1))**

**Name of the Municipality**

**RECEIPT**

**Receipt No/**

**Cash  /Cheque**

Received from Shri..... a sum of Rs..... (Rupees ..... ) vide Cheque /Draft No.

Dated ..... drawn on (Name of Bank) towards for Property No/Assessment No.....

**Date**

<b>SI No</b>	<b>Account Code</b>	<b>Particulars</b>	<b>Period (A/H/Q/M[1])</b>	<b>Amount Rs</b>
1		Property Tax		
2		Water Charges		
3		Trade License Fees		
4		Building License Fees		
5		Development Charges		
6		Birth/Death Certificate		
7		Penalties		
8				

N.B. Cheques/drafts/bankers cheques are subject to realization

Signature of the person receiving the Payment

**Instructions:**

1. The receipt shall be prepared in triplicate.
2. The original shall be handed over to the Payee. The duplicate shall be sent by the Cashier to the concerned department after verifying and signing it, and the triplicate shall be retained in the Receipt book

[1] A=Annual; H=Half Yearly; Q=Quarterly; M=Monthly

Name of the Municipality

**REGISTER OF CHEQUES RECEIVED**

Date:

St. No.:

\* Specify the details of the substitute cheque received in case of dishonour of the cheque.

Note:

1. For each entry made; record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.
  2. This can be prepared in perforated sheets, as the same shall be used for making support to the deposit slip into the designated bank account or to other collection offices.

Form BMAR NO. 17

[Rule 27(1)]

**COLLECTION REGISTER OF \_\_\_\_\_ FOR THE YEAR 20 to 20**

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\*Specify the head of Income under which collection is made  
\*\*Specify the identification details in respect of the cheque, e.g., Bill No. in case of Property & Other Tax Collections, Tender No./Work Order No. in case of

*Ernest Money Deposit  
or Security Deposit, etc.*

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

*# This total shall be tallied with total as per the Receipt Register for the day and also the amount as per the 'Summary of daily collections'*

**MEMORANDUM OF COLLECTION OF  
Name of the Municipality**

FOR THE YEAR 20 to 20

Name of the Collection Officer:

Accounting Unit:

End Code:

\* See *Life, Health & Benefits* under which collection is made.

\* Specify the name of Recepis under which collection is made  
\*\*\* Specify the identification details in respect of the cheque, e.g., Bill No. in case of Property & Other Tax Collections, Tender No./Work Order No.  
in case of Earnest Money Deposit or Security Deposit, Assessment Number etc.

in case of success, 20% of the profit or, seen by Zappos, \$800,000.

Record the name, designation and signature of the person.

*This total shall be tallied with total as per the 'Summary of daily collections'.*

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

Name of the Municipality

## SUMMARY OF DAILY COLLECTION OF COLLECTION OFFICE/COLLECTION CENTRE

Sr. No:

Accounting Unit:

Sr. No.	Particulars	Function Code	Field Code	Head of Account	Subsidiary Ledger Code	Amount	Fund Code: Deposited With*
1	2	3	4	5	6	7	8
	Revenue accounted for on Cash basis #						
1	Entertainment Tax						
2	Water Connection Charges						
3	Road Cutting Charges						
	Revenue accounted for on Accrual basis						
1	Property Tax						
2	Rental Income from Municipal	Rental Income					
	Other Receipts						
1	Loans						
2	Grants						
3	Deposits						
	<b>Grand Total</b>						

Amount in Words : Rupees

Receipt No. issued by the Collection Office:

(in case collections are deposited with Collection Office)

Cash	Rs: _____
Cheque	Rs: _____
(For cheques realized)	Rs: _____
Total	Rs: _____

Prepared By\*: \_\_\_\_\_

Checked By\*: \_\_\_\_\_

Dated:

Examined and entered  
Accountant/Authorized Officer  
Dated:

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

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

# For revenues accounted for on Cash basis, one consolidated figure for the total collections may be given instead of giving a receipt-wise entry.

# Examples of cash basis of accounting of the few of the revenue items are as follows:

a. Entertainment Tax has to be recognised only on actual receipt basis

P

Name of the MUNICIPALITY

## REGISTER OF BILLS FOR PAYMENT FOR THE YEAR

Accounting Unit:  
Fund Code:

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

\*In respect of the register maintained at the Accounts Department, mention the date of presentation of the bill by the concerned department and the name of the department.

Note: For each entry made, record the Name, Designation, and Signature of the person making the statement and the person checking the entry.

S/

*Form BMAR NO 21*

[See Rule 36(4)]

## PAYMENT ORDER

**Voucher No.:**

**Name of the Municipality**

Date:

Bill No.:

**Name and address of Payee:**

**Stock / Bills for Payment:**

**Reference to \_\_\_\_\_ Book / Register \_\_\_\_\_**

**Head of Account:**

**Measurement / Fixed Asset:**

Name of the Municipality

## CHEQUE ISSUE REGISTER

Sr. No.	Date of Payment Voucher No. & Date	Bank Payment Order Number & Date	Name of the Payee	Nature of Payment	Cheque/ Draft No.	Date of the Cheque/ Draft	Amount (Rs.)	Entered By	Signature of the First Authorised Signatory	Signature of the Second Authorised Signatory	Date of Issue of Cheque/ Draft	Signature of the Recipient of Cheque/ Draft	Date of Clearance	* Remarks	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

\*Specify the details of the stale cheques and the subsequent revalidation of the cheque or issue of the fresh cheques.

Note: For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

*Finnish BIMAR NO 23*  
[Rule 53(1)(a)]

Name of the Municipality

DEMAND REGISTER OF \_\_\_\_\_ INCOME FOR THE YEAR 20 to 20

Department

Ward or Circle

Sr.	Date	Bill No.	Name of the Particulars	Demand						Collections						Remarks			
				Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)	Receipt Number & Date of	Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
			Arrears																
			Year (Others)																
			Year (-3)																
			Year (-2)																
			Year (-1)																
			Current Year																
			Bill **																
Remission/Write-off																	Balance		
Collections	Others (Specify) (Rs.)	Total (Rs.)	No. and date of order	Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)	Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40

\* Separate columns shall be maintained in respect of each revenue for which demand is raised in the same bill. \*\* Entries shall be separately made for each bill raised.

- Please provide a reference of the Bill No. for Notice Fee, Warrant Fee, Other Fees and Penalty in Column No. 3.

1. Please provide a reference of (Register of Refunds, Remissions and Write-offs for remission and write-offs,

2. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

3.

**FORM BMAR NO 24**  
**[Rule 53(3)]**

Name of the Municipality

**SUMMARY STATEMENT OF DEMAND ADJUSTMENTS RAISED FOR THE PERIOD —**  
*in respect of Property & Other Taxes*

Accounting Unit:  
 Fund Code:  
 Field Code:

Sr. No. \_\_\_\_\_

Particulars	Function Code	Existing Demand		Proposed Demand		Change in Demand	
		Arrear	Current year	Arrear	Current year	Arrear	Current year
1	2	3	4	5	6	7	8
Total							
Refund							
Adjusted against advance							

\* Specify the other taxes that are levied by the Municipality.

^ Specify the other cess that are levied and collected on behalf of Government

Note:

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

**FORM BMAR NO 25**

**[Rule 55 (2)]**  
**REGISTER OF CIVIL SUITS**

Number of original suit  
Case.....  
Amount.....  
Due.....  
Name of the defendant.....  
Debtors.....  
Date of Institution.....  
Institution.....

Number of execution  
Amount  
Name of the judgment  
Date of

Preliminary Cost Incurred			Decree		Cost of execution			Recoveries		
Date	Particulars	Amount	Date	Amount	Date	Particulars	Amount	Date	Particulars	Amount

Instructions: Voucher number should be entered in the form for both the receipts and expenditure.

## FORM BMAR NO 26

[Rule 55(2)]

## REGISTER OF DECREES

SL No. of Case	Name of the court which passed the decree	Date and year of suit or appeal or application	Name of the parties	Date of Decrees	Date on which the period of limitation expires	Judgment-debtor	Amount due to the Municipality
1	2	3	4	5	6	Name	On what Account
						Residence	Amount

Steps taken for recovery	Recoveries effected	Written off as irrecoverable	Net Balance to he recovered	Remarks(here enter information available as to judgment-Debtors, Pecuniary Circumstances if any he wants etc.,
Number of steps	Date of taking Steps	How recovered	Date	Amount
12	13	14	15	16
				17

## FORM BMAR NO 27

[Rule 64]

## REGISTER OF MISCELLANEOUS SALES/AUCTION

Nature of sale/auction/lease

Date of sale/auction:

## Details of EMD :

Name and Address of the bidders	Amount of deposit received	Amount of deposit repaid	Signature of the person receiving the EMD
1	2	3	4

## Details of sale/auction /lease:

Name and Address of the successful bidder	Particulars of sale/auction /lease	Authority for sale/auction/ Lease	Date of Sale/ auction/ lease	Amount for which sold/auctioned/leased	Receipt No & Date	Amount received	Remarks
5	6	7	8	9	10	11	12

Signature of the person nominated For conducting the sale/auction

Signature of the person nominated for  
conducting the sale/auction

## FORM BMAR NO 28

[Rule 69(1)]

*Name of the Municipality*

## GRANT REGISTER\*

Accounting Unit:  
Fund Code:

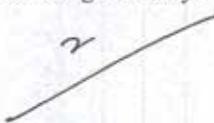
Sr. No.	Name of the Grant	Order/Designation of the Authority sanctioning the grant	Nature of the Grant**	Period of the Grant	Sanctioned Amount (Rs.)	Grant Received in Advance	
						Date	Amount (Rs.)
1	2	3	4	5	6	7	8

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

\* Maintain separate registers for Capital and Revenue Grants, Specific and General Grants.

\*\* State whether Grants received from Central Govt., State Govt. or Other Govt. agencies

Note: For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.



**FORM BMAR NO -29**  
[Rule 69(2e&g)]

**NAME OF THE MUNICIPALITY**

**(Utilization Certificate in Form GFR- 19-A)**  
**Utilization Certificate for the financial year \_\_\_\_\_**

1. Certified that a sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) was received by \_\_\_\_\_ as Grants in Aid during the year \_\_\_\_\_ as per details given below from the Block amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) and from the UDHD amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only). Further a sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) being the unspent balance of the previous year \_\_\_\_\_ was allowed to be brought forward for utilization during the current year \_\_\_\_\_. The misc. Receipts and bank interest received by the Agency during the year was Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only).

S.No.	Particulars	Amount(Rs.)
1	Opening Unspent Balance as on.....	
	1.Cash in Hand	
	2.Bank Balance	
	3.Advance	
2	Grant during the year from Block S.No. _____ Letter No. Date _____	
3	Grant during the year from District S.No. _____ Letter No. Date _____	

✓

4	Total Grant during the year(2+3)
5	Misc. Receipts
6	Bank Interest received during the year
7	Total Balance( $1+4+5+6$ )
8	Total Expenditure during the year
9	Closing Balance as on ..... (7-8)
1.Cash in Hand	
2.Bank Balance	
3.Advance	

2. It is also certified that out of the above mentioned total funds of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) available with the ULBs , a sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) has been utilized by ULBs during the year \_\_\_\_\_ for the purpose of which it was sanctioned. It is further certified that the unspent balance of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) remaining at the end of the financial year would be utilized for the programme next year.

3. Certified that I have satisfied myself that the conditions on which Grants-in Aid was sanctioned have been duly fulfilled /are being fulfilled and that I have exercised the following checks to see that the money has been actually utilized for the purpose for which it was sanctioned.

**Checks to be performed**

1.Cash and Bank Book,2.Scheme Register,3.Muster Roll,4.Voucher,5.Measurement Book etc.(Please Specify if more records has been verified)

Signature-----

(Full Name with Official Seal)

Chief Executive Officer/

Urban Local Bodies

Date:-----

2

**Auditor's Certificate**

Financial Expenditure as well as Physical Progress indicated in the Annex to this Utilization Certificate are physically verified and found to be correct.

Other Comments if Any-

Signature of the Internal Auditor  
(With Membership Number)

Date -

Note-

1. Closing Balance as per 9 of the above table should be tallied with the Cash Book.
2. Expenditure shown in 8 above should be tallied with the amount shown as expenditure in the para 2 above.

1

**Urban Local Body \_\_\_\_\_** **ANNE**  
**details as of \_\_\_\_\_ Contract wise expenditure**  
**(Month/Year)**

Signature of Project Officer/Engineer \_\_\_\_\_ Signature of Chief Executive Officer

Signature of Chief  
Executive Officer

Date \_\_\_\_\_

FORM BMAR NO 30

[Rule No 70 (b) (ii)]

ADVICE SHOWING THE DETAILS OF THE DELEGATED ORGANISATION

1. Name of the ULB on whose behalf loan was raised
  2. Total amount of loan raised
  3. Authority for raising the loan (Government order / the agreement executed by the ULB with the executing agency)
  4. Date of receipt of loan by the executing agency From the funding agency / institution / Government \_\_\_\_\_ years from \_\_\_\_\_
  5. Period of repayment of loan
  6. Rate of interest % p.a
  7. Due date for repayment of loan every year
  8. Due date for payment of interest every year
  9. Amount of loan installment
  10. Amount of interest to be paid along with the loan Installment

To,  
The Commissioner / Chief Officer  
Name of the ULB

Executive Engineer / Authorized Officer ..... Executing Agency  
Signature)

FORM BMAB NO 34

**[Rule 70(b)(iii)]**

*Name of the MUNICIPALITY*

**SUMMARY STATEMENT OF STATUS OF CAPITAL WORK-IN-PROGRESS/DEPOSIT  
WORKSDELEGATED LOAN**

Accounting Unit:

### For the Half Year:

Work Order No.	Name of Project	Value of Work / Contract Amount	Expenditure incurred up to the beginning of the half year	Expenditure incurred during the half year	Total expenditure incurred up to the end of the half year	Amount of Contract remaining unexecuted	Whether project completed (Yes/No)
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	
		3	4	5	6 = (4+5)	7 = (3+6)	8

\* Record the Name, Designation and Signature of the person making the entry in the Summary Statement and the person checking the entry

FORM B MAR NO. 32

**[See Rule 73(1)]**  
**CONTRACTORS BILL (FACING SHEET)**

Name of the work:

Name of the Contractor: Original

### Estimate:

Revised estimate:

**Total value of work (as per M. Book**  
**Amount already paid if any:**

(IV) No.

Balance to be paid:

**Deductions to be made**

Income Tax

Works Contract Tax

July 2011

Advance if any given

Cost of materials issued ..... Other Recoveries

Net amount payable

卷之三

The above bill is approved / restricted to Rs..... with the above deductions  
Junior / Assistant Engineer

#### Net amount payable

ACC8001 - Accounts Officer / CAO  
INV No:

Accountant / Accounts Officer / CAO

RS.

Commissioner / Chief Officer

Assistant Executive Engineer/Executive Engineer

**FORM BMAR NO 32 Contd....**

[Rule 73(1)]

**Contractor's Bill (with the details of measurements)**

Name of the work

Estimated cost

Tender cost

M. Book No.

Details of items of work executed as per the measurement book	Previous Measurement		Present Measurement		Total up-to-date		Remarks
	Quantity	Cost	Quantity	Rate	Cost	Quantity	
Total							

Junior / Assistant Engineer /  
Assistant Executive Engineer

Signature of

Σ

Contractor  
Certified that the above measurements have been made by me, and that the work has been satisfactorily executed  
Vide Page..... Of measurement Book

Junior / Assistant Engineer  
Engineer

Check measured by me No.....  
Assistant Executive Engineer / Executive

FORM BMAR NO 33

[See Rule 75(1)]

NOMINAL MUSTER ROLL PART - I (1ST Page)

Name of the work:

Estimate amount: Rs.

Revised estimate: Rs.

Advance paid to the Engineer

For executing the work

Date of commencement of work:

Date of completion of work:

Authority:  
Date:  
Amount:

Junior / Assistant Engineer / Assistant Executive Engineer

FORM BMAR NO 33

PART - II (2nd & 3rd Page)

Initials of the Officer / Engineer taking Morning attendance

Initials of the Officer / Engineer taking Evening attendance:

Initials of Inspecting Officer

NOTE

1. The Officer / Engineer in charge of attendance, after entering the Muster, in the morning, should initial's under the date of employing persons and then send the daily morning report. Similarly, he should sign the column and then send the daily evening report.
  2. The Officer / Engineer should total the columns 10 – Net amount payable and calculate the total amount of wages paid for the work.

**Certificate**

Certify the above persons were actually employed as mentioned above

Total amount of advance received

Rs.

Rs.

Total amount disbursed

Rs.

Net amount available in hand and refundable to Office

Signature of the Officer / Engineer in charge

✓

FORM BMAR NO 53

PART – III (4<sup>th</sup> Page) Abstract of work done

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

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, Officer.

Assistant Executive Engineer / Commissioner / Chief

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

Date  
1.....  
  
Amount  
R.S.  
  
Certified that the payments noted in this roll were made in my  
presence on the dates mentioned in the margin

3.....  
RS.

Officer in charge / Junior / Assistant Engineer.

FORM BMAR NO 34

[Rule 75(9)]  
DAILY LABOUR REPORT

Date

Work on which employed	Masteries	Laborers on/Rates	Carpenters	Blacksmiths	Total No. employed	Remarks

✓ 2

Subordinates-in-charge

## FORM BMAR NO 35

[Rule 76 (1)]

## REGISTER OF WORKS

Work Order number/Date :

Name of the Contractor:

Nature of Work :

Value of Work Order:

Date of completion of the Work : \_\_\_\_\_

Terms of Sanction:

EMD received:

Security Deposit received:

Advance paid, if any:

Bill No/ Date	Bill Amount Rs	Bill passed Amount Rs	Security Deposit deducted Rs	Retention Money deducted 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

## Instructions:

1. A separate sheet shall be maintained for each Work Order.
2. Each entry in the Register shall be checked by the departmental head, and signed.

[Rule 80] ROYALTY REGISTER

FORM BMAR NO 37

**[Rule 84(1) (ii)]  
REGISTER OF LAND**

**Mode of acquisition:**

From whom acquired:  
Specify whether any building,  
trees

etc are acquired with the land:  
Security Deposit

retained:

**Asset identification No:**

**Description:**

**Location :**

**Survey No of the land:**

**Area (Sq mtr):**

**Title documents available:**

Date of acquisition/improvement	Cost of acquisition/improvement	Details of improvement	For what purpose used(Reference to Special DCB Register/Miscellaneous DCB 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.	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 Fund.
2. Separate Registers shall be maintained for each class of assets.
3. Separate sheet shall be used for each asset.
4. Details of sale/disposal shall be recorded in the year of sale/disposal.
5. If there is a change in the purpose/use of the asset, the change shall be indicated in Column 4.
6. Unique asset identification numbers shall be provided for all assets.
7. In the year of acquisition, the cost of acquisition shall be entered in column 2.
8. Any subsequent improvements shall also be written in the same column in the year in which improvement has taken place.
9. Each entry shall be checked, and signed by the Accounts Superintendent.
10. A separate register has to be maintained for properties on which the ULB has no ownership rights, but has utilization rights.
11. Though such properties do not form part of the assets of the ULB, the Register shall be maintained as a measure of control, and no depreciation shall be charged on such assets.

*REGISTER OF IMMOVABLE PROPERTIES (OTHER THAN LAND)*

[Rule 84(1)(ii)]

Asset Identification No	Description 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

Cost of acquisition/Openning Written down value Rs	Cost of additions, If any during the Year Rs	Depreciation for the Year Rs	Accumulated Depreciation Rs	Closing Written Down value Rs (10+11-13)	Date of Disposal	Receipt Voucher No.	Sale Value (Rs.)	Initials of the Authorised Officer
10	11	12	13	14	15	16	17	18

FORM BMAR NO 39

[Rule 84(1) (iii)]

REGISTER OF MOVABLE PROPERTIES

## FORM BMAR NO 40

[Rule 86(5)]

## ASSET REPLACEMENT REGISTER

Sr. No.	Source	Utilised						Balance (Rs.)		
		Date of transfer to Asset Replacement Bank Account	Voucher No.	Amount (Rs.)	Date of acquisition /construction /improvement	Payment Order No./Date.	Voucher No./Date	Cost of acquisition/ construction /improvement (Rs.) (please specify Incidental cost separately)	Work Order/Procurement Order Reference	Ref. No. of Asset Register
1	2	3	4	5	6	7	8	9	10	11

## Notes:

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.

2

## FORM BMAR NO 41

**[Rule 90(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

2

## FORM BMAR NO 42

[Rule 92(3)]

*Name of the Municipality*

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

Accounting Unit:  
Fund Code:

Serial No.	Section of establishment	Function Code	Field Code	Subsidiary Ledger Code	Substantive pay (Personal pay or special pay, if any, should also be shown in this column as a separate entry below substantive pay)	Leave Salary	Officiating pay	Compensatory or other allowances	Total
					Rs.				
1	2	3	4	5	6	7	8	9	10

Pay, officiating pay or leave salary held over for future payment	Deductions			Miscellaneous recoveries (Fines and advances, house rent, etc.)	Net amount payable	Remarks	Date of receipt of bill
	Income Tax	Provident Fund Subscription	Other deductions				
Rs.	R	Rs.	Rs.	Rs.	Rs.		
11	12	13	14	15	16	17	18
<b>*Please specify the nature of Deduction</b>							
Total							
(in words .....							



**FORM BMAR NO 43**

[Rule 92(5)(g)]

**PERIODICAL INCREMENT CERTIFICATE**

Certified that the Municipal servants named below are allowed in the sanction periodical increments from the date cited in the column 11 for approved service

1. Having been the incumbent of the appointment specified for not less than ..... 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, has shown in the explanatory memo attached

Appointment	Whether Substantive or Officiating	Scale of pay Rate pf increment				Date of last incumbent or of appointment to post	Present pay	Date of present increment	Pay after present increment	From	To
		Minimum	Annual	Biennial	Maximum						
3	4	5	6	7	8	9	10	11	12	13	14

N.B. - The Figure (1) and (2) should be placed against each name according as the reason (1)(2) applies. The explanatory memo should be submitted in case in which an increment is given otherwise then on continuous service for the prescribed period.

Station.....

Municipal Commissioner/Chief  
Office

## FORM BMAR NO 44

[Rule No 95(5)]

*Name of the Municipality*UNPAID SALARY REGISTERS FOR THE YEAR 20 to 20Accounting Unit:  
Fund Code:

Payments					
Date	Serial No. of credit	Name of person	Subsidiary Ledger Code	On what account	Amount (Rs.)
1	2	3	4	5	6
					7

Payments					
Date	Serial No. of payment	Name of person	Subsidiary Ledger Code	Amount(Rs.)	Initials of Authorised Officer
8	9	10	11	12	13
					14

Entered By :\*

Checked By :\*

\*For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry

FORM BMAR NO 45

[Rule 101(1) & (3)]

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

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 incumbent	Date of incumbent's birth by Christian Era (as near as possible)	Date of appointment of present incumbent to post with indication of nature of appointment e.g., officiating, quasi-permanent, provisionally, permanent or permanent	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

## FORM BMAR NO. 46

[Rule 101(3) (xii)]

## DETAILED STATEMENT OF NEW EMPLOYEES, LEAVE, ETC. (ANNUAL RETURN OF ESTABLISHMENT)

Names of new officers	From what office and on what date transferred or with what bill the health or age certificate was furnished	Names of officers which were in previous year's but are now omitted	From what date ceased to be borne on the establishment and why	Officers who have been on other than privilege or casual leave of under suspension during the year	Description and period of leave, suspension from and to what date (Note: In case of suspension, state whether the suspension period will count towards pension)
1	2	3	4	5	6

[Rule 103(1)]

**REGISTER OF STORES/STORES LEDGER***Name of the MUNICIPALITY*

Item Description \_\_\_\_\_

Accounting Unit:

Fund Code:

Receipt									
Date of Receipt	Material Receipt No.	Reference of Cash Book / Journal Book / Ledger where entry is recorded	Department for which purchase made	Quantity	Rate per unit (Rs.)	Value (Rs.)	Initials of Authorised Officer		
1	2	3	4	5	6	7	8	9	

Issues										
Material Requisiti on cum Issue Note No.	Function Code	Field Code	Head of Account Code	Quantity	Rate per unit (Rs.)	Value (Rs.)	Initials of Authorised Officer	Quantity	Rate per unit (Rs.)	Value (Rs.)
10	11	12	13	14	15	16	17	18	19	20
										21
										22
										23
										(5-15) (6-16)

Note: For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry

## FORM BMAR NO48

[Rule no 103(2)(a)]

*Name of the MUNICIPALITY*MATERIAL RECEIPT NOTE                 Stores

Accounting Unit:

Fund Code:

Receipt No:

Book No. \_\_\_\_\_  
Receipt No: \_\_\_\_\_  
Date: \_\_\_\_\_Received following material from \_\_\_\_\_ (name of the supplier) vide their  
delivery challan number \_\_\_\_\_ bill number \_\_\_\_\_ dated \_\_\_\_\_ against Purchase Order No. \_\_\_\_\_

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

## FORM-BMAR NO.49

[Rule 103(2) (b)]

Name of the MUNICIPALITY

## STATEMENT OF DETAILS OF MATERIALS ISSUES AS ON \_\_\_\_

Accounting Unit  
Fund Code:Stores  
Sr. No.

Purpose	Reference No. of Stores Ledger	Function Code	Field Code	Head of Account Code	Item Description	Quantity	Unit rate for valuation (Rs.)	Amount (Rs.)
1	2	3	5	6	7	8	9	10
Total								

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

2

**Annexure to Form BMAR 49**

Accounting Unit:  
Fund Code:

Details of Material issued to Contractors						
Reference number of Stores Ledger	Name of the Contractor to whom the materials issued	Sub Ledger Code	Item Description	Quantity	Unit Rate for Valuation (Rs)	Value of the Materials (Rs)
1	2	3	4	5	6	7
Total *						
Verified by (Auditors)				Stores-in-charge / Authorized Officer		

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



FORM BMAR NO 50

**Rule 103(2)(c)**

SUMMARY OF MATERIAL ISSUED TO OTHER DEPARTMENTS FOR THE MONTH OF \_\_\_\_\_

**Instructions:**

- The Summary Statement shall be prepared by the Stores-in-Charge in duplicate on monthly basis. The original shall be sent to Accounts Department, and the duplicate shall be retained in the Department.

2

**FORM BMAR NO 51**

**[Rule 103(2) (d)]**

*Name of the MUNICIPALITY*

**STATEMENT OF CLOSING STOCK AS ON \_\_\_\_\_**

Stores

Sr. No.

Accounting Unit:

Fund Code:

Reference No. of Stores Ledger	Item Description	Quantity	Unit rate for valuation (Rs.)	Amount (Rs.)	Remarks *
1	2	3	4	5	6
Total					

\* In case of obsolete, unserviceable, defective inventory, please indicate in the Remarks column



FORM BMAR NO 52

[Rule 104]

**LOGBOOK FOR VEHICLES**

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

Registration No. ....

Part I

Total for the month.....

		Part II Servicing, Repairs etc.									
Date of Servicing	Date on which the Vehicle went out of order	Name of the repairs	Date on which the vehicle sent for repairs	Date of return of the vehicle after repairs	Cost of equipment of parts	Cost of servicing	Cost of repairs and replacements	Cost of bill accepted or paid	Reference of the Officer	Initials	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 Balance Driver	Remarks of the officers
1	2	3	4	5	6	7	8

FORM BMAR NO 53

[Rule 104 (5)]

SUMMARY OF DRIVER'S NOTE BOOK PERTAINING TO TRIPS, ETC PERFORMED BY THE MUNICIPAL CARS AND LORRIES FOR THE  
MONTH OF .....

## FORM BMAR NO 54

[Rule 105]

Fund Code:-

Field Code:-

Accounting unit:-

DETAILED BILL OF OTHER EXPENDITURE BILL				
Account Code	Function Code	Allotment for current year	Payment including this Bill in this year	Balance Available
Account head	Function head			
Authority Number & date for charges requiring special sanction	Invoice No./Date		Description of charges	
				Total

Disbursing Officers Certificate

- (1) I certify that the expenditure charged in this bill has not been paid earlier.  
 (2) I certify that materials and stores charged in the bill 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 :

## FORM BMAR NO 55

[Rule 106]

Name of the Municipality

## STATEMENT OF OUTSTANDING LIABILITY FOR EXPENSES As on

Date:

Sr.No:

Accounting Unit:

Fund Code:

Field Code:

Sr. No.	Name of the Supplier/ Contractor	Nature of Payable	Function Code	Head of Account Code	Date of Bill	Bill Amount (Rs.)	In respect of Grant/ Special Fund Code	Remarks
1	2	3	4	5	6	7	8	9
	Total							

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



## Name of the MUNICIPALITY

## REGISTER OF ADVANCES FOR THE YEAR 20 \_\_\_ to 20 \_\_\_

Accounting Unit:  
Fund Code:

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

Note:

- After each entry, leave few blank spaces depending on the repayment/adjustment schedule of the Advance
- For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

**FORM BMAR NO 57**

**[See Rule 107 (2)]**

Name of the Municipality

**REGISTER OF EMPLOYEE LOANS/ ADVANCES FOR THE YEAR 20 to 20 - -**

Accounting Unit:  
Fund Code:

Month and date and name of the employee	Particulars of advance	Voucher or receipt number	Amount	Monthly Total		Repayments or adjustments				
				April	May	June	July	August	September	
			Rs.	Rs.	R	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9	10	11

8

\*\* Total repayment in Column 18 shall be the sum total of Columns 6 to 17

# For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the

"entry".

FORM B MAR NO 58

[Rule No 107 (4)]

*Name of the Municipality*

**REGISTER OF INTEREST ON LOANS TO EMPLOYEES FOR THE YEAR 20 to 20**

Accounting Unit:  
Fund Code:

Name of Employee	Particulars of Loans	Opening Cumulative Accrued Interest	Interest Accrued during the Quarters				Total Interest Accrued during the year	Total Cumulative Accrued Interest	Repayments or Adjustments		
			Quarter I	Quarter II	Quarter III	Quarter IV			April	May	June
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9	10	11	12
							(4+5+6+7)	(3+8)			

Repayments or Adjustments									Total Interest Recovered during the year **	Balance remaining unadjusted at the end of the year***	Remarks
July	August	September	October	November	December	January	February	March			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13	14	15	16	17	18	19	20	21	22	23	24
									(9-22)		

Entered By: #

Checked By :

Column 22 shall be sum total of columns 10 to 21

\*\*\*  
Balance in Column 23 at the end of the accounting year shall be the opening balance of Column 3 in the next year.

# For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the

entry

[Rule 110(4)]

*Name of the Municipality*

## REGISTER OF PERMANENT ADVANCE

Of \_\_\_\_\_ for the year

Initial Disbursement/Recoupment of the Permanent Advance			Expenditure				Daily Balance (Rs.)		Remarks	
Sr. No.	Date	Payment Order No.	Sr. No. of Expenditure for which Payment Order is submitted	Amount (Rs.)	Nature of Expenditure	Date of Bill	To whom paid	Amount Paid (Rs.)	Initials of the officer holding the advance	
1	2	3	4	5	6	7	8	9	10 (5-9)	
									11	
									12	

Note:

For each entry made; record the Name, Designation and Signature of the person making the statement and the person checking the entry.

## FORM BMAR NO 60

[Rule 109(1)]

## STAMPS REGISTER

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

2

FORM BMAR NO 61  
[Rule 110]

STATIONERY STOCK REGISTER FOR THE YEAR

2

*Name of the Municipality*

INVESTMENT LEDGER / REGISTER  
For Municipal Fund Investment/ \_\_\_\_\_ Special Fund/ \_\_\_\_\_ Grant Investment

Accounting Unit:  
Fund Code:

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

Seal/Signature of authorized officer

Note:

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

## FORM BMAR NO 63

[See Rule 112(2)]

## REGISTER OF DEPOSITS FOR THE YEAR ENDED IN RESPECT OF .....

Name of depositor	Deposits Received			Reference number of Deposit Refund received	Deposit Refund/adjustment Advice (BMAR,...)	Voucher Number and Date	Amount of Deposit repaid/adjusted	Balance
	Particulars of deposit	Receipt Voucher Number and Date	Amount					
1	2	3	4	5	6	7	8	9

## Notes:

1. Separate pages may be set apart for each class of deposit.
2. Separate Registers shall be maintained for each Year.
3. The balances in the Register shall be totaled, and reconciled with the balances in the respective account in the Ledger at the end of every Half-Year.
4. 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.

FORM BMAR NO 64

[R] 113(1)

DEPOSIT REFUND ADVICE

Signature of the Asst Engineer/Ex Engineer

Approved for payment

Verified with the Deposit Register

Commissioner/Chief Officer

## Accountant

## FORM BMAR NO 65

[Rule 113(2)]

Name of the Municipality

## SUMMARY STATEMENT OF DEPOSITS ADJUSTED DURING THE PERIOD

*In respect of \_\_\_\_\_  
(Head of Account)*

Sr. No.

Accounting Unit:

Fund Code:

Particulars of the Head	Arrears (Rs.)	Current Demand (Rs.)	Total (Rs.)	Deposits Adjusted Register No.
1	2	3	6	7
Total				

Prepared by \_\_\_\_\_  
Checked by \_\_\_\_\_

Examined and Entered  
Accountant/Authorised Officer  
Dated \_\_\_\_\_

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

Separate register shall be maintained for each head of deposit.

FORM BMAR NO 66

**[Rule 115]**

**REGISTER OF SECURITIES**

FORM BMAR NO 67

[Rule 116(3)]

*Name of the Municipality*

REGISTER OF LOANS

Accounting Unit:  
Fund Code:

Notes

1. Separate folio shall be allotted to each loan.
  2. The format for capital grant register would be similar.
  3. Pages of ledger / register would be numbered.
  4. In case of more than one loan, summary of all loans shall be drawn suitably in the register.
  5. For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

## FORM BMAR NO 68

(Rule 116(4))

*Name of the Municipality***REGISTER OF SINKING FUNDS**

Accounting Unit:

Fund Code:

Amount of loan and rate of interest:  
Date of raising the loan:

Amount of Sinking Fund installment:

Rate of interest provided for in the Agreement at which Sinking Fund develops:

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

Note: For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry

**FORM BMAR/NO 69**  
**[Rule 116(5)]**

Name of the Municipality

**REGISTER OF DEBENTURES**

Date of order sanctioning the issue of debenture:

Debenture Face Value (Rs.);

Amount raised by issue of debentures (Rs.);

Rate of interest payable on debentures;

Date of issue of Debentures;

Purpose of issuing debentures;

Details of Guarantee and Security furnished;

Name of the Debenture-trustee, if any;

Interest payment Schedule;

Date of maturity;

Repayment Schedule:

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

Notes:

- (1) Details of all the holders who have been issued debentures of a particular series shall be listed above.
- (2) Separate folios shall be allotted for each series of the debentures being issued.
- (3) Three to four lines should be left after each certificate number to record the transfer entries for those certificates.
- (4) Date on which a person becomes a debenture holder and the date on which he ceases to be shall be mentioned for all the transfers affected.
- (5) For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

FORM BIRU NAMA

[Rule 117(2)]

EARMARKED/SPECIAL FUNDS REGISTER

Name of the Earmarked (Special) Fund

Note

1. Interest earned on investments and Profit on disposal of Investments made from the Special Funds shall be recorded in the column 1 to 5 to update the balance of Special Funds
  2. Loss on disposal of investments shall be recorded in the column 6 to 10 to reduce the balance of Special Fund
  3. For each entry made; record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.

## FORM BMAR NO 71

[Rule 122 (2) (a)]

## Receipts and Payments Statement for the period from \_\_\_\_\_ to \_\_\_\_\_

Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
<b>Opening Balances#</b>							
Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank)							
	<b><i>Operating Receipts</i></b>				<b><i>Operating Payments</i></b>		
110000000	Tax Revenue	21000000			Establishment Expenditures		
120000000	Assigned Revenues & Compensations	22000000			Administrative Expenditures		
130000000	Rental income from Municipal	23000000			Operations and Maintenance		
140000000	Properties Fees & User Charges	24000000			Interest & Finance Charges		
150000000	Sale & Hire Charges	25000000			Programme Expenditures		
160000000	Revenue Grants, Contributions & Compensation	26000000			Revenue Grants & Contributions		
170000000	Income from Investments						
171000000	Interest Earned						
180000000	Other Income						
	<b><i>Non-Operating Receipts</i></b>				<b><i>Non-Operating Payments</i></b>		
330000000	Secured Loans	35000000			Other Liabilities		
340000000	Deposits Received	350400000			Refunds Payable Repayment of Loans		
320000000	Grants and contribution for specific purposes	*			Refund of Deposits		
*	Sale proceeds from Assets	*			Acquisition / Purchase of Fixed Assets		
*	Realization of Investment – General	41000000			Capital Work – in – Progress		
*	Fund Realization of Investment – Other	41200000			Deposit works		
341000000	Funds Deposit works	34100000			Investments –Municipal Fund		
350410000	Advance Collected of Revenue	42000000			Investments – Other Funds		
*	Loans & Advances to Employees	42100000			Loans & Advances and Deposits		
*	(recovery) Other Loans & Advances	46000000			Prepaid Expenses		
*	(recovery) Deposits with External Agencies (recovery)	460300000			Loans to Others		
	Other Receipts [specify]	460600000			Deposits with External Agencies		
					Other Payments [specify]		

2

Code No.	Head of Account	Current Period Amount	Corresponding Previous Period Amount (Rs.)	Code No.	Head of Account	Current Period Amount	Corresponding Previous Period Amount(Rs.)
		(Rs.)	Amount (Rs.)			(Rs.)	(Rs.)
					Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)		
	<b>GRAND TOTAL</b>				<b>GRAND TOTAL</b>		

# Balances banks operate for Grants and Special Funds

\* Details in respect of these items will be available in the corresponding asset ledger accounts

\*\* Details in respect of these items will be available in the corresponding liability ledger accounts

2

FORM BMAR NO 72

[Rule 121]

TRIAL BALANCE FOR THE PERIOD FROM.....

2

## FORM BMAR NO 73

[Rule 122(2)(b)]

## Income and Expenditure Statement for the period from \_\_\_\_\_ to \_\_\_\_\_

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
110000000	Tax Revenue	I-1		
120000000	Assigned Revenues & Compensation	I-2		
130000000	Rental Income from Municipal Properties	I-3		
140000000	Fees & User Charges	I-4		
150000000	Sale & Hire Charges	I-5		
160000000	Revenue Grants, Contributions & Compensation	I-6		
170000000	Income from Investments	I-7		
171000000	Interest Earned	I-8		
180000000	Other Income	I-9		
A	<b>Total – INCOME</b>			
	<b>EXPENDITURE</b>			
210000000	Establishment Expenditures	I-10		
220000000	Administrative Expenditures	I-11		
230000000	Operations & Maintenance	I-12		
240000000	Interest & Finance Expenditures	I-13		
250000000	Programme Expenses	I-14		
260000000	Revenue Grants & Contributions	I-15		
270000000	Provisions & Write off	I-16		
271000000	Miscellaneous Expenditures	I-17		
	Depreciation			
B	<b>Total – EXPENDITURE</b>			
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>			
280000000	Add: Prior period Items (Net)	1-18		
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>			
290000000	<b>Less: Transfer to Reserve Funds</b>			
	<i>Net balance being surplus/ deficit carried over to Municipal Fund</i>			

✓

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

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110010000	Holding Tax		
110020000	Water Tax		
110030000	Latrine Tax		
110050000	Lighting Tax		
110070000	Vehicle Tax		
110080000	Tax on Animals		
110100000	Profession Tax		
110110000	Advertisement tax		
110160000	Entertainment Tax		
110170000	Tower Tax		
110510000	Octroi & Toll		
110520000	Cess		
110800000	Other taxes		
	<b>Sub-total</b>		
	Less		
110900000	Tax Remissions and Refund [Schedule I – 1 (a)]		
	<b>Sub-total</b>		
	<b>Total tax revenue</b>		

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

Code No. *	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110900100	Holding Taxes		
110900200	Water Tax		
110900300	Latrine tax		
110900400	Education Cess		
110900500	Health Cess		
110900700	Advertisement Tax		
110909900	Others		
	<b>Total refund and remission of tax revenues</b>		

\* Insert the Detailed Codes of Account as applicable

Note:

The totals of this Schedule should equal to the amount as per the total in Schedule I – 1

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120100000	Taxes and Duties collected by others		
120200000	Compensation in lieu of Taxes / duties		
120300000	Compensations in lieu of Concessions		
	<b>Total assigned revenues &amp; compensation</b>		

2

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130100000	Rent from Civic Amenities		
130200000	Rent from Buildings Rent		
130300000	from Guest Houses Rent		
130400000	from lease of lands		
130500000	Lease rentals Others		
130800000	Other rents		
	<b>Sub-Total</b>		
130900000	Less: Rent Remission and Refunds		
	<b>Sub-total</b>		
	<b>Total Rental Income from Municipal Properties</b>		

**Schedule I-4: Fees & User Charges [Code No 140] Schedule I-4**

**(a): Fees & User Charges – Function wise**

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

Note:

Functions as applicable in the Municipalities and on which fees and user charges are raised shall be stated here.

The total income from Fees & User Charges as per Schedule I-4 (a) should tally with the total income from Fees & User Charges as per Schedule I-4 (b).

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140100000	Empanelment & Registration Charges/Fees		
140110000	Licensing Fees		
140120000	Fees for Grant of Permit		
140130000	Fees for Certificate or Extract Development		
140140000	Charges Regularisation Fees		
140150000	Penalties and Fines		
140200000	Other Fees		
140400000	User Charges		
140500000	Entry Fees		
140600000	Service / Administrative Charges		
140700000	Other Charges		

✓

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Sub-Total		
140900000	Less: Fees & User Charges Remission and Refunds		
	Sub-total		
	<b>Total income from Fees &amp; User Charges – Income head-wise</b>		

The total income from Fees & User Charges as per Schedule I-4 (b) should tally with the total income from Fees & User Charges as per Schedule I-4 (a).

**Schedule I-5: Sale & Hire Charges [Code No 150] Schedule I-5 (a): Sale & Hire Charges – Function wise**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census .....		
	<b>Total Income from Sale &amp; Hire charges – Function wise</b>		

The total income from Sale & Hire Charges as per Schedule I-5 (a) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (b).

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

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150100000	Sale of Products		
150110000	Sale of Forms & Publications		
150120000	Sale of stores & scrap		
150300000	Sale of Others		
150400000	Hire Charges for Vehicles		
150410000	Hire Charges for Equipment		
	<b>Total Income from Sale &amp; Hire charges – income head-wise</b>		

The total income from Sale & Hire Charges as per Schedule I-5 (b) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (a).

2

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160100000	Revenue Grant		
160200000	Re-imbursement of expenses		
160300000	Contribution towards schemes		
	<b>Total Revenue Grants, Contributions &amp;</b>		

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170100000	Interest		
170200000	Dividend		
170300000	Income from projects taken up on commercial basis		
170400000	Profit in Sale of Investments		
170800000	Others		
	<b>Total Income from Investments</b>		

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171100000	Interest from Bank Accounts		
171200000	Interest on Loans and advances to Employees		
171300000	Interest on loans to others		
171400000	Interest on Debtors & Other Receivables		
171800000	Other Interest		
	<b>Total. – Interest Earned</b>		

**Schedule I-9: Other Income [Code No 180]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180100000	Deposits Forfeited		
180110000	Lapsed Deposits		
180200000	Insurance Claim Recovery		
180300000	Profit on Disposal of Fixed assets		
180400000	Recovery from Employees		
180500000	Unclaimed Refund Payable / Liabilities Written Back		
180600000	Excess Provisions written back		
180800000	Miscellaneous Income		
	<b>Total Other Income</b>		

**Note:**

Details of profit earned on Fixed Assets disposed shall be given for each of the class of fixed assets, to the extent possible, together with the details of the gross block of the fixed asset sold, depreciation provided on that and the value realized on disposition below Schedule I-9.

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**Schedule I-10: Establishment Expenditures [Code no 210]****Schedule I-10 (a): Establishment Expenditures – Function wise**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room		
	Estate		
1	Stores & Purchase Workshop	3	4
	Census .... .....		
	<b>Total establishment expenditures – Function Wise</b>		

**Note:**

The total function wise expenditures as per Schedule I-10 (a) should tally with the total Establishment expenditures as per Schedule I-10 (b).

**Schedule I-10 (b): Establishment Expenditures – Expenditure head-wise**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210100000	Salaries, Wages and Bonus		
210200000	Benefits and Allowances		
210300000	Pension Contribution		
210400000	Other Terminal & Retirement Benefits		
210800000	Other		
	<b>Total establishment expenditures expenditure head wise</b>	-	

**Note:**

The total function wise expenditures as per Schedule I-10 (b) should tally with the total Establishment expenditures as per Schedule I-10 (a).

**Schedule I-11: Administrative Expenditures [Code No 220]****Schedule I-11 (a): Administrative Expenditures – Function wise**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census ....		
	<b>Total Administrative expenditures– Function Wise</b>		

**Note:**

The total function wise expenditures as per Schedule I-11 (a) should tally with the total administrative expenditures as per Schedule I-11 (b).

**Schedule I-11 (b): Administrative Expenditures – Expenditure head-wise**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220100000	Rent, Rates and Taxes		
220110000	Office maintenance		
2201200000	Communication Expenditures		
220200000	Books & Periodicals		
220210000	Printing and Stationery		
220300000	Travelling & Conveyance		
220400000	Insurance		
220500000	Audit Fees		
220510000	Legal Expenses Professional and other Fees		
220520000	Advertisement and Publicity		
220610000	Membership & subscriptions		
220800000	Others		
<b>Total administrative expenditures – expenditure head wise</b>			

**Note:**

The total function wise expenditures as per Schedule I-11 (b) should tally with the total administrative expenditures as per Schedule I-11 (a).

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

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

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

**Note:**

The total function wise expenditures as per Schedule I-12 (a) should tally with the total Operations & maintenance expenditures as per Schedule I-12 (b).

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230100000	Power & Fuel		
230200000	Bulk Purchases		
230300000	Consumption of Stores		
230400000	Hire Charges		
230500000	Repairs & maintenance – Infrastructure Assets		
230510000	Repairs & maintenance – Civic Amenities		
230520000	Repairs & maintenance – Buildings		
230530000	Repairs & maintenance – Vehicles		
230590000	Repairs & maintenance – Others		
230800000	Other operating & maintenance expenses		
	<b>Total operations &amp; maintenance - expenditure head Wise</b>		

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**Note:**

The total function wise expenditures as per Schedule I-12 (b) should tally with the total Operations & maintenance expenditures as per Schedule I-12 (a).

**Schedule I-13: Interest & Finance Charges [Code No 240]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240100000	Interest on Loans from Central Government		
240200000	Interest on Loans from State Government		
240300000	Interest on Loans from Government Bodies & associations		
240400000	Interest on Loans from International Agencies		
240500000	Interest on Loans from Banks & Other Financial Institutions		
240600000	Other Interest		
240700000	Bank Charges		
240800000	Other Finance Expenses		
<b>Total Interest &amp; Finance Charges</b>			

**Schedule I-14: Programme Expenditures [Code No 250]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250100000	Election Expenditures		
250200000	Own Programmes		
250300000	Share in Programmes of others		
250400000	Programme Expenditure from Grants		
250500000	Expenditure on Transferred Functions		
250600000	Expenditure on Transferred Institutions		
<b>Total Programme Expenditures</b>			

**Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260100000	Grants [give details]		
260200000	Contributions [give details]		
260300000	Subsidies [give details]		
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>			

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270100000	Provisions for Doubtful receivables		
270200000	Provision for other Assets		
270300000	Revenues written off		
270400000	Assets written off		
270500000	Miscellaneous Expenditure written off		
<b>Total Provisions &amp; Write off</b>			

**Schedule I-17: Miscellaneous Expenditures [Code No 271]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271100000	Loss on disposal of Assets		
271200000	Loss on disposal of Investments		
271300000	Decline in the value of Fixed Assets on Revaluation		
271400000	Accidental Loss		
271500000	Diminution in Value of Investments		
	<b>Total Miscellaneous expenditures</b>		

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
280100000	<b>Income</b>		
280200000	Taxes		
280300000	Other – Revenues		
280400000	Recovery of revenues written off		
	<i>Other income</i>		
	<b><i>Sub – Total Income (a)</i></b>		
280500000	<b>Expenditures</b>		
280600000	Refund of Taxes		
280800000	Refund of Other – Revenues		
	<i>Other Expenses</i>		
	<b><i>Sub – Total Income (b)</i></b>		
	<b>Total Prior Period (Net) (a-b) -</b>		

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## FORM BMAR NO 74

Rule 122(2)(C)

## Balance Sheet of Municipality as on

Code No	Description of items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<b>LIABILITIES</b>			
310000000	Reserve & Surplus			
311000000	Municipal (General) Fund	B-1		
311000000	Earmarked Funds	B-2		
311000000	Reserves	B-3		
	<i>Total Reserves &amp; Surplus</i>			
320000000	Grants, Contributions for specific purposes	B-4		
	<b>Loans</b>			
330000000	Secured Loans	B-5		
331000000	Unsecured Loans	B-6		
	<i>Total Loans</i>			
340000000	Current Liabilities and Provisions			
341000000	Deposits Received	B-7		
350000000	Deposit works	B-8		
360000000	Other Liabilities (Sundry Creditors)	B-9		
	Provisions	B-10		
	<i>Total Current Liabilities and Provisions</i>			
	<b>TOTAL LIABILITIES</b>			
	<b>ASSETS</b>			
410000000	Fixed Assets	B-11		
411000000	Gross Block			
	Less: Accumulated Depreciation			
412000000	Net Block			
	Capital Work-in-Progress			
	<i>Total Fixed Assets</i>			
	<b>Investments</b>			
420000000	Investment –General Fund	B-12		
421000000	Investments – Other Funds	B-13		
	<i>Total Investments</i>			
430000000	Current Assets, Loans and Advances			
	Stock in Hand (Inventories)	B-14		
431000000	Sundry Debtors (Receivables)			
432000000	Gross amount outstanding	B-15		
	Less: Accumulated provision against bad and doubtful Receivables			
	Net amount outstanding			
440000000	Prepaid Expenses	B-16		
450000000	Cash and Bank Balances	B-17		
460000000	Loans, advances and deposits	B-18		
461000000	Less: Accumulated provision against Loans and Advances			
	Net Amount outstanding			
	<i>Total Current Assets, Loans &amp;</i>			
470000000	<b>Other Assets</b>	B-19		
480000000	Miscellaneous Expenditure (to the extent not written off)	B-20		
	<b>TOTAL ASSETS</b>			

**Schedule B-1: Municipal (General) Fund [Code No 310]**

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310100000	Municipal Fund					
310900000	Excess of Income & Expenditure					
	<b>Total Municipal fund (310)</b>					

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

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

**Schedule B-2: Earmarked Funds**

**Schedule B - 2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]**

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund for Contingent Staff	Amount in Rs
Code No.							
(a) Opening Balance							
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
<b>Total (b)</b>							
Total (a+b)							
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*							
Others							
<b>Sub-total</b>							

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund for Contingent Staff
Code No.						
(ii) Revenue Expenditure on Salary, Wages and allowances etc.						
Rent						
Other administrative charges						
Sub -total						
(iii) Other:						
Loss on disposal of Special Fund Investments						
Diminution in Value of Special Fund Investments						
Transferred to Municipal Fund						
Sub -total						
Total of (i+ii+iii) (c)						
Net balance at the year end - (a+b)-(c)						
Grant Total of Special Funds						

Note:

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

Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210000	Capital Contribution					
31211000	Capital Reserve					
31220000	Borrowing Redemption Reserve					
31230000	Special Funds (Utilized)					
31240000	Statutory Reserve					
31250000	General Reserve					
31260000	Revaluation Reserve					
	Total Reserve funds					

**Schedule B-4: Grants & Contribution for Specific Purposes | Code No 3201**

Amount in Rs.

Particulars Code No.	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
(a) Opening Balance							
(b) Additions to the Grants *							
(i) Grant received during the year							
(ii) Interest/Dividend earned on Grant Investments							
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)							
Total (a+b)							
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*							
Others							
Sub -total							
(ii) Revenue Expenditure on Salary, Wages and allowances etc.							
Rent							
Other administrative charges							
Sub -total							
(iii) Other:							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Grants Refunded							
Sub -total							
Total (c) [i+ii+iii]							
Net balance at the year end – (a+b)-(c)							
Total Grants & Contribution for Specific Purposes							

Note:

Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with Earmarked Funds

\* For transferring completed capital assets, expenditure incurred will be capitalized and assets will be taken to Fixed Assets schedule (B-11) and Capital contribution will be increased by the same amount.

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330100000	Loans from Central Government		
330200000	Loans from State Government		
330300000	Loans from Govt. bodies & Associations		
330400000	Loans from international agencies		
330500000	Loans from banks & other financial institutions		
330600000	Other Term Loans		
330700000	Bonds & debentures		
330800000	Other Loans		
	<b>Total Secured Loans</b>		

**Notes:**

1. The nature of the Security shall be specified in each of these categories
2. Particulars of any guarantees given shall be disclosed
3. Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption
4. Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately;
5. For loans disbursed directly to an Executing Agency, please specify the name of the Project for which such loan is raised.

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331100000	Loans from Central Government		
331200000	Loans from State Government		
331300000	Loans from Govt. bodies & Associations		
331400000	Loans from international agencies		
331500000	Loans from banks & other financial institutions		
331600000	Other Term Loans		
331700000	Bonds & debentures		
331800000	Other Loans		
	<b>Total Un-Secured Loans</b>		

**Note:**

Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately.

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340100000	Deposits Received - From Suppliers / Contractors		
340200000	Deposit Revenues		
340300000	Deposits Received From staff		
340800000	Deposits Received From Others		
	<b>Total deposits received</b>		

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

Amount in Rs.

Code No.	Particular	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilization / expenditure Amount (Rs.)	Balance outstanding at the end of the current year Amount (Rs.)
1	2	3	4	5	6
341100000	Civil				
341200000	Electrical				
341300000	Others				
	Total of deposit works				

Note:

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage (departments) charges would appear in Col 5
3. Balance as in Col. 6 would appear in the Balance Sheet as a liability

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

Code No.	Particular	Amount in Rs.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
350100000	Creditors			
350110000	Employee Liabilities			
350120000	Interest Accrued and Due			
350200000	Recoveries Payable			
350300000	Government Dues Payable			
350400000	Refunds Payable			
350410000	Advance Collection of Revenues			
350800000	Others			
	Total Other liabilities (Sundry Creditors)			

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360100000	Provision for Expenditures		
360200000	Provision for Interest		
360300000	Provision for Other Assets		
	Total Provisions		

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

Amount in Rs.

Code No	Particulars	G				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	1	1	1
410100000	Land										
410200000	Buildings										
410300000	<i>Infrastructure Assets</i>										
410310000	Roads and Bridges										
410320000	Sewerage and drainage										
410330000	Water ways										
410400000	Public Lighting										
410400000	<i>Other assets</i>										
410500000	Plants & Machinery										
410600000	Vehicles										
410700000	Office & other equipment										
410800000	Furniture, fixtures, fittings and electrical appliances										
	Other fixed assets										
	<b>Total</b>										

\$ - Additions include fixed assets created out of Earmarked Funds and Grants transferred to Municipality's fixed block as referred to in Schedule B-2 and B-4

**Additional disclosures to the Schedule**

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

**Note:**

1. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1<sup>st</sup> April 2009 shall be equal to the closing asset balance as on 31<sup>st</sup> March 2009.
2. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
3. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
4. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
5. Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
6. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.
7. No depreciation is to be charged on "Land"

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

Code No.	Particulars	With whom invested	Face value (Rs.)	Amount Rs.	
				Current year	Previous year
I	2	3	4	5	6
420100000	Central Government Securities				
420200000	State Government Securities				
410300000	Debentures and Bonds				
410400000	Preference Shares				
410500000	Equity Shares				
410600000	Units of Mutual Funds				
410800000	Other Investments				
	<b>Total of Investments General Fund</b>				

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the MUNICIPALITY
2. Provide break-up of other investments as applicable
3. Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

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

Amount Rs

Code No.	Particulars	With whom invested	Face value (Rs.)	Amount Rs.	
				Current year	Previous year
I	2	3	4	5	6
421100000	Central Government Securities				
421200000	State Government Securities				
411300000	Debentures and Bonds				
411400000	Preference Shares				
411500000	Equity Shares				
411600000	Units of Mutual Funds				
411800000	Other Investments				
	<b>Total of Investments Other Funds</b>				

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the MUNICIPALITY
2. Provide break-up of other investments as provided for General Fund Investments.

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430100000	Stores		
430200000	Loose Tools		
410800000	Others		
	<b>Total Stock in hand</b>		

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4	5 = 3 - 4	6

	<b>Net Receivables of Property Taxes</b>				
431100000	Receivable of Other Taxes Less than 3 years * More than 3 years * Sub-total Less: State Government Cesses/Levies in Taxes - Control Accounts				
431990000	<b>Net Receivables of Other Taxes</b> Receivables of Cess Less than 3 years * More than 3 years * Sub-total Receivables for Fees and User Charges Less than 3 years * More than 3 years *				
431200000					
431300000					
	<b>Sub - total</b>				
431400000	Receivables from Other Sources Less than 3 years * More than 3 years * Sub - total Receivables from Government <b>Total of Sundry Debtors (Receivables)</b>				
431500000					

Note:

The provision made against accrual items would not affect the opening/ closing balances of the Demand and Collection Ledgers for the purpose of recovery of dues from the concerned parties/ individuals

\*Break up for provision for outstanding revenues are given in Column 4

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

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
440100000	Establishment		
440200000	Administrative		
440300000	Operations & Maintenance		
	Total Prepaid expenses		

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

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
450100000	Cash		
	Balance with Bank – Municipal Funds		
450210000	Nationalized Banks		
450220000	Other Scheduled Banks		
450230000	Scheduled Co-operative Banks		
450240000	Post Office		
450250000	Treasury		
	Sub-total		
450410000	Balance with Bank – Special Funds		
450420000	Nationalized Banks		
450430000	Other Scheduled Banks		
450440000	Scheduled Co-operative Banks		
450450000	Post Office		
	Treasury		
	Sub-total		
450610000	Balance with Bank – Grant Funds		
450620000	Nationalized Banks Other		
450630000	Scheduled Banks Scheduled		
450640000	Co-operative Banks Post Office		
450650000	Treasury		
	Sub-total		
	Total Cash and Bank balances		

**Schedule B-18: Loans, advances and deposits [Code 460]**

Code No.	Particulars	Openin g Balance at the beginning	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460100000	Loans and advances to employees				
460200000	Employee Provident Fund Loans				
460300000	Loans to Others				
460400000	Advance to Suppliers and Contractors				
460500000	Advance to Others				
460600000	Deposit with External Agencies				
460800000	Other Current Assets				
	<b>Sub - Total</b>				
	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a)]				

	Total Loans, advances, and deposits

**Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits**

**(Code No 461)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
461100000	Loans to Others		
461200000	Advances		
461300000	Deposits		

	<b>Total Accumulated Provision</b>	
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Note: The totals of this Schedule should equal to the amount as per the total in Schedule B – 18

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

Code No	Particulars	Current year		Previous year Amount (Rs.)
		Amount (Rs.)	3	
1	2			4
470100000	Deposit Works - Expenditure			
470200000	Inter Unit Accounts			
	<b>Total Other Assets</b>			

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

Code No	Particulars	Current year		Previous year Amount (Rs.)
		Amount (Rs.)	3	
1	2			4
480100000	Loan Issue Expenses			
480200000	Discount on Issue of Loans			
480300000	Others			
	<b>Total Miscellaneous expenditure</b>			

Name of the Municipality \_\_\_\_\_

Budget estimation Sheets format

Name of the Function \_\_\_\_\_

Budgeting Year \_\_\_\_\_

Field	Head of Account – Description of Item *	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5	6
Circles 1	<b>REVENUES Tax Revenues</b>				
	Property & Other Taxes				
	Water Taxes „ „ „ „ „ „				
	„ „ „ „ „ „ „				
	Sub-total (Tax Revenues)				
Circles 1	<b>Fees &amp; User Charges</b>				
	License Fees				
	Advertisement Taxes „				
	„ „ „ „ „ „ „				
	Sub-total (Fees & User Charges)				
Circles 1	<b>Interest Income</b>				
	Interest from Bank Deposits				
	Interest from Post Office Deposits „				
	„ „ „ „ „ „ „				
	Sub-total (Interest Income)				

Field	Head of Account – Description of Item*	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5	6
<b>TOTAL REVENUE RECEIPTS EXPENDITURES</b>					
Establishment Expenses					
Circles 1	Salaries & Wages Pension expenses <sup>,,,,,,</sup> <sub>,,,,,,</sub>				
Sub-total (Establishment Expenses)					
Circles 1	<u>Operations &amp; Maintenance</u> Repairs & Maintenance – Roads Repairs & Maintenance - Buildings <sup>,,,,,,</sup> <sub>,,,,,,</sub>				
Sub-total (Operations & Maintenance)					
<b>TOTAL REVENUE EXPENDITURE</b>					
Circles 1	<u>CAPITAL RECEIPTS</u> <u>Loans</u> Loans from State Govt. <sup>,,,,,,</sup> <sub>,,,,,,</sub>				
Sub-total (Loans)					
<u>Deposit works</u>					
Deposit works received					
Sub-total (Deposit Works)					
<u>Deposits and Advances</u>					
Security Deposits <sup>,,,,,,</sup> <sub>,,,,,,</sub>					
Field	Head of Account – Description of Item*	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5	6

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	Sub-total (Deposits)		
	<b>TOTAL CAPITAL RECEIPTS</b>		
<b>Circles 1</b>			
	<b>CAPITAL EXPENDITURE</b>		
	Fixed Assets		
	Purchase of Fixed Assets Capital		
	Work in progress „ „ „ „		
	Sub-total (Fixed Assets)		
<b>Circles 1</b>			
	<b>Investments</b>		
	Investment in Government Securities		
	Investment in Non- Govt Securities „ „ „		
	„		
	Sub-total (Investments)		
<b>Circles 1</b>			
	<b>Loans and Advances</b>		
	Loans to Employees Loans to		
	Others Miscellaneous		
	Advances „ „ „ „ „ „		
	Sub-total (Loans & Advances)		
	<b>TOTAL CAPITAL EXPENDITURE</b>		

\* Similar to the above, the budget estimation shall be obtained for all the Major, Minor and detailed account heads for each of the Circles and functions.

**Name of the Municipality**  
**Budget estimate Consolidation format**

Budgeting Year: \_\_\_\_\_

Function	Field	Head of Account – Description of Item	Actual for the previous year	Budget Estimates for the current year	Revised Estimates for the current year	Budget Estimates for the next year
1	2	3	4	5	6	7

*Consolidation shall be made for every item of detailed heads of account.*

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## FORM BMAR-77[Rule 134(10)]

Name of the Municipality \_\_\_\_\_

## SUMMARY OF BUDGET FOR THE PERIOD \_\_\_\_\_

Sr. No.

Particulars	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
	1	2	3	4
Opening Balance*				
Add:				
Revenue Receipts				
Capital Receipts				
Less:				
Revenue expenditure				
Capital Expenditure				
Closing Balance *				

\* Balances denote cash and bank balance.

*FORM BMAR-78[Rule 134(10)]*

Name of the Municipality

MAJOR ACCOUNT HEAD WISE BUDGET FOR THE PERIOD

Sr. No.	Major Account Head	Code	Actual for the previous year Rs.	Budget Estimates for the current year	Revised Estimates for the current year	Budget Estimates for the next
		1	2	3	4	5
	<b>REVENUE RECEIPTS</b>					
	Tax Revenue	110				
	Assigned Revenues and Compensation	120				
	Rental Income - Municipal Properties	130				
	Fees and User Charges	140				
	Sale and Hire Charges	150				
	Revenue Grants, Contributions and Subsidies	160				
	Income from Investments	170				
	Interest Earned	171				
	<b>Total</b>	180				
	<b>REVENUE EXPENDITURE</b>					
	Establishment Expenses	210				
	Administrative Expenses	220				
	Operations and Maintenance	230				
	Interest and Finance Charges Program	240				
		250				

S No	Major Account Head	Code	Actual for the previous year Rs.	Budget Estimates for the current year	Revised Estimates for the current year	Budget Estimates for the next
	1		2	3	4	5
	Revenue Contributions and Subsidies Miscellaneous Expenses Prior Period Item		260 271 280			
	<b>Total CAPITAL RECEIPTS</b>					
	Grants, Contributions for Specific purposes Secured Loans Unsecured Loans Deposits Received Deposit Works Other Liabilities		320 330 331 340 341 350			
	<b>Total</b>					
	<b>CAPITAL EXPENDITURE</b>					
	Fixed Assets Capital Work in Progress Investments – General Fund Investments – Other Funds Stock in hand Prepaid Expenses Loans, advances and deposits Other Assets		410 412 420 421 430 440 460 470			
	<b>Total</b>					

Note: These totals shall be tallied with the totals in Forms BUD 5-6.

Name of the Municipality

## SUMMARY OF FUNCTION WISE BUDGET FOR THE PERIOD \_\_\_\_\_

Sr. No.

S No	Function	Code	Revenue Receipt Rs.	Revenue Expenses Rs.	Capital Receipts	Capital Expenditure Rs.	Net Inflow/ (Outflow) Rs.
1	2	3	4	5	6	7	8
General & Administration	00						
Planning & Regulations	10						
Public Works	20						
Health	30						
Sanitation & Solid Waste Management	40						
Civic Amenities	50						
Urban Forestry	60						
Urban Poverty Alleviation & Social Welfare	70						
Other Services	80						
Revenues	90						
<b>Total*</b>							

\*The total of columns 4 to 7 shall be tallied with those in Form BUD - 3.

**FORM BMAR-80[Rule 134(10)]**

**Name of the Municipality**

**SUMMARY OF FIELD WISE BUDGET FOR THE PERIOD**

**Sr. No.**

S No	Function	Code	Revenue Receipt Rs.	Revenue Expenses Rs.	Capital Receipts Rs.	Capital Expenditure Rs.	Net Inflow/ (Outflow) Rs.
1	2	3	4	5	6	7	8
Field 1							
Field 2							
Field 3							
.....							
Circle n							
Total *							

**Note:** Field could be lowest level at which ULB likes to budget. Ideally this should be done at the ward level.

\*The total of columns 4 to 7 shall be tallied with those in Form BUD - 3.

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**FORM BMAR 81[Rule 138(2)]**

**Name of the Municipality**  
**Quarterly Budget Variance Report**  
For the period from \_\_\_\_\_ to \_\_\_\_\_

Code No.	Head of Account	Budget Estimate (Rs.)	Progressive Total at the end of each quarter Rs.			Variance Rs.	Remark
			Qtr. 1	Qtr. 2	Qtr. 3	Total	
<b>1</b>	<b>REVENUE RECEIPTS*</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
110	Tax revenue						
120	Assigned Revenues & Compensation						
130	Rental income from Municipal Properties						
140	Fees & User charges						
150	Sale & Hire charges						
160	Revenue Grants, contribution & subsidies						
170	Income from Investments – General Fund						
170	Income from Investments – Other Funds						
171	Interest earned						
180	Other income						
	Any other revenue receipts [ specify ]						
	<b>Sub-total</b>						
	<b>REVENUE EXPENDITURE *</b>						
210	Establishment Expenses						
220	Administrative Expenses						
230	Operations & Maintenance						
240	Interest & Finance charges						
250	Programme Expenses						
260	Revenue Grants, contribution & subsidies						
271	Miscellaneous Expenses						
	Any other revenue payments [ specify ]						
	<b>Sub-total</b>						

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

**FORM BMAR 82**

**[RULE 137(ii&iii)]**

**Fund:**

**Name of Municipality:  
FORMAT OF OUTPUTS AND OUTCOMES IN BUDGET  
ESTIMATES 2009-10**

S.No.	Name of Scheme/ Programme (Account Code)	Name of Scheme/ Programme	Objective/ Outcome	Budget Estimates 2009-10 (Rs. in thousands )	Quantifiable Deliverables/ Physical Outputs	Projected Outcomes	Processes/ Timelines	Remarks/ Risk Factors	
1	2	3	4	5	6	7	8	9	

**Note:-**

- Major programmes listed in the Capital Expenditure must be shown separately in column 2 &3, while smaller items may be conveniently clubbed. An exercise to weed out schemes with sub-critical financial outlays or merge them appropriately into major programmes is separately being undertaken.
- Code D suffixed to the account code indicates that the budgeting is done for the debit aspect of these transactions i.e. for investments purchased, in this sheet.

**FORM BMAR 83**  
**[Rules 140 (3)]**

**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

Note:

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.

Signature and Designation  
Station:

Date:

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## Form BMAR-84[Rule 145(1)]

Name of the Municipality

## DOCUMENT CONTROL REGISTER/STOCK ACCOUNT OF RECEIPT / CHEQUE BOOK

Kind of Document

Accounting Unit:  
Fund Code:

Date	From whom received	Receipt		Issue			To whom issued			Signature of person receiving forms 11
		Number of Forms	No.	Books No. of pages	Voucher No. and Date	Number of Forms	No.	Books No. of pages	Designation	
1	2	3	4	5	6	7	8	9	10	11
Balance										
Number of Forms	Books	Initials	Authorised Clerk	Date	Number of Forms	Books	Initials of the person returning the books	Clerk	Authorised officer	Remarks
12	13	14	15	16	17	18	19	20	21	22
										23
										24

Note: For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

BMAR FORM NO. 85

[Rule 149]

**Form of Security Bond**

Know all men by these present that \_\_\_\_\_ and held and firmly bound unto the chairman of the municipal commissioners of \_\_\_\_\_ hereinafter referred to as the chairman in the sum of Rs. \_\_\_\_\_ to be paid to the \_\_\_\_\_ his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made I bind myself, my heirs, executors, administrators and representatives firmly by these presents sealed with my seal dated this \_\_\_\_\_ day of 19\_\_\_\_\_ and I do hereby for myself, heirs, executors and representatives covenant with my seal dated this \_\_\_\_\_ day of 19\_\_\_\_\_ and I do hereby \_\_\_\_\_ for myself, heirs, executors and representatives covenant with the chairman, his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature Patna in Bihar and Orissa other than the said High Court in its Ordinary Original Civil Jurisdiction the same may at the instance of the chairman be removed into, tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Where the above bounden \_\_\_\_\_ has been appointed to and now holds and exercises the office of \_\_\_\_\_ at \_\_\_\_\_ and his duties at present are as follows \_\_\_\_\_ and whereas said \_\_\_\_\_ is further bound to keep true and faithful accounts of his dealings with all property and moneys to be in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as he may from time to time be called upon to do: AND WHEREAS the said \_\_\_\_\_ has been called upon by the chairman in consideration of his said appointment to deliver to and deposit with and endorse over to the chairman Government securities to the extent of Rs. \_\_\_\_\_ and he is not in a position to do this at once it has been arranged that he should monthly and every month pay to the chairman [by deductions from his pay if the chairman shall so think fit] the sum of Rs. \_\_\_\_\_ and Government Securities for Rs. \_\_\_\_\_ have been purchased, delivered to, deposited with and endorsed over to the chairman, his successors or assigns for the purpose of in part securing and indemnifying the chairman, his successors and assigns against all loss, injury or damage which he or they might or may in any way suffer by reason of the misconduct, neglect: default, oversight or otherwise of the said – or any person or persons acting under him or for whom he may be held responsible: AND WHEREAS the said – has entered into the above Bond in the Panel sum of Rs. >> conditioned for the due performance by him of the duties of the said office of and any other office to which he may be appointed at any time and of the duties appertaining thereto respectively or which may be required of him and for the indemnity of the chairman against loss, injury or damage as aforesaid.

Now the condition of the above written Bond is such that if the said – has whilst he has held that said office of – as aforesaid always duly performed and fulfilled the duties of said office and if he shall whilst he shall hold the said officer any other office to which he may be appointed or in which he may act always duly perform and fulfill all and every one of the duties thereof and further shall and will monthly and every month pay to the chairman, his successors and assigns by deductions from his pay or otherwise the sum of Rs. \_\_\_\_\_

Until he shall have paid the full sum of Rs. \_\_\_\_\_ and Government Securities for Rs. \_\_\_\_\_ shall have been purchased, delivered or deposited with or endorsed over to the chairman, his successors or assigns in manner aforesaid and shall also indemnify and save harmless the chairman, his successors or assigns and all and every the corporation or person or persons concerned of and from all and every loss, injury and damage which has been or shall or may

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at any times hereinafter during the service or employment of the said – in such office as aforesaid or in any corporation or person or persons concerned by or by reason of the act, neglect, failure misconduct, default disobedience, omission or insolvency of the said – or of any person or persons acting under him or for whom he may be held reasonable than this obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue: provided always and it is hereby cleared and agreed that the sum of Rs. to be so gradually deposited or aforesaid or the Government promissory note for Rs. to be so purchased and retained delivered as aforesaid respectively or such other Government Securities to the same amount as the chairman may consent from time to time to accept and receive in lieu or in exchange for the same and the interest thereof respectively shall be and remain with the chairman, his successors, or assigns as occasion shall require to appropriate the said money or the sell and dispose of the said Government securities or a sufficient portion thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the Government securities may in the meantime be paid over as the same shall be realized if the chairman shall think fit to the said – And it is hereby lastly agreed that on the final termination of the service of the said – the sum of Rs. or the said Government promissory notes substituted therefore and this Bond shall remain with the chairman for – calendar month as security against any loss that may have been incurred owing to the act, neglect or default of the said – or any other person or persons as aforesaid and which may not have been discovered until after the termination of his service and his liability hereunder shall continue until the expiry of the said term of – calendar months.

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BMAR FORM NO. 85 A

[Rule 149]

**Form of Security Bond**

Know ALL MEN present that \_\_\_\_\_ Name, Address and son of \_\_\_\_\_ father's name of obligor, is held and firmly bound unto the CHAIRMAN OF THE MUNICIPAL COMMISSIONERS of \_\_\_\_\_ in the district of \_\_\_\_\_ herein after referred to as the CHAIRMAN, his successor or assigns or his/their certain attorney or attorneys for which payment well and truly to be made I bind myself, my heirs, executors, administrators and representatives firmly by those presents sealed with my seal dated this, \_\_\_\_\_ day of 19\_\_\_\_ and I do hereby my heirs, executors, administrators and representatives covenant with the CHAIRMAN, HIS successors and assigns that if any suit shall be brought touching the subject matter or this obligation or the condition hereunder written in any court subject matter or this obligation or the condition hereunder written in any court subject to the high court in its Ordinary Original Civil Jurisdiction the same may at the instance of the CHAIRMAN, his successors or assigns be removed into, tried and determined by the said High Court in its Extraordinary Original tried and determined by the said High Court in its Extraordinary Original Civil Jurisdiction\_\_\_\_\_.

Whereas the above bounden \_\_\_\_\_ has been appointed to and now holds and exercise the office of \_\_\_\_\_ at \_\_\_\_\_ and his duties at present are as follows – AND WHEREAS the said – is further bound to keep true and faithful accounts of his dealings with all property and moneys which may come to his hands or possession or under his control such account to be in the form and manner that may from time to time be prescribed by duly constituted authority and also be prepare and submit such returns and such accounts and other documents as he may from time to time be called upon to do; AND WHEREAS it was one of the conditions of the employment of the said – as aforesaid that he said should for the purpose of in part securing and indemnifying the CHAIRMAN, his successors and assigns against all loss, injury and damage when he or they might or may in any way suffer by reason of the misconduct, neglect, default, oversight or otherwise of the said \_\_\_\_\_ and person or persons acting under him or for whom he may be held responsible execute a formal mast gage of the hereditaments and premises in the schedule hereto shortly described to secure the payment by him to the CHAIRMAN of the sum of Rs. AND WHEREAS the said – formal mortgage of even date herewith granted conveyed and assigned upto the shortly described to secure the payment to CHAIRMAN subject to the conditions in such Indenture of the sum of Rs.\_\_\_\_\_

AND WHEREAS the said \_\_\_\_\_ has entered into the above Bond in the panel sum of Rs. \_\_\_\_\_ conditioned for the due performance by him of the duties of the said office and of any other office to which he may be appointed at any time and of the duties appertaining thereto respectively or which may be required of him and for the indemnity of the CHAIRMAN against loss, injury and damage as aforesaid. Now the condition of the above written Bond is such that if the said \_\_\_\_\_ has whilst he has held said office of \_\_\_\_\_ as aforesaid always duly performed and fulfilled the duties to the said office and if he shall whilst he shall hold the said office or any other office to which he may from time to time be appointed or in which he may act always duly perform and fulfill all and every duties thereof and shall also indemnify and save harmless CHAIRMAN, his successors and assigned and all and every the Corporation or person or persons concerned by or by reasons of head act, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said \_\_\_\_\_ or of any person or persons

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acting under him or for whom he may be held responsible then his obligation shall be void and of no effect otherwise the sum shall be and remain in full force and virtue.

Signed

THE SCHEDULE ABOVE REFERRED TO,

THIS INDENTURE made the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ between of son of \_\_\_\_\_ of the one part and Chairman of the Municipal Commissioners of in the district of hereinafter called the mortgages of the other part;

WHEREAS the said \_\_\_\_\_ on the day of \_\_\_\_\_ 19 entered into a Bond with the mortgage in the sum of Rs. \_\_\_\_\_ to secure the due performance of the said \_\_\_\_\_ of his duties as at \_\_\_\_\_ and of the duties of any other office to which he may be appointed at any time.

AND WHEREAS it was one of the conditions of the employment of the said \_\_\_\_\_ as such \_\_\_\_\_ as aforesaid that the said \_\_\_\_\_ should execute a formal mortgage

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**FORM BMAR 86[Rule 150(a)]**

**Name of the Municipality**

**Name of the Department**

**Statement of Receivables for the month of**

| Code No.   | Head of Account / Item                  | (To be forming part of Monthly Accounts) |               |                                  | Receivables at the end of the month |
|------------|-----------------------------------------|------------------------------------------|---------------|----------------------------------|-------------------------------------|
|            |                                         | Receivables at the start of the month    | Demand raised | Actual receipts during the month |                                     |
| 1          | 2                                       | 3                                        | 4             | 5                                | 6                                   |
| 431-10     | Property Taxes                          |                                          |               |                                  |                                     |
| 431-10-(a) | Property Taxes                          |                                          |               |                                  |                                     |
| 431-10-(a) | Others*                                 |                                          |               |                                  |                                     |
|            | <b>Sub-total</b>                        |                                          |               |                                  |                                     |
| 431-19     | Other Taxes                             |                                          |               |                                  |                                     |
| 431-19-(a) | Professional Tax [ wherever on demand ] |                                          |               |                                  |                                     |
| 431-19-(a) | Tower Tax                               |                                          |               |                                  |                                     |
| 431-19-(a) | Sewerage Tax                            |                                          |               |                                  |                                     |
| 431-19-(a) | Others*                                 |                                          |               |                                  |                                     |
|            | <b>Sub-total</b>                        |                                          |               |                                  |                                     |
| 431-20     | Cess Income                             |                                          |               |                                  |                                     |
| 431-30     | Eees & User Charges                     |                                          |               |                                  |                                     |
| 431-30-(a) | License Fees                            |                                          |               |                                  |                                     |
| 431-30-(a) | Development Charges                     |                                          |               |                                  |                                     |
| 431-30-(a) | Others*                                 |                                          |               |                                  |                                     |
|            | <b>Sub-total</b>                        |                                          |               |                                  |                                     |

|            |                              |
|------------|------------------------------|
| 431-40     | Other Sources                |
| 431-40-(a) | Rental Income                |
| 431-40-(a) | Interest Accrued and due     |
| 431-40-(a) | Interest Accrued and not due |
| 431-40-(a) | Others*                      |

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| <b>Code No.</b> | <b>Head of Account / Item</b>     | <b>Receivables at the start of the month</b> | <b>Demand raised during the month</b> | <b>Actual receipts during the month</b> | <b>Receivables at the end of the month</b> |
|-----------------|-----------------------------------|----------------------------------------------|---------------------------------------|-----------------------------------------|--------------------------------------------|
| <b>1</b>        | <b>2</b>                          | <b>3</b>                                     | <b>4</b>                              | <b>5</b>                                | <b>6</b>                                   |
|                 | <b>Sub-total</b>                  |                                              |                                       |                                         |                                            |
| 431-50          | <u>Government</u>                 |                                              |                                       |                                         |                                            |
| 431-50-(a)      | Grants                            |                                              |                                       |                                         |                                            |
| 431-50-(a)      | Assigned Revenues                 |                                              |                                       |                                         |                                            |
| 431-50-(a)      | Others*                           |                                              |                                       |                                         |                                            |
|                 | <b>Sub-total</b>                  |                                              |                                       |                                         |                                            |
|                 | <b>Grant Total of Receivables</b> |                                              |                                       |                                         |                                            |

(a) Insert Detailed Head Codes of Account as applicable

\* *Specify tax or other revenue accounts as applicable*

**FORM BMAR 87[Rule 150(b)]**

**Name of the Municipality**

**Name of the Department**

**Statement of Payables for the month of \_\_\_\_\_**

(To be forming part of Monthly Accounts)

| Code No.   | Head of Account / Item | Payables at the start of the month | Bills raised | Actual payments during the month | Payables at the end of the month |
|------------|------------------------|------------------------------------|--------------|----------------------------------|----------------------------------|
| 1          | 2                      | 3                                  | 4            | 5                                | 6                                |
| 350-10     | Creditors              |                                    |              |                                  |                                  |
| 350-10-(a) | Contractors            |                                    |              |                                  |                                  |
| 350-10-(a) | Suppliers              |                                    |              |                                  |                                  |
| 350-10-(a) | Payable against Grants |                                    |              |                                  |                                  |
| 350-10-(a) | Others*                |                                    |              |                                  |                                  |
| Sub-total  |                        |                                    |              |                                  |                                  |
| 350-11     | Employee Liabilities   |                                    |              |                                  |                                  |
| 350-11-(a) | Gross Salary           |                                    |              |                                  |                                  |
| 350-11-(a) | Pension & Gratuity     |                                    |              |                                  |                                  |
| 350-11-(a) | Others*                |                                    |              |                                  |                                  |
| Sub-total  |                        |                                    |              |                                  |                                  |
| 350-20     | Recoveries Payable     |                                    |              |                                  |                                  |
| 350-20-(a) | TDS                    |                                    |              |                                  |                                  |
| 350-20-(a) | Works Tax              |                                    |              |                                  |                                  |
| 350-20-(a) | Others*                |                                    |              |                                  |                                  |
| Sub-total  |                        |                                    |              |                                  |                                  |
| 350-40     | Refunds Payable        |                                    |              |                                  |                                  |
| 350-40-(a) | Taxes                  |                                    |              |                                  |                                  |
| 350-40-(a) | Others*                |                                    |              |                                  |                                  |

|            |                                |  |  |  |  |
|------------|--------------------------------|--|--|--|--|
|            | <b>Sub-total</b>               |  |  |  |  |
| 350-41     | Advance Collection Of Revenues |  |  |  |  |
| 350-41-(a) | Taxes                          |  |  |  |  |
| 350-41-(a) | Others*                        |  |  |  |  |
|            | <b>Sub-total</b>               |  |  |  |  |
|            | <b>Grant total of Payables</b> |  |  |  |  |

(a) Insert Detailed Head Codes of Account as applicable  
 \* Specify tax or other payable accounts as applicable

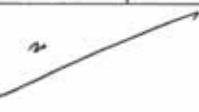
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## FORM BMAR 88[Rule 150(c)]

**Name of the Municipality**  
**Ward wise Works Liability Summary Report**

For the year \_\_\_\_\_

| Ward<br>No. | Opening Balance            |        | Current year               |        | Total                      |        | Paid during the<br>current year |        | Balance                    |        | Remarks |
|-------------|----------------------------|--------|----------------------------|--------|----------------------------|--------|---------------------------------|--------|----------------------------|--------|---------|
|             | No. of<br>pending<br>bills | Amount | No. of<br>pending<br>bills | Amount | No. of<br>pending<br>bills | Amount | No. of<br>pending<br>bills      | Amount | No. of<br>pending<br>bills | Amount |         |
| 1           |                            |        |                            |        |                            |        |                                 |        |                            |        |         |
| 2           |                            |        |                            |        |                            |        |                                 |        |                            |        |         |
| 3           |                            |        |                            |        |                            |        |                                 |        |                            |        |         |
| 4           |                            |        |                            |        |                            |        |                                 |        |                            |        |         |
| Total       |                            |        |                            |        |                            |        |                                 |        |                            |        |         |

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**FORM BMAR 89[Rule 150(d)]**

**Name of the Municipality**

**Revenue Trend Analysis  
For the year ending \_\_\_\_\_**

|          | Revenue                                   | Apr      | May      | Jun      | Jul      | Aug      | Sep      | Oct      | Nov       | Dec       | Jan       | Feb       | Mar       | Total of the current year | Total of the previous year | Absolute increase or decrease | %age increase or decrease |
|----------|-------------------------------------------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|---------------------------|----------------------------|-------------------------------|---------------------------|
| <b>1</b> | <b>2</b>                                  | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>7</b> | <b>8</b> | <b>9</b> | <b>10</b> | <b>11</b> | <b>12</b> | <b>13</b> | <b>14</b> | <b>15</b>                 | <b>16</b>                  | <b>17 [15-]</b>               | <b>18</b>                 |
| 110      | Tax revenue                               |          |          |          |          |          |          |          |           |           |           |           |           |                           |                            |                               |                           |
| 120      | Assigned Revenues                         |          |          |          |          |          |          |          |           |           |           |           |           |                           |                            |                               |                           |
| 130      | & Compensation                            |          |          |          |          |          |          |          |           |           |           |           |           |                           |                            |                               |                           |
| 140      | Rental income from Municipal Properties   |          |          |          |          |          |          |          |           |           |           |           |           |                           |                            |                               |                           |
| 150      | Fees & User charges                       |          |          |          |          |          |          |          |           |           |           |           |           |                           |                            |                               |                           |
| 160      | Sale & Hire Charges                       |          |          |          |          |          |          |          |           |           |           |           |           |                           |                            |                               |                           |
| 170      | Revenue Grants, contributions & subsidies |          |          |          |          |          |          |          |           |           |           |           |           |                           |                            |                               |                           |
| 170      | Income from Investments                   |          |          |          |          |          |          |          |           |           |           |           |           |                           |                            |                               |                           |
|          | General Fund                              |          |          |          |          |          |          |          |           |           |           |           |           |                           |                            |                               |                           |
|          | <i>Total</i>                              |          |          |          |          |          |          |          |           |           |           |           |           |                           |                            |                               |                           |

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**Schedule-III**  
**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 ULB), and other lands owned by ULB on which construction has been made. This includes the open spaces of all kinds surrendered by the layout promoters to the ULB, lands given to the ULB by transfer deeds or by katha transfer, land acquired for laying of roads, and all lands owned by the ULB. | -              | -                     |
| 2                  | Building Class I Civil Structures          | Office buildings, school buildings, public conveniences, hospitals, dispensaries, clinics, maternity & child welfare centers, swimming pool, market places, slaughter houses, dhobi khanas crèches, stadia, shopping complexes, zoo, bus stand, TB / IB Town hall, community hall, lodging houses, cinema theatre, staff quarters, etc                                                                                     | 50 years       | 2.00%                 |
| 3                  | Building Class II Civil Structures         | Compound walls and civil structures constructed adopting second grade materials                                                                                                                                                                                                                                                                                                                                            | 25 years       | 4.00%                 |
| 4                  | Roads & pavements                          | a) Concrete                                                                                                                                                                                                                                                                                                                                                                                                                | 10 years       | 10%                   |
| b) BT Roads        |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                            |                |                       |
| i) Wearing surface |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                            | 5 years        | 20.00%                |
| ii) Sub grade      |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                            | 3 years        | 33.33%                |
| 5                  | Bridges, Flyovers,                         | Bridges, flyover, subways                                                                                                                                                                                                                                                                                                                                                                                                  | 40 years       | 2.50%                 |
| 6                  | Cause ways & Subways                       | Cause ways, Vehicular Subways, Pedestrian Over bridges                                                                                                                                                                                                                                                                                                                                                                     | 15 years       | 6.67%                 |
| 7.a                | Storm water drains, open drains & culverts | Storm Water drains, open drains & culverts                                                                                                                                                                                                                                                                                                                                                                                 | 30 years       | 3.33%                 |
| 7.b                | Road side Drains                           | Road side Drains                                                                                                                                                                                                                                                                                                                                                                                                           | 15 years       | 6.67%                 |

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|      |                                                           |                                                                                                                                                                                                                                                                                                                              |                                                                      |                                                     |
|------|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------------|
| 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                                                                                                                                                                                                                                                      | 8 years                                                              | 12.50%                                              |
| 10   | Other vehicles                                            | Single person driven RC, double person driven RC, Bicycles, carts, etc (RC-Rubbish cart)                                                                                                                                                                                                                                     | 5 years                                                              | 20.00%                                              |
| 11   | Plant/ Machinery & Equipment (excluding office equipment) | Road rollers, mixing mortars, other civil engineering equipments, medical equipments in hospitals, dispensaries & maternity centers, school equipments, public health equipments, tower clocks, electrical motor & equipments, other plant & machinery, etc.                                                                 | 10 years                                                             | 10.00%                                              |
| 12   | Furniture, Fixtures, office equipments, Etc               | Steel chairs, steel tables, wooden chairs, wooden tables, steel racks, wooden racks, steel cupboards, communication equipments, calculators, air conditioners, water coolers, refrigerators, fans electrical fittings, other office equipments radios, TVs, stools, public address systems, wireless equipments, copiers etc | 10 years                                                             | 10.00%                                              |
| 13   | Electrical installation cables                            | HT & LT                                                                                                                                                                                                                                                                                                                      | 20 years                                                             | 5.00%                                               |
| 14   | Electrical installation cables-lamp posts                 | All length (sizes)                                                                                                                                                                                                                                                                                                           | 20 years                                                             | 5.00%                                               |
| 15.a | Electrical installation cables-lamps                      | Mercury Vapour Lamps, Sodium Vapour lamps                                                                                                                                                                                                                                                                                    | 10 years                                                             | 10.00%                                              |
| 15.b | Electrical installation cables lamps                      | Tube light fittings                                                                                                                                                                                                                                                                                                          | 3 years                                                              | 33.33%                                              |
| 16   | Computers                                                 | Computer machinery, peripherals, printers, mouse, etc, typewriters, duplicators, Xerox machines,                                                                                                                                                                                                                             | 5 years.                                                             | 20.00%                                              |
| 17   | Water supply source & transmission system                 | 1. Reservoirs<br>2. OHT/GLR<br>3. Ground water well/deep bore wells<br>4. Channels<br>5. Conduits (main lines)<br>6 Pumps                                                                                                                                                                                                    | 30 years<br>30 years<br>20 years<br>40 years<br>50 years<br>10 years | 3.33%<br>3.33%<br>5.00%<br>2.50%<br>2.00%<br>10.00% |

|    |                                                      |                                                                                        |                      |                  |
|----|------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------|------------------|
| 18 | Water Distribution system                            | Pipe Lines;<br>a. PVC pipes of all diameters<br>b. Metal pipes of all diameters        | 20 years<br>50 years | 5.00%<br>2.00%   |
| 19 | Water Distribution system (mini water supply scheme) | 1. MS Steel tanks<br>2. India Mark II pumps / Hand Pumps                               | 5 years<br>5 years   | 20.00%<br>20.00% |
| 20 | Sewerage collection & transmission system            | Sewerage Lines                                                                         | 30 years             | 3.33%            |
| 21 | Plant & machinery                                    | a. Water Supply<br>b. Sewerage                                                         | 10 years<br>10 years | 10.00%<br>10.00% |
| 22 | Laboratory equipments                                | All equipments in the laboratories maintained for the water supply and sewerage system | 10 years             | 10.00%           |